

SHA Data Retention Periods

The table below sets out retention periods for Personal Data held and processed by the Association. It is intended to be used as a guide only. The Association recognises that not all Personal Data can be processed and retained for the same duration, and retention will depend on the individual circumstances relative to the Data Subject whose Personal Data is stored.

Type of Record	Retention Time	Comments
1. Governance Documents		
Certificate of Incorporation	Permanently	Implied by Companies Act 2006, Sec 15
Standing Orders & Association's Rules	Permanently	
Confirmation letter of charitable registration	Permanently	
HMRC confirmation of charitable status	Permanently	
Certificate of registration with Scottish Housing Regulator (SHR)	Permanently	
Governance documentation inc all registration documents	Permanently	
Register of Share certificates	Permanently	
Register of seals	Permanently	
Notice of meetings inc AGMs	6 years	
Management committee minutes	Permanently	
Annual Return to the Regulator (ARC)	5 years	
Audited company returns & financial statements	Permanently	
Declaration of interest	6 years	
Board members documents	5 years after cessation of membership	
Register of gifts & hospitality	10 years from date committee member or staff member leaves office	
Internal Management plan	5 years after plan completion	
Policies – master records	Permanent	
Policy consultations	5 years following completion of consultation process	
Risk Register	5 years from date superseded	

Business continuity plan	1 year from date superseded	
Internal Audit information	TBC	
2. Financial Documents		
Insurance policies inc current & former policies	Permanently	
Annual Insurance schedule	6 years	
Claims & related correspondence	2 years after settlement	
Indemnities & guarantees	6 years after expiry	(12 years if related to land)
Employer's liability insurance certificate	40 years	2008 regs removed requirement to retain fir 40 years but guidance recommends need to be mindful of "long tail" industrial disease claims etc.
Loan register	Permanently	
Loan agreements	12 years after last payment	
Social Housing grant documentation	Permanently	
Long term financial plans ie 5 & 30 year forecasts	Permanently	
Accountancy records to companies house	6 years?	*Taxes Management Act 1970 (sect 20) may require any documents relating to tax over 6 (plus) years
Balance sheets & supporting documents	10 years	
Loan account control reports	6 years	
Budgets & internal financial reports	2 years	
Tax returns & records	10 years	*Taxes Management Act 1970 (sect 20) may require any documents relating to tax over 6 (plus) years
VAT records	6 years	Custom & Excise requirement for VAT registered bodies
Orders & delivery notes	6 years	Custom & Excise requirement for VAT registered bodies
Copy invoices	6 years	Custom & Excise requirement for VAT registered bodies
Credit & debit notes	6 years	Custom & Excise requirement for VAT registered bodies
Cash records	6 years	Custom & Excise requirement for VAT registered bodies
Journal transfer documents	6 years	Custom & Excise requirement for VAT registered bodies
Creditor, debtors & cash income control accounts	6 years	Custom & Excise requirement for VAT registered bodies

VAT related correspondence	6 years	Custom & Excise requirement for VAT registered bodies
Cheques	6 years	
Paying in counterfoils	6 years	
Bank statements & reconciliations	6 years	
Instructions to bank	6 years	
Processing & payment of expenses claims	6 years	
Fraud investigation records	5 years following completion of court proceedings/disciplinary process	
Donation records	6 years	
Fixed asset register	Permanently	
3.SHA Property Records		
Records documenting the negotiation & acquisition of a property	Duration of ownership and 20 years after disposal	
Records documenting negotiations for the acquisition of a property by SHA, where the property was not acquired.	5 years from closure of negotiations.	
Planning & building control permissions	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal
Searches	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal
Property maintenance records	6 years	Limitation for legal action
Reports and professional opinions	6 years	Limitation for legal action
Development documentation	12 years after settlement of all issues	Limitation for legal action relating to land or contracts under seal
Invoices relating to land or major contracts	12 years (statutory period 6 yrs – recommend 12 yrs – refer comment box)	Limitation for legal action relating to land or contracts under seal
Records documenting assessments made to determine the presence (or likely presence) of asbestos in premises. Also records documenting the monitoring of the condition of asbestos in premises and of maintaining or removing it	Permanent	Control of Asbestos at Work Regulations 2012
Records documenting the routine inspection and testing of equipment	1 year following disposal of item	
Gas Safety Records	2 years	

