

Southside

HOUSING ASSOCIATION

DOCUMENT RETENTION SCHEDULE

The following table lists the principal documentation which Southside Housing Association should keep, together with details of statutory retention periods, retention source(s) and recommended retention periods.

This schedule has been developed with reference to the National Housing Federation's guidance on Document Retention for Housing Associations and also The Scottish Council on Archives Records Retention Schedules. The requirements of the General Data Protection Regulations have been considered in the development of this schedule.

1. Introduction

It is recognised that it is good practice for the Association to establish a schedule of timescales for retention and disposal of the data that we hold in terms of:

- Our obligations in line with the General Data Protection Regulations which come into force on 25th May 2018, and any subsequent data protection legislation enacted by the United Kingdom government as part of future withdrawal from the European Union.
- Our requirement to retain certain documents in the event of future legal claims either by the Association or taken against the Association. Retention periods therefore need to be established with reference to the timescales set out in the Prescription and Limitation (Scotland) Act 1973.
- Storing documents is expensive in terms of both physical and digital space, finance and other resources.

1.1 This schedule sets out the length of time that our records and other documents should be held by the Association.

- 1.2 All data when no longer required must be disposed of confidentially in line with the Association's confidential waste disposal procedures. The Association holds confidential waste in dedicated secured containers within our premises and is disposed of by our confidential waste disposal contractor who has entered into a data sharing agreement with the Association to handle our confidential waste in line with our explicit instructions.
- 1.3 Legal advice will be obtained with regard to the admissibility of electronically formatted documents for court of law purposes before disposing of an original hard copy document where original documents may be essential for legal proceedings.

N.B. In the table below, where the Statutory and Recommended Retention Periods differ, the Recommended Period is the one that should be followed.

DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
1. GOVERNANCE DOCUMENTS				
Certificate of Incorporation	N/A	N/A	Permanently	Implied by CA2006, sec.15
Certificate of Change of Company Name	N/A	N/A	Permanently	Implied by CA2006, sec 80
Memorandum and articles of Association (original)	N/A	N/A	Permanently	Best Practice
Memorandum and articles of Association (current)	Permanently	CA	Permanently	Best Practice
Governance Documentation	N/A	N/A	Permanently	Required for charitable status
Constitution, Aims and Objectives	N/A	N/A	Permanently	Required for charitable status
Confirmation letter of charitable registration	N/A	N/A	Permanently	Best Practice
HMRC confirmation of charitable status	N/A	N/A	Permanently	Best Practice
Registration documentation (I & P Societies)	Permanently	IPSA65	Permanently	Best Practice
Certificate of Registration with The Scottish Housing Regulator	N/A	N/A	Permanently	Best Practice
Documents relating to Management Committee Members	N/A	N/A	6 years after Management Committee membership ceases. Some documents should be destroyed immediately when membership ends e.g. bank details	CA2006 recommendation for documents post termination of directorship.
2. MEETINGS				
Notices of meetings	N/A	N/A	6 Years	In case of challenge to validity of meeting or resolutions
Management Committee Minutes	Permanently	CA2006	Permanently	Originals must be kept
Management Committee Resolutions	Permanently	CA2006	Permanently	Originals must be kept
Minutes and resolutions of trustees	N/A	N/A	Permanently	Charities and Trustees Investment (Scotland) Act

				2005
3. REGISTRATIONS AND STATUTORY RETURNS				
Annual returns to The Scottish Housing Regulator	N/A	N/A	5 years	Best practice
Annual returns to The Scottish Housing Regulator – working papers	N/A	N/A	3 years	Best practice
Audited company returns and financial statements (including I & P Societies' Annual Returns to Registrar of Friendly Societies)	N/A	N/A	Permanently	Best Practice
Declarations of interest	N/A	CA	6 years	Limitation for legal proceedings
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
3. REGISTRATIONS AND STATUTORY RETURNS (Continued)				
Register of Directors and Secretaries	Permanently	CA	Permanently	
Register of Board members	Permanently	CA	Permanently	Records may be removed From register 20 years after membership ceases
Register of Use of Seal	N/A	N/A	Permanently	Best Practice
Register of share certificates	N/A	N/A	Permanently	Best Practice
List of members (I & P Societies)	N/A	N/A	Permanently	Required by Registrar of Friendly Societies
4. STRATEGIC MANAGEMENT				
Business plans & supporting documentation (e.g. organisation structures, aims, objectives, funding issues, Internal Management Plan)	N/A	N/A	5 years after plan completion	Best practice
5. INSURANCES				
Current and former policies	N/A	N/A	Permanently	Limitation can commence from knowledge of potential claim, not cause of it.

