



Data Protection Policy

Contents

Introduction	2
1. Privacy.....	2
2. Legislation	2
3. Data	2
4. Fair Processing Notice.....	3
5. Employees.....	3
6. Consent	3
7. Processing of Sensitive Data.....	4
8. Data Sharing	4
9. Data Processors	4
10. Data Storage and Security	5
11. Breaches.....	5
12. Data Subject Rights.....	6
13. Rights to be Forgotten.....	6
14. Privacy Impact Assessments (PIA)	7
15. Archiving, Retention and Destruction of Data	7
16. Monitoring of the Policy	7
17. Complaints and Appeals	7
18. Policy Review	7
Privacy Impact Assessment Screening Questions	8
Equality Impact Assessment Screening Questions	9
APPENDIX.....	10

Introduction

This policy reflects the data protection legislation following the requirements of the General Data Protection Regulation [GDPR] and the Data Protection Act 2018 (DPA2018) and requires organisations to be able to demonstrate accountability with the six data protection principles.

1. Privacy

This policy covers ng homes policy on data protection following the General Data Protection Regulations and the Act which enhances the rights of data subjects and provides stricter guidelines for organisations to follow.

- 1.1 The ng homes group of companies is committed to ensuring the secure and safe management of data held by ng homes in relation to customers, staff and other individuals. ng homes staff have a responsibility to ensure compliance with the terms of this policy and to manage individuals' data in accordance with the procedures outlined in this policy and associated documentation.
- 1.2 ng homes needs to gather and use certain information about individuals. They can include customers (tenants, factored owners, service users and participants), employees and other individuals with whom ng homes has a relationship. ng homes manages a significant amount of data from a variety of sources. This data contains Personal and Special Categories of Personal Data (the latter previously known as 'Sensitive Data').
- 1.3 This policy sets out ng homes duties in processing that data and the purpose of this policy is to set out procedures of managing of such data.

2. Legislation

- 2.1 It is a legal requirement that ng homes processes data correctly. ng homes must collect, handle and store personal data or special categories of personal data in accordance with the relevant legislation.
- 2.2 The relevant legislation in relation to the processing of data is:
 - a) the Data Protection Act 2018
 - b) Freedom of Information (Scotland) Act 2002
 - c) The Freedom of Information (Scotland) Act 2002 (Designation of Persons as Scottish Public Authorities) Order 2019.

Matters relating to Freedom of Information or Environmental Information Regulations are dealt with in the Freedom of Information and Environmental Information Policy.

3. Data

- 3.1 ng homes holds a variety of data relating to individuals, including customers and employees (also referred to as data subjects) which is known as Personal Data. The Personal Data held and processed by ng homes is detailed within the Fair Processing and Privacy Notice and the Data Protection Addendum to the Terms and Conditions of Employment which has been provided to all employees.

- 3.2 "Personal Data" is that from which a living individual can be identified either by the data alone or in conjunction with other data held by ng homes.
- 3.3 ng homes is permitted to process Personal Data on behalf of data subjects provided it is doing so on one of the following grounds:
- Consent of the data subject;
 - Processing is necessary for the performance of contract between ng homes and the data subject or for entering into a contract with the data subject;
 - Processing is necessary for ng homes compliance with a legal obligation;
 - Processing is necessary to protect the vital interests of the data subject or another person;
 - Processing is necessary for the performance of a task carried out in the public interest or in the exercise of ng homes official authority; and
 - Process is necessary for the purposes of legitimate interests

4. Fair Processing Notice

- 4.1 ng homes has produced a Fair Processing Notice which it is required to provide to all customers whose Personal Data is processed by the organisation. That Fair Processing Notice will be provided to the customer prior to processing their Personal Data and they will be advised of the terms of the Fair Processing Notice when it is provided to them.

5. Employees

- 5.1 Employees' Personal Data and, where applicable, Sensitive Personal Data, is held and processed by ng homes. Details of the data held and processing of that data is supplied to employees at the same time as their Contract of Employment.

