

at home with...



Document Retention Policy

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1. Introduction

- 1.1 Storage space costs money. Maintaining an ever-growing set of paper files and archives held with external storage such as Iron Mountain takes up time and other valuable Group resources. Even where material is stored on computer (e.g. in our Filestream document imaging system), such a system will only be of value if it is manageable and accessible. What documents do we need to keep and for how long?
- 1.2 It would be impossible to list all the documents that the Group keeps. In many cases, it will be a matter of what 'feels right' for us and the exercising of common sense when making a decision on what to keep, what to archive or what to dispose of.
- 1.3 However, we need to keep in mind the need to comply with the General Data Protection Regulation (EU) 2016/679 (the GDPR) (see 3 below) and specifically its third principle, '*personal data shall be adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed*'. Although not applicable in Scotland, the Group is guided by the Limitation Act 1980, which in many cases sets a five year retention period after an event has occurred. This can be after employment ceases (for employment records and personnel charts) or the resolution date for a whistleblowing event or termination of a contract with suppliers, agents etc.
- 1.4 The table below lists the principal documentation which the Group should keep, together with details of statutory retention periods and recommended retention periods. It is of course open to us to opt for longer periods if we choose because of a particular reason but this must be clear and consistent.

2. Storage medium

- 2.1 The medium in which documents are stored is largely a matter for us to determine, subject to any regulatory or statutory requirements. However, care should be taken to ensure that documents stored electronically will capture all the information on the document (front and back) and allow the information to be presented in a readable format and if necessary, be readily convertible to a paper format. Whilst we have recently purchased Filestream we should bear in mind that conversion of documents to paper form might require specific software and hardware. When such information systems are changed, conversion facilities need to be retained or otherwise remain available.
- 2.2 HM Customs and Excise has particular requirements relating to electronically stored data, and has the power to withdraw approval for such media in any individual case. Additionally, the original signed sheets of our tenancy agreements are required to be retained in original, paper format for presentation if ever required in a court of law and CaptureAll our selected document imagers are facilitating this as they scan a house file.

3. Data Protection

- 3.1 The **GDPR** will come into force on 25 May 2018. The core objective of the GDPR is to provide a framework in which the rights and freedoms of individuals can be protected. It also attempts to strike a balance between that requirement and the needs of organisations such as the Group to use information for the purposes of their business.
- 3.2 The GDPR is underpinned by six principles that need to be followed to ensure full compliance within the GDPR. They are:
1. Personal data shall be processed lawfully, fairly and lawfully in a transparent manner in relation to the data subject and in particular, shall not be processed unless specific conditions contained within the GDPR are met.
 2. Personal data shall be obtained only for one or more specified, explicit and lawful legitimate purposes and shall not be further processed in any manner incompatible with that purpose or those purposes.
 3. Personal data shall be adequate, relevant and not excessive limited to what is necessary in relation to the purpose or purposes for which it is processed.
 4. Personal data shall be accurate and, where necessary, kept up to date.
 5. Personal data shall not be kept in a form which permits identification of data subjects for longer than is necessary for that purpose or those the purposes for which it is processed.
 6. Personal data shall be processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.

4. Group storage

- 4.1 Care must always be taken when deciding to store documents, whether that is physical storage such as with Iron Mountain, or it is scanning of documents into Filestream; both methods have a cost involved.
- 4.2 When considering the need for storage colleagues **must** consider:

Question	Why it matters
Do I need to access the documents?	If you send boxes for physical storage then have to request them back this can be very costly. If it's something you need to access then consider digital medium or retain the file.
Do we need to keep these	If we don't need to keep the items then don't.

items and if so, for how long?	If we do check the Appendix below to determine how long for.
Do I need the original version of this document or will a copy do in future?	If you know you will need an original then use physical storage or ensure that the required original sheets (e.g. signed tenancy agreements) are retained.
Do I know what's in the box I'm about to store?	If you aren't certain about what's in the box don't waste Group money by sending it for storage – only store that which is required
Have you decided whether it's best to physically store the documents or scan them?	These options have widely differing costs attached so you need to assess the best approach.
Does the document just stay in physical storage forever?	You need to determine the date for planned destruction and notify the storage company when storing initially. You will then be required by your manager to review the quarterly listing to agree which boxes can go for secure destruction; thus minimising our physical storage cost.

