



Records Management Procedure

Procedure Reference:		G25a	
Related Policy:		G25 Records Management Policy G24 Data Protection Policy G15 Computer System, E-mail and Internet G35 FOI and EIR Policy G09 Business Continuity Policy G15a ICT Systems Security G24a Information Security and Personal Data G24b Subject Rights G24c Retention of Documents G24d Data Protection G24e CCTV G24f Smart Doorbells G35a Freedom of Information G44 Business Continuity G57a Adult Support and Protection CS22a Duty of Candour	
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Owner:	Michaela Loughlin	Job Title:	Head of Compliance & Improvement
To be issued to: (check as needed)			
<input type="checkbox"/> Board of Management <input checked="" type="checkbox"/> All Staff <input type="checkbox"/> ET/SLT <input type="checkbox"/> Head Office Managers <input type="checkbox"/> Head Office Staff <input type="checkbox"/> Finance <input type="checkbox"/> Housing <input type="checkbox"/> Asset <input type="checkbox"/> ICT		<input type="checkbox"/> OD <input type="checkbox"/> Compliance <input type="checkbox"/> All Care & Support <input type="checkbox"/> C&S Managers (RM,OM, CSM) <input type="checkbox"/> C&S Staff <input type="checkbox"/> Contractors <input type="checkbox"/> Agency Staff <input type="checkbox"/> Unite the Union <input type="checkbox"/> Employee Voices Group <input type="checkbox"/> Other: _____	
Method of Delivery (check as needed)			
<input checked="" type="checkbox"/> LearnPro <input checked="" type="checkbox"/> Board Portal <input type="checkbox"/> Line Manager to Share (eg. Agencies)		<input type="checkbox"/> Policy Owner to Notify (e.g. Contractors) <input type="checkbox"/> Other: _____	

Stakeholder Consultation Completed (check as needed)	
<input checked="" type="checkbox"/> Board of Management <input type="checkbox"/> All Staff <input checked="" type="checkbox"/> ET/SLT <input type="checkbox"/> Head Office Managers <input type="checkbox"/> Head Office Staff <input type="checkbox"/> Finance <input type="checkbox"/> Housing <input type="checkbox"/> Asset <input type="checkbox"/> ICT	<input type="checkbox"/> OD <input checked="" type="checkbox"/> Compliance <input type="checkbox"/> All Care & Support <input type="checkbox"/> C&S Managers (RM,OM, CSM) <input type="checkbox"/> C&S Staff <input type="checkbox"/> Contractors <input type="checkbox"/> Agency Staff <input type="checkbox"/> Unite the Union <input type="checkbox"/> Employee Voices Group <input checked="" type="checkbox"/> Other: RGDP – (DPO)

Version Control

Date	Owner	Version	Reason for Change
May 2024	Michaela Loughlin	2.0	Cyclical review
Sept 2021	Lyn Docherty	1.0	New procedure

Summary of Changes

Section	Change
All	Moved over to new procedure template
Procedure title	Changed from Retention of Documents to Records management (G25 & G25a now replaces G24c Retention of Documents)
All	New procedure based on Model Action Plan for Developing Records Management Arrangement Compliant with The Code of Practice on Records Management Under Section 61 Of The Freedom Of Information (Scotland) Act 2002. National Archives of Scotland.
All	Moved to new procedure template
2.3	Ark stores records in a number of locations including the G. Drive, Rubixx Housing Management System, Ark Information Management System (AIMS) and Resource link. Records are also stored on Ark servers and on the cloud, and on Ark owned desktop computers, laptops, and mobile phones. Where necessary records may be stored by third parties on our behalf, to meet our contractual obligations.
3.3	In addition, in consultation with senior managers the Retention of Documents Schedule will be reviewed on an annual basis by the Head of Compliance and Improvement to review the retention periods for each category and propose alterations if deemed necessary.
5	All staff are required to attend an induction to Records Management training session conducted by Arks Data Protection Lead. This induction training will be specific to each department.
6.2	Regular monitoring and audits will be undertaken or arranged by the Head of Compliance and Improvement to check compliance with Ark's legal and or regulatory obligations. In addition, the Head of Compliance and Improvement will provide an annual summary report on records management to the Senior Leadership Team in order to provide assurance that the records are being managed in accordance with published policies and procedures and, in particular that: <ul style="list-style-type: none"> records are being destroyed at the appropriate time records are held for the appropriate time

