



## Data Retention Guidelines

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## **DATA RETENTION GUIDELINES**

### **1. Statement of Intent**

The Kingdom Group comprises of Kingdom Housing Association Ltd and its subsidiaries Kingdom Initiatives Ltd and Kingdom Support and Care CIC. For the purpose of this guideline, the Group will be referred to as 'Kingdom'. We are committed to the principles of good corporate governance and sustainability and will endeavour to develop fair and consistent policies, procedures and practices.

In line with our commitment to equality and diversity, this guide can be made available in a variety of formats, including large print, translated into another language or other media. We will make any reasonable adjustments to help you if you have a disability.

Kingdom retains information related to corporate matters, financial matters, prospective, current and former employees, board members, and standard members as well as tenants, suppliers, consultants, contractors and factoring customers. As a matter of good practice, the association must retain certain documentation for different lengths of time. When this period expires, Kingdom undertakes to destroy the information in accordance with the guidelines set out in this guide.

### **2. The Guideline Aim**

The aim of this guide is to ensure that the association and stakeholders with whom it interacts are aware of how long particular documents/information will be held, in what form it will be held and when it will be destroyed.

### **3. Retention**

Kingdom reviews our data retention periods regularly and will only hold your personal data for as long as is necessary to the relevant activity, or as required by law (Kingdom may be legally required to hold some types of information), or as set out in any relevant contract we have with you. Kingdom will securely retain and utilise information only for the purpose for which it has been provided.

The tables provided in the appendix are a guide to retention periods pertaining to different documents/information held by Kingdom. Where the tables stipulate Paper or Electronic (under the third column) this refers to the format in which the information is

held. Where the retention of a document in paper format is not absolutely necessary, Kingdom endeavours to store it electronically.

Anonymous information may be kept for statistical use i.e. for equal opportunity purposes.

#### **4. Access to Information**

Individuals have the right at any time to ask Kingdom for a copy of the personal information held about them.

#### **5. Disposal of Information**

Once the retention period has elapsed, Kingdom will ensure that any documentation/information is destroyed in a secure manner i.e. by electronic decision, shredding or in exceptional cases by an approved contractor who will supply a certificate of destruction of the items. We will not retain any copy of the documentation or information.

**Data Retention Guidelines**  
**Appendix: Retention Period Table**

FCA = Financial Conduct Authority

CA = Companies Act 2006

IPD = Institute of Personnel and Development

SHR = Scottish Housing Regulator

DPA = Data Protection Act 2018

TMA = Taxes Management Act 1970

Organisation			
Document	Retention Period	Paper/Electronic	Comments

Governance Documents			
Financial Conduct Authority Registration Documentation	Permanent	Paper	Best Practice
Rules (including any Rule changes)	Permanent	Paper and Electronic	
Standing Orders	Permanent	Paper and Electronic	
Certificate of Incorporation	Permanent		Implied by CA Sec 15
Constitution, Aims and Objectives	Permanent	Paper and Electronic	Required for charitable status
Confirmation letter of charitable registration	Permanent		Best Practice
HMRC confirmation of charitable status			Best Practice
Certificate of registration with the housing regulator			Best Practice

Meetings			
Notices of meetings	Permanently	Electronic	In case of challenge to validity of meeting
Board Minutes	Permanently	Electronic	Signed originals must be kept
Board resolutions	Permanently	Electronic	Signed originals must be kept

Registration and Statutory Returns			
Annual returns to SHR	5 years	Electronic	Best practice
Annual returns to SHR - working papers	3 years	Electronic	Best practice
Annual returns to FCA	Permanent	Electronic	Best practice
Board member documents - apt letters, SLAs, bank details etc	6 years after board membership ceases though some details should be destroyed when membership ceases e.g. bank details	Electronic	DPA 5th Principles CA 2006 recommendation for docs post termination of directorship
Membership details - List of Members	6 years after board membership ceases though some details will be destroyed when membership ceases e.g. bank details	Electronic	Required by FCA
Declarations of interest	6 years		Limitation for legal proceedings
Register of Directors and secretaries	Permanently		Implied by CA sec 15
Register of seals	Permanently		Best practice
Register of share certificates	Permanently		Best Practice
KSC Services	Permanently		Best Practice
KSC Care Inspection Reports and Registrations	6 years following end of management		Limitation for legal proceedings. Reports are public documents.

