

Lochfield Park Housing Association Ltd

Data Retention Periods

Governance Documents		
Document	Statutory Retention Period	LPHA Retention Period
Certificate of incorporation	N/A	Permanently
Certificate of change of company name	N/A	Permanently
Memorandum and articles of Association (original)	N/A	Permanently
Articles of Association (current)	Permanently	Permanently
Governance documentation	N/A	Permanently
Constitution, Aims and Objectives	N/A	Permanently
Confirmation letter of charitable registration	N/A	Permanently
HMRC confirmation of charitable status	N/A	Permanently
Registration documentation	Permanently	Permanently
Certificate of registration with Scottish Housing Regulator	N/A	Permanently
Board member documents	N/A	6 years after board membership ceases

Meetings (including AGMs)		
Document	Statutory Retention Period	LPHA Retention Period
Notices of meetings	N/A	6 years
Board and committee minutes (companies)	Permanently	Permanently
Board resolutions (companies)	Permanently	Permanently
Minutes and resolutions of trustees (charities)	N/A	Permanently

Registrations and Statutory Returns		
Document	Statutory Retention Period	LPHA Retention Period
Annual returns to the SHR	N/A	5 years
Audited company returns and financial statements (including I&P Societies' Annual Returns to Registrar of Friendly Societies)	N/A	Permanently
Declarations of interest	N/A	6 years

Register of director and secretaries	Permanently	Permanently
Register of shareholding members	Permanently	Permanently
Register of seals	N/A	Permanently
Register of share certificates	N/A	Permanently
List of members (I&P Societies)	N/A	Permanently
Nursing home and residential care homes registration certificates	N/A	Permanently
Nursing home and residential care homes inspection reports	N/A	6 years following end of management

Strategic Management		
Document	Statutory Retention Period	LPHA Retention Period
Business plans & supporting documentation	N/A	5 years after plan completion

Insurances		
Document	Statutory Retention Period	LPHA Retention Period
Current and former policies	N/A	Permanently
Annual insurance schedule	N/A	6 years
Claims and related correspondence	N/A	2 years after settlement
Indemnities and guarantees	N/A	6 years after expiry
Group health policies	N/A	12 years after cessation of benefit
Employers liability insurance certificate	N/A	40 years

Finance, Accounting and Tax Records		
Document	Statutory Retention Period	LPHA Retention Period
Accounting records for Limited Company	3 years from the date made ¹	6 years
Accounting records for I&P Society or Charity	N/A	6 years
Balance sheets and documents	N/A	6 to 10 years
Loan account control reports	N/A	6 years
Social Housing Grant documentation	N/A	Permanently
Signed copy of report and accounts	NA	Permanently
Budgets and internal financial reports	N/A	2 years
Tax returns and records	N/A	10 years
VAT records	6 years	6 years
Orders and delivery notes	6 years	6 years
Copy invoices	6 years	6 years

Credit and debit notes	6 years	6 years
Cash records and till rolls	6 years	6 years
Journal transfer documents	6 years	6 years
Creditors, debtors & cash income control accounts	6 years	6 years
VAT related correspondence	6 years	6 years

Other Banking Records		
Document	Statutory Retention Period	LPHA Retention Period
Cheques	N/A	6 years
Paying in counterfoils	N/A	6 years
Bank statements and reconciliations	3 years from the end of the financial year the transactions were made	6 years
Instructions to bank	N/A	6 years

Contracts and Agreements		
Document	Statutory Retention Period	LPHA Retention Period
Contracts under seal and/or executed as deeds	N/A	12 years after completion (including any defects liability period)
Contracts for the supply of goods or services, including professional services	N/A	6 years after completion (including any defects liability period)
Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	N/A	3 years
Loan agreements	N/A	12 years after last payment
Licensing agreements	N/A	5 years after termination
Rental and hire purchase agreements	N/A	6 years after expiry
Indemnities and guarantees	N/A	6 years after expiry
Documents relating to successful tender	N/A	6 years after end of contract
Documents relating to unsuccessful tenders	N/A	5 years after notification
Forms of tender	N/A	6 years

Charitable Donations		
Document	Statutory Retention Period	LPHA Retention Period
Deeds of covenant	6 years after last payment	12 years after last payment
Index of donations granted	N/A	6 years
Account documentation	3 years	6 years

Application and Tenancy		
Document	Statutory Retention Period	LPHA Retention Period
Applications for accommodation	N/A	5 years following application cancellation. Duration of tenancy if rehoused
Continuous recording of lettings and sales data record form	N/A	10 years
Housing benefit notifications	N/A	Duration of tenancy
Tenants' tenancy files, including rent payment records and details of any complaints and harassment cases	N/A	In general, for the length of the tenancy up to 5 years post tenancy. There may be occasion to weed very old, but still current files. Judgement should be used in what to keep and destroy. Any live issues must be kept.
Former tenants' tenancy agreements and details of their leaving	N/A	5 years
Care plans for children and related documents	75 years	Permanently
Care plans for adults and related documents	N/A	Permanently
Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	N/A	While tenancy continues
Records relating to offenders, ex-offenders, persons subject to cautions and persons required to register with the Police under the Sex Offenders Act 1997	N/A	While tenancy continues

