Data Retention Policy and Schedule

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This policy document can be produced in various formats, for instance, in larger print or audio-format; and it can also be translated into other languages, as appropriate.

Contents Page

1	**Introduction**	**Page 3**
2	**Guiding Principles**	**Page 4**
3	**Roles and Responsibilities**	**Page 4**
4	**Recommended Retention Periods**	**Page 4**
5	**Disposal and Destruction of Data**	**Page 6**
6	**Consequences of Failure to Comply**	**Page 6**
7	**Equalities Statement**	**Page 6**
8	**Review**	**Page 7**

1 Introduction

1.1 Our corporate information, records and data are important to how we conduct business and manage employees.

1.2 The UK General Data Protection Regulation (UK GDPR) provides that organisations which process personal data must not retain that data for any longer than is necessary for the purposes for which the personal data are processed.

1.3 This policy details Oak Tree Housing Association's approach to the retention, deletion and destruction of personal data. All Oak Tree Housing Association's personnel are obliged to familiarise themselves with this policy and refer to it on an ongoing basis to ensure that its terms are implemented and complied with.

1.4 Oak Tree Housing Association stores personal data in a variety of ways. This includes hard copy documents, emails, digital documents stored on desktop computers, laptops, phones and other devices, data stored on our servers and in our cloud-based storage, along with data stored by third parties on our behalf.

1.5

1.6 When updating, rectifying, erasing and deleting any personal data, due care must be taken to ensure that all personal data held in all locations (including back-up storage) and in all forms is dealt with securely and to ensure that a consistent and accurate record of personal data is maintained.

1.7 This procedure applies to all directors, associates, members, employees, volunteers, contractors (temporary and permanent) (referred to herein as 'Oak Tree Housing Association personnel').

1.8 There are legal and regulatory requirements for us to retain certain data, usually for a specified amount of time. We also retain data to help our business operate and to have information available when we need it. However, we do not need to retain all data indefinitely, and retaining data can expose us to risk as well as be a cost to our business.

1.9 This Policy explains our requirements to retain data and to dispose of data and provides guidance on appropriate data handling and disposal.

1.10 Failure to comply with this Policy can expose us to fines and penalties, adverse publicity, difficulties in providing evidence when we need it and in running our business.

1.11 This Policy covers all data that we hold or have control over. This includes physical data, such as hard copy documents, contracts, notebooks, letters and invoices. It also includes electronic data, such as e-mails and electronic documents. It applies to

both personal data and non-personal data. In this Policy, we refer to this information and these records collectively as “data”.

1.12 This Policy also covers data that is held by third parties on our behalf, for example, cloud storage providers or offsite data storage.

2 Guiding principles

2.1 Through our data retention practices, we aim to meet the following commitments:

- We comply with legal and regulatory requirements to retain data.
- We comply with our data protection obligations, in particular, to keep personal data no longer than is necessary for the purposes for which it is processed.
- We handle, store and dispose of data responsibly and securely.
- We create and retain data where we need this to operate our business effectively, but we do not create or retain data without good business reason.
- We allocate appropriate resources, roles and responsibilities to data retention.
- We regularly remind employees of their data retention responsibilities.
- We regularly monitor and audit compliance with this Policy and update this Policy when required.

3 Role and responsibilities

3.1 We aim to comply with the laws, rules, and regulations that govern our organisation and with recognised good practices. All employees must comply with this Policy. Failure to do so may subject us to serious civil and / or criminal liability.

3.2 Managers in conjunction with our Data Protection Officer (DPO) are responsible for identifying the proper period of retention for our data and for providing guidance and training to employees in relation to this Policy. Employees are, however, responsible for handling the destruction of data whose retention period has expired.

4 Recommended retention periods

4.1 Certain data is more important to us and is therefore listed in the recommended retention periods set out in the Schedule to this Policy as being required to be retained permanently. This may be because we have a legal requirement to retain it permanently (so that we can produce it in the future), or because we may need it as evidence of our transactions, or because it is important to the running of our business. The period specified for any personal data is the maximum and the period specified for any non-personal data is the minimum retention period.

4.2 Some data may be discarded or deleted once it has served its useful purpose or the period for bringing any claims against us has expired. The recommended retention periods set out in the Schedule to this Policy specify time periods for the retention of such data. Such data should not be retained beyond this period, unless a valid and strong business reason justifies its continued retention. If employees are unsure whether to retain certain data beyond the recommended retention period, they should consult the DPO.

4.3 If data is not listed in the recommended retention periods set out in the Schedule to this Policy, employees should consult the DPO for guidance.

4.4 Different types of personal data may need to be retained for different periods of time depending on the purposes for which the data is processed and the legal and regulatory retention requirements in relation to certain categories of data.

4.5 In determining the appropriate retention period consideration should be given to the following factors:

- the purposes for which the personal data is processed;
- the legal basis for processing that personal data;
- legal requirements for retention (particularly employment and health and safety law);
- best practice; and
- regulatory requirements.

