

**“Retention and Archiving of Records”
The Rule and Statutes, 3.15
Non-incorporated Conferences or Councils**

| Documents | Applicability to Conferences | Time Kept | |
|--|--|---|---|
| | | SSVP | Government of Canada |
| Aggregation, Institution, Twinning forms [1] | Applicable, except re Institution [2]: | Perpetuity | As long as the charity is registered, and for 2 years after revoke date. |
| Membership Application forms | Applicable | Perpetuity | Not addressed |
| Canada Revenue Agency: Charitable Registration Forms [1] | Applicable | Perpetuity | As long as the charity is registered, and for 2 years after revoke date. |
| Minutes of meetings | Applicable | Perpetuity | As long as the charity is registered, and for 2 years after revoke date. |
| Financial Records [6] | Applicable | 5 years | Donation receipts: For 2 years from the end of the calendar year in which the donations were made. All other financial: For 6 years from the end of the last tax year to which they relate, while the charity is registered (and for 2 years from the date the charity is revoked) [6 for details] |
| List of members of the board of directors [3] | N/A. Applies only to those incorporated. | Perpetuity | N/A |
| General correspondence during the mandate of any president | Applicable to specific areas [4] | 3 years past the date of the term of that president | Not addressed |
| Case records | Applicable [5] | 3 years | Not addressed |
| Annual Reports | Applicable | Perpetuity | For 6 years from the end of the last tax year to which the report applied. |
| Proxies during the mandate of any president | N/A to Conferences; Councils only | 3 years past the date of the term of that president | N/A |

- [1] Gov't of Canada refers to these documents as governing documents.
- [2] Re institution: Applicable to Councils becoming instituted (similar to Conferences becoming aggregated).
- [3] Applicable to Councils and incorporated Conferences.
- [4] Where the President is representing SSVP. Eg, annual general assembly, working with partners/other organizations.
- [5] Home visits or where a client is met.
- [6] There is no description/definition of 'financial records' in SSVP's the Rule or Operations Manual. The following describes the Government of Canada requirements: Includes general ledgers or other books of final entry containing summaries of year-to-year transactions and other accounts necessary to verify the entries and financial statements, source documents (including donation envelopes) and copies of annual information returns (T3010 forms).

References:

- The Rule 3.15: Retention and Archiving of Records
- Government of Canada's "Books and records" bulletin, date modified 2016-07-21. The bulletin's link follows:
 - <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/books-records.html>
- Ontario Government: A November 2016 newsletter written by a Miller Thomson associate lawyer. The article specifically references school boards; would most assuredly apply to SSVP as well. States keeping financial records for 6 years beyond the date the document was created/ issued, which is the same as Canada Revenue Agency. The link to the newsletter is below.
https://www.millerthomson.com/en/publications/communiques-and-updates/education-law-newsletter/november-2016-education/record-keeping-obligations-of-ontario-charitable-and-not-for-profit-corporations/?utm_source=Mondaq&utm_medium=syndication&utm_campaign=LinkedIn-integration

Storage of Books and Records: **Must be** kept at the address that the Conference/Council has on file with Canada Revenue Agency. For St. Paul the Apostle Burlington Conference, it is the Church address/location.

Electronic Format: Books and records, source documents initially transmitted/received electronically, scanned images of paper documents - can be kept in Electronic Format. Must be readable format, capable of producing an accessible and useable copy.

Records Backup: The charity should also keep copies of its books and records in a separate location (preferably off-site) for backup purposes.