	<ul style="list-style-type: none"> • information is held securely • appropriate back-up arrangements are in place • personal data is being lawfully processed
Appendix 1	<p>Revised retention schedule. Additional items added.</p> <ul style="list-style-type: none"> • Retention trigger • Reason for retention (Legal or good practice) • Retention Type and Location • Information Asset Owner <p>C&S retention timescales changed. All adult social care standard retention periods vary between 3 & 8 years, so we have agreed to use the maximum retention period for all of our care & support documents which is 8 years from the end of care and 3 years from death. This means that everything stored about a person will be retained for the same period of time and then disposed of in one go.</p>



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Records Management Procedure

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1.0 Introduction

The Freedom of Information (Scotland) encourages all Scottish public authorities to maintain their records in accordance with the provisions of a Code of Practice issued by Scottish Ministers under section 61 of the Act giving guidance on the practice which, in their opinion, it would be desirable for the authorities to follow in connection with the keeping, management and destruction of records (hereafter referred to as the Records Management Code).

The Records Management Code states that records management should be recognised as a specific corporate function within the authority and should receive the necessary levels of organisational support to ensure effectiveness. It should bring together responsibilities for all records held by the authority, throughout their life cycle, from planning and creation through to ultimate disposition. It should have clearly defined responsibilities and objectives, and the resources to achieve them. It is desirable that the person, or persons, responsible for the records management function should also have either direct responsibility for, or a formal working relationship with, the person(s) responsible for: freedom of information, data protection and other information management issues.

This procedure details Ark's approach to the retention, deletion and destruction of records including personal and sensitive data as defined in the Data Protection Act 2012 (UK GDPR). All Ark personnel are obliged to familiarise themselves with this procedure and refer to it on an ongoing basis to ensure that its terms are both implemented and complied with. This procedure applies to all Board of Management members, employees, volunteers (temporary and permanent) (referred to herein as 'Ark personnel').

2.0 Storage and Security of Records

- 2.1 A record is any item of information generated or received in the course of our business activities. In line with Ark's sustainability policy and our legal and statutory requirements, Ark's primary method of storing a record is in electronic/digital formats. Any record which is required to be kept in hard copy (paper) will only be those required by legislation and/or regulatory guidance, as specified within the organisation's **Retention of Documents Schedule (Appendix 1)**.
- 2.2 Paper records are required to be kept in a secure environment and must receive adequate protection from fire, flood, theft, and other forms of catastrophic loss. These records must be protected from any unauthorised access or alteration and can easily be located and retrieved when required.

- 2.3 Ark stores records in a number of locations including the G. Drive, Rubixx Housing Management System, Ark Information Management System (AIMS) and Resourcelink. Records are also stored on Ark servers and on the cloud, and on Ark owned desktop computers, laptops, and mobile phones. Where necessary records may be stored by third parties on our behalf, to meet our contractual obligations.
- 2.4 Security of digital/electronic records are covered by Ark's Computer System Security E-Mail Internet Policy G15 and our Information Security and Personal Data Procedure G24a.
- 2.5 When a record is created or received by the organisation, staff will ensure that the record is a) in the relevant format b) filed using the relevant naming convention, and c) is placed within the area relevant to the business function. In addition, updating, rectifying, erasing and deleting any record including personal data, must be undertaken with all due care to ensure that all records (including those in back-up storage) are dealt with securely and to ensure that a consistent and accurate record of personal data is maintained.
- 2.6 When working remotely, all members of staff are still bound by our requirements regarding the security of information and must still comply with this procedure and all related policies and procedures.
- 2.7 All members of staff are made aware that under section 65 the Freedom of Information (Scotland) Act 2002, it is a criminal offence for a Scottish public authority (or for any person employed by, who is an officer of, or is subject to the direction of, the authority) to alter, deface, block, erase, destroy or conceal a record held by the authority if a Data Subject Access Request (Data Protection Act 2018 UK GDPR) has been made for information contained in the record and the applicant is entitled to be given the information.
- 2.8 Compliance with this procedure also extends to Ark's contractors and this requirement should be included within the terms and conditions of contracts between Ark and the contractor.

