Canada West District Church of the Nazarene

These are based on guidelines from Canadian Council of Christian Charities

|  |  |  |
| --- | --- | --- |
| Type of Record | | Retention Period |
| Governing Documents (Letters Patent, Certificate of Incorporation, Bylaws) | | Permanent |
| Official receipts for Income Tax Purposes (Duplicates) | | 6 years (donor may not claim and request a replacement and as source document back- ing up the general ledgers) |
| Official Receipts for Income Tax Purposes (Perpetual Endowment Gifts & 10 yr Gifts) | | Permanent |
| T3010 Annual Charity Information Return | | 7 years (recommended) |
| Minutes of Directors’ Meetings, Executive Committee Meetings & Member’s Meetings | | Permanent |
| Payroll Records, T4’s, T4-Summar | ies | 7 years |
| Personnel Information: Sick Leave, Time Sheets, Attendance, Discipline, Vacation | | Permanent (recommended) |
| Record of Employments (ROE’s) |  | 7 years |
| General Ledger |  | Permanent |
| Monthly Trial Balances & Bank Reconciliations | | 7 years |
| Financial Statement Working Papers | | 7 years |
| Approved Budgets |  | 7 years |
| Year End Financial Statements |  | Permanent |
| Bank Statements/Cancelled Cheques Invoices/Receipts of payments | | 7 years |
| Inventory Records |  | 7 years |
| Church Envelope Records |  | 3 years |
| Insurance Policies |  | Permanent (recommended) |
| Certificates of Insurance (for rentals) | | Permanent (recommended) |
| Employment Applications Performance Reviews |  | Permanent (recommended) |
| Volunteer Application Forms Confidential Records of Reference Checks | | Permanent (recommended) |
| Suspected Child Abuse Report Suspected Child Abuse Follow Up | Report | Permanent (recommended) |
| Authorization and Consent for Minors | | Permanent (recommended) |