Strategic Management			
Business plans and supporting documentation	5 years after completion	Electronic	Best practice

Insurances			
Current and former policies	Permanent	Paper/Electronic	
Annual Insurance Schedule	6 years		Best Practice
Claims and related	3 years after settlement	Paper/Electronic	

correspondence			
Indemnities and guarantees	6 years after expiry date unless related to land - 12 years if related to land	Paper/Electronic	Limitation for legal proceedings
Employer's liability insurance certificate	Minimum 40 years	Paper/Electronic	

Finance Accounting and Tax Records			
Accounting records	6 years	Paper/Electronic	Required by FCA
Balance sheets and supporting documents	6 to 10 years	Paper/Electronic	Best Practice
Loan account control reports	6 years		Best Practice
Grant funding (HAG etc) documentation	Permanent	Paper/Electronic	Best Practice
Tax returns and records	10 years	Paper/Electronic	TMA Sec 20. May require any documents relating to tax over 6 (plus) years.
THCIS records	6 years post cancellation	Paper/Electronic	
VAT records	6 years		Best Practice
Signed copy of report and accounts	Permanently		Best Practice
Budgets and internal financial reports	2 years		Best Practice
Other Banking Records Copy invoices/credit and debit notes/cash records/journal transfer documents/Creditors, debtors & cash income control accounts	6 years	Paper/Electronic	Limitation for legal action Customs and Excise requirement for VAT registered bodies
VAT related correspondence	6 years	Paper/Electronic	Limited for legal action Customs and Excise requirement for VAT registered bodies
Paying in counterfoils	6 years		Limitation for legal

			proceedings
Bank statements and reconciliations	6 years		Limitation for legal proceedings
Instructions to bank	6 years		Limitation for legal proceedings

Contracts and Agreements			
Contracts under seal and/or executed as deeds	12 years after completion (including any defects liability period)		Limitation for legal proceedings
Contracts for the supply of goods or services, including professional services	6 years after completion (including any defects liability period) (12 years if related to land)		Limitation for legal proceedings
Transfer Agreement	Minimum 30 years	Paper/Electronic	Retain after 30 years if any matters outstanding then
Factoring contracts	5 years after completion	Paper/Electronic	Limitation for legal action
Contracts for the supply of goods or services, including professional services	6 years after completion	Paper/Electronic	Limitation for legal action
Documentation relating to small one-off purchases of goods and services where there is no continuing maintenance or similar requirements	3 years	Paper/Electronic	Best practice. Suggested limit: goods or services costing up to £10,000
Loan agreements	12 years after last payment	Paper/Electronic	Best Practice
Licensing Agreements	6 years after expiry		Limitation for legal proceedings
Rental and hire purchase agreements	6 years after expiry		Limitation for legal proceedings
Indemnities and	6 years after expiry		Limitation for legal

guarantees			proceedings
Documents relating to successful tender	6 years after end of contract		Best Practice
Documents relating to unsuccessful tenders	2 years after notification		Best Practice
Forms of tender	6 years		Best Practice

Charitable Donation Records			
Deeds of covenant	12 years after last payment	Paper/Electronic	Limitation for legal proceedings if related to land
Index of donations	6 years	Paper/Electronic	Best Practice
Account documentation	6 years	Paper/Electronic	Best Practice

Property Records			
Titles	While owned - permanently or until disposal	Paper/Electronic	Best Practice
Leases	While owned plus 15 years after expiry	Paper/Electronic	Best Practice
Copy of former leases	12 years after settlement of all issues	Paper/Electronic	
Property maintenance records	While owned - permanently or until disposal	Paper/Electronic	Limitation for legal proceedings

Health and Safety			
Accident records	5 years Need to keep 3.5 years after end of employment	Paper/Electronic	Limitation for legal action
Accident record relating to child	Up to age 21	Paper/Electronic	Limitation for legal action



**TENANTS**

Document	Retention Period	Paper/Electronic	Comments
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Application and Tenancy Records			
Applications for accommodation	5 years after offer accepted	Electronic	Best Practice
Current tenants' Tenancy Files, including rent and payment records, and details of any complaints and harassment cases	Length of the tenancy and up to 5 years post tenancy. There may be occasion to weed very old but still current, files	Electronic/Paper	Limitations Act 1980 and Best practice with DPA compliance 5th principle. For rent payment details, best practice suggests live systems hold 2 years records plus current year
Former tenants' Tenancy Files, including rent and payment records, and details of any complaints or harassment cases	5 years after tenancy ended	Electronic	Debt recovery - limitation for legal action = 5 years
Former tenants' Tenancy Agreements, and details of their leaving	5 years after tenancy ends unless outstanding balances		Best practice with DPA compliance 5th principle
Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	While tenancy continues	Paper/Electronic	Hold 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 tenant or destroyed
Records relating to offenders, ex-offender and persons subject to cautions	While tenancy continues	Electronic	Hold on "need to know basis"
HMO Licences	Length of current HMO	Electronic	
Private gardening	3 years	Electronic	

applications			
Utility Bills	3 years	Paper	

### Employees

Document	Retention Period	Paper/Electronic	Comments
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### Recruitment