6. Consent

- 6.1 From time to time, ng homes will need to obtain specific consent to process an individual's personal data. This will happen in situations where no other permitted grounds for processing the information are available. Where consent is required, the individual data subject will be asked to confirm in writing that they freely consent to allowing their data to be processed for that specific and defined purpose. General consent to data processing cannot be sought or legally relied upon.

7. Processing of Sensitive Data

7.1 In the event that ng homes processes Sensitive Personal Data, it must do so in accordance with one of the following grounds:

- The data subject has given explicit consent to the processing of this data for a specific purpose
- Processing is necessary for carrying out obligations or exercising rights related to employment or social security
- Processing is necessary to protect the vital interests of the data subject or , if the data subject is incapable of giving consent, the vital interests of another person
- Processing is necessary for the establishment, exercise or defence of legal claims, or whenever courts are acting in their judicial capacity; and
- Processing is necessary for reasons of substantial public interest.

8. Data Sharing

8.1 ng homes shares its data with various third parties for numerous reasons so that its day to day activities are carried out in accordance with relevant policies and procedures. In order that ng homes can monitor compliance by these third parties with Data Protection law, ng homes will require the third party to enter into an agreement governing the processing of data, security measures to be implemented and responsibilities for breaches.

8.2 Personal Data is from time to time shared amongst ng homes and third parties who require to process personal data that ng homes processes as well. Both ng homes and the third party will be processing that data in their individual capacity as data controllers.

8.3 Where ng homes shares in the processing of personal data with a third party organisation (e.g. for processing of an employee's pension), it shall require the third party organisation to enter into a Data Sharing Agreement with ng homes.

9. Data Processors

9.1 A data processor is a third party entity that processes personal data on behalf of ng homes, for example, frequently outsourced work such as cyclical maintenance and, gas servicing repairs work.

9.2 A data processor must comply with Data Protection laws. ng homes data processors must ensure they have appropriate technical security measures in place, maintain records of processing activities and notify ng homes if a data breach is suffered. ng homes will enter into Data Processing Agreements with each data processor which sets out their obligations under data protection legislation.

9.3 If a data processor wishes to sub-contract their processing, prior written consent of ng homes must be obtained. Upon a sub-contracting of processing, the data processor will be liable in full for the data protection of their sub- contractors.

- 9.4 Where ng homes contracts with a third party to process Personal Data held by ng homes, it shall require the third party to enter into a Data Processing Agreement. This process will be overseen by the relevant director to ensure their business area is compliant.

10. Data Storage and Security

All Personal Data held by ng homes must be stored securely, whether electronically or in paper format.

10.1 Paper Storage

If Personal Data is stored on paper it will be kept in a secure place where unauthorised personnel cannot access it. When the Personal Data is no longer required it will be disposed of by the employee so as to ensure its destruction. If the Personal Data requires to be retained on a physical file then the employee should ensure that it is affixed to the file which is then stored in accordance with ng homes Data Retention Schedule.

10.2 Electronic Storage

Personal Data stored electronically must also be protected from unauthorised access. Access to Personal Data will be controlled and organised according to the principle of least privilege. Personal Data will always be encrypted in transit and at rest. Any Personal Data sent externally to ng homes data processors or those with whom ng homes has entered into a Data Sharing Agreement will, therefore, be encrypted.

Personal data must never be stored on portable storage devices (CD, DVD, USB memory stick, external hard drive etc.). Personal Data must only be stored in secure locations.

10.3 Home Working

When employees are working remotely, including from home, paperwork and devices should be stored securely out of sight when not in use. Once it is no longer required, paperwork should be taken into the office and disposed of securely using shredders or deposited in the confidential waste.

11. Breaches

- 11.1 A data breach can occur at any point when handling Personal Data and ng homes has reporting duties in the event of a data breach or potential breach. Breaches which pose a risk to the rights and freedoms of the data subjects who are subject to the breach require to be reported externally in accordance with Clause 11.3 below.