				N.B. RSL Boards must annually re-affirm formally their continuation of the Voluntary Board Members Liability Policy.
Annual Insurance schedule	N/A	N/A	6 years	Best practice
Claims and related correspondence	N/A	N/A	2 years after settlement	Zurich Municipal recommendation
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings. 12 years if related to land.
Group health policies	N/A	N/A	12 years after cessation of benefit	Best practice
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
5. INSURANCES (Continued)				
Employer's Liability Insurance Certificate	N/A	N/A	Permanent – it is arguable that it is in the best interests of an employer to retain insurance certificates	EL(CI)(A)R2008 - The 2008 Regulations removed the requirement for employers to retain their certificates for a 40 year period, however need to be mindful of 'long tail' industrial disease claims etc.
6. FINANCE, ACCOUNTING & TAX RECORDS				
Accounting records for Limited Company	3 years from the date made	CA sec. 388	6 years	TMA Section 20 may require any documents relating to tax over 6 (plus) years
Accounting records for I & P Society or Charity	6 years	C&TI(S)A2005	6 years	Required by Registrar of Friendly Societies and OSCR
Balance sheets and supporting documents	N/A	N/A	6 to 10 years	Best practice. To relate to accounting records

Loan account control reports	N/A	N/A	6 years	Best practice
HAG documentation	N/A	N/A	Permanently	Best practice
Signed copy of report and accounts	N/A	N/A	Permanently	Best practice
Budgets and internal financial reports	N/A	N/A	2 years	Best practice
Tax returns and records	N/A	N/A	10 years	TMA Section 20 may require any documents relating to tax over 6 (plus) years
VAT records	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Order and delivery notes	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Copy invoices	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Credit and debit notes	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Cash records & till rolls	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Journal transfer documents	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Creditors, debtors & cash income control accounts	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
VAT related correspondence	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
7. OTHER BANKING RECORDS (including Giro)				
Cheques	N/A	N/A	6 years	Limitation for legal proceedings
Paying in counterfoils	N/A	N/A	6 years	Limitation for legal proceedings
Bank statements and reconciliations	3 years from the end of the financial year the transaction was made	CA2006	6 years	Limitation for legal proceedings
Instructions to bank	N/A	N/A	6 years	Limitation for legal proceedings

8. CONTRACTS & AGREEMENTS				
Contracts under seal and/or executed as deeds	N/A	N/A	12 years after completion (including any defects liability period)	Limitation for legal proceedings
Contracts for the supply of goods or services, including professional services	N/A	N/A	6 years after completion (including any defects liability period)	Limitation for legal proceedings (12 years if related to land)
Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	N/A	N/A	3 years	Best practice Suggested limit: goods or services costing up to £10,000
Loan agreements	N/A	N/A	12 years after last payment	Best practice
Licensing agreements	N/A	N/A	6 years after expiry	Limitation for legal proceedings
Rental and hire purchase agreements	N/A	N/A	6 years after expiry	Limitation for legal proceedings
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings
Documents relating to successful tender	N/A	N/A	6 years after end of contract	Best practice
Documents relating to unsuccessful tenders	N/A	N/A	2 years after notification	Best practice
Forms of tender	N/A	N/A	6 years	Best practice

DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
9. CHARITABLE DONATIONS				
Deeds of Covenant	6 years after last payment	TMA	12 years after last payment	Limitation for legal proceedings if related to land
Index of donations granted	N/A	N/A	6 years	Best practice
Account documentation	3 years	CA	6 years	Best practice
10. APPLICATION AND TENANCY RECORDS				
Applications for accommodation	N/A	N/A	5 years after offer accepted	Best practice
Unsuccessful or withdrawn applications for accommodation	N/A	N/A	1 year from withdrawn or deleted application	Best practice
Housing Benefit notifications	N/A	N/A	2 years	CIH Recommendation
Rent statements	N/A	N/A	2 years	Best practice
Current tenants' Tenancy Files, including rent payment records and details of any complaints and harassment cases	N/A	N/A	Duration of tenancy	For rent payment details, best practice suggests live system holds 2 years records plus current year.
Former tenants' Tenancy Files (other than Tenancy Agreements – see below), including rent payment records, and details of any complaints and harassment cases	N/A	N/A	5 years. There may be occasion to extract very old but still current files. Any live issues must be retained	Prescription and Limitation (Scotland) Act 1973.
Former tenant's Tenancy Agreements and details of termination of tenancy	N/A	N/A	6 years	
Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	N/A	N/A	While tenancy continues	Information held on 'need to know' basis. Medical and Social Services records liable to be confidential. To be returned or passed to subsequent agency at end of tenancy, or destroyed.
Records relating to offenders, ex-offenders and persons subject to cautions	N/A	N/A	While tenancy continues	Information held on 'need to know' basis. Police sourced records may be confidential.