4.6 An appropriate retention period should be identified for each category of personal data. Data subjects must be informed of the retention period which applies to their personal data or, if there is no fixed retention period, the criteria used to determine that period; and where the purposes for which the data is processed have changed, any new retention period.

4.7 All personal data processed by Oak Tree Housing Association shall be retained in accordance with the periods set out in the retention schedule below, consisting of the following parts:

- Part 1: General Governance, incorporating Governance, Data Governance, Formal Meetings, Regulations and Statutory Returns, Strategic and Insurance
- Part 2: Finance, Other Banking Records and Capital Assets
- Part 3: Contracts and Agreements
- Part 4: Human Resources and Health & Safety

- Part 5: Marketing
- Part 6: Vehicles
- Part 7: Housing Associations and Tenancy Records
- Part 8: Legal Records for Solicitors

Personal data will be retained in accordance with the appropriate retention period and permanently deleted and/or securely destroyed in accordance with this policy. No personal data shall be destroyed or deleted other than in accordance with this policy.

5 Disposal and destruction of data

5.1 Hard copy data must be destroyed by shredding via the external contractor and electronic data must be deleted securely in a manner that it cannot be reconstituted after it has been deleted. Hard disk drives must be securely destroyed. No hard copy data should be destroyed by recycling.

5.2 Data must not be destroyed if the DPO confirms that its continued retention is relevant and necessary for the purposes of legal proceedings in which we are involved.

- A review of the personal data processed by Oak Tree Housing Association will be carried out every 2 years. During the course of this review we will:
- Review the retention periods for each category of personal data processed and whether any alteration to these periods is required
- Identify personal data which is due for destruction and deletion
- Arrange for the secure deletion and destruction of personal data which will no longer be retained

6 Consequences of failure to comply

6.1 We take compliance with this Policy very seriously. Failure to comply with the Policy may lead to disciplinary action.

6.2 Any questions or concerns about this Policy should be directed to Managers or the DPO.

7 Equalities

7.1 This policy has been assessed with law, regulatory standards and good practice. This covers all relevant protected characteristics. The policy is therefore likely to have a positive effect in respect of equality issues.

8 Review and updates to this Policy

We will review and update this Policy in accordance with our data protection obligations and we may amend, update or supplement it from time to time and at least every 3 years or earlier, if required by changes in legislation.

DATA RETENTION SCHEDULE

Part 1: General Governance-Incorporating Governance, Data Governance, Formal Meetings, Regulations and Statutory Returns, Strategic and Insurance

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
GOVERNANCE						
Governance	Organisation wide Corporate Plans, Policies, Business Continuity, Risk Management and Strategies	Superseded document	N/A	1 year after superseded (longer if required for historical reasons)	Best Practice	
Governance	Governance Documentation		N/A	Life of company	Required for charitable status	
Governance	Constitution, Aims and Objectives		Life of company	Life of company	Required for charitable status	
Governance	Record of HMRC confirmation of charitable status	End of financial year	Minimum 1 year to end of financial year – required for Annual Return as a minimum	Life of company	Annual return and best practice	
Governance	Record of charitable registration		Life of company	Life of company	Best practice	
Governance	Certificate of Incorporation		Life of company	Life of company	Legal requirement – s.15 Companies Act 2006	
Governance	Memorandum of Association		Life of company	Life of company	Legal requirement – s.32 Companies Act 2006	
Governance	Articles of Association / Model rules		Life of company	Life of company	Legal requirement – s.32 Companies Act 2006	
Governance	Certificate of registration with housing regulator		Life of company	Life of company	Best practice	
Governance	Record of registration and certificate of incorporation for change of name	Closure of company	Life of company	Life of company	Legal requirement – s.80 Companies Act 2006	
Governance	Registration documentation (Co-operative and community benefit societies)		Life of company	Life of company	Legal requirement – s.3 Co-operative and Community Benefit Societies Act 2014	

Governance	Internal audits, correspondence, terms of reference, meeting minutes, related papers and reports	After audit	5 years	6 years	Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Governance	Board member documents – appointment letters, SLAs, bank details etc	Termination of Board membership	6 years after board membership ceases though some detail should be destroyed when membership creases e.g. bank details etc.	6 years	Legal requirement - CA 2006	
DATA GOVERNANCE						
Data Governance	Emails	Completion of issue / No longer active	Receipt of email	If the email is to do with a particular matter, then it should be pdf and attached to the appropriate records management system/. Emails should be deleted after 12 months.	Legal requirement / best practice depending upon the nature of the email	
Data Governance	CCTV	Date of recording	Minimum time necessary	30 days	Best practice	
Data Governance	Telephone call recordings (masked)	Date of recording	Minimum time necessary	3 months	Best practice	
Data Governance	Data Subjects Rights' Requests, including copies of Subject Access Requests	Date response sent to data subject	6 months	1 year	Best practice: ICO	
Data Governance	Films / Videos	Date of recording	Minimum tine necessary	3 years	Best practice	
Data Governance	Data Breach Records	Date of recording	5 years	6 years	Legal requirement – Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Data Governance	Fraud Records	Date of recording	6 years	6 years	FCA Handbook – Best practice: ICO	
FORMAL MEETINGS						
Meetings	Notice of meetings	Date of meeting	N/A	6 years	Best practice in the case of a challenge to the	

