

Retention of Parish Registers and Financial Records

A. Introduction

Parishes of the Archdiocese of Vancouver are responsible for keeping their records safe and secure. Records of enduring archival value include items that provide the best evidence of the activities and responsibilities of the parish (its accountability and the evolution of its organizational structure, programs, policies, procedures, decisions, and functions), and/or have significant historical, cultural, evidential or other intrinsic value.

B. Jurisdictional Requirements

Parishes of the Archdiocese of Vancouver must adhere to a number of requirements regarding the preservation of parish registers, financial records and historical items. This policy outlines the length of time that specific records are to be kept and the requirements for storage.

1. *Canonical*

Canon 535 §1 requires that: “Each parish is to have parochial registers, that is, those of baptisms, marriages, deaths, and others as prescribed by the conference of bishops or the diocesan bishop. The pastor is to see to it that these registers are accurately inscribed and carefully preserved.”

2. *Regulatory*

The Canada Revenue Agency (CRA) requires that all accounting records used to verify income and expenditures be kept for a total of seven years – that is, for the year to which they relate plus a minimum of six additional years. Electronic accounting records must be kept in a readable format for the seven-year period.

CRA also specifies that certain other records must be kept for the life of the parish, while still other records must be kept for two years in the event that the charitable registration is revoked.

3. *Archdiocesan*

In addition to canonical and legal requirements, the Archdiocese of Vancouver, by this policy, requires the retention of a range of materials of significance to the life and history of the parishes.

C. Retention Guidelines

1. *Life of the Parish*

The following documents will be kept at the parish. Should the parish be closed, these documents must be transferred to the succeeding parish or to the Archives of the Archdiocese of Vancouver:

Canonical:

Sacramental records;

Regulatory:

Pastoral materials including, but not limited to:

- Policies;
- Event manuals and fundraising materials;
- Pastoral Council meeting minutes.

Archdiocesan:

Historical materials including, but not limited to:

- Parish profile;
- Parish publications;
- A list of the parish's pastors and assistants, with corresponding photographs and details of time served in the parish;
- Photographs of parish events; and
- Reports of pastoral visitations.

Architectural materials including, but not limited to:

- Building plans;
- Surveys and valuation reports;
- Deeds;
- Licenses;
- Building inspections;
- Occupancy permit; and
- Renovation plans.

2. *Life of the Parish + Two Years (Regulatory)*

The following records are to be kept for the life of the parish, plus a minimum of two years if its charitable registration is revoked:

- a. Financial Statements: December 31 Statement of Financial Position and December 31 Profit and Loss Statement;
- b. General Ledger (or detailed list of financial transactions for the year);
- c. Annual Parish Report completed for the Archdiocese;
- d. Minutes of meetings of the Parish Finance Council;
- e. All records of any donations received that were subject to a direction by a donor;
- f. All records relating to the purchase and sale of parish land and buildings, such as real estate contracts, purchase and sale invoices, title deeds and property tax assessments including legal descriptions;
- g. Insurance policies; and
- h. Asset registers.



3. *Seven Years (Regulatory)*

The following financial records are to be kept for seven years:

- a. Bank statements and cancelled cheques;
- b. Bill payments and supporting documentation, including cheque stubs;
- c. Charitable receipt copies from the end of the calendar year in which the donations were made.
- d. CRA payroll filings and supporting documents¹;
- e. Deposit slips;
- f. Documents detailing the individual donations corresponding to each bank deposit;
- g. Sales invoices (if applicable);
- h. Donation envelopes;
- i. GST filings and supporting documents;
- j. Inventory listing; and
- k. Registered Charity Returns (T3010) and supporting schedules and forms.

D. Storage Requirements

1. Items that are stored for the life of the parish must be kept in secure fire-resistant and water-resistant containers.
2. Records for each year must be stored in a separate box or boxes.
3. Permanent records must be clearly marked and stored separately from records that can be destroyed after seven years.
4. Records that can be discarded after a period of time must be clearly labeled, including the discard date.
5. Every year, to minimize storage space and cost, records that are past the retention date are to be discarded.
6. When discarding old records, they are to be shredded.

E. Records Journal

Parishes should consider using a Records Journal. A Records Journal lists what is being stored, where it is being stored, the date in which it was first stored and the date of destruction, if applicable. Using a records journal provides for well-organized document storage.

¹ The **Employment Standards Act** requires employers to keep certain employment records for two years after the employee's employment ends. If these records form the supporting documents for CRA, they must be retained according to CRA specifications.

F. Electronic Documents

Electronic documents are subject to the same rules as paper documents.

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Memorial of St. Anthony of Padua



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Archbishop of Vancouver

**The following policy is hereby superseded:
*Books & Records Retention, issued February 17, 2011***