- 4.3 The lists of archived material will be review by the Business and Operational Team Leaders (BLT/OLT) on a quarterly basis and teams will take responsibility for ensuring the timely destruction of stored material which is no longer required.
- 4.4 It is vital that documents are not simply boxed and sent for storage because there has been a lack of attention towards reviewing the contents – this is a serious waste of resources and due to retrieval charges from the storage companies the costs of re-checking stored boxes is prohibitive.
- 4.5 Boxes are stored in a secure environment at Iron Mountain. Only authorised FHG colleagues can access the files and this is password protected. In addition, any lists received from Iron Mountain are also password protected.

5. Equality impact

- 5.1 There are no equality impacts relating to this policy.

6. Roles and responsibilities

- 6.1 The Board has ultimate responsibility to ensure that the organisation adheres to data protection legislation.

- 6.2 The Group's Director of Finance and Governance is responsible for this policy's review, implementation and proper application.
- 6.3 The Group's Business Support Manager is responsible for publishing, on a quarterly basis, to BLT/OLT, the Iron Mountain archive lists to ensure that destruction takes place in a timely and financially efficient manner.
- 6.4 All colleagues are responsible for ensuring that any documents put to storage, in any format, are done so in an appropriate manner and can confirm that their retention is necessary.

7. Performance management

- 7.1 Any concerns regarding the adherence to this policy will be reported to the Board.

8. Review

- 8.1 This policy is due to be reviewed every three years – or earlier if a material change or regulatory standard requires this.

Appendix 1

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
1. Governance				
Registration documentation (FHG as Community Benefit Society)	Permanently	CBSA	Permanently	CBSA
Certificate of Incorporation (PACT)	N/A	N/A	Permanently	Implied by CA, Sec.15.
Certificate of change of name (PACT)	N/A	N/A	Permanently	Implied by CA, Sec.80.
Memorandum and articles of association (original, rules, FHG and PACT)	N/A	N/A	Permanently	Best practice.
Articles of association (current, PACT)	Permanently	CA	Permanently	CA
Rules (current, FHG)	Permanently	CBSA	Permanently	Implied by CBSA, Sec. 18
Governance documentation for charitable status (FHG)	N/A	N/A	Permanently	Required for charitable status.
Constitution, aims and objectives used for charitable status (FHG)	N/A	N/A	Permanently	Required for charitable status.
Confirmation letter of charitable registration (FHG)	N/A	N/A	Permanently	Best practice.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
HMRC confirmation of charitable status	N/A	N/A	Permanently	Best practice
Certificate of registration with the Scottish Housing Regulator	N/A	N/A	Permanently	Best practice.
Board member documents – appointment letters, role descriptions, bank details etc.	N/A	N/A	6 years after board membership ceases	GDPR 5th principle CA recommendation for docs post termination of directorship - some details should be destroyed when membership ceases e.g. bank details etc.
2. Meetings (incl. AGMs)				
Notices of meetings	N/A	N/A	6 years	Re challenge to validity of meeting/resolutions.
Board and committee resolutions and minutes (PACT)	Permanently	CA	Permanently	Signed originals must be kept.
Board and committee resolutions, minutes and resolutions of Board (trustees) (FHG)	N/A	N/A	Permanently	Signed originals must be kept.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
3. Registrations and statutory returns				
Annual returns to the Scottish Housing Regulator, including annual returns on the Scottish Social Housing Charter	N/A	N/A	Permanently	Best practice.
Audited company accounts and financial statements and confirmation statements to the Register of Companies (PACT)	N/A	N/A	Permanently	Best practice
Audited accounts and financial statements and annual returns to the FCA (FHG)	N/A	N/A	Permanently	Best practice.
Declarations of interest	N/A	N/A	6 years	Limitation for legal proceedings.
Register of directors and secretaries (PACT)	Permanently	CA	Permanently	Implied by CA, Sec. 162 and 275.
Register of members and officers (FHG)	Permanently	CBSA	Permanently	FCA Implied by CBSA, Sec. 30.
Register of Shareholding members (PACT)	Permanently	CA	Permanently	Implied by CA, Sec. 113. Records <i>may</i> be removed