					validity of a meeting or resolutions	
Meetings	Executive meeting agendas, papers, minutes and resolutions	Date of meeting	N/A	10 years	Best practice in the case of a challenge to the validity of a meeting or resolutions	
Meetings	Board and Committee Meeting Minutes and Resolutions	Date of meeting	10 years from the date of the meeting or life of company	10 years from the date of the meeting or life of company	Legal compliance – ss.248-249 Companies Act 2006	
Meetings	Board and Committee meeting agendas and papers	Date of meeting	10 years from the date of the meeting or life of company	10 years from the date of the meeting or life of company	Legal compliance – s.248 and s.250 Companies Act 2006	
Meetings	Shareholder meeting minute and resolutions	Date of meeting	Life of company	Life of company	Legal compliance – s.356 Companies Act 2006	
Meetings	Shareholder meeting agendas and papers	Date of meeting	N/A	Life of company	Best practice (if required to support minutes and resolutions)	
Meetings	Minutes and Resolutions of Trustees (charities)	Date of meeting	Life of company	Life of company	Legal Compliance	
REGULATIONS AND STATUTORY RETURNS						
Regulations and Statutory Returns	Audited financial statements	Date of submission	Minimum of 6 years + current financial year	6 years + current financial year	Legal requirement	
Regulations and Statutory Returns	Sealing Register	Date of register	Life of company	Life of company	Legal compliance – Companies Act 1985	
Regulations and Statutory Returns	Annual Statutory Returns to the Regulator	Submission	Minimum of 1 year from submission	Life of company	Legal Compliance and best practice – s.90 Co-operative and Community Benefit Societies Act 2014	
Regulations and Statutory Returns	Register of directors and secretaries	Closure of company	Life of company	Life of company	Legal compliance – s.162 Companies Act 2006	
Regulations and Statutory Returns	Register of shareholding members	Closure of company	Life of company	Life of company	Legal compliance – s.113 Companies Act 2006	
Regulations and Statutory Returns	Register of share certificates	Closure of company	Life of company	Life of company	Legal compliance – s.325 Companies Act 1984	
Regulations and Statutory Returns	Declaration of interest	Closure of company	Life of company	Life of company	Legal compliance – s.177 Companies Act 2006	

Regulations and Statutory Returns	List of members (communities & Benefit Society')		Life of company	Life of company	Required by registrar of Friendly Societies	
Regulations and Statutory Returns	Nursing home and residential care homes registration certificates	End of management	N/A	7 years following end of management	Best practice – Care Quality Commission Guidelines	
Regulations and Statutory Returns	Nursing home and residential care homes inspection reports	End of management	7 years following end of management	7 years following end of management	Legal compliance and best practice – Care Quality Commission Guidelines and Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
STRATEGIC MANAGEMENT						
Strategic Management	Business Plans and Supporting Documentation	End of Business Plan Period	N/A	5 years	Best practice	
INSURANCE						

Insurance	Policies:
	• Personal accident cover
	• Management Liability
	• Social Housing
	• Commercial Combined
	  • Professional Indemnity
	  • Employers Liability
	  • Public Liability
	• Engineering Inspection
	• Contractors Combined
	• Cyber Insurance
	• Computer Equipment
		End of policy term	Life of company	Life of company	Limitation can commence from knowledge of potential claim and not necessarily the cause of the claim.
					
					Legal compliance and best practice	

Insurance	Certificate of Employers' Liability Insurance	End of policy term	N/A	40 years	Best practice: 2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.	
Insurance	Annual Insurance Schedule	End of policy term	N/A	Life of company	As current and former policies are kept permanently (above), schedules should be too. Best practice	
Insurance	Claims and related correspondence	End of settlement	N/A	2 years	Best practice	
Insurance	Indemnities and guarantees	End of term	5 years	6 years	Legal Compliance: Prescription and	

					Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Insurance	Group health policies	End of cessation of benefit	N/A	12 years after cessation of benefit	Best practice	

Part 2: Finance, Other Banking Records, Capital Assets

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
FINANCE						
Finance	Accounting records for limited company	End of financial year	6 years	6 years plus current financial year	Legal compliance: Companies Act Section 388 recommends 3 years. Taxes Management Act 1970 (TMA) Sec.20 (Taxes Management Act 1970) may require any documents relating to tax over 6 (plus) years	
Finance	Accounting records for Communities & Benefit Society' Society or Charity		N/A	6 years	Best practice	
Finance - Cheques and associated records	Cash books/sheets	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Petty cash records/books/sheets Postage/courier account/cash records Register of postage expenditure Postage paid record Postage books sheets	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Creditors' history records	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	

