

Section 2. Important Administrative Info

- Registration numbers
- Key contact info
- Organizational calendar

You are not legally required to file this information here, but it is a very good idea to do so!

Section 3. Governing Documents: Constitution

- Certificate of incorporation or letters patent
- Application for incorporation or memorandum of association
- Key provisions (of bylaws or articles of association) – *Optional*
- Bylaws or articles of association
- Governing statute – *Optional*

Books and Records: Length of Retention

Type of record	Description	Retention period
All Documents and Bylaws Governing a Registered Charity	All Documents and Bylaws Governing a Registered Charity	<ul style="list-style-type: none">• as long as the charity is registered• two years after the date on which the registration of the charity is revoked



While you are not legally required to create and file a summary of the **key provisions** of your **bylaws**, it is important to your charity, especially when understanding your compliance obligations, dealing with governance conflicts, or ensuring transparency in how you operate. In such cases, you will want to have this information easily and quickly accessible!

Amendments to the bylaws should be consolidated into the bylaws. File **amended bylaws** here.

The CRA does not require you to keep a copy of your **governing statute** on file, but it is a good idea to keep it here for easy access.

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Section 4. Governing Documents: Charitable Status

- Notification of registration
- Objects – *Optional*

Books and Records: Length of Retention

Type of record	Description	Retention period
All Documents and Bylaws Governing a Registered Charity	All Documents and Bylaws Governing a Registered Charity NOTE: This includes your notification of registration	<ul style="list-style-type: none"> • as long as the charity is registered • two years after the date on which the registration of the charity is revoked

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Remember, your objects are already contained in your constitutional documents, in Section 3.



It may help your charity to file your objects here, since they are so essential to the work that you do as a charity.

Section 5. Governing Documents: Minutes

- Directors' meetings
- Annual general meetings and annual reports
- Members' meetings
- Board committees
- Staff meetings – *Optional*

Books and Records: Length of Retention

Type of record	Description	Retention period
Records of Meetings	Any record of the minutes of meetings of the directors/ executive	<ul style="list-style-type: none"> • as long as the charity is registered • two years after the date on which the registration of the charity is revoked
	Any record of the minutes of meetings of the members	

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)



Minutes do not need to be kept for **all** committee meetings. For **key** committees, such as fundraising and finance committees, there may be merit in documenting the deliberations and process. Keep formal minutes and make formal reports to the board on key decisions

Section 6. Governing Documents: Policies and Procedures

Books and Records: Length of Retention

Type of record	Description	Retention period
All documents and by-laws governing a registered charity	All documents and by-laws governing a registered charity NOTE: This includes policies and procedures	<ul style="list-style-type: none"> • as long as the charity is registered • two years after the date on which the registration of the charity is revoked

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Section 7. Financial Documents

- Financial statements
- General ledger and other ledgers TIP: Even if using a software package, it is advisable to regularly print a copy of the files
- Bank statements
TIP: Do not use “e-statements”. You need a copy of your cheques.
- Expense accounts TIP: Organize by account/category and by date.
- Investment agreements
- Accountant’s working papers
- Payroll records TIP: Even if using a software package, it is advisable to regularly print a copy of the files
- Source documents (such as invoices, vouchers, purchase orders, contracts, receipts and bank deposit slips)
TIP: Organize these by month and by account number.
- Inventories

Books & Records: Length of Retention

Type of record	Description	Retention period
General Ledger	The general ledger or other book of final entry containing the summaries of the year-to-year transactions	<ul style="list-style-type: none"> • six years from the end of the last taxation year to which the record relates, while the charity is registered • two years after the date on which the registration of the charity is revoked
	Any special contracts or agreements necessary to an understanding of the entries in the general ledger or other book of final entry	<ul style="list-style-type: none"> • six years from the end of the last taxation year to which the record relates, while the charity is registered • two years after the date on which the registration of the charity is revoked
Other Books and Records of Account	Books and records, together with the accounts and vouchers, containing the summaries of the year-to-year transactions of the charity	<ul style="list-style-type: none"> • six years from the end of the last taxation year to which the record relates • two years after the date on which the registration of the charity is revoked
“Other”	<ul style="list-style-type: none"> • Financial statements • Invoices/ vouchers 	<ul style="list-style-type: none"> • six years from the end of the last taxation year to which the record relates • two years after the date on which the registration of the charity is revoked

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Section 8. Annual Return: Registered Charity Information Returns

Books and Records: Length of Retention

Type of record	Description	Retention period
"Other"	T3010As and T3010Bs	<ul style="list-style-type: none">• six years from the end of the last taxation year to which the record relates• two years after the charity's registration was revoked

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Section 8. Annual Return: Provincial or Federal Annual Returns

Books and Records: Length of Retention

Type of record	Description	Retention period
"Other"	Annual returns – provincial or federal	<ul style="list-style-type: none">• six years from the end of the last taxation year to which the record relates• two years after the date on which the registration of the charity is revoked

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Section 9. Official Tax Receipts

Books and Records: Length of Retention

Type of record	Description	Retention period
Records Concerning Gifts	Duplicates of receipts for donations (other than 10-year gifts to Registered Charities)	<ul style="list-style-type: none">• two years from the end of the last calendar year to which the receipts relate
	All records concerning 10-year gifts	<ul style="list-style-type: none">• as long as the charity is registered• two years after the date on which the registration of the charity is revoked

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)

Section 10. Other Operational Info a Charity Should Keep

Books and Records: Length of Retention

The CRA doesn't set out specific retention periods for this type of secondary documentation, but it's a good rule of thumb to keep them for

- six years from the end of the last taxation year to which the record relates
- two years after the charity's registration was revoked

Remember, the onus is on the charity to prove that it is and has been doing charitable work. This doesn't mean you must retain **all** materials, just those documents that concern your eligibility as a registered charity.



If you have space limitations, you may want to consider keeping these records electronically rather than in hard copy.