

## Books & 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"> <li>2 years from the end of the last calendar year to which the receipts relate</li> </ul>
	All records concerning 10-year gifts	<ul style="list-style-type: none"> <li>as long as the charity is registered</li> <li>2 year after the date on which the registration of the charity is revoked</li> </ul>
Records of Meetings	Any record of the minutes of meetings of the directors/executive	<ul style="list-style-type: none"> <li>as long as the charity is registered</li> <li>2 year after the date on which the registration of the charity is revoked</li> </ul>
	Any record of the minutes of meetings of the members	<ul style="list-style-type: none"> <li>as long as the charity is registered</li> <li>2 year after the date on which the registration of the charity is revoked</li> </ul>
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"> <li>6 years from the end of the last taxation year to which the record relates, while the charity is registered</li> <li>2 years after the date on which the charity is revoked</li> </ul>
	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"> <li>6 years from the end of the last taxation year to which the record relates, while the charity is registered</li> <li>2 years after the date on which the charity is revoked</li> </ul>

Type of Record	Description	Retention Period
All Documents and By-laws Governing a Registered Charity	All documents and by-laws governing a Registered Charity	<ul style="list-style-type: none"> <li>• as long as the charity is registered</li> <li>• 2 year after the date on which the registration of the charity is revoked</li> </ul>
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"> <li>• 6 years from the end of the last taxation year to which the record relates</li> <li>• 2 years after the date on which the registration of the charity is revoked</li> </ul>
Other (Non-exhaustive list)	Financial statements  Invoices/vouchers  T3010As & T3010Bs	<ul style="list-style-type: none"> <li>• 6 years from the end of the last taxation year to which the record relates</li> <li>• 2 years after the date on which the registration of the charity is revoked</li> </ul>

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