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
				from register 20 years after membership ceases.
Register of seals	N/A	N/A	Permanently	Best practice.
Register of share certificates	N/A	N/A	Permanently	Best practice.
4. Strategic management				
Business plans and supporting documentation (e.g. organisation structures, aims, objectives, funding issues)	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 and not necessarily the cause of the claim. NCVO recommends 3 years after lapse.
Annual Insurance schedule	N/A	N/A	6 years	Best practice.
Claims and related correspondence	N/A	N/A	3 years after	Zurich Municipal recommendation. NCVO

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			settlement	recommends 3 years after settlement
Indemnities and guarantees	N/A	N/A	5 or 20 years after expiry of policy (20 years for land)	Limitation for legal proceedings.
Group health policies, e.g. Westfield Health, Occupational Health	N/A	N/A	12 years after cessation of benefit	Best practice
Employer's liability insurance certificate	N/A	N/A	40 Years	Employers' Liability (Compulsory Insurance) (Amendment) Regulations 2008 removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims etc.
6. Finance, accounting and tax records				
Accounting records for Community Benefit Society or Charity (FHG)	N/A	N/A	6 years from the end of the accounting period	Required by FCA and OSCR.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			to which they relate	
Accounting records (PACT)	CA, Sec, 388	6 years	6 years from the end of the accounting period to which they relate	TMA Sec.20. May require any documents relating to tax over 6 (plus) years.
Balance sheets and supporting documents	N/A	N/A	6 to 10 years from the end of the accounting period to which they relate	Best practice. To relate to accounting records.
Loan account control reports	N/A	N/A	6 years from the end of the accounting period to which they relate	Best practice.
(Scottish or Westminster) Government Housing Association Grant documentation	N/A	N/A	Permanently	Best practice.
Signed copy of report and accounts	N/A	N/A	Permanently	Best practice.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Budgets and internal financial reports	N/A	N/A	2 years	Best practice.
Tax returns and records	N/A	N/A	10 years from the end of the accounting period to which they relate	Best practice.
VAT records	6 years	VATA	6 years from the end of the accounting period to which they relate	Customs and Excise requirement for VAT registered bodies.
Orders and delivery notes	6 years	VATA	6 years from the end of the accounting period to which they relate	Customs and Excise requirement for VAT registered bodies.
Copy invoices	6 years	VATA	6 years from the end of the accounting period to which they	Customs and Excise requirement for VAT registered bodies.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			relate	
Credit and debit notes	6 years	VATA	6 years from the end of the accounting period to which they relate	Customs and Excise requirement for VAT registered bodies.
Cash records	6 years	VATA	6 years from the end of the accounting period to which they relate	Customs and Excise requirement for VAT registered bodies.
Journal transfer documents	6 years	VATA	6 years from the end of the accounting period to which they relate	Customs and Excise requirement for VAT registered bodies.
Creditors, debtors and cash income control accounts	6 years	VATA	6 years from the end of the accounting period to which they	Customs and Excise requirement for VAT registered bodies.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			relate	
VAT related correspondence	6 years	VATA	6 years from the end of the accounting period to which they relate	Customs and Excise requirement for VAT registered bodies.
7. Other banking records				
Cheques	N/A	N/A	6 years from the end of the accounting period to which they relate	Limitation for legal proceedings.
Paying in counterfoils	N/A	N/A	6 years from the end of the accounting period to which they relate	Limitation for legal proceedings.
Bank statements and reconciliations	3 years from the end of the financial year	CA	6 years from the end of the accounting period	Limitation for legal proceedings.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
	the transactions were made		to which they relate	
Instructions to bank	N/A	N/A	6 years from the end of the accounting period to which they relate	Limitation for legal proceedings.
8. Contracts and 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	Duration of contract	PSCR	6 years after completion (including any defects liability period) limitation for legal proceedings	Limitation for legal proceedings. PCSR, Reg. 82 provides for the retention of executed contracts over €1m for at least the duration of the contract.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Contracts for works	Duration of contract	PSCR	12 years after completion (including any defects liability period)	Limitation for legal proceedings. PSCR, Reg. 82 provides for the retention of executed contracts over €10m for at least the duration of the contract.
Documentation relating to small one-off purchases of goods and services, where no continuing maintenance or similar requirement	N/A	N/A	3 years from the end of the accounting period to which they relate	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, credit licence, music licence, etc	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	5 or 20 years	Limitation for legal

