

# Data Retention Schedule

## Definition of acronyms

CA	-	Companies Act
CIH	-	Chartered Institute of Housing
CIPD	-	Chartered Institute of Personnel & Development
DPA	-	Data Protection Act
DWP	-	Department of Work and Pensions
FCA	-	Financial Conduct Authority
HMRC	-	Her Majesty's Revenue & Customs
NCVO	-	National Council for Voluntary Organisations
NFHA	-	National Federation of Housing Co-operatives
RIDDOR	-	Reporting of Injuries Diseases & Dangerous Occurrences Regulations
RRA	-	Race Relations Act
SDA	-	Sex Discrimination Act
VATA	-	Value Added Tax Act
# =		Thinned regularly from time to time

Lister Housing Co-operative Ltd - Data retention policy - Retention Schedule v4 - January 2020

CORPORATE AND GOVERNANCE					
Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ passed on to
Registration documents, Rules		Statutory requirement	Permanently	None	
Certificates of Employers' Liability Insurance		The Employers Liability (Compulsory Insurance) Act.	40 years	Employers Liability (Compul'y Insurance)Reg '98	
Minutes of Committee meetings		Record of Committee meetings	Permanently	CA Signed originals must be kept	Housing Regulator, Auditors. Publicly available from Nov.19
Annual Returns to Housing Regulator		Record of information submitted to Regulator	5 years	NFHA recommend – best practice	Housing Regulator, SHN Benchmarking
Annual Returns to SHR– working papers		Record of workings for annual returns	3 years	No specific statutory period.	Housing Regulator
Audited returns and financial statements (inc returns to FCA)		Record of Co-operative's financial management position	Permanently	No specific statutory retention period.	Lenders, Members, FCA, Housing Regulator, Auditors, Finance agents
Declarations of Interest		Record of staff & Committee decs of interest	6 years	NFHA rec. imitation for legal proceedings	Management Committee, Auditors
Seal register		Record of use of seal	Permanently	NFHA rec. – best practice	Auditors
Register of Share Certificates		Record of certificates issued and cancelled	Permanently	NFHA rec. – best practice	Auditors
Registers of members		Record of members and ex members	Permanently		Auditors
Committee Members dates of birth and code of conduct		Regulatory requirement	1 year after committee memb ceases	No specific statutory retention period	Business planning, Auditors, Scottish Housing Regulator

Benefits to Staff and Ctte H(S) Act 2010		Regulatory requirement	Permanently	Scottish Housing Regulator	Publicly available record, Auditors, SHR
Complaints to the Ombudsman		To monitor and record complaints	5 years	No statutory retention period	Ombudsman, Scottish Housing Regulator, Auditors
Telephone recordings of ansaphone messages		Done automatically-saved to audio file.	Up to 12 months ^	No statutory retention period	N/A
CCTV footage – Reception, front door		Recording for security and safety purposes	30 days (auto write-erase)~	No statutory retention period	Police

^ Most recordings are deleted upon listening/acting upon the contents. On occasions a recording may be kept for up to 12 months to assist with enquiries.

~ Excerpts of CCTV recordings may be kept for longer to assist in the prevention of crime and public & staff safety.

HR DOCUMENTS					
Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/Passed on to
Employees' personnel records		Details of employment and next of kin etc.	2 year after employment ends	No retention period. CIPD best practice =6 years	HMRC, Police, Pension Scheme, DWP, Auditors, Housing Regulator, Lawyers,
Employees' Staff appraisals, training & development records		To record employee development	2 years after employment ends	No retention period. CIPD best practice =6 years	Details supplied for references, Auditors and Housing Regulator
Employee's health and sickness records		To calculate entitlement to sickness allowance, to provide referrals to specialists / GP	6 years from end of sickness	No retention period. Limitation for legal proceedings. NCVO	HMRC, DWP, Dept of Employment, Auditors, Management Committee
Recruitment shortlists, ethnic monitoring details, interview notes and related application forms		To provide monitoring details for Equal opportunities.	6 months for nonshortlisted, 12 months for shortlisted. Hired - to file	SDA, RRA. Recommendation Equality and Human Rights Commission	For monitoring by Auditors and Industrial Tribunal.

Disclosure Scotland records		To comply with legislation where staff or committee work with vulnerable groups, children	Paper copy retained for 6 months then destroyed	Employment legislation and Disclosure Scotland guidelines	For monitoring by Auditors
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EMPLOYEES (Health & Safety)					
Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ Passed on to
Accident records, reports		To record health and safety incidents and any action required	NFHA best practice - 6 years	RIDDOR. Limitation for legal proceedings.	Health & Safety Advisors or representatives
Accident books		To record incidents	6 years after date of last entry	RIDDOR. Limitation for legal proceedings	Health & Safety Advisors or representatives

FINANCE - EMPLOYEES					
Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ Passed on to
Record of taxable payments		HMRC requirement	6 years	HMRC	HMRC, Auditors, Finance agents
Record of earnings on which NI payable		HMRC requirement	6 years	HMRC	HMRC, Auditors, Agents
Copies of notices to Employees (P45, P60)		HMRC requirement	6 years	HMRC	HMRC, Auditors, Agents, Employees. All P45s & P60s now processed online.
HMRC notices of code changes, pay and tax details		HMRC requirement	6 years	HMRC	Sent by HMRC to Lister Employees receive copy direct from HMRC
Expense claims		HMRC requirement / budgetary control	6 years	HMRC	HMRC re Subscription Expenses, Auditors, Agents