				To be dealt with as required by police.
Care Plans for adults and related documents	N/A	N/A	Permanently	Some documents may be transferred to subsequent care agency.
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
11. PROPERTY RECORDS				
Rent registrations (superseded)	N/A	N/A	6 years	6 years if it has been superseded by a subsequent registration
Rent Registrations (not superseded)	N/A	N/A	Permanently	When no new Fair Rent has been registered (for example because there is no longer a Rent Act tenant in the property) the maximum recoverable rent will be applicable if a Rent Act tenant is ever moved into the property.
Rent Reviews	N/A	N/A	Permanently	
Fair rent documentation	N/A	N/A	6 years	
Leases and deeds of ownership	N/A		While owned. Deeds of title – permanently or until property disposed of. Leases – fifteen years after expiry	NCVO Best practice
Copy of former leases	N/A	N/A	12 years after settlement of all issues	Limitation for legal action relating to land or contracts under seal
Wayleaves, licences and easements	N/A	N/A	12 years after rights given or received cease	Limitation for legal action relating to land or contracts under seal
Abstracts of title	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal
Planning and building control	N/A	N/A	12 years after interest	Limitation for legal action

permissions			ceases	relating to land or contacts
Searches	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contacts under seal
Decoration Allowance	N/A	N/A	6 years	Best Practice
Works Orders	N/A	N/A	2 full years and current year	Best Practice
Property maintenance records	N/A	N/A	6 years	Limitation for legal action
Reports and professional opinions	N/A	N/A	6 years	Limitation for legal action
Development documentation	N/A	N/A	12 years after settlement of all issues	Limitation for legal action relating to land or contacts under seal
Invoices	6 years	VATA 1994	12 years	Limitation for legal action relating to land or contracts under seal
Close Inspections	N/A	N/A	1 Full Year & Current Year (Calendar Year)	Best Practice
Landlord's Gas Safety Inspection (CP12)	2 years	Health & Safety Executive	2 years	Gas Safety Installation and Use Regulations
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
12. VEHICLES				
Mileage records	N/A	N/A	2 years after disposal	Best practice
Maintenance records, MOT tests	N/A	N/A	2 years after disposal	Best practice
Copy registrations	N/A	N/A	2 years after disposal	Best practice
13. EMPLOYEES: TAX AND SOCIAL SECURITY				
Record of taxable payments	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
Record of tax deducted or refunded	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
Record of earnings on which standard National Insurance Contributions payable	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
Record of employer's and employee's National Insurance Contributions	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years

NIC contracted-out arrangements	6 years	TMA70	6 years	
Copies of notices to employee (e.g. P45, P60)	6 years	TMA70	6 years	
Revenue & Customs, notice of code changes, pay & tax details	6 years	TMA70	6 years	
Expense claims	N/A	N/A	6 years after audit	Best practice
Record of sickness payments	3 years following year to which they relate	SSP(G)R1982	6 years	HMRC require retention of each payment for 3 years
Record of maternity payments	3 years following year to which they relate	SMP(G)R1982	6 years	HMRC require retention of each payment for 3 years
Income tax and NI returns	3 years following year to which they relate	IT(E)R1993	6 years	Best practice
Redundancy details and record of payments and refunds	N/A	N/A	12 years	Institute of Personnel and Development (IPD) recommendation
Revenue & Customs approvals	N/A	N/A	Permanently	IPD recommendation
Annual earnings summary	N/A	N/A	12 years	Best practice

DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
14. EMPLOYEES: Pensions Schemes				
Actuarial valuation reports	N/A	N/A	Permanently	IPD recommendation
Detailed returns of pension fund contributions	N/A	N/A	Permanently	Best practice
Annual reconciliations of fund contributions	N/A	N/A	Permanently	Best practice
Money purchase details	N/A	N/A	6 years after transfer or value taken	IPD recommendation
Qualifying service details	N/A	N/A	6 years after transfer or value taken	IPD recommendation
Investment policies	N/A	N/A	12 years from end of benefits payable under policy	IPD recommendation
Pension records	N/A	N/A	12 years after benefits cease	IPD recommendation
Records relating to retirement benefits	6 years after year of retirement	RBS(IP)R1995	6 years after year of retirement	Statutory requirement
15. EMPLOYEES: Personnel Procedures				
Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals	N/A	N/A	6 years after last date of currency	Limitation for legal proceedings
Service contracts for directors (companies)	3 years	CA	6 years after directorship ceases	Best practice
Remuneration package	N/A	N/A	6 years after last date of currency	Limitation for legal proceedings
Former employees' Personnel Files	N/A	N/A	6 years	IPD recommendation
References to be provided for former employees	N/A	N/A	20 years or until former employee reaches age 65 (whichever comes first)	Best practice
Training programmes	N/A	N/A	6 years after completion	Best practice