3.0 Review, Retention and Disposal of Records

- 3.1 To meet Ark's policy commitment to achieving compliance with the Model Action Plan for Developing Records Management Arrangement Compliant with The Code of Practice on Records Management Under Section 61 of the Freedom of Information (Scotland) Act 2002, records as defined within the Records Management Policy G25 and held by Ark and its departments will be subject to quarterly audits.

- 3.2 Under the direction of the responsible person named in the retention of documents schedule Ark Teams will at the end of each quarter undertake a review of their respective records (both electronic and paper) and identify those which have reached the end of their lifecycle according to the periods shown within the retention schedule. Where records are no longer required to be kept, arrangements will be made for the secure deletion and destruction of personal data which will no longer be retained. This process is often referred to as 'weeding'.
- 3.3 In addition, in consultation with senior managers the Retention of Documents Schedule will be reviewed on an annual basis by the Head of Compliance and Improvement to review the retention periods for each category and propose alterations if deemed necessary.
- 3.4 No personal data shall be destroyed or deleted other than in accordance with this procedure.

4.0 Data Subject Rights

- 4.1 Under the UK GDPR data subjects are entitled, in certain circumstances, to require the erasure of their personal data. Any request from a data subject must be passed to Ark's Data Protection lead. A data subject may insist on erasure of their personal data where:
- It is no longer necessary for the purposes for which it was processed;
 - Where consent has been withdrawn by the data subject;
 - Where there is no legal basis for the processing of the data; or
 - Where there is a legal obligation to delete the data.
- 4.2 The data subject's rights to erasure are not absolute and do not apply to personal data where processing is necessary for:
- Exercising the rights of freedom of expression;
 - To comply with a legal obligation in the public interest or in the exercise of an official authority;
 - For public health reasons;
 - For archiving purposes; and
 - For the establishment, exercise or defence of legal claims.
- 4.3 Where personal data is erased following receipt of a request by a data subject Ark will confirm in writing to the data subject that their personal data has been destroyed. Such a response shall be issued to the data subject unless it is impossible or requires disproportionate effort to do so.

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

5.0 Learning & Development Requirements

All staff are required to attend an induction to Records Management training session conducted by Arks Data Protection Lead. This induction training will be specific to each department.

6.0 Implementation and Review

6.1 Implementation

The Leadership Team is responsible for ensuring that this procedure is implemented throughout the organisation.

The relevant senior manager within each Ark team has responsibility for ensuring that records management practice meets the organisation policy commitment, and in particular the ambition to achieve compliance with the Freedom of Information (Scotland) Act 2002 Section 61 Code of Practice as stated.

6.2 Review

Regular monitoring and audits will be undertaken or arranged by the Head of Compliance and Improvement to check compliance with Ark's legal and or regulatory obligations. In addition, the Head of Compliance and Improvement will provide an annual summary report on records management to the Senior Leadership Team in order to provide assurance that the records are being managed in accordance with published policies and procedures and, in particular that:

- records are being destroyed at the appropriate time
- records are held for the appropriate time
- information is held securely
- personal data is being lawfully processed

The Head of Compliance and Improvement will ensure that this procedure is reviewed every 5 years.

Appendix 1 – Retention of Documents Schedule

Note: This information contained in this document set out the statutory requirements and/or best practice and has been developed for use by housing associations by the Scottish Federation of Housing Associations in partnership with TC Young Solicitors.

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	Retention type & Storage Location	Information Asset Owner
1.	GOVERNANCE						
Governance	Record of HMRC confirmation of charitable status	Any change in charitable status	Minimum 1 year to end of financial year – required for Annual Return as a minimum	Life of company	Annual return and best practice	Digital	Director of Finance & Digital Improvement
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	Digital	CEO
Governance	Constitution, Aims and Objectives		Life of company	Life of company	Required for charitable status	Digital	CEO
Governance	Record of charitable registration		Life of company	Life of company	Best practice	Digital	CEO
Governance	Certificate of Incorporation		Life of company	Life of company	Legal requirement – s.15 Companies Act 2006	Digital	CEO
Governance	Memorandum of Association		Life of company	Life of company	Legal requirement – s.32 Companies Act 2006	Digital	CEO

Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
Governance	Articles of Association / Model rules		Life of company	Life of company	Legal requirement – s.32 Companies Act 2006	Digital	CEO
Governance	Certificate of registration with housing regulator		Life of company	Life of company	Best practice	Digital	CEO
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	Digital	CEO
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	Digital	CEO
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	Digital	CEO
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 ceases e.g. bank details etc.	6 years	Legal requirement - CA 2006	Digital	CEO
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	Legal requirement / best practice		SLT

				should be pdf and attached to the appropriate records management system/. Emails should be deleted after 12 months.	depending upon the nature of the email		
Data Governance	CCTV	Date of recording	Minimum time necessary	30 days	Best practice		SLT
Data Governance	Films / Videos	Date of recording	Minimum time necessary	3 years	Best practice	Digital	SLT
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	Digital G Drive – C&I - GDPR	Head of Compliance & Improvement
Data Governance	Data Breach Records	Date of recording	5 years	6 years	Legal requirement – Prescription and Limitation (Scotland) Act 1973	Digital G Drive – C&I - GDPR	Head of Compliance & Improvement
Data Governance	Fraud Records	Date of recording	6 years	6 years	FCA Handbook – Best practice: ICO	Digital	Director of Finance & Digital Improvement
Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
3.	FORMAL MEETINGS						
Meetings	Notice of formal meetings regarding investigations/disciplinary/consultations/redundancy etc	Date of meeting	N/A	6 years	Best practice in the case of a challenge to the validity of a meeting or resolutions	Digital	Head of People & Organisational Development
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	Digital	CEO

Meetings	Board and Committee Meeting Minutes and Resolutions	Date of meeting	10 years from the date of the meeting or life of company for charities	10 years from the date of the meeting or life of company for charities	Legal compliance – ss.248-249 Companies Act 2006	Digital	CEO
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	Digital	Director of Finance & Digital Improvement
Regulations and Statutory Returns	Sealing Register	Date of register	Life of company	Life of company	Legal compliance – Companies Act 1985	Hard copy	Head of Compliance & Improvement
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	Digital G Drive – Leadership - ARC	Head of Compliance & Improvement
Regulations and Statutory Returns	Register of directors and secretaries	Closure of company	Life of company	Life of company	Legal compliance – s.162 Companies Act 2006	Digital G Drive	Head of Compliance & Improvement
Regulations and Statutory Returns	Register of shareholding members	Closure of company	Life of company	Life of company	Legal compliance – s.113 Companies Act 2006	Digital & Membership book	Head of Compliance & Improvement
Regulations and Statutory Returns	Register of share certificates	Closure of company	Life of company	Life of company	Legal compliance – s.325 Companies Act 1984	Digital & Certificate book	Head of Compliance & Improvement
Regulations and Statutory Returns	Declaration of interest	Closure of company	Life of company	Life of company	Legal compliance – s.177 Companies Act 2006	Digital G Drive - Directorate	Head of Compliance & Improvement
Regulations and Statutory Returns	List of members (communities & Benefit Society')		Life of company	Life of company	Required by registrar of	Digital	Head of Compliance & Improvement

					Friendly Societies	G Drive - Directorate	
Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
5.	STRATEGIC MANAGEMENT						
Strategic Management	Business Plans and Supporting Documentation	End of Business Plan Period	N/A	1 year past expiry	Best practice	Digital	CEO
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	Digital G Drive – C&I - Insurance	Head of Compliance & Improvement
Insurance	Certificate of Employers' Liability Insurance	End of policy term	N/A	Life of company	Best practice: 2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.	Digital G Drive – C&I - Insurance	Head of Compliance & Improvement
Insurance	Annual Insurance Schedule	End of policy term	N/A	Life of company	As current and former policies are kept permanently (above),	Digital G Drive – C&I - Insurance	Head of Compliance & Improvement

					schedules should be too. Best practice		
Insurance	Claims and related correspondence	End of settlement	N/A	Life of company	Best practice	Digital G Drive – C&I - Insurance	Head of Compliance & Improvement
Insurance	Indemnities and guarantees	End of term	5 years	Life of company	Legal Compliance: Prescription and Limitation (Scotland) Act 1973	Digital G Drive – C&I - Insurance	Head of Compliance & Improvement
Insurance	Group health policies	End of cessation of benefit	N/A	Life of company	Best practice	Digital G Drive – C&I - Insurance	Head of Compliance & Improvement