Finance - Cheques and associated records	Statements of accounts outstanding orders	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Vouchers – claims for payment, purchase orders, requisition for goods and services, accounts payable, invoices and so on	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Wages/salaries vouchers	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	General and subsidiary ledgers produced for the purposes of preparing certified financial statements or published information	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Cash books/sheets	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Other ledgers (such as contracts, costs, purchases)	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Journals – prime records for the raising of charges	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Journals – routine adjustments	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Trial balances - Year-end balances, reconciliations and variations to support ledger balances and published accounts	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Receipts and revenue records	Receipt books/butts Office copies of receipts – cashiers', cash register, fines and costs, sale of	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines,	

	publications, general receipt books/butts/ records				National Audit Office advice	
Finance - Receipts and revenue records	Postal remittance books/records	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Receipts and revenue records	Receipt books/records for imposts (such as stamp duty, VAT receipt books)	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Receipts and revenue records	Cash registers - Copies of forms, Reconciliation sheets	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Receipts and revenue records	Audit rolls, Summaries/analysis records	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Receipts and revenue records	Debtors' records and invoices - debit notes rendered on debtors (such as invoices paid/unpaid, registers of invoices, debtors ledgers)	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Receipts and revenue records	Debits and refunds - Records relating to unrecoverable revenue, debts and overpayments (such as register of debts written off, register of refunds)	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Salaries and related records	Employee pay histories Note that the last three years' records must be kept for leavers, in either the personnel or finance records system, for the calculation of pension entitlement	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Salaries and related records	Salary ledger card/records	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Salaries and related records	Copies of salaries/wages payroll sheets	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Purchase order records	Purchase order books/records	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM	

					treasury guidelines, National Audit Office advice	
Finance- Purchase order records	Railway/courier consignment books/ records/Travel warrants	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Purchase order records	Goods inwards books/records	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Purchase order records	Delivery dockets, Stock/stores control cards/sheets/records	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Financial Statements	Statements/summaries prepared for inclusion in quarterly/annual reports	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Financial Statements	Periodic financial statements prepared for management on a regular basis	End of Financial Year	1 year	1 year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Asset register financial records	Assets/equipment registers/records	End of Financial Year	6 years after asset or last one in the register is disposed of	6 years after asset or last one in the register is disposed of	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Asset register financial records	Depreciation registers - Records relating to the calculation of annual depreciation	End of Financial Year	6 years after asset or last one in the register is disposed of	6 years after asset or last one in the register is disposed of	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
OTHER BANKING RECORDS						
Other Banking Records	Cancelled / Dishonoured Cheque	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Paid/presented cheques	End of Financial Year	6 years + current financial year	7 years	Legal compliance and best practice: HM treasury guidelines,	

					National Audit Office advice	
Other Banking Records	Record of cheques drawn for payment	End of Financial Year	6 years + current financial year	7 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank deposit books/slips/butts	End of Financial Year	6 years + current financial year	6 years + current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank deposit summary sheets - Summaries of daily banking	End of Financial Year	6 years + current financial year	6 years + current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank reconciliations files/sheets	End of Financial Year	6 years + current financial year	6 years + current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank statements, periodic reconciliations	End of Financial Year	6 years + current financial year	6 years + current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Electronic banking and electronic funds transfer	End of Financial Year	6 years	6 years plus 1	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
CAPITAL ASSETS						
Capital Assets	Capital Assets including all land, property, housing stock, corporate buildings, play areas, vehicles, equipment, fixtures & fittings >£400	Asset sold, transferred or disposed of	N/A	6 years plus 1	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Capital Assets	Fixed Asset Register	N/A	Permanently	Permanently	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice.	

Part 3: Contracts and Agreements

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
CONTRACTS AND AGREEMENTS						
Contracts and Agreements	Contracts under seal and/or executed as deeds	Completion	12 years after completion (including any defects liability period)	12 years after completion (including any defects liability period)	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Contracts and Agreements	Contracts for the supply of goods or services, including professional services	Completion	5 years after completion (including any defects liability period)	6 years after completion (including any defects liability period)	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 201812 years if related to land)	
Contracts and Agreements	Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	After purchase	N/A	3 years. Suggested limit: goods or services up to £10,000	Best practice	
Contracts and Agreements	Loan agreements	Last payment	12 years after last payment	12 years after last payment	Best practice	
Contracts and Agreements	Licensing agreements	Expiry of agreement	5 years after expiry	6 years plus 1	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Contracts and Agreements	Rental and hire purchase agreements	Expiry of agreement	5 years after expiry	6 years plus 1	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Contracts and Agreements	Indemnities and guarantees	Expiry of agreement	5 years after expiry	6 years plus 1	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	