11.2 Internal Reporting

ng homes takes the security of data very seriously and, in the unlikely event of a data breach, will take the following steps:

- Investigate the nature and extent of the breach
- Liaise with ng homes IT partner and Cyber Insurance provider
- Establish contact with the Information Commissioner's Office to report the breach within 72 hours of the breach being identified

11.3 Reporting to the Information Commissioner's Office [ICO]

ng homes requires to report any breaches which pose a risk to the rights and freedoms of the data subjects which are subject to the breach to the ICO within 72 hours of the breach occurring (this includes weekends). ng homes will also consider whether it is appropriate to notify those data subjects affected by the breach.

12. Data Subject Rights

- 12.1 Enhanced rights are provided to data subjects under DPA2018. They are entitled to view the personal data held about them by ng homes, where in written or electronic form.
- 12.2 Data subjects have a right to request a restriction of processing their data, a right to be forgotten and a right to object to ng homes processing of their data. These rights are notified to ng homes tenants and other customers in the Fair Processing Notice.
- 12.3 **Subject Access Requests**
Data subjects are permitted to view their data held by ng homes upon making a request to do so (a subject access request). Upon receipt of a request by a data subject, ng homes must respond to the request within one month of receiving the request. ng homes:
- must provide the data subject with an electronic or hard copy of the personal data requested, unless any exemption to the provision of that data applies in law.
 - must take reasonable steps to obtain consent from those data subjects to the disclosure of that personal data where the personal data comprises data relating to a third party. If no consent is obtained then no personal data relating to a third party may be disclosed.
 - must confirm to the data subject as soon as practically possible where it does not hold the personal data sought by the data subject and in any event, no later than one month from the date on which the request was received.

13. Rights to be Forgotten

- 13.1 A data subject may exercise their right to be forgotten by submitting a request in writing to ng homes that it erase the data subject's Personal Data in its entirety.
- 13.2 Each request received by ng homes will require to be considered on its own merits and legal advice will require to be obtained in relation to such requests from time to time.
- 13.3 A data subject may request that ng homes restrict its processing of the data subject's Personal Data, or object to the processing of that data. In the event that any direct marketing is undertaken by ng homes, a data subject has an absolute right to object to processing of this nature, and if ng homes receives a written request to cease processing for this purpose, then it will do so immediately.

Each request received by ng homes will require to be considered on its own merits and legal advice will require to be obtained in relation to such requests from time to time.

14. Privacy Impact Assessments (PIA)

14.1 These are a means of helping ng homes to identify and reduce the risks that its operations have on the personal privacy of data subjects.

14.2 ng homes shall:

- Carry out a PIA before undertaking a project or processing activity which poses a “high risk” to an individual’s privacy. High risk can include, but is not limited to, activities using information relating to health or race, or the implementation of a new IT system for storing and accessing Personal Data; and
- In carrying out a PIA, ng homes will include a description of the processing activity, its purpose, an assessment of the need for the processing, a summary of the risks identified and the measures that it will take to reduce those risks, and details of any security measures that require to be taken to protect the personal data
- ng homes is required to consult the ICO in the event that a PIA identifies a high level of risk which cannot be reduced.

15. Archiving, Retention and Destruction of Data

15. ng homes will not store and retain Personal Data indefinitely. It will ensure that Personal Data is only retained for the period necessary. ng homes will ensure that all Personal Data is archived and destroyed in accordance with the periods specified within the group-wide Data Retention Schedule.

16. Monitoring of the Policy

Any matter which demonstrates a serious failure of internal controls should be reported immediately to the Chief Executive.

17. Complaints and Appeals

ng homes welcomes complaints and positive feedback, both of which provide information which helps us to improve our services.

