

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"> • 2 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 • 2 year after the date on which the registration of the charity is revoked
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 • 2 year after the date on which the registration of the charity is revoked
	Any record of the minutes of meetings of the members	<ul style="list-style-type: none"> • as long as the charity is registered • 2 year after the date on which the registration of the charity is revoked
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"> • 6 years from the end of the last taxation year to which the record relates, while the charity is registered • 2 years after the date on which 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"> • 6 years from the end of the last taxation year to which the record relates, while the charity is registered • 2 years after the date on which the charity is revoked

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"> • as long as the charity is registered • 2 year 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"> • 6 years from the end of the last taxation year to which the record relates • 2 years after the date on which the registration of the charity is revoked
Other (Non-exhaustive list)	Financial statements Invoices/vouchers T3010	<ul style="list-style-type: none"> • 6 years from the end of the last taxation year to which the record relates • 2 years after the date on which the registration of the charity is revoked