

Societies Handbook

**A guide to running a
non-profit according to
the *Societies Act***





Table of contents

Topic 1. What is a society?	1
What are the differences between not-for-profit and business corporations?	1
Topic 2. Should we incorporate?	1
Topic 3. Steps to incorporate	2
Choose a name	2
Reserve a name	2
Choose a fiscal year-end	3
Choose what kind of society you want to be	3
Choose your incorporators and your first board members	4
Qualifications of incorporators and board members	5
Decide on your purpose	5
Choose a set of bylaws	6
File the incorporation form	7
Topic 4. We've incorporated! Now what?	8
When to hold your Annual General Meeting (AGM)	8
What needs to happen at an AGM?	8
Proposing a topic for consideration at an AGM	9
How to give notice of your AGM	9
Where to hold your AGM	10
How to prepare financial statements	10
Presenting your financial statements at your AGM	12
Additional financial statements for a late AGM	12
Passing a resolution instead of holding an AGM	12
Making sure you have quorum at your AGM	13
What to do if the board does not hold an AGM	13
How to file an annual report	14

Topic 5. How to keep records	14
What kind of records do you need to keep?	14
Documents about the nature of your society	14
Legal and official documents	14
Records about who is part of the society	15
Records about your society's meetings	15
Topic 6. Managing your board	16
How many people should be on a board?	16
How to elect your board members	16
Filling a vacancy	16
Adding more people to the board	17
Who serves as the executive on the board	17
Paying your board members	17
Disclosing payment in your financial statements	18
Conflicts of interest	18
Topic 7. Making changes to your society	19
When do I need to pass a special resolution?	19
Steps for passing a special resolution	19
Check your bylaws for the rules	19
Send your members written notice	19
Vote	20
Keep a record of the special resolution	20
When do my changes come into effect?	20
Updating your bylaws	21
Options for membership	21
Options for general meetings	21
Options for quorum	22
Options for voting	22
Options for board members	22
Options for borrowing	22
Bylaws for member-funded societies	22
Changing your fiscal year-end	23
Changing your name or purpose	23

Topic 8. Managing complaints or wrongdoings	23
What can the registrar do?	23
Resolving society issues	24
Approaching the court with a complaint	28
What can the court do?	28
Investigations	28
What is an offence?	29
What is the penalty for an offence?	30
How to find a lawyer	30
Topic 9. Dissolving a society	31
Deciding to dissolve	31
The process for dissolving	31
Getting dissolved by the registrar	31
Appendix A: Super simple financial statements	32
Appendix B: Fees	34





What is a society?

A society is a group of three or more people who share a recreational, cultural, scientific, community, social or charitable interest. Societies are also known as “non-profits.” A society cannot exist for profit or gain. Its business is to support the purposes of the society.

A society that is registered under the *Societies Act* is a non-profit entity that appears on our societies registry.

What are the differences between not-for-profit and business corporations?

Business corporations issue shares that represent ownership in a corporation. Non-profit organizations do not issue shares, but they have members. Non-profits cannot issue dividends.

Source: [Government of Canada](#)

Should we incorporate?

Not all non-profit organizations need to incorporate and register under the [Societies Act](#). You can operate a club or informal non-profit group without incorporating. Incorporation offers advantages, but also has obligations.

Some advantages are:

- You may apply for a [charitable gaming license](#) – however, not all societies are eligible
- Many government funds and grants require you to be a registered society
- You can apply for charitable status with the Government of Canada
- It may be easier to open a bank account or buy property
- An incorporated group has a formal more legal status

Societies that have registered under the *Societies Act* need to:

- Hold annual general meetings
- Manage a board of directors
- File an annual report every year
- Present financial statements to members
- Put any profit back into the purposes of the society
- Follow the *Societies Act* and the society's bylaws

What is your group's purpose? You may decide to incorporate, or to operate as an informal club.

Steps to incorporating

Choose a name

If you decide to incorporate a society, the first step is to choose a name.

Here are some guidelines:

- The minimum length of a name is five characters, and the maximum is 120 characters
- You can't have a name that's obscene or objectionable
- Names must not mislead
- You can't have the same name as another organization's

You'll need to get consent from another organization if the name:

- Suggests an affiliation with a government
- Is similar to or affiliated with a university, college, or trade school
- Suggests a licensed professional, like an engineer, dentist, or accountant
- Suggests that you carry out financial business like a bank, investment company or other Financial institution

Your society's name needs to include a legal element. You can choose one from this list:

- | | |
|---------------|--------------|
| • Alliance | • Federation |
| • Association | • Foundation |
| • Board | • Guild |
| • Bureau | • League |
| • Centre | • Mission |
| • Church | • Network |
| • Club | • Society |
| • Coalition | • Task Force |
| • Council | • Volunteers |
| • Ensemble | |

You can use any abbreviation of any of the above or the French language equivalent of any of the above.