Property Records		
Document	Statutory Retention Period	LPHA Retention Period
Rent registrations (superseded)	N/A	6 years
Rent registration (not superseded)	N/A	Permanently
Fair rent documentation	N/A	6 years
Leases and deeds of ownership	N/A	While owned Deeds of title- permanently or until property disposed of. Leases- 15 years after expiry (from NCVO)

Copy of former leases	N/A	12 years after settlement of all issues
Wayleaves, licences and easements	N/A	12 years after rights given or received cease
Abstract of title	N/A	12 years after interest
Planning and building control permissions	N/A	12 years after interest ceases
Searches	N/A	12 years after interest ceases
Property maintenance record	N/A	6 years
Reports and professional opinions	N/A	6 years
Development documentation	N/A	12 years after settlement of all issues
Invoices	6 years	12 years
VAT documentation	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section
Insurance	See Insurances section	See Insurances section

Vehicles		
Document	Statutory Retention Period	LPHA Retention Period
Mileage records	N/A	2 years after disposal
Maintenance records, MOT tests	N/A	2 years after disposal
Copy registrations	N/A	2 years after disposal

Capital Assets		
Document	Statutory Retention Period	LPHA Retention Period
Capital assets	N/A	Date of purchase to at least 6 years after the date sold, transferred or disposed of
Fixed asset register	N/A	Permanently

Employees: Tax and Social Security		
Document	Statutory Retention Period	LPHA Retention Period
Record of taxable payments	6 years	6 years
Record of tax deducted or refunded	6 years	6 years
Record of earnings on which National Insurance Contributions payable	6 years	6 years
Record of employers and employees National Insurance Contributions	6 years	6 years
NIC contracted-out arrangements	6 years	6 years
Payroll	?	3 years after the end of the tax year they relate to
Copies of notices to employee (e.g. P45, P60)	6 years plus current year	6 years plus current year

Inland Revenue notice of code changes, pay & tax details	6 years	6 years
Expenses claims	N/A	6 years after audit
Record of sickness payments	3 years following year to which they relate	6 years
Statutory maternity/paternity and adoption pay records, calculations, certificates or other medical evidence	3 years following year to which they relate	6 years (TC Young say 3)
Paternal leave	?	18 years
Income tax PAYE and NI returns	3 years following year to which they relate	6 years
Redundancy details and record of payments and refunds	N/A	12 years
Inland Revenue approvals	N/A	Permanently
Annual earnings summary	N/A	12 years

Employees: Pension Schemes		
Document	Statutory Retention Period	LPHA Retention Period
Actuarial valuation reports	N/A	Permanently
Detailed returns of pension fund contributions	N/A	Permanently
Annual reconciliations of fund contributions	N/A	Permanently
Money purchase details	N/A	6 years after transfer or value taken
Qualifying service details	N/A	6 years after transfer or value taken
Investment policies	N/A	12 years from end of benefits payable under policy
Pensioner records	N/A	12 years after benefits cease
Records relating to retirement benefits	6 years after retirement	6 years after year of retirement

Employees: Personnel Procedures		
Document	Statutory Retention Period	LPHA Retention Period
Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals	N/A	6 following year to which they relate
Service contracts for directors	3 years	6 years after directorship ceases
Remuneration package (redundancy details, calculations of payments,	N/A	6 years following year to which they relate

refunds, notification to the Secretary of State)		
Former employees personnel files	N/A	6 years
References to be provided for former employees	N/A	20 years or until former employee reaches age 65 (whichever comes first)
Training programs	N/A	6 years after completion
Individual training records	N/A	6 years after employment ceases
Short lists, interview notes and related application forms	N/A	1 year
Application forms of non-shortlisted candidates	Three months after notification	6 months
Time cards	N/A	2 years after audit
Trade union agreements	N/A	10 years after ceasing to be effective
Trust deeds, rules and minutes (for joint employee/employer sports, social clubs ect set up under trust)	N/A	Permanently
Employer/employee committee minutes	N/A	Permanently
Insurance claims	See insurances section	See insurances section

Employees: Health and Safety		
Document	Statutory Retention Period	LPHA Retention Period
Medical health records	?	During employment and 3 years thereafter if reason for termination of employment is connected to health
Medical records relating to control of asbestos	40 years	40 years
Health and safety assessments	N/A	Permanently
Health and safety policy statements	N/A	Permanently
Records of consultations with safety representatives	N/A	Permanently
Accident records, reports	N/A	6 years after date of occurrence
Accident books	N/A	6 years after date of last entry
Sickness records	3 years after the end of each tax year for Statutory Sick Pay purposes	6 years from end of sickness
Health and safety statutory notices	N/A	6 years after compliance

Other		
Document	Statutory Retention Period	LPHA Retention Period
Technical and research	N/A	12-15 years after requirements have ended for records, reports, drawings and other data
ASB case files and associated documents	N/A	5 years or until end of legal action
Supporting people- subsidy claims, support plans, single assessment (including supporting information)	N/A	Duration of tenancy
Resident meeting minutes	N/A	1 year