If you have a complaint or concern about the way in which ng homes processes your personal or sensitive data you can make a complaint to:

Information Commissioner’s Office Wycliffe House
Water Lane Wilmslow Cheshire SK9 5AF
0303 123 1113
<https://ico.org.uk/concerns/handling/>

18. Policy Review

ng homes undertakes to review this policy regularly, at least every three years, with regard to:

- Applicable legislation, rules, regulations and guidance
- Changes in the organisation
- Continued best practice

Privacy Impact Assessment Screening Questions

Carrying out a Privacy Impact Assessment [PIA] will be useful to any project – large or small – that:

- Involves personal or sensitive data about individuals
- May affect our customers' reasonable expectations relating to privacy
- Involves information that may be used to identify or target individuals

Please tick the applicable statement(s) below. Will your project involve:

- | | |
|---|---|
| 1. A substantial change to an existing policy, process or system that involves personal information | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 2. A new collection of personal information | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3. A new way of collecting personal information (for example collecting it online) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 4. A change in the way personal information is stored or secured | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 5. A change to how sensitive information is managed | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 6. Transferring personal information to a third-party contractor | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 7. A decision to keep personal information for longer than you have previously | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 8. A new use or disclosure of personal information you already hold | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 9. A change of policy that results in people having less access to information you hold about them | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 10. Surveillance, tracking or monitoring of movements, behaviour or communications | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 11. Changes to your premises involving private spaces where clients or customers may disclose their personal information (reception areas, for example) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

If you have answered 'Yes' to any of these points, please complete a full Privacy Impact Assessment. If you have answered 'No', you need take no further action in completing a Privacy Impact Assessment.

Equality Impact Assessment Screening Questions

Will the implementation of this policy have an impact on any of the following protected characteristics?

- | | | |
|-----------------------------------|------------------------------|--|
| 1. Age | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 2. Disability | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 3. Gender reassignment | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 4. Marriage and Civil Partnership | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 5. Pregnancy and Maternity | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 6. Race | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 7. Religion or belief | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 8. Sex | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 9. Sexual orientation | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

If you have answered 'Yes' to any of these points, please complete a full Equality Impact Assessment. If you have answered 'No', you need take no further action in completing an Equality Impact Assessment.

APPENDIX

ACCESS TO INFORMATION INFORMATION REQUEST FORM

Full Name: _____

Address: _____

Telephone No. _____

If you would like information held within ng homes computer systems please detail below the nature of your request:

We will respond in writing to you with any personal data that can be released under the Data Protection Act within the required timescale.

Signed: _____ Date: _____

ng homes will provide this information within 30 days of receipt of this completed request form.

NG HOMES

The following table lists the principal documentation which ng homes should keep, together with details of statutory retention periods, retention source(s) and recommended retention periods.

This Policy was developed and has been reviewed using the National Housing Federation's guidance on Document Retention for Housing Associations which also takes cognisance of the requirements of the Data Protection Act.

This Policy will be reviewed at least every 3 years.

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

DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
1. INCORPORATION DOCUMENTS				
Certificate of Change of Company Name	N/A	N/A	Permanently	Implied by CA2006
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
Registration documentation	Permanently	CBS 2014	Permanently	
Certificate of Registration with The Scottish Housing Regulator	N/A	N/A	Permanently	Best Practice
2. MEETINGS				
Notices of meetings	N/A	N/A	6 Years	In case of challenge to validity of meeting or resolutions
Board & Committee Minutes	Permanently	CA2006	Permanently	Originals must be kept
Board Resolutions	Permanently	CA2006	Permanently	Originals must be kept
3. REGISTRATIONS AND STATUTORY RETURNS				
Annual returns to The Scottish Housing Regulator	N/A	N/A	5 years	Best practice
Annual returns to The Scottish Housing Regulator – working papers	N/A	N/A	3 years	Best practice

Audited company returns and financial statements (including I & P Societies' Annual Returns to Registrar of Friendly Societies/FCA)	N/A	N/A	Permanently	Best Practice
Declarations of interest	N/A	CA	6 years	Limitation for legal proceedings
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
3. REGISTRATIONS AND STATUTORY RETURNS (Continued)				
Register of Directors and Secretaries	Permanently	CA	Permanently	
Register of Board members	Permanently	CA	Permanently	Records may be removed From register 20 years after membership ceases
Register of Use of Seal	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
4. STRATEGIC MANAGEMENT				
Business plans & supporting documentation (e.g. organisation structures, aims, objectives, funding issues, Internal Management Plan)	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, not cause of it. N.B. RSL Boards must annually re-affirm formally their continuation of the Voluntary Board Members Liability Policy

