

Did your society incorporate before April 1, 2021?

No

Yes

Does your society have over \$120,000 in revenue or over \$250,000 in assets?

Yes

No

Have you had your finances reviewed by an accountant in the last two years since filing under the new Act?

No

Yes

You can choose to waive the need for financial review if your bylaws allow for this.

You must get your finances reviewed by an accountant

Has your society completed its transitional fiscal period?

Yes

No

Your society can choose whether you want to get your finances reviewed by an accountant or not, unless your bylaws require it

Have you had your finances reviewed by an accountant in the last four years?

No

Yes

You can get your finances reviewed by an accountant or you can request an exemption from the Registrar

Revenues over \$150,000 and / or assets over \$300,000 (Category A)

Revenues between \$40,000 and \$150,000 and / or assets between \$100,000 and \$300,000 (Category B)

Revenues under \$40,000 and / or assets under \$100,000 (Category C)

Have you passed a special resolution to waive the need for an accountant review in the 12 months prior to your AGM?

No

Yes

You do not need to get your finances reviewed by an accountant

\*Your society's transitional fiscal period starts when you file your transition form and ends after you file the annual report for the next fiscal year-end.

If you're not sure whether you've completed your transitional fiscal period or not, contact [societies@yukon.ca](mailto:societies@yukon.ca) for help.\*

Which best describes your society's financial situation for the current fiscal year?