Contracts and Agreements	Documents relating to successful tender	End of contract	N/A	6 years plus 1	Best practice	
Contracts and Agreements	Documents relating to unsuccessful tenders	After notification	N/A	2 years after notification	Best practice	
Contracts and Agreements	Forms of tender	After notification	N/A	6 years	Best practice	
Contracts and Agreements	Documentation relating to purchase of medical devices		N/A	11 years	Best practice	

Part 4: Human Resources and Health & Safety

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
HUMAN RESOURCES - TAX AND SECURITY						
Tax and Social Security	Record of taxable payments; record of tax deducted or refunded; record of earnings on which standard NI Contributions payable; record of employer's and employee NI contributions	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years plus 1	Legal Compliance: HM Revenue and Customs requires retention of each payment for 3 years. Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	
Tax and Social Security	NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years plus 1	Legal compliance: Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996. Taxes Management Act 1970	
Tax and Social Security	Copies of notices to employees (e.g. P45, P60)	End of Financial Year	Not less than 3 years after the end of the	6 years plus current financial year	Legal compliance: Income Tax (PAYE) Regulations 2003 (SI	

			financial year to which they relate		2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996. Taxes Management Act 1970	
Tax and Social Security	HMRC notice of code changes, pay & tax details	End of Financial Year	6 years	6 years plus 1	Legal compliance: Taxes Management Act 1970	
Tax and Social Security	Expenses claims	End of Financial Year	3 years from the end of the tax year they relate to	6 years plus 1	Best practice: HMRC	
Tax and Social Security	Record of sickness payments	On payment	6 years	6 years plus 1	Legal compliance: Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate	
Tax and Social Security	Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	On payment	6 years	6 years plus 1	Legal compliance: The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended. The Statutory Paternity Pay and Statutory Adoption Pay (admin) Regulations 2002 (SI 2002/2820) and Statutory Shared Parental Pay (Admin) regulations 2014 (SI 2014/2929)	
Tax and Social Security	Income Tax and NI returns	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years plus 1	Legal compliance: Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	
Tax and Social Security	Redundancy details and record of payments & refunds	Date of redundancy	N/A	6 years plus 1	Best practice: CIPD recommended	
Tax and Social Security	Revenue and Customs approvals	N/A	N/A	Permanently	Best practice: CIPD recommended	

Tax and Social Security	Annual earnings summary	End of Financial Year	N/A	12 years	Best practice	
Tax and Social Security	Payroll/ salary records, overtime, bonuses expenses etc.	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	3 years	Legal compliance: Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	
Tax and Social Security	Actuarial valuation reports	N/A	N/A	Permanently	Best practice: CIPD recommended	
Tax and Social Security	Detailed returns of pension fund contributions; annual reconciliations of fund contributions	N/A	N/A	Permanently	Best practice	
Tax and Social Security	Money purchase details	After transfer or value taken	N/A	6 years plus 1	Best practice: CIPD recommended	
Tax and Social Security	Qualifying service details	After transfer or value taken	N/A	6 years plus 1	Best practice: CIPD recommended	
Tax and Social Security	Investment policies	From end of benefits payable under policy	N/A	12 years	Best practice: CIPD recommended	
Tax and Social Security	Trade Union agreements	Date of cessation	N/A	10 years after ceasing to be effective	Best practice: CIPD recommended	
Tax and Social Security	Inland Revenue approvals	End of company	N/A	Life of company	Best practice: CIPD recommended	
Tax and Social Security	Annual earnings summary	End of Tax Year	N/A	3 years from the end of the tax year to which they relate	Best practice: HMRC	
HUMAN RESOURCES – PENSION SCHEMES						
Pension Schemes	Actuarial valuation reports	N/A	N/A	Permanently	Best practice: CIPD recommended	
Pension Schemes	Detailed returns of pension fund contributions	End of Financial Year	N/A	6 years plus 1	Best practice: Pensions Regulator	
Pension Schemes	Annual reconciliations of fund contributions	End of Financial Year	N/A	6 years plus 1	Best practice: Pensions Regulator	
Pension Schemes	Money purchase details	After transfer	N/A	6 years after transfer of value taken	Best practice: CIPD recommended	
Pension Schemes	Qualifying service details	After transfer	N/A	6 years after transfer of value taken	Best practice: CIPD recommended	
Pension Schemes	Investment policies	End of benefits payable under policy	N/A	12 years	Best practice: CIPD recommended	

