

Records Retention Schedule for Parishes

TYPE OF RECORD	RETENTION PERIOD	CONFIDENTIAL
Federal/Provincial Documents/Tax Receipts		
Governing documents (Certificate of Incorporation, bylaws, etc.)	Permanent	No
Official receipts for Income Tax purposes (donation receipts)	3 years	Yes
Donations Records (ledger by donor)	3 years	Yes
Church Envelope Records	3 years	Yes
Donation receipts for Income Tax purposes (Perpetual Endowment Gifts)	Permanent	Yes
Donation receipts for Income Tax purposes (10-year gifts)	Permanent	Yes
Parish Pastoral Council		
Minutes of Parish Pastoral Council meetings	Permanent	No
Minutes of Parish Annual General Meeting	Permanent	No
Financial Records		
General ledger	Permanent	No
Year-end financial statements	Permanent	No
Approved budgets	7 years	No
Financial statement working papers including year-end	7 years	No
Bank reconciliations	7 years	No
Bank statements / cancelled cheques	7 years	No
Invoices / receipts of payment	7 years	No
Inventory records	7 years	No
Expense claims/forms from employees & volunteers	Permanent	No
Insurance policies and all insurance claims	Permanent	No
Volunteers / Employees		
Volunteer application forms	Permanent	Yes
Employee application forms	Permanent	Yes
Employee volunteer screening documents including PIC/VSC, etc.	Permanent	Yes
Performance reviews	Permanent	Yes
Employee information (time sheets, sick leave, vacation, disciplinary action)	Permanent	Yes
T4 Summaries	Permanent	Yes
Payroll records, including T4 and Record of Employment (ROE)	7 years	Yes
Safe Environments		
Abuse allegation documents and reports	Permanent	Yes
Abuse case documents and reports	Permanent	Yes
Authorization and Consent forms	Permanent	Yes