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			after expiry of policy (20 years for land)	proceedings.
Documents relating to successful tenders	3 years after award of contract	PCSR	5 years after the end of contract.	Recommendation of SFHA.
Documents relating to unsuccessful tenders	3 years after award of notification	PSCR	5 years after notification of unsuccessful tender.	Recommendation of SFHA.
Forms of tender	3 years after award of contract	PCSR	5 years after award / notification of end of contract.	Recommendation of SFHA.
Contract register	Permanently	PRSA	Permanently	PRSA, Sec. 35 requires this to be maintained.
Procurement strategy	N/A	N/A	6 years following expiry	Best practice.
Annual procurement report	N/A	N/A	6 years following	Best practice.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			expiry	
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 after last payment	Best practice.
Account documentation	3 years	CA	6 years	Best practice.
10. Application and tenancy records				
Applications for housing	N/A	N/A	5 years after offer accepted.	Recommendation of SFHA.
Recording forms for tenant profiling	N/A	N/A	None	Best practice in GDPR compliance requires form to be destroyed immediately statistics have been recorded on system.
Housing Benefit notifications	N/A	N/A	Duration of	Recommendation of SFHA.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			tenancy.	
Rent statements, paper form or system	N/A	N/A	Permanently	Best practice.
Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases	N/A	N/A	Duration of tenancy.	Recommendation of SFHA.
Former tenants' Tenancy Agreements, and details of their leaving	N/A	N/A	5 years post termination of tenancy.	Recommendation of SFHA. Any live issues for former tenant arrears will need to be kept until debt is cleared.
Care plans for children and related documents (where disclosed to FHG)	75 years	Ch A	Duration of tenancy.	Recommendation of SFHA.
Care plans for adults and related documents (where disclosed to FHG)	N/A	N/A	Duration of tenancy.	Recommendation of SFHA.
Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	N/A	N/A	5 years post termination of tenancy	Information held on 'need to know' basis.
Medical and Social Services records liable to be confidential. To be returned or passed to	Records relating to offenders, ex-	N/A	5 years post termination of	While tenancy continues. Information held on 'need to

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
subsequent agency at end of tenancy, or destroyed.	offenders and persons subject to cautions		tenancy	know' and secure basis. Police sourced records may be confidential. To be dealt with as required by police.
11. Property records				
Rent determination documentation	N/A	N/A	6 years	Rent Officer recommendation.
Leases and deeds of ownership	N/A	N/A	While owned Deeds of title – until property disposed of. Leases – 15 years after expiry	Best practice. NCVO
Copy of former leases	N/A	N/A	5 years after lease terminations.	Recommendation of SFHA. 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	Limitation for legal action relating to land or contracts

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			received cease	under seal.
Abstracts of title	N/A	N/A	12 years after interest ceases	Limitation for legal action ceases relating to land or contracts under seal.
Planning and building control permissions	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal.
Searches	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal.
Property maintenance records	N/A	N/A	6 years after works undertaken	Limitation for legal action.
Reports and professional opinions	N/A	N/A	6 years after issue	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 contracts under seal.
Invoices	6 years	VATA	12 years	Limitation for legal action.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
VAT documentation	See Finance, Accounting and Tax Records section			
Insurance	See Insurances section	See Insurances section	See Insurances section	See section on insurance.
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. Capital assets				
Capital Assets	N/A	N/A	6 years plus after date disposed of.	Best practice
Fixed Asset Register	CA, Charities	N/A	Permanently	CA, Charities Act