Record of sickness payments		HMRC requirement	6 years	NFHA. (HMRC require retention of payments for 3 yrs)	Employee, Auditors, Agents
Record of maternity payments		HMRC requirement	6 years	NFHA. (HMRC require retention of payments for 3 yrs)	HMRC, Employee, Auditors, Agents
Redundancy details & record of payments and refunds		Legal and HMRC requirement	12 years from date of redundancy	CIPD rec. HMRC require retention for 6 yrs	Auditors, Solicitors, HMRC, Employee, Agents

#### FINANCE - ACCOUNTING

Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ Passed on to
Accounting records		Statutory obligation	Permanently	FCA	Auditors, Housing Regulator, FCA, Finance agents
Offers of grant (Scottish Govt Housing Investment / Wider Role / others)		To monitor conditions attached to grants	6 years or for duration of scheme. (electronic - permanently)	Best practice	Private Lenders, Auditors, Agents, any other relevant party
Current and Deposit accounts with banks & building societies		Personal info of signatories, to hold and invest spare funds	6 years	HMRC	Auditors, Agents
Contractor invoices		For auditing purposes and budget control	6 years	VATA	Auditors, Agents, Scottish Housing Regulator
Debtors invoices		For auditing purposes and budget control	6 years	VATA	Auditors, Agents, Scottish Housing Regulator
Bank statements and pay-in books		Auditing purposes and budget control	6 years	Best practice	Auditors, Agents, Scottish Housing Regulator
VAT returns		Legal and HMRC	6 years	HMRC	HMRC, Auditors, Agents

Books of prime entry e.g. cash book, ledgers		Legal and HMRC requirement	6 years	HMRC	HMRC, Auditors, Agents
Cash received records		Legal and HMRC requirement	6 years	HMRC	HMRC, Auditors, Agents
Receipt books		Auditing requirement	Up to 15 months		Auditors, Agents

## HOUSING MANAGEMENT

Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ Passed on to
Current Tenant files		Details relating to tenancy including details of formal complaints	Duration of tenancy #	No statutory retention period. NFHA recommendation	Details supplied for references, auditors, Scottish Housing Regulator and Solicitors
Former Tenant files (excluding tenancy agreements)		Details relating to tenancy including details of formal complaints	1-3 year 3 years important bits #	No statutory retention period. NFHA Rec: 3-5 years	Details supplied for references, auditors, Scottish Housing Regulator and Solicitors
Former Tenants' Tenancy Agreements, and leaving details		Details relating to former tenancy agreement	3 years then TAs Scan main page and signature	No statutory retention period. NFHA Rec = permanent	Details supplied for references, auditors, Scottish Housing Regulator and Solicitors
Rejected / cancelled multi housing application forms*		Details of multi applicants applying to be rehoused.	Paper files destroyed on annual review	Best practice	Auditors. Scottish Housing Regulator
Housing Benefit notifications		Details of housing benefit awards	2 years	Recommendation of CIH	Auditors. Scottish Housing Regulator
Welfare Rights files		Details of welfare rights cases	13 months after closed	DWP requirement	Auditors. Scottish Housing Regulator

Tenancy Support records		Referral details, contact details, housing support assessment, support plans and contact records	5 years #	Best practice	Social Services / Care Commission
Tenant rent details		To record rent payments, arrears, HB arrangements.	While resident #	Best practice	Details used for Scottish Housing Regulator, Solicitors
Tenants' financial details		Direct debit mandates or any other financial arrangements for rent and debt management	Duration of tenancy, and if terminated, retain for debt recovery #	Best practice	Other housing providers request reference by signed mandate. Auditors. Scottish Housing Regulator. Courts & Solicitors if action taken.
Rents paid by debit card machine - stubs		To assist monthly rent reconciliation / queries	6 months	DPO advice/to deal with tenant queries	Auditors
Anti-social complaints records		To record reports of alleged anti-social behaviour / action taken	2 years #	Best practice = whilst resident	Information used for Scottish Housing Regulator, Solicitors
Tenants Survey results		For performance and analysis	3 years	Best practice	Scottish Housing Regulator
Records of estate management inspections		To monitor service performance and analyse service improvements	5 years	Best practice	Scottish Housing Regulator
Details of Former Tenant Arrears		To monitor service performances	Perm if o/s sums #		Scottish Housing Regulator
Record of lets		To monitor service Performance.	5 years	Best practice	Scottish Housing Regulator

\* EdIndex applications are held by EdIndex/CEC - consult their retention schedule for more information

PROPERTY SERVICES					
Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ Passed on to

Maintenance repair orders and property maintenance records		Details of individual repairs carried out in properties.	6 years Limitation for legal action	NFHA guidelines	Scottish Housing Regulator, Auditors
Development documentation		Details of developments within the Co-operative's programme	12 years after settlement of all issues	NFHA Best practice	Scottish Housing Regulator, Auditors, Bank
Statutory consents		Legal requirement	Permanently	Best practice	Relevant parties
Energy Performance Certificates		Legal requirement	Duration of Tenancy"	Best practice	Copy given to tenant

" Only the latest/current one is held

CONTRACTS AND AGREEMENTS					
Information collected or held	Location	Purpose collected or held	Period retained for	Statutory retention source	Exchanged with/ Passed on to
Contracts for goods or services, including professional services		Record of agreement and services purchased	6 years after completion	NFHA rec. Limitation for legal proceedings	Relevant parties to contract, Auditors
Loan agreements		Record of borrowing, and conditions attached	12 years after last payment	NFHA recommendation	Scottish Housing Regulator, relevant parties
Documents relating to successful tenders		To support management of contracts	6 years after end contract	NFHA rec. – best practice	Relevant parties
Documents relating to unsuccessful tenders		n/a	Until expiry of standstill	Legal advice	n/a

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