				(automatically provided via SFHA membership)
Annual Insurance schedule	N/A	N/A	6 years	Best practice
Claims and related correspondence	N/A	N/A	2 years after settlement	Insurance company recommendation
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings. 12 years if related to land.
Group health policies	N/A	N/A	12 years after cessation of benefit	Best practice
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
5. INSURANCES (Continued)				
Employer's Liability Insurance Certificate	N/A	N/A	Permanent – it is arguable that it is in the best interests of an employer to retain insurance certificates	EL(CI)(A)R2008 - The 2008 Regs removed the requirement for employers to retain their certificates for a 40 year period
6. FINANCE, ACCOUNTING & TAX RECORDS				
Accounting records for CB Society or Charity	6 years	C&TI(S)A2005	6 years	Required by FCA and OSCAR
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
HAG 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 Section 20 may require any documents relating to tax over 6 (plus) years

VAT records	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Order and delivery notes	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Copy invoices	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Credit and debit notes	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Cash records & till rolls	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Journal transfer documents	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
Creditors, debtors & cash income control accounts	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
VAT related correspondence	6 years	HMRC C&TI(S)A2005	6 years	Also to comply with OSCR
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
7. OTHER BANKING RECORDS (including Giro)				
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	CA2006	6 years	Limitation for legal proceedings
Instructions to bank	N/A	N/A	6 years	Limitation for legal proceedings
8. CONTRACTS & 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	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 services, where there is no continuing maintenance or similar requirement	N/A	N/A	3 years	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	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	2 years after notification	Best practice
Forms of tender	N/A	N/A	6 years	Best practice

DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
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	Best practice
Account documentation	3 years	CA	6 years	Best practice
10. APPLICATION AND TENANCY RECORDS				
Applications for accommodation	N/A	N/A	6 years after offer accepted	Best practice
SCORE data record form	N/A	SCORE Guidance	At least until final dataset for the year	Best practice

Housing Benefit Payment Schedules	N/A	N/A	6 years	Best practice
Housing Benefit notifications	N/A	N/A	2 years	CIH Recommendation
Rent statements	N/A	N/A	2 years	Best practice
Current tenants' Tenancy Files, including rent payment records and details of any complaints and harassment cases	N/A	N/A	Indefinitely	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	3 – 5 years (as judged appropriate by RSL)	5 years is on an exception basis where the file contents are judged sufficiently important
Former tenants' Tenancy Agreements, and details of their leaving	N/A	N/A	Permanently	
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
11. PROPERTY RECORDS				
Rent Reviews	N/A	N/A	Permanently	
Fair rent documentation	N/A	N/A	6 years	
Leases and deeds of ownership	N/A		While owned. Deeds of title – permanently or until property disposed of. Leases – fifteen years after expiry	Best practice

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
Searches	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal
Decoration Allowance	N/A	N/A	6 years	Best Practice
Caretaker's Works Orders	N/A	N/A	2 full years and current year	Best Practice
Property maintenance records	N/A	N/A	6 years	Limitation for legal action
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		12 years	Limitation for legal action relating to land or contracts under seal
Stair Inspections	N/A	N/A	1 Full Year & Current Year (Calendar Year)	Best Practice
Landlord's Gas Safety Inspection (CP12)	2 years	Health & Safety Executive	2 years	Gas Safety Installation and Use Regulations
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
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. EMPLOYEES: TAX AND SOCIAL SECURITY				
Record of taxable payments	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
Record of tax deducted or refunded	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
Record of earnings on which standard National Insurance Contributions payable	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
Record of employer's and employee's National Insurance Contributions	6 years	TMA70	6 years	HMRC require retention of each payment for 3 years
NIC contracted-out arrangements	6 years	TMA70	6 years	
Copies of notices to employee (e.g. P45, P60)	6 years	TMA70	6 years	
Revenue & Customs, notice of code changes, pay & tax details	6 years	TMA70	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	SSP(G)R1982	6 years	HMRC require retention of each payment for 3 years
Record of maternity payments	3 years following year to which they relate	SMP(G)R1982	6 years	HMRC require retention of each payment for 3 years
Income tax and NI returns	3 years following year to which they relate	IT(E)R1993	6 years	Best practice
Redundancy details and record	N/A	N/A	12 years	Institute of Personnel and Development (IPD) recommendation
Revenue & Customs approvals	N/A	N/A	Permanently	IPD recommendation
Annual earnings summary	N/A	N/A	12 years	Best practice

DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
14. EMPLOYEES: Pensions 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
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 relating to retirement benefits	6 years after year of retirement	RBS(IP)R1995	6 years after year of retirement	Statutory requirement

15. EMPLOYEES: Personnel Procedures

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
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
Short lists, interview notes and related application forms	N/A	N/A	1 year	IPD recommendation
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
15. EMPLOYEES: Personnel Procedures (Continued)				
Application forms of non-shortlisted candidates	3 months after notification	SDA 1975 & 1986 RRA1976 & RR(A)A2000	6 months	Recommendation by the Equality and Human Rights Commission
Parental Leave	N/A	N/A	5 years from birth/adoption of the child or 18 years if child is disabled	
Disclosure Scotland Information	N/A	N/A	For - Basic/Standard/Enhanced Disclosures – after recruitment decision has been made – destroy all documentation. For – Protection of Vulnerable Groups Scheme documentation – retain for comparison purposes whilst person concerned is still in your employment	Disclosure Scotland Code of Practice
Trade Union agreements	N/A	N/A	10 years after ceasing to be effective	

16. EMPLOYEES: Health and Safety

Medical records relating to control of asbestos	40 years	Control of Asbestos Regulations 2006	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
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
DOCUMENT	STATUTORY RETENTION PERIOD	STATUTORY RETENTION SOURCE	RECOMMENDED RETENTION PERIOD	COMMENTS
16. EMPLOYEES: Health and Safety (Continued)				
Accident records, reports	3 years after date of occurrence	RIDDOR 1995	6 years after date of occurrence	Limitation for legal proceedings
Accident books	N/A	N/A	6 years after date of last entry	Limitation for legal proceedings
Sickness records	N/A	N/A	6 years from end of sickness	Limitation for legal proceedings. 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

Key to Statutory Retention Sources

C&TI(S)A 2005	-	Charities and Trustee Investment (Scotland) Act 2005
CA 2006	-	Companies Act 1985 and 2006
CBS 2014	-	Community and Benefit Societies Act 2014
EL(CI)(A)R 2008	-	Employer's Liability (Compulsory Insurance) (Amendment) Regulations 2008
DPA 1998	-	Data Protection Act 1998
IPSA 1965	-	Industrial and Provident Societies Act 1965
IT(E)R 1993	-	The Income Tax (Employment) Regulations 1993
RIDDOR 1995	-	Reporting of Injuries, Diseases & Dangerous Occurrences Regulations 1995
RBS(IP)R 1995	-	Retirement Benefits Schemes (Information Powers) Regulations 1995
RRA 1976	-	Race Relations Act 1976
RR(A)A 2000	-	Race Relations (Amendment) Act 2000
SCORE	-	Scottish Continuous Recording System
SDA 1975 & 1986	-	Sex Discrimination Acts 1975 & 1986
SMPR 1982	-	Statutory Maternity Pay (General) Regulations 1982
SSPR 1982	-	Statutory Sick Pay (General) Regulations 1982
TMA 1970	-	Taxes Management Act 1970
OSCR	-	Office of the Scottish Charity Regulator

Further Information available:

- Scottish Council for Voluntary Organisations guidance
- The Institute of Chartered Secretaries and Administrators Guide to Document Retention 3rd edition