Pension Schemes	Pensioner records	After benefits cease	N/A	12 years after benefits cease	Best practice: CIPD recommended	
Pension Schemes	Records relating to retirement benefits	After transfer or value taken	N/A	6 years	Best practice: RBS(IP)R recommended	
HUMAN RESOURCES – PERSONNEL RECORDS						
Personnel Records	Records relating to retirement benefits	After a year of retirement	N/A	6 years plus 1	Best practice: RBS(IP)R recommended	
Personnel Records	Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals	Leaving date	N/A	6 years plus 1	Legal compliance: *Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018 Limitation for legal proceedings	
Personnel Records	Benefits and Deductions (Service contracts for directors (companies)	Date of cessation of directorship	3 years	6 years plus 1	Best practice: ICSA	
Personnel Records	Remuneration package	Leaving date	N/A	6 years plus 1	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Personnel Records	Former employees' Human Resources files	Leaving date	N/A	6 years plus 1	Best practice: CIPD recommended	
Personnel Records	References to be provided for former employees	Leaving date	N/A	6 years plus 1	Best practice: CIPD recommended	
Personnel Records	Training Programmes	Leaving date	N/A	6 years plus 1	Best practice: CIPD recommended	
Personnel Records	Individual Training Records	Leaving date	N/A	6 years plus 1	Best practice: CIPD recommended	
Personnel Records	Short lists, interview notes and related application forms	Recruitment decision	N/A	1 year	Best practice: CIPD recommended	
Personnel Records	Application forms of non-short-listed candidates	After notification	1 year	1 year	Legal compliance: SDA & RRA recommend 3 months Commission for Racial Equality and Equal Opportunities recommends 6 months.	
Personnel Records	DBS certificate number	Date of clearance	Date of clearance + up to a maximum of 6 months	3 years	Legal compliance practice (Home office)	Only the check sheet and not the dbs documents
Personnel Records	Evidence of right to work in the UK	Leaving date	2 years	2 years post-employment	Home Office guidance	Employer's guide to right to work checks (publishing.service.gov.uk)

Personnel Records	Timecards/ sheets	End of Financial Year	N/A	2 years	Best practice: CIPD recommended	
Personnel Records	Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc. set up under trust)		N/A	Permanently	Best practice: CIPD recommended	
Personnel Records	Employer / Employee committee minutes (Staff Forum)		N/A	Permanently	Best practice: CIPD recommended	
HEALTH AND SAFETY						
Health & Safety	Medical records relating to control of asbestos	40 years continuous	40 years	40 years	Legal compliance: The Control of Asbestos at Work Regulations 2002 (SI 2002/ 2675). Also see the Control of Asbestos Regulations 2006 (SI 2006/2739) and the Control of Asbestos Regulations 2012 (SI 2012/632	
Health & Safety	Medical records relating to control of lead	40 years continuous	40 years	40 years	Legal compliance: The Control of Lead at Work Regulations 1998 (SI 1998/543) as amended by the Control of Lead at Work Regulations 2002 (SI 2002/2676)	
Health & Safety	Medical records relating to COSHH	40 years continuous	40 years	40 years	Legal compliance: The control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (Sis 1999/437 and 2002/2677)	
Health & Safety	Medical records relating to ionising radiation	50 years continuous	50 years	Until person is 75 years of age	Legal compliance: The Ionising Radiations Regulations 1999 (SI 1999/3232)	
Health & Safety	Health and safety assessments; records of consultations with safety reps	Date of record	Health and Safety - FOI retention policy 20 years	Health and Safety - FOI retention policy 20 years	Legal compliance: Health and Safety at Work Act 1974	
Health & Safety	Health and safety policy statements	Date of record	Health and Safety - FOI retention policy 20 years	Health and Safety - FOI retention policy 20 years	Legal compliance: Health and Safety at Work Act 1974	
Health & Safety	Accident records, reports, accident books	Date of occurrence	3 years or until person is 21	3 years or until person is 21	Legal compliance: RIDDOR Limitation for	

					legal proceedings RIDDOR 1995 and Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018. Special rules apply concerning incidents involving hazardous substances.	
Health & Safety	Sickness records	Date of occurrence	3 years	6 years from date of sickness	Legal compliance: The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended Professional Standards Agency	
Health & Safety	Health and safety statutory notices	Once compliant	5 years after compliance	6 years after compliance	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Health & Safety	Record of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to Health Regulations (COSHH)	Date of testing	5 years	5 years	Legal compliance: The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (Sis 1999/437 and 2002/2677)	

Part 5: Marketing

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
MARKETING						
Marketing	Consent			2 years		
Marketing	Soft Opt-In			2 years		
Customer Insights	Profiling			2 years		

Part 6: Vehicles

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
VEHICLES						
Transport & Vehicles	Mileage records & defect sheets	Vehicle disposal	N/A	2 years	Best practice	
Transport & Vehicles	Maintenance records & MOT tests	Vehicle disposal	N/A	2 years	Best practice	
Transport & Vehicles	Copy Registrations	Vehicle disposal	N/A	2 years	Best practice	
Transport & Vehicles	Vehicle disposal log	Vehicle disposal	N/A	1 year	Best practice	
Transport & Vehicles - Operators Licence Only	Operators Licence certificates and documents of title	N/A	Permanently	Permanently	Legal compliance: Driver & Vehicle Standards Agency (DVSA) Operators Licence requirement	
Transport & Vehicles - Operators Licence Only	Mileage records & defect sheets	Vehicle disposal	15 months	2 years	Best practice: 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	
Transport & Vehicles - Operators Licence Only	Maintenance records & MOT tests (up to 3.5T)	Vehicle disposal	15 months	2 years	Best practice: 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	
Transport & Vehicles - Operators Licence Only	Maintenance records & MOT tests (HGV over 3.5T)	Vehicle disposal	15 months	2 years	Best practice: 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	
Transport & Vehicles - Operators Licence Only	Copy Registrations (up to 3.5T)	Vehicle disposal	15 months	2 years	Best practice: 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	

