

Maintaining Records Policy

The following documents must be kept for every year Georgetown Christian Reformed Church exists. These records also have to be kept for 3 years after it has dissolved or closed down:

- **Governing documents:**
 - Articles or letters patents
 - Bylaws
 - Amendments to any articles or bylaws

- **Minutes and resolutions from:**
 - Members' meetings
 - Member committee meetings
 - Board meetings and
 - Board committee meeting

- **Registers of:**
 - Directors (Council members)
 - Officers
 - Members

- **Accounting records and financial statements**

Records re assets to be retained until disposal of the asset:

- Copy of deeds of real property
- Copy of any charge registered against deed, including mortgages
- Contracts, specifications and plans of building construction and/or extensions and major renovations
- Copy of invoice and other information of equipment/furniture purchased

Records to be kept for a period of 25 years:

- Liability insurance policies providing coverage on an occurrence basis
- Annual Registered Charities Information Return and associated work sheets

Records to be kept for statutory period of 6 years following year end (= 7 years):

- Bank statements and bank reconciliations
- Cancelled cheques
- Copies of stamped bank deposit receipts with backup information
- Purchase invoices and /or vouchers
- Receipts for donations made to other organizations
- HST refund applications and associated work sheets
- T5 returns and associated work sheets
- T4 returns and associated work sheets
- TD1 forms
- Salary advise memos
- Copy of records of employment issued
- Copies of resolutions re cheque signing authority
- Records of all donations received and from whom
- Copies of tax receipts

April 2022