

Hope Lutheran Church Nanaimo Policies

Our Mission: To live Christ's teachings and share them with others, nurture and strengthen spiritual growth to embody Christ in the world.

A - 004 Records Policy

Draft J. Nilsson Aug 15, 2003

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1. INTRODUCTION

This document explains Hope Lutheran Church policy on document retention.

2. PRINCIPLES

Our principle is to comply with Revenue Canada's policy IC78-10R5 and IC05 – 1R1 (Electronic Record Keeping) to meet our own need for prudent church record keeping.

3. APPLICATIONS AND PRACTICES

As a registered charity we must keep adequate books and records so Revenue Canada can verify official donation receipts issued as well as income and expenditures.

3.1. Records to be kept for Revenue Canada.

We must keep duplicates of receipts for a minimum of two years from the end of the calendar year in which the donations were made. Books and records, together with the accounts and vouchers, containing the summaries of the year-to-year transactions must be held for a minimum of six years from the end of the fiscal period to which they relate.

We must keep the following documents and records as long as we are a registered charity:

- All records of any donations received that the donor wants us to hold for a period of not less than 10 years.
- Council meeting minutes
- Annual meeting minutes
- All current governing documents and by-laws

Note: Books and records may be destroyed at an earlier time than outlined by written permission from Revenue Canada.

3.2. Filing of annual returns with Revenue Canada.

Our treasurer must file a completed annual return (Revenue Canada Form T3010, Registered Charity Information Return) and financial statements within six months from the end of each fiscal period.

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3.3. Council files.

The church secretary will maintain separate files for council-related correspondence. Meeting Minutes to be kept in separate binders for easy access by council members and others.

- Correspondence addressed to council of a general nature to be kept on file for 2 years and then destroyed.
- Correspondence addressed to council that requires council action will be dealt with and kept on file with a record of council action for 5 years and then destroyed.
- **Council decides whether to keep important correspondence indefinitely.**

3.4. Confidential files

Any correspondence that identifies individuals and deals with sensitive issues will be kept in confidential files in pastor's office and kept on file for 5 years after the issue has been dealt with and then destroyed.

3.5. General files

Any correspondence dealing with the day-to-day operation of the building, ministries, etc. will be considered as General files and will usually be retained for 2 years unless they have ongoing information value.

3.6. Church files

Church records of membership, worship, baptism, and such like documents are to be kept permanently, preferably in a fire safe location and/or alternatively in a digital format.

3.7. Computer files

Electronic church files are to be kept on backup discs and stored separately. Currently important files are backed up to our OneDrive cloud service automatically. The church secretary will keep the files up to date.

3.8. Equipment manuals

All church equipment manuals to have designated files in church filing system.

3.9. Document Destruction

Document destruction will be done in two ways either by burning or shredding. Shredding preferred.

Note: Files under any category listed above may be retained for longer periods should it be desired. This will be noted on the file.

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4. REFERENCES

Revenue Canada publication “Books and Records Retention/Destruction IC78-10R3” and “IC05 – 1R1 Electronic Record Keeping” and synodical references on church records.