Transport & Vehicles - Operators Licence Only	Copy Registrations (HGV over 3.5T)	Vehicle disposal	15 months	2 years	Best practice: 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	

Part 7: Housing Applications and Tenancy Records

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
APPLICATIONS AND TENANCY RECORDS						
Application and Tenancy Records	Applications for accommodation	Offer accepted	N/A	6 years plus 1 after offer accepted	Best practice: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Application and Tenancy Records	Continuous Recording of lettings and sales (CORE) data record form		N/A	As long as it is deemed necessary to support social housing policy.	Best practice: CORE Data Sharing Agreement 12.1	
Application and Tenancy Records	Housing Benefit notifications		N/A	2 Years	Best practice: Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance	
Application and Tenancy Records	Rent statements		N/A	2 years	Best practice	
Application and Tenancy Records	Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases	Continuous	5 years	6 years plus 1	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Application and Tenancy Records	Former tenants' Tenancy Agreements, and details of their leaving	End of tenancy	5 years	7 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the	

					Prescription (Scotland) Act 2018	
Application and Tenancy Records	Care plans for children and related documents		5 years	6 years plus 1	Legal compliance: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Application and Tenancy Records	Care plans/ case files for adults and related documents	End of support	8 years from end of care. (Adult Social Care)	8 years from end of care. (Adult Social Care)	Legal compliance: Records Management Code of Practice for Health and Social Care 2016 Some documents may be transferred to subsequent caring agency.	
Application and Tenancy Records	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants		6 years	6 years plus 1	Best practice	
Application and Tenancy Records	Records relating to offenders, ex-offenders, and persons subject to cautions		2-5 years based of severity of crime	2-5 years based on severity of crime	Best practice: NACRO	
Application and Tenancy records	Sex offenders	End of tenancy	25 years or 6 years after termination of tenancy	25 years or 6 years after termination of tenancy	Best guidance	
Application and Tenancy Records	Safeguarding Referral		10 years	10 years	Legal compliance:	
Application and Tenancy Records	Safeguarding Records - Serious Case Review		Minimum of 364 days or when notified Home Office has closed DHR	Minimum of 364 days or when notified Home Office has closed DHR	Legal compliance: Records relating to child protection should be kept for 7 years after your organisation's last contact with the child and their family – NSPCC guidance	
PROPERTY RECORDS						
Property Records	Rent registrations (superseded)	Superseded document	N/A	6 years	Best practice: Rent Officer Handbook recommendation	
Property Records	Rent Registration (not superseded)		N/A	Life of company	Best practice: Rent Officer Handbook recommendation	
Property Records	Fair rent documentation		N/A	6 years	Best practice: Rent Officer Handbook recommendation	

Property Records	Leases and deeds of ownership		N/A	15 years after expiry.	Best practice	
Property Records	Copy of former leases	Settlement of all issues	12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Wayleaves, licences and easements	Rights given or received cease	12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Abstracts of title	Interest ceases	12 years after interest ceases	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Planning and building control permissions	Interest ceases	12 years after interest ceases	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Searches	Interest ceases	12 years after interest ceases	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Property maintenance records		6 years	6 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Reports and professional opinions		6 years	6 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Development documentation	Settlement of all issues	12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Invoices		12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
TECHNICAL AND RESEARCH RECORDS						
Technical and Research	Technical and research records	After requirements have ended	N/A	12-15 years after requirements have ended for both records and reports and drawings and other data.	Best practice	
ASB CASE FILES AND ASSOCIATED DOCUMENTS						

ASB case files and associated documents	ASB (Anti-social behaviour) case files and associated documents		N/A	2 years or until end of legal action	Best practice	
SUPPORTING PEOPLE – SUBSIDY CLAIMS / SUPPORT PLANS / SINGLE ASSESSMENTS INCLUDING SUPPORTING INFORMATION						
Supporting People	Supporting people – subsidy claims / support plans / single assessments including supporting information		6 years	6 years	Best practice	
RESIDENT MEETINGS						
Resident Meetings	Resident Meeting Minutes	From date of meeting	N/A	1 year	Best practice: ICSA recommended	
PROPERTY SALES						
Home Ownership	New Sales applications	Offer accepted	6 years after offer accepted	6 years	Best practice: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Property Sales	Registrations of interest	Sale of property	N/A	2 years	Best practice	
Property Sales	Offer Details	Offer accepted	current year plus 6 years	6 years	Legal compliance: Estate Agency Act 1979	
Property Sales	Completion documentation	Completion of Sale	12 years	12 years	Best practice	
Property Sales	Post purchase questionnaire/ customer feedback	Date of creation	N/A	3 years	Best practice: National Archives guidance	
Property Sales	Help to Buy applications	Offer accepted	6 years after offer accepted	6 years	Best practice: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Property Sales	Resales (Shared Ownership)	Offer accepted	6 years after offer accepted	6 years	Best practice: Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018	
Property Sales	Staircasing process documents	Completion of Sale	12 years	12 years	Best practice	
Property Sales	Right to Buy/ Acquire files	Completion of Sale	12 years	12 years	Best practice	