4. Tenancy & Application Records		
Applicants for all types of accommodation	Duration of live application. Application details moved to tenancy folder following offer. 5 years following cancellation of application e.g. due to failure to respond to review.	
Tenancy files	Duration of tenancy	
Housing Benefit Notifications	Duration of tenancy	
Former tenants' files (key info)	5 years	
Tenancy sustainment information	Duration of tenancy	
Third party documents re care/support plans	Duration of tenancy	
Records re offenders. Ex-offenders (sex offender register)	Duration of tenancy	
Lease documents	5 year after lease termination	
ASB case files	5 years/end of legal action	
Residents' meetings	1 year	
Record of Factoring meetings	Duration of appointment	
Garage applications	2 years following removal from list	
Garage rental agreements	2 years following termination of rental	
Records documenting furnishing packages	5 years following end of charge	
Adaptation information for tenant	Duration of tenancy and 5 years following termination of tenancy	
Fair rent documentation	Duration of tenancy and 5 years following termination.	
Estate management records	2 years following date of inspection	
Records documenting the disposal of properties by sale	20 years	
Register of Abandoned Property	5 years	
Tenant Participation strategy	Current plus 1 year	
Register of Tenant Organisations	Keep up to date	
Customer satisfaction surveys – analysis	5 years following completion of survey	
5. Employees		

Personal files including training records and notes of disciplinary and grievance hearings	5 years to cover the time limit for bringing any civil legal action, including national wage claims and contractual claims	
Redundancy details, calculations of payments, refunds, notifications to the Secretary of State	6 years from the date of the redundancy	
Application forms interview notes	Minimum 6 months to a year of interviews. Successful applicants' documents should be transferred to personal file.	
Documents proving the right to work in the UK	2 years after employment ceases	
Facts relating to redundancies	6 years if less than 20 redundancies. 12 years if 20 or more redundancies.	
Payroll	3 years after the end of the tax year they relate to	
Income tax, NI returns, correspondence with tax office	At least 3 years after the end of the tax year they relate to	
Retirement benefits schemes – notifiable events, e.g. relating to incapacity	6 years from end of the scheme year in which they event took place	
Pensioners records	12 years after the benefit ceases	
Statutory maternity/paternity and adoption pay records, calculations, certificates (MAT 1Bs) or other medical evidence	3 years after the end of the tax year to which they relate	
Parental Leave	18 years	
Statutory Sick Pay records, calculations, certificates, self- certificates	3 years	
Wages/salary records, expenses, bonuses	6 years	
Records relating to working time	2 years from the date they were made	
Health records	During employment and 3 years thereafter if reason for termination of employment is connected to health	
6. Health & Safety		
Health & Safety assessments and records of consultants with safety representatives and committee	Permanently	
Accident books and records and reports of accidents	3 years after the date of the last entry	
7. ICT		

Opening, maintaining and closure of a user account within ICT system	Duration of employment and immediately close following cessation of employment	
Detection & investigation records of security breaches of ICT system	3 years following last action on incident	
Routine monitoring & testing of ICT system and action taken to rectify problems & optimise performance	1 year from end of current year	
Investigation of faults reported by users and action taken to rectify problems	3 years from close of investigation	
Management of ICT data including back up success reports and deletion routines	1 year from end of current year	
Maintenance of the software licences	5 years following termination of licence	
Arrangements for the sanitisation & disposal of ICT equipment	5 years following disposal of equipment	
Training & guidance for IT users	Current records and 1 year if superseded	
8. Other		
Documents relating to successful tenders	5 years after end of contract	
Documents relating to unsuccessful tender	5 years after notification	
Documents relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	3 years	
Rental/hire purchase agreements	5 years after expiry	
Property security – register/visitors book at reception	Remove and destroy at end of each day	
Mail book	Current plus 3 years	
Corporate logo	Permanent	