Recruitment Information	6 months (transfer relevant information into Personnel file)	Paper/Electronic	
Short lists, interview notes and related application forms	1 year		Best Practice
Application forms of non- shortlisted candidates	6 months		

### Personnel Records

Emergency Contact/Next of Kin Details	End of employment	Electronic	Best Practice
Documents proving the right to work in the UK	2 years after employment ceases	Paper	Limitation for legal proceedings
Working time records	2 years from date they were made	Paper/Electronic	
Pre Employment Risk Assessment (PVG)	3.5 years after end of employment	Paper/Electronic	Limitation for legal proceedings
Minimum wage records	3 years	Paper/Electronic	
Former employees' personnel files	6 years	Paper/Electronic	IPD recommendations
Redundancy details and records of payments and refunds	12 years	Paper/Electronic	IPD recommendations
Terms and conditions of service, both in general terms and conditions applicable to all staff and specific terms and	6 years after last date of currency	Paper	Best Practice

conditions applying to individuals			
References to be provided for former employees	6 years after employment ceases	Paper/Electronic	Best Practice
Individual Training Records	6 years after employment ceases		
Parental Leave	18 years	Electronic	
CRB (Now DBS) clearance documentation	Date of clearance + up to a maximum of six months		DBS Check code of practice (Home office)

Remuneration			
Pay Details	5 years	Electronic	
Statutory Sick Pay	3 years	Electronic	

Tax & Social Security			
Records of taxable payments	6 years	Paper/Electronic	Inland Revenue require retention of each payment for 3 years
Record of tax deducted or refunded	6 years	Paper/Electronic	Inland Revenue require retention of each payment for 3 years
Records of earnings on which standard National Insurance Contributions Payable	6 years	Paper/Electronic	Inland Revenue require retention of each payment for 3 years
Record of employers' and employee's National Insurance Contributions	6 years	Paper/Electronic	Inland Revenue require retention of each payment for 3 years
NIC contracted-out arrangements	6 years	Paper/Electronic	
Copies of notices to employee (e.g. P45, P60)	6 years		
Inland Revenue notice of code changes, pay and tax details	6 years plus current year		

Expense Claims	6 years after audit		Best practice
Record of sickness payments	6 years		Inland Revenue require retention of each payment for 3 years
Record of maternity payments	6 years		Inland Revenue require retention of each payment for 3 years
Income tax and PAYE and NI returns	6 years	Best practice	
Redundancy details and record of payments & refunds	12 years		IPD recommendation
Inland Revenue approvals	Permanently		IPD recommendation
Annual earnings summary	12 years		Best practice

Pension Schemes			
Detailed returns of pension fund contributions	Permanent	Electronic	Best practice
Investment policies	12 years from end of benefits payable under policy	Paper/Electronic	IPD recommendation
Pensioner records	12 years after benefits cease	Paper/Electronic	IPD recommendation
Records relating to retirement benefits	6 years after retirement	Paper/Electronic	Statutory Requirement

Leave			
Annual Leave	12 months	Electronic	

Disciplinary Action			
Disciplinary and grievance investigations	6 months from conclusion	Paper/Electronic	

Health and Safety			
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Health records	During employment	Paper/Electronic	
Health Records connected to ill health termination	5 years post termination	Paper/Electronic	Limitation for legal action

### Student/Agency Staff/Placements

Document	Retention Period	Paper/Electronic	Comments
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Student Details	At the end of the placement		Best Practice
Agency Details	At the end of contract		Best Practice

### Service Users

Document	Retention Period	Paper/Electronic	Comments
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### Kingdom Support and Care

Service User Documentation	7 years after the end of the service	Paper/Electronic	Contract with Local Authorities
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### Kingdom Fife Works

Service User Documentation (File ETC/PCF)	5 years after the expenditure occurs	Paper/Electronic	Contract with government agencies
Service User documentation (SDS EF)	3 years after the end of the service - 31.12.24	Paper/Electronic	Contract with government agencies

### Kingdom Care and Repair

Service User documentation	3 years after the contract conclusion	Paper/Electronic	Contract with local authority
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### Kingdom Development

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