



# Wythenshawe Community Housing Group (WCHG) Data Retention Policy

**This Policy aims to ensure that the Group complies with the Data Protection Act in respect of the Data held about individuals. It serves to protect customers, stakeholders and staff and to protect the Group from the consequences of a breach of its responsibilities.**

<b>Policy Name:</b>	Data Retention Policy
<b>Status:</b>	Approved
<b>Approved by:</b>	Group Board
<b>Drafted by:</b>	Wayne Squire
<b>Date approved:</b>	24 May 2018
<b>Date effective from:</b>	Immediate
<b>E&amp;D impact Analysed:</b>	N/A
<b>Customer consultation:</b>	N/A
<b>Next Review Date:</b>	May 2019

## 1. Introduction

**Please note that this policy has been updated to take into account the General Data Protection Regulation (GDPR), but will require a further more detailed review in 2019 to incorporate findings of the Data Quality Project.**

It is good practice for organisations to set out time scales for retaining key data that it holds because:

- The General Data Protection Regulation requires organisations not to keep personal data longer than necessary (Article 5 of the GDPR);
- We need to retain certain documents for the purposes of possible future legal claims by and against WCHG. Periods of retention therefore need to take account the periods set down in the Limitation Act 1980 after which legal proceedings are time-barred (generally between 3 and 12 years depending on the type of claim)
- Storage space costs money.
- Digital storage also takes up file space and will only be of value if it is manageable and accessible.

1.1. This Policy<sup>1</sup> sets out the length of time that records and documentation should be retained. It is important that records are retained for the period set out but not retained for more than 12 months beyond this timescale. For example, copy invoices should be kept for 6 years but it may be impracticable to destroy each invoice on its 6th anniversary. These records should however be disposed of within 12 months ie. by the 7th anniversary. This gives adequate time to make arrangements for the proper disposal of the records.

1.2. All data when no longer required must be disposed of in a secure manner using the Group's confidential waste procedures. Confidential waste is collected in dedicated lockable containers at all Trust premises and is shredded on site. Shredding of archived material is undertaken at the off-site archiving store.

1.3. It is advisable to obtain legal advice on the admissibility of electronically formatted documents for presentation in a court of law before destroying a

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<sup>1</sup> The Groups Retention Policy is based on the National Housing Federation briefing note issued February 2013.



hard copy original document even if an electronic version is retained (for example signed contracts and similar documents the original of which may be central to legal proceedings).

1.4. The table below lists the principal documentation which Wythenshawe Community Housing Group should keep, together with details of statutory retention periods and recommended retention periods. Where the statutory and recommended retention periods differ, the longer period should be followed (which in all cases should be the recommended period).

### **Glossary of Abbreviations**

ASB Antisocial Behaviour

CA Companies Act 1985

Ch A Children's Act 1989

CORE Continuous recording of letting and Sales in Social Housing

CRB Criminal Records Bureau

DBS Disclosure and Barring Service

DPA Data Protection Act

GDPR General Data Protection Regulation

HMRC Her Majesty's Revenue and Customs

ISO International Standards for organization (quality management principles)

I & P Industrial And Provident

IPSA Industrial And Provident Societies Act 1965

IT(E)R Income Tax (Employment) Regulations 1993

MOT Ministry of Transport Test

NHF National Housing Federation

NCVO National Council for Voluntary Organisations

PAYE Pay As You Earn

P45 Reference code of a form titled Details of employee leaving work

P60 Employees end of year certificate

RIDDOR Reporting

of Injuries, Diseases & Dangerous Occurrences Regulations 1985



RBS(IP)R Retirement Benefits Schemes (Information Powers) Regulations 1995

RRA Race Relations Act 1976

SDA Sex Discrimination Acts 1965 & 1975

SLA Service level agreements

SMPR Statutory Maternity Pay Regulations 1982

SSPR Statutory Sick Pay Regulations 1982

TMA Taxes Management Act 1970 VATA Value Added Tax Act 1994

WCHG Wythenshawe Community Housing Group

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

Document <sup>2</sup>	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
<b>1. Incorporation Documents</b>				
Certificate of Incorporation	N/A	N/A	Permanently	Implied by CA, Sec.15.
Certificate of change of company name	N/A	N/A	Permanently	Implied by CA, 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.
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	IPSA	Permanently	Best practice.
Certificate of registration with Housing Regulator	N/A	N/A	Permanently	Best practice.