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	Retention type & Storage Location	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	Digital	Director of Finance & Digital Improvement

Finance	Accounting records for Communities & Benefit Society' Society or Charity		N/A	6 years plus current financial year	Best practice	Digital	Director of Finance & Digital Improvement
Finance - Cheques and associated records	Cash books	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Finance - Cheques and associated records	Postage paid record	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement
Finance - Cheques and associated records	Statements of accounts outstanding orders	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement
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 plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Payroll	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	Digital	Head of People & Organisational Development
Document Overview		Retention Schedule			Document Management		

Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type	Retention type & Storage Location	Information Asset Owner
Finance - Expenditure records	Other ledgers (such as contracts, costs, purchases)	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Finance - Expenditure records	Journals	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement
Finance - Receipts and revenue records	Receipt books/butts Office copies of receipts – cashiers', cash register, fines and costs, , general receipt books/butts/ 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	Digital	Director of Finance & Digital Improvement
Finance - Receipts and revenue records	Receipt books/records (such as stamp duty, VAT receipt books)	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Finance - Receipts and revenue records	Cash registers - Copies of forms, Reconciliation 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	Digital	Director of Finance & Digital Improvement
Document Overview		Retention Schedule			Document Management		
Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type	Retention type & Storage Location	Information Asset Owner

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	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement
Finance-Salaries and related records	Salary ledger card/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	Digital	Director of Finance & Digital Improvement
Finance-Purchase order records	Purchase order books/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	Digital	Director of Finance & Digital Improvement
Payroll-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	Digital	Head of People & Organisational Development
Payroll-Salaries and related records	Copies of salaries/wages payroll sheets	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Head of People & Organisational Development
Payroll-expense receipts	Railway/courier consignment books/ records/Travel warrants	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Head of People & Organisational Development
Document Overview		Retention Schedule			Document Management		

Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type	Retention type & Storage Location	Information Asset Owner
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	Digital	Director of Finance & Digital Improvement
Finance - Financial Statements	Periodic financial statements prepared for management on a regular basis	End of Financial Year	1 year	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement
8.	OTHER BANKING RECORDS						
Other Banking Records	Cancelled / Dishonoured Cheque	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Other Banking Records	Paid/presented cheques	End of Financial Year	6 years plus current financial year	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Other Banking Records	Record of cheques drawn for payment	End of Financial Year	6 years plus current financial year	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines,	Digital	Director of Finance & Digital Improvement

					National Audit Office advice		
Other Banking Records	Bank deposit books/slips/butts	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Other Banking Records	Bank deposit summary sheets - Summaries of daily banking	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Other Banking Records	Bank reconciliations files/sheets	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Other Banking Records	Bank statements, periodic reconciliations	End of Financial Year	2 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
Other Banking Records	Electronic banking and electronic funds transfer	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	Digital	Director of Finance & Digital Improvement
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	Digital	Director of Finance & Digital Improvement

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	Retention type & Storage Location	Information Asset Owner
10.	CONTRACTS AND AGREEMENTS						
Contracts and Agreements	Indemnities and guarantees	Expiry of agreement	5 years after expiry	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	Digital	SLT
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 1973 12 years if related to land)	Digital	SLT
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	Digital	SLT
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	Digital	SLT
Contracts and Agreements	Loan agreements	Last payment	12 years after last payment	12 years after last payment	Best practice	Digital	Director of Finance & Digital Improvement
Contracts and Agreements	Licensing agreements	Expiry of agreement	5 years after expiry	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	Digital	Director of Finance & Digital Improvement
Contracts and Agreements	Forms of tender	After notification	N/A	6 years	Best practice	Digital	Director of Finance & Digital Improvement
Contracts and Agreements	Documents relating to successful tender	End of contract	N/A	6 years	Best practice	Digital	Director of Finance & Digital Improvement
Contracts and Agreements	Documents relating to unsuccessful tenders	After notification	N/A	2 years after notification	Best practice	Digital	Director of Finance & Digital Improvement
Contracts and Agreements	Documents relating to evictions	After notification	N/A	6 years	Best practice	Digital	Head of Housing & Customer Experience
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)	Legal compliance: Prescription and Limitation (Scotland) Act 1973	Hard copy	Director of Development & Customer Experience