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
	Act			
14. Employees: tax and social security				
Record of taxable payments	6 years	TMA	6 years	HMRC require retention of each payment for 3 years.
Record of tax deducted or refunded	6 years	TMA	6 years	HMRC require retention of each payment for 3 years.
Record of earnings on which standard National Insurance Contributions payable	6 years	TMA	6 years	HMRC require retention of each payment for 3 years.
Record of employer's and employee's National Insurance Contributions	6 years	TMA	6 years	HMRC require retention of each payment for 3 years.
NIC contracted-out arrangements	6 years	TMA	6 years	HMRC require
Copies of notices to employee (e.g. P45, P60)	6 years plus current year	TMA	6 years plus current year	HMRC require
HMRC notice of code changes, pay and tax details	6 years	TMA	6 years	HMRC require
Expense claims	N/A	N/A	6 years after	Best practice.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			audit	
Record of sickness payments	3 years following year to which they relate	SSPR	3 years following year to which they relate	HMRC require retention of each payment for 3 years.
Record of maternity payments	3 years following year to which they relate	SMPR	3 years following year to which they relate	HMRC require retention of each payment for 3 years.
Income tax PAYE and NI returns	3 years following year to which they relate	ITR	3 years after the end of the tax year related to.	Best practice.
Redundancy details and record of	N/A	N/A	6 years < 20 redundancies 12 years > 20 redundancies	Institute of Personnel payments and refunds and Development (IPD) recommendation.
HMRC approvals	N/A	N/A	Permanently	IPD recommendation

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Annual earnings summary	N/A	N/A	12 years	Best practice.
15. Employees: pension 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.
Qualifying service details	N/A	N/A	6 years after transfer or value taken	IPD recommendation.
Records relating to retirement benefits	6 years after year of retirement	RPS	6 years from the end of the tax year to which they relate	Statutory requirement.
16. Employees (personnel procedures)				
Terms and conditions of service, both general terms and conditions applicable to all colleagues, and specific terms and conditions applying to individuals	N/A	N/A	6 years after last date of currency	Limitation for legal proceedings.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
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.
Shortlists, interview notes and related application forms,	N/A	N/A	1 year	IPD recommendation.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Application forms of non-shortlisted candidates	Three months after notification	EA	6 months	Equality groups. 1 year limitation for defamations
Disclosure Scotland Protection of Vulnerable Groups (PVG) clearance documentation	Date of clearance and until next clearance check through disclosure checking where necessary			
Time cards and timesheets	N/A	N/A	2 years after audit	IPD recommendation.
Trade union agreements	N/A	N/A	10 years after ceasing to be effective	IPD recommendation.
Employer/employee committee minutes	N/A	N/A	Permanently	IPD recommendation.
Insurance claims	See Insurances section	See Insurances	See Insurances section	See Insurances section.
17. Employees: health and safety				
Medical records relating to control of asbestos	40 years	CAWR	40 years	CAWR
Health and Safety assessments	N/A	N/A	Permanently	IPD recommendation.

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
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.
Accident records, reports	3 years after date of settlement	RIDDOR	3 years after date of last entry.	Limitation for legal proceedings.
Accident books	N/A	N/A	3 years after date of last entry.	Limitation for legal proceedings.
Sickness records	Three years after the end of each tax year for Statutory Sick Pay purposes. 6 years from end of sickness Limitation for legal proceedings.			
SSP (general) regulations	NCVO recommends 3 years.	However 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
18. ASB				
ASB case files and associated documents	N/A	N/A	5 years or until	

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Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
			end of legal action	
19. Residents' meetings, Scrutiny Group				
Minutes	N/A	N/A	1 year	GDPR

Key to statutory retention sources:

CA – Companies Act 2006

CAWR – Control of Asbestos at Work Regulations 2012

CBSA – Co-operative and Community Benefit Societies Act 2014

ChA – Children Act 1989

Charities Act – Charities and Trustee Investment (Scotland) Act 2005

EA – Equality Act 2010

GDPR – General Data Protection Regulation (EU) 2016/679

HMRC – HM Revenues and Customs

Income Tax (Pay As You Earn) Regulations 2003

LA /Limitations for legal proceedings – Limitation Act 1980

PRSA – Procurement Reform (Scotland) Act 2014

PSCR – Public Contracts (Scotland) Regulations 2015

RIDDOR – Reporting of Injuries, Diseases and Dangerous

RPS – Registered Pension Schemes (Provision of Information)

Occurrences Regulations 1985

Regulations 2006

SMPR – Statutory Maternity Pay (General) Regulations 1986

SSPR – Statutory Sick Pay (General) Regulations 1982

TMA – Taxes Management Act 1970

VATA – Value Added Tax Act 1994

References:

- National Council for Voluntary Organisations (NCVO) guidance
- Scottish Federation of Housing Associations