Part 8: Legal for Solicitors

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
LEGAL CLIENT RECORDS						
Simple Debt Collection	Debt Collection	Aged Debt	10 years after final completion, i.e. after the time for appeal has elapsed	10 years after final completion	Best practice / Sector Guidance: Law Society Scotland	
Divorce and Consistorial Matters			10 years after final completion, i.e. after maintenance, residence and contact order have ceased to have effect, or children have reached maturity	10 years after final completion	Best practice / Sector Guidance: Law Society Scotland	
Civil Court Cases			10 years after final completion	10 years after final completion	Best practice / Sector Guidance: Law Society Scotland	
Criminal Cases ;- Summary Cases			Files in respect of summary cases should be retained for three 3 years following the date of conclusion of proceedings	3 years following date of conclusion	Best practice / Sector Guidance: Law Society Scotland	
Criminal Cases :- Solemn Cases	In solemn cases resulting in conviction		Files should be retained for the duration of the custodial sentence if it is 25.6more than three years in length	Duration of custodial Sentence	Best practice / Sector Guidance: Law Society Scotland	

Criminal Cases :- Solemn Cases	If the client is acquitted or the sentence is one of less than 3 years		Files should be retained for three years from the date of conclusion of proceedings	3 years following date of conclusion	Best practice / Sector Guidance: Law Society Scotland	
Criminal Cases :- Solemn Cases	If the case is neither indicted nor reduced to summary		The file should be kept for a three-year period beginning one year after the date of first appearance on petition (or three years from the date that written confirmation is received from the Crown that there are to be 'no further proceedings'	4 years from date of first appearance on petition	Best practice / Sector Guidance: Law Society Scotland	
Criminal Cases :- Solemn Cases	In murder cases and other cases involving disposal by way of life imprisonment (such as the imposition of an Order for Lifelong Restriction)		All papers should be retained indefinitely	Indefinitely	Best practice / Sector Guidance: Law Society Scotland	
Executries	The retention period may be of particular importance in cases where no clear decision has been taken to discharge legal rights.		Files should be retained for the period which is the later of:	(i) 20 years after the date of the approval of the "final" accounts of the executry; or (ii) 2 years from the death of the deceased's spouse or civil partner (if applicable)	Best practice / Sector Guidance: Law Society Scotland	
Continuing Trusts			Ten years after the termination of the Trust	10 years	Best practice / Sector Guidance: Law Society Scotland	
Conveyancing Transactions	The following suggested timings are primarily aimed at residential conveyancing files as we are aware that commercial firms generally have their own policies	Solicitors should be vigilant to the fact that there may be obligations placed upon them to retain files by other bodies, such as UK Finance, and should ensure that these obligations are complied with	**Purchase**: 10 years after completion- although the file may be of use until the property is subsequently disposed of **Sale**: 1 year later after completion	10 years 1 year	Best practice / Sector Guidance: Law Society Scotland	

			(i.e., after implementing Letter of Obligation; dealing with any funds retained; and after Missives have ceased to have effect)			
Company Work			Ten Years after completion	10 years	Best practice / Sector Guidance: Law Society Scotland	
Endowment and Investment Business			Given the nature of this work endowment and investment business files should be retained in line with the guidance provided by the	FCA	Best practice / Sector Guidance: Law Society Scotland / Financial Conduct Authority	
Other correspondence Files			Five years after completion of the business	5 years	Best practice / Sector Guidance: Law Society Scotland	
Money Laundering	Customer Due Diligence Records	Various	5 years	between 5 and 10 years	Regulation 40 of the Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017: http://www.legislation.gov.uk/uksi/2017/692/pdfs/uksi_20170692_en.pdf	
Closing of Files	This is clearly sound common sense in the situation where the solicitor is sitting waiting for further instructions.	In cases where the matter in which a solicitor was instructed has not come to an obvious and natural conclusion there is a professional duty upon a solicitor to advise a client in writing that the file will be closed in the absence of their instructions within a specific, reasonable period of time.	This allows for dormant files to be closed, accounts to be rendered either to the client or SLAB and both solicitor and client know the matter has come to an end.		Best practice / Sector Guidance: Law Society Scotland / Financial Conduct Authority	

Records of Destruction	Various	When files, papers and/or documents are destroyed a separate record should be retained of the date of destruction which should include a general description of what was destroyed	Anonymised / Personal Data Removed	25 years	Best practice / Sector Guidance: Law Society Scotland / Financial Conduct Authority	