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	Retention type & Storage Location	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 plus current financial year	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	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development
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.	Digital	Director of People & Organisational Development

					Taxes Management Act 1970		
Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
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	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development
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)	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development

Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
Tax and Social Security	Redundancy details and record of payments & refunds	Date of redundancy	N/A	6 years	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
Tax and Social Security	Revenue and Customs approvals	N/A	N/A	Permanently	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
Tax and Social Security	Annual earnings summary	End of Financial Year	N/A	12 years	Best practice	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development
Tax and Social Security	Detailed returns of pension fund contributions; annual reconciliations of fund contributions	N/A	N/A	Permanently	Best practice	Digital	Director of People & Organisational Development
Tax and Social Security	Money purchase details	After transfer or value taken	N/A	6 years	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
Tax and Social Security	Qualifying service details	After transfer or value taken	N/A	6 years	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
Tax and Social Security	Investment policies	From end of benefits payable under policy	N/A	12 years	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
Tax and Social Security	Trade Union agreements	Date of cessation	N/A	10 years after ceasing to be effective	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
Tax and Social Security	Inland Revenue approvals	End of company	N/A	Life of company	Best practice: CIPD recommended	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development
12.	HUMAN RESOURCES – PENSION SCHEMES						

Pension Schemes	Detailed returns of pension fund contributions	End of Financial Year	N/A	6 years	Best practice: Pensions Regulator	Digital – O Drive – People & OD	Director of People & Organisational Development
Pension Schemes	Annual reconciliations of fund contributions	End of Financial Year	N/A	6 years	Best practice: Pensions Regulator	Digital – O Drive – People & OD	Director of People & Organisational Development
Pension Schemes	Money purchase details	After transfer	N/A	6 years after transfer of value taken	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Pension Schemes	Qualifying service details	After transfer	N/A	6 years after transfer of value taken	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Pension Schemes	Investment policies	End of benefits payable under policy	N/A	12 years	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Pension Schemes	Pensioner records	After benefits cease	N/A	12 years after benefits cease	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Pension Schemes	Records relating to retirement benefits	After transfer or value taken	N/A	6 years	Best practice: RBS(IP)R recommended	Digital – O Drive – People & OD	Director of People & Organisational Development

Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner

13.	HUMAN RESOURCES – PERSONNEL RECORDS						
Personnel Records	In the event of allegations or incidents involving abuse, safeguarding, significant accidents, or incidents the following documents must be securely retained for no less than 25 calendar years <ul style="list-style-type: none"> Employment and engagement 	Allegation/Incident	25 Years	25 Years	Retroactive cover for abuse - claims made basis (Insurance Endorsements)	Digital – O Drive – People & OD	Director of People & Organisational Development

	<ul style="list-style-type: none"> application references, identity • Verification records or similar statutory 'Disclosure' checks and related correspondence • Safeguarding policy including any revisions and records of your • Safeguarding policy training delivered to all of your relevant personnel • Accident/incident registers and records of allegations or • Incidents of abuse and action taken including notifications to the • Appropriate authority or statutory body • Referral assessment, treatment and care plans and any related • Correspondence for those who are or have been in your care 						
Personnel Records	Records relating to retirement benefits	After a year of retirement	N/A	6 years	Best practice: RBS(IP)R recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
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	Digital – O Drive – People & OD	Director of People & Organisational Development

Personnel Records	Benefits and Deductions (Service contracts for directors (companies))	Date of cessation of directorship	3 years	6 years	Best practice: ICOSA	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	Remuneration package	Leaving date	N/A	6 years	Legal compliance: Limitations Act 1980	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	Former employees' Human Resources files	Leaving date	N/A	6 years	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	References to be provided for former employees	Leaving date	N/A	6 years	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	Training Programmes	Leaving date	N/A	6 years	Best practice: CIPD recommended	Digital - LMS	Director of People & Organisational Development
Personnel Records	Individual Training Records	Leaving date	N/A	6 years	Best practice: CIPD recommended	Digital - LMS	Director of People & Organisational Development
Personnel Records	Short lists, interview notes and related application forms	Recruitment decision	N/A	1 year	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
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.	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	DBS certificate number	Date of clearance	Date of clearance + up to a maximum of 6 months	3 years	Legal compliance practice (Home office)	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	Timecards/ sheets	End of Financial Year	N/A	2 years	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc. set up under trust)		N/A	Permanently	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development