<sup>2</sup> 'Document' refers to hard and soft copy documents ie printed documents and electronic documents. It includes archived electronic documents which may be retained on back-up servers

Document <sup>2</sup>	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Board member documents, appointments, SLAs, bank details etc	N/A	N/A	6 years after board m'ship ceases <sup>3</sup>	GDPR Article 5 CA 2006
<b>2. Meetings (inc AGMs)</b>				
Notices of meetings	N/A	N/A	6 years	In case of challenge to validity of meeting or resolutions.
Board and committee minutes(companies)	Permanently	CA	Permanently	Signed originals must be kept.
Board resolutions (companies)	Permanently	CA	Permanently	Signed originals must be kept.
Minutes and Resolutions of Trustees (Charities)	N/A	N/A	Permanently	Charity Commission Requirement CC48
<b>3. Registrations and Statutory Returns</b>				
Annual returns to the Regulator	N/A	N/A	5 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	N/A	6 years	Limitation for legal proceedings.
Register of Directors and Secretaries	Permanently	CA	Permanently	

<sup>3</sup> Some details should be destroyed on membership ceasing eg bank details

Document <sup>2</sup>	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Register of Shareholding members	Permanently	CA	Permanently	Records may be removed 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.
List of members (I & P societies)	N/A	N/A	Permanently	Required by registrar of friendly societies
Nursing home and residential care homes registration certificates	N/A	N/A	Permanently	Best practice.
Nursing home and residential care homes inspection reports	N/A	N/A	N/A	Limitation for legal proceedings. Reports are public documents.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
<b>4. Strategic Management</b>				
Business plans & supporting documentation (e.g. organization structures, aims, objectives, funding issues)	N/A	N/A	5 years after plan completion	Best practice.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
<b>5. Insurances</b>				
Current and former policies	N/A	N/A	Permanently	Limitation can commence from knowledge of potential claim not cause of the claim. Housing association Boards must annually reaffirm formally their continuation of the Voluntary Board Members Liability Policy (automatically provided via NHF membership). NCVO recommends 3 years after lapse.
Annual Insurance schedule	N/A	N/A	6 years	Best practice.
Group Health Policies	N/A	N/A	12 years after cessation of benefit	Best practice.
Claims and related correspondence	N/A	N/A	2 years after settlement	Zurich Municipal recommendation. NCVO recommends 3 years after settlement
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings. 12 years if related to land
Employer's liability insurance certificate	N/A	N/A	40 years	2008 regs removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial claims etc.



Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
<b>6. Finance, Accounting &amp; Tax Records</b>				
Accounting records for Limited Company	3 years	CA Sec 388	6 years	TMA Sec.20 may require any documents relating to tax over 6 (plus) years.
Accounting records for I&P society or charity	N/A	N/A	6 years	Required by Registrar of Friendly Societies and Charity Commissioner
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.
Social Housing Grant 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 Sec.20 may require any documents relating to tax over 6 (plus) years.
VAT records	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Orders and delivery notes	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Copy invoices	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Credit and debit notes	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Cash records & till rolls	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Journal transfer documents	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
Creditors, debtors & cash income control accounts	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
VAT related correspondence	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
<b>7. Other Banking Records (including Giro)</b>				
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	CA	6 years	Limitation for legal proceedings.
Instructions to bank	N/A	N/A	6 years	Limitation for legal proceedings.
<b>8. Contracts and Agreements</b>				
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	N/A	N/A	6 years	Best practice. Suggested limit: goods or services costing up to £10,000.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Services where there is no continuing maintenance or similar requirement				
Loan agreements	N/A	N/A	12 yrs 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	6 years after notification	Best practice.
Forms of tender	N/A	N/A	6 years	Best practice.
<b>9. Charitable Donations</b>				
Deeds of covenant	6 years after last payment	TMA	12 yrs 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.
<b>10. Application and Tenancy Records</b>				
Applications for accommodation	N/A	N/A	Generally for the length of the tenancy up to six years post tenancy	Best practice.
CORE data record form	N/A	N/A	None	Best practice in GDPR compliance