Reserve a name

Once you decide on a name, you need to reserve it.

You can submit your incorporation forms:

- online through [YCOR](#); or
- paper forms which have a higher fee and take longer to process

Choose a fiscal year-end

Choose when the society's fiscal year-end will be. It's usually at the end of a month. When deciding on a fiscal year-end, consider when it's most convenient for the society to hold its annual general meeting.

Societies must hold an annual general meeting within four months after the end of the fiscal year. Then, they must submit their annual report within 30 days after the annual general meeting. This means you have a maximum of five months to file an annual report every year, although you may need to file it sooner.

The most common fiscal year-ends are March 31 and December 31, but it can be whenever you like.

If you choose March 31 as your fiscal year-end, that means you need to hold your AGM before July 31 and file your annual report at the latest before August 31.

Choose what kind of society you want to be

In the *Societies Act*, societies are either Class A / B societies (depending on their revenues and assets in any fiscal year), or member-funded societies.

Member-funded societies are a unique category. Member-funded societies exist primarily for the benefit of their members.

Member-funded societies are societies that:

- Cannot receive government or public funding or donations
- Cannot be a registered charity and
- Exist to benefit their members
- Have a mandatory member-funded statement in their purpose
- Would distribute their assets to members if they dissolved or liquidated
- Are funded by their membership or other activities

The activities of member-funded societies are funded by members paying into the society, or by other activities like fundraising. This is different from paying a membership fee to an ordinary society, where membership fees allow people to be a part of the society and vote within the society.

Societies do not automatically become "member-funded" under the Act. It's a special status you need to get by incorporating as a member-funded society or converting to one.

Here are some key differences between member-funded societies and ordinary societies.

Activity	Member-funded societies	Ordinary societies (Class A / B societies)
Paying board members	Majority of board members can be paid by the society for reasons other than for being a director (section 44 does not apply)	Majority of board members cannot be paid by the society for reasons other than being a director (section 44 applies)
Providing financial statements	No public rights to copies Financial statements are not needed to report on the remuneration of directors, employees, and contractors (section 38 does not apply)	Public has the right to copies of financial statements (section 30) Financial statements must include information about the remuneration of directors, employees, and contractors (section 38 applies)
Number of board members	One director is sufficient – no requirements for board members to be Yukon residents	Must have at least three board members, at least one must be a resident of the Yukon
Requirement for financial review from an accountant	No requirement for financial review from an accountant	Class A societies are required to get a financial review from an accountant every third year. This is provided that the society's bylaws include the ability to waive the review requirement for up to two consecutive years
What happens to assets when the society is dissolved	No restrictions – assets could go to members	Assets must be distributed to a qualified recipient (like another society or registered charity)

Choose your incorporators and your first board members

If you've decided to incorporate, you must have a small group of people willing to incorporate with you. These are called incorporators. A society must have at least three incorporators at the time of incorporation. Often, they become the society's first board members. However, you can appoint different people to the board if you like.

Whoever is listed as the first board of directors when you incorporate serves until the end of the first annual general meeting (AGM).

See section 45 of the [Societies Act](#) for more information.

Qualifications of incorporators and board members:

To be on the board of a society or to be an incorporator, you need to be qualified. That means you must be:

- Over age 19
- A person rather than a corporation or another entity
- Legally competent and in charge of your own financial and legal affairs
- Without a bankrupt status; and
- Free of a fraud conviction, unless
 - The court orders otherwise; or
 - Five years have elapsed since you last served for fraud

Anyone who joins the board after incorporation also needs to meet these qualifications.

Decide on your purpose:

A society can have one or more lawful purposes. Examples of purposes of the society may include the:

- Relief of poverty or disease
- Advancement of education
- Advancement of religion; or
- Advancement of any cultural, recreational, athletic or other activity or program that's beneficial to a Yukon community.

Your purpose should be your organization's high-level mission or mandate. We suggest keeping the purpose broad in case the activities of the society shift over time.