Personnel Records	Employer / Employee committee minutes (Staff Forum)		N/A	Permanently	Best practice: CIPD recommended	Digital – O Drive – People & OD	Director of People & Organisational Development
Personnel Records	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	Digital – O Drive – People & OD	Director of People & Organisational Development
14.	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	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development
Health & Safety	Health and safety policy statements	N/A	Permanently	Permanently	Legal compliance: Health and Safety at Work Act 1979	Digital	Director of People & Organisational Development
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.	Digital	Director of People & Organisational Development
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	Digital	Director of People & Organisational Development

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	Retention type & Storage Location	Information Asset Owner
15.	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	Digital	Head of Housing & Customer Experience
Application and Tenancy Records	Continuous Recording of lettings from Housing system		N/A	As long as it is deemed necessary to support social housing policy.	Best practice: Data Sharing Agreement 12.1	Digital	Head of Housing & Customer Experience
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	Digital	Head of Housing & Customer Experience
Application and Tenancy Records	Rent statements		N/A	2 years	Best practice	Digital	Head of Housing & Customer Experience
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	Digital	Head of Housing & Customer Experience
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	Digital	Head of Housing & Customer Experience
Application and Tenancy Records	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants		6 years	6 years plus 1	Best practice	Digital	Head of Housing & Customer Experience

Application and Tenancy Records	Safeguarding Referral		10 years	10 years	Legal compliance:	Digital	Head of Housing & Customer Experience
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	Digital	Head of Housing & Customer Experience

PROPERTY RECORDS

16. Property Records	Fair rent documentation						
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Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
Property Records	Leases and deeds of ownership		N/A	Life of company	Best practice	Hard copy	Director of Development & Customer Experience
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.	Digital	Director of Development & Customer Experience
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.	Digital	Director of Development & Customer Experience
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.	Digital	Director of Development & Customer Experience
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.	Digital	Director of Development & Customer Experience
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.	Digital	Director of Development & Customer Experience

Property Records	Property maintenance records		6 years	6 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	Digital	Director of Development & Customer Experience
Property Records	Reports and professional opinions		6 years	6 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	Digital	Director of Development & Customer Experience
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.	Digital	Director of Development & Customer Experience
Property Records	Invoices		12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	Digital	Director of Development & Customer Experience
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			Digital	Head of Housing & Customer Experience

Part 6 : Care & Support Records

Document Overview		Retention Schedule			Document Management		
Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Retention type & Storage Location	Information Asset Owner
Care & Support	Documentation relating to purchase of medical devices.	Recommission	N/A	11 years	Best practice	Digital	Director of Care & Support
Care & Support	Adult social care records Strategy, planning, monitoring, register of admissions and discharges, visitor's books, meetings, correspondence.		1. 5 years 2. 3 years	1. 8 years 2. 3 years	Legal compliance: Records Management Code of Practice for Health and Social Care 2016		Director of Care and Support

	Records documenting the preparation, review and revision of a 'personal plan' for a service user, financial transactions undertaken for a service user; administration of medicines to a service user; liaison with social workers regarding the type of care being provided to a service user or problems with providing home care.	<ol style="list-style-type: none"> 1. End of care 2. Death of Supported Person 				Digital	
Care & Support	<p>Notification records from a residential home/home care service to the Scottish Commission for the Regulation of Care</p> <p>Death of service user, details of medication administered to service user without their consent (or the consent of people authorised to consent on their behalf), the appointment of a manager for a home care service, proposed absence of a manager of a home care service for a continuous period of 28 days or more, proposed changes to the management of a home care service</p>		3 years	8 years	Legal compliance: The Regulation of Care (Requirements as to Care Services) (Scotland) SSI 2002/114 Regulations 17,20,21,22,23 stipulate records that should be kept	Digital	Director of Care and Support

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.