Individual training records	N/A	N/A	6 years after employment ceases	IPD recommendation
Short lists, interview notes and related application forms	N/A	N/A	1 year	IPD recommendation
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
15. EMPLOYEES: Personnel Procedures (Continued)				
Application forms of non-shortlisted candidates	3 months after notification	SDA 1975 & 1986 RRA1976 & RR(A)A2000	1 year	Recommendation by the Equality and Human Rights Commission
Parental Leave	N/A	N/A	5 years from birth/adoption of the child or 18 years if child is disabled	DPA 1998 recommendation
Disclosure Scotland Information	N/A	N/A	For - Basic/Standard/Enhanced Disclosures – after recruitment decision has been made – destroy all documentation. For – Protection of Vulnerable Groups Scheme documentation – retain for comparison purposes whilst person concerned is still in your employment	DPA 1998 recommendation and Disclosure Scotland Code of Practice
Trade Union agreements	N/A	N/A	10 years after ceasing to be effective	
16. EMPLOYEES: Health and Safety				
Medical records relating to control of asbestos	40 years	Control of Asbestos Regulations	40 years	Guidance suggests 40 years or until the employee reaches 80 years of age whichever is

		2006		the longer
Health and Safety assessments	N/A	N/A	Permanently	IPD recommendation
Health and Safety policy statements	N/A	N/A	Permanently	Good practice
Records of consultations with safety representatives	N/A	N/A	Permanently	IPD recommendation
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
16. EMPLOYEES: Health and Safety (Continued)				
Accident records, reports	3 years after date of occurrence	RIDDOR 1995	6 years after date of occurrence	Limitation for legal proceedings
Accident books	N/A	N/A	6 years after date of last entry	Limitation for legal proceedings
Sickness records	N/A	N/A	6 years from end of sickness	Limitation for legal proceedings. For industrial injuries not detectable within that period e.g. asbestos, the time period may be extended. Also for employees exposed to hazardous substances.
Health and safety statutory notices	N/A	N/A	6 years after compliance	Limitation for legal proceedings
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
17. SUNDRY				
Anti-social behaviour case files and associated documents			5 years or until end of legal action	Limitation for legal proceedings
Supporting people – subsidy claims/support plans/single assessments including supporting information		N/A		Duration of tenancy
Resident meeting minutes	N/A	N/A	1 year	
Big Lottery Fund: summary profit and loss accounts, personnel records and	N/A	N/A	7 year after termination of grant	Big Lottery Fund grant contract commits to this

invoices which show how funding has been used				standard
Big Lottery Fund: Asset register for items purchased using grant funding for less than £50,000	N/A	N/A	5 years from date of purchase or the length of the grant agreement, whichever is the shorter	Big Lottery Fund grant contract commits to this standard
Big Lottery Fund: Asset register for items purchased using grant funding for over than £50,000	N/A	N/A	10 years after termination of grant	Big Lottery Fund grant contract commits to this standard
	N/A	N/A		

Key to Statutory Retention Sources

- C&TI(S)A 2005 - Charities and Trustee Investment (Scotland) Act 2005
- CA 2006 - Companies Act 1985 and 2006
- EL(CI)(A)R 2008 - Employer's Liability (Compulsory Insurance) (Amendment) Regulations 2008
- DPA 1998 - Data Protection Act 1998

IPSA 1965	-	Industrial and Provident Societies Act 1965
IT(E)R 1993	-	The Income Tax (Employment) Regulations 1993
RIDDOR 1995	-	Reporting of Injuries, Diseases & Dangerous Occurrences Regulations 1995
RBS(IP)R 1995	-	Retirement Benefits Schemes (Information Powers) Regulations 1995
RRA 1976	-	Race Relations Act 1976
RR(A)A 2000	-	Race Relations (Amendment) Act 2000
SCORE	-	Scottish Continuous Recording System
SDA 1975 & 1986	-	Sex Discrimination Acts 1975 & 1986
SMPR 1982	-	Statutory Maternity Pay (General) Regulations 1982
SSPR 1982	-	Statutory Sick Pay (General) Regulations 1982
TMA 1970	-	Taxes Management Act 1970
VATA 1994	-	Value Added Tax Act 1994
OSCR	-	Office of the Scottish Charity Regulator
NCVO	-	National Council for Voluntary Organisations

Further Information available:

- National Housing Federation <https://www.housing.org.uk/resource-library/browse/document-retention-for-housing-associations/>
- Scottish Council on Archives Records Retention Schedules <http://www.scottisharchives.org.uk/scarrs/schedules>