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
				requires the form to be destroyed immediately once the statistics have been recorded.
Customer profiling Forms	N/A	N/A	None	Best practice in GDPR compliance requires the form to be destroyed immediately once the statistics have been recorded.
Housing Benefit notifications	N/A	N/A	2 years	Recommendation of Institute of Rent Officers (now merged with CIH).
Rent statements	N/A	N/A	2 years	Best practice.
Tenants' Tenancy Files, including rent payment records, and details of any complaints and harassment cases	N/A	N/A	Generally for the length of the tenancy & up to six years post-tenancy. There may be an occasion to weed very old but still current files. Judgment should be used in what to keep and destroy. Any live issues must be kept.	Limitation Act 1980 and best practice with GDPR compliance Article 5. 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	6 years	Best practice compliance with GDPR Article 5.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Former tenants' Tenancy Agreements, and details of their Leaving	N/A	N/A	6 years	Best practice compliance with GDPR Article 5.
Care plans for children and related documents	75 years	Ch A	Permanently	Some documents might be transferred to subsequent caring agency.
Care plans for adults and related documents	N/A	N/A	Permanently	May be subject to GDPR some documents may be transferred to a subsequent care agency.
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 a 'need to know' basis. Medical and Social Services records liable to be confidential. To be returned or passed at subsequent agency at end of tenancy or destroyed.
Documentation and correspondence relating to Rehousing Review List	N/A	N/A	While tenant is on the list until debt cleared or appeal heard resulting in entry being removed.	Best practice
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.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
ASB case files and associated documents			6 years or until end of legal action	Limitation for legal proceedings
Supporting people – subsidy claims / support plans/ single assessments including supporting information			Duration of tenancy	Best practice
Telephone Call Recording – audio files	N/A	N/A	3 months	Audio files may be retained for up to 3 months for training and coaching purposes; or for the duration of a dispute/complaints investigation.
<b>11. Property Records</b>				
Rent registrations (superseded)	N/A	N/A	6 years	6 years if it has been superseded by 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.
Fair rent documentation	N/A	N/A	6 years	Rent Officer recommendation.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Leases and deeds of ownership	N/A	N/A	Deeds of Title: permanently or until property is disposed of Leases: 15 years after expiry	Limitation for legal action relating to land or contracts under seal
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 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	Limitation for legal action.
Aids & Adaptation documentation	N/A	N/A	Whilst adaptation installed in property	
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 contracts under seal.
Invoices	6 years	VATA	12 years	Limitation for legal action relating to land or contracts under seal.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
VAT documentation	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section
Insurance	See Insurances section	See Insurances section	See Insurances section	See section on insurance.
<b>12. Fleet Vehicles</b>				
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.
<b>13. Capital Assets</b>	N/A	N/A	Date of purchase to at least 6 years after date sold, transferred or disposed of	Best practice.
Fixed Asset Register	CA Charities Act	N/A	Permanently	
<b>14. Employees: Tax and Social Security</b>				
Record of taxable payments	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years.
Record of tax deducted or refunded	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years.



Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Record of earnings on which standard National Insurance Contributions payable	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years.
Record of employer's and employee's National Insurance Contributions	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years..
NIC contracted out arrangements	6 years	TMA	6 years	
Copies of notices to employee (e.g. P45, P60)	6 years plus current year	TMA	6 years	
Inland Revenue notice of code changes, pay & tax details	6 years	TMA	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	SSPR	6 years	Revenue & Customs require Retention of each payment for 3 years.
Record of maternity payments	3 years following year to which they relate	SMPR	6 years	Revenue & Customs require Retention of each payment for 3 years.
Income tax PAYE and NI returns	3 years following year to which they relate	IT(E)R	6 years	Best practice.
Redundancy details and record of payments & refunds	N/A	N/A	12 years	Institute of Personnel and Development (IPD) recommendation.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Revenue & Customs approvals	N/A	N/A	Permanently	IPD recommendation
Annual earnings summary	N/A	N/A	12 years	Best practice.
<b>15. Employees: Pension Schemes</b>				
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.
Pensioner records	N/A	N/A	12 years after benefits cease	IPD recommendation. Records
Records relating to retirement benefits	6 years after year of retirement	RBS(IP)R	6 years after year of retirement	Statutory requirement.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
<b>16. Employees (Personnel Procedures)</b>				
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	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.

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Short lists, interview notes and related application forms,	N/A	N/A	1 year	IPD recommendation.
Application forms of non shortlisted candidates	Three months after notification	SDA & RRA	6 months	Recommendation of Commission for Racial Equality and Equal Opportunities Commission. 1 year limitation defamations.
CRB (now DBS) clearance documentation	Date of clearance + up to a maximum for 6 months		Date of clearance + up to a maximum for 6 months	DBS and Home Office
Time cards	N/A	N/A	2 years after audit	IPD recommendations.
Trade union agreements	N/A	N/A	10 years after ceasing to be effective	IPD recommendation.
Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc, set up under trust)	N/A	N/A	Permanently	IPD recommendation.
Employer/employee committee minutes	N/A	N/A	Permanently	IPD recommendation.
Insurance Claims	See insurances			
<b>17. Employees: Health and Safety</b>				
Medical records relating to control of asbestos	40 years from the date of last entry	CAWR	40 years	Guidance suggests 40 years or until the employee reaches 80 years of age whichever is the longer
Health and Safety Assessments	N/A	N/A	Permanently	IPD recommendation.

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 occurrence	RIDDOR	6 years after date of occurrence	Limitation for legal proceedings. GDPR
Accident books	N/A	N/A	6 years after date of last entry.	Limitation for legal proceedings.
Sickness records	Three years after the end of each tax year	N/A	6 years from end of sickness	Limitation for legal proceedings for personal injury is usually 3 years but can be extended for injuries not detectable within that period e.g. asbestosis and other injuries arising from exposure to hazardous substances.
Health and safety statutory notices	N/A	N/A	6 years after compliance	Limitation for legal proceedings
<b>18. Technical and Research</b>				NCVO recommends 12-15 years after requirements have ended for both records & reports & drawings and other data.
19. ASB Files and associated documents	N/A	N/A	6 years	5 years or until the end of legal action
20. Supporting people – subsidy claims/support plans/ single assessments including supporting	N/A	N/A	Duration of tenancy	Best practice

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
information				
21. Resident meeting minutes	N/A	N/A	One year	GDPR
Big Lottery Fund: summary profit and loss accounts, personnel records and invoices, which show how the grant has been used	N/A	N/A	7 years after termination of grant	Section 5.4 of BLF grant contract commits to this 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	Section 8.6 of BLF grant contract commits to this standard
Big Lottery Fund: Asset register for items purchased using grant funding for over £50,000	N/A	N/A	10 years after termination of grant	Section 8.6 of BLF grant contract commits to this standard
Youth information advice and guidance service case notes				
Consent forms for hazardous activities for under 18s	N/A	N/A	5 years after the individual has turned 18	Limitation for legal proceedings is 5 years after the individual turns 18. This is reduced to 3 years for individuals without a special educational need.
Tenant License agreements for Enterprise Centre				

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Charitable donations made by us: Deeds of covenant	6 years after last payment	Taxes Management Act 1970	12 years after last payment	Limitation for legal proceedings if related to land
Charitable donations made by us: Index of donations granted	N/A	N/A	6 years	Best practice
Charitable donations made by us: Account documentation	3 years	Companies Act 1985	6 years	Best practice