

Record Retention Schedule For Parishes

TYPE OF RECORD	RETENTION PERIOD
Federal/Provincial documents/ receipts	
Governing Documents (Certificate of Incorporation, Bylaws etc.)	Permanent
Official receipts for Income Tax Purposes (donation receipts)	3 years
Official receipts for Income Tax Purposes (Perpetual Endowment Gifts)	Permanent
Official receipts for Income Tax purposes (10-year gifts)	Permanent
Donations Records (ledger by donor)	3 years
Church Envelope Records	3 years
Pastoral Council	
Minutes of Council meetings	Permanent
Minutes of Annual General Meeting	Permanent
Financial Records	
General Ledger	Permanent
Year End Financial Statements	Permanent
Approved Budgets	7 years
Financial Statement working papers including year end	7 years
Bank Reconciliations	7 years
Bank Statements / Cancelled Cheques	7 years
Invoices / Receipts of payment	7 years
Expense claims/forms from employee & volunteers	Permanent
Inventory records	7 years
Insurance Policies	Permanent
Volunteers / Employees	
Volunteer application forms	Permanent
Employee application forms	Permanent
Confidential Record of Reference Checks	Permanent
Performance Reviews	Permanent
Payroll Records	7 years
Employee information (time sheets, sick leave vacation discipline)	Permanent
Payroll Records including T4 and Record of Employment (ROE)	7 years
T4 Summaries	Permanent
Safer Environments	
Suspected Abuse Report	Permanent
Suspected Abuse Follow Up Report	Permanent
Authorization and Consent for Minors	Permanent