Together, the name and purposes of a society make up its constitution.

If your society wants to be a member-funded society, you must have the following statement in your purpose:

This society is a member-funded society. It is funded primarily by its members to carry on activities for the benefit of its members. On its liquidation or dissolution, this society may distribute its money and other property to its members.

Choose a set of bylaws

Bylaws are the rules that govern your society. Your bylaws tell you how members are admitted, how to manage your board of directors, how you run your general meetings, how to vote, and other rules that are specific to your organization. You can adopt one of our sample sets, or you can create your own bylaws.

Option 1: Adopt one of the sample bylaw sets that we've created. There are three samples sets to choose from:

- Best-practices bylaws, which incorporate bylaws that aren't required but are considered best practices
- Basic bylaws, which allow you to choose from some basic options and customize your bylaws yourself
- Bylaws for member-funded societies

You may be able to do some customization within these sets. For example, if there is an option in the basic bylaw set that you would like to see, you could integrate it into our best practices set.

For a word document version of these bylaw sets, please email societies@yukon.ca.

Option 2: Develop and adopt customized bylaws. Some societies inherit bylaws from a parent organization or a different sample set. Make sure that these bylaws meet all the requirements in section 12 of the [Societies Act](#).

Bylaws must contain sections on:

- Membership, including —
 - The admission of members, including the rights and duties arising from membership
 - If there's more than one class of membership, a description of each
 - How memberships expire or how members cease to be in good standing
- The board of directors, including —
 - The way that the board is elected or appointed
 - The terms of office for the board
 - The number or the minimum and maximum of board members
- General meetings, including —
 - The quorum for general meetings, if greater than three voting members
 - Whether proxy voting is permitted
 - Whether delegate voting or voting by long-distance is allowed
- Any restrictions on —
- The activities or powers of the society

Good to know: The registrar doesn't review bylaws to ensure compliance with the Act. Depending on who the registrar is, they may offer to give you some basic guidance, but it's your responsibility to make sure your bylaws comply with section 12.

And that's it! However, you might want your bylaws to allow for:

- Waiving the need for financial review if you are a class a society
- Restrictions on borrowing
- Voting and non-voting classes of membership
- Eligibility for membership
- Different terms of office for board members
- Adding additional board members outside of an AGM and outside of filling a vacancy
- Proxy voting
- Paying your directors
- Limiting or imposing conditions on how your directors can be reimbursed

See section 12 of the [Societies Act](#) for more information.

Your society's bylaws cannot violate other legislation, such as human rights legislation, the Canadian Charter of Human Rights and Freedoms, or any other statute or case law.

You can find more tips on what bylaws can look like in the "updating your bylaws" section of this handbook.

File the incorporation form

Once you've chosen a name, your purpose, your incorporators, your fiscal year-end, and your bylaws, it's time to incorporate! You incorporate by filing an incorporation form and paying the fee.

You can submit your incorporation forms:

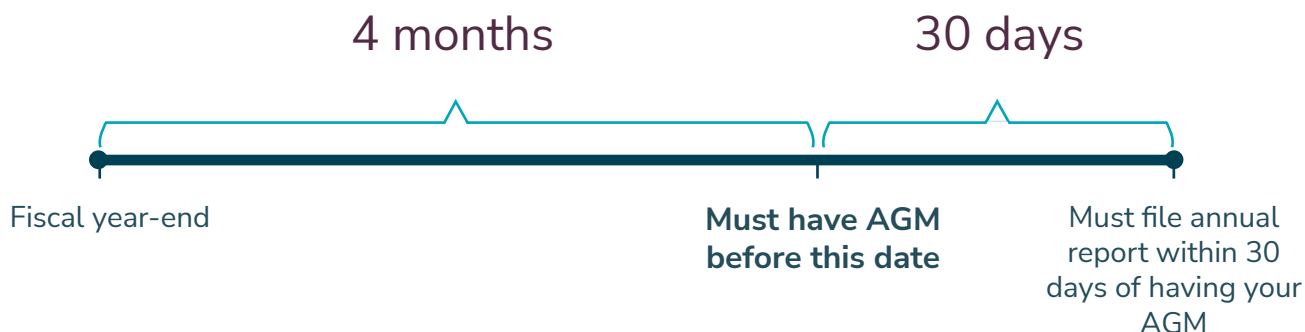
- online through [YCOR](#); or
- paper forms which have a higher fee and take longer to process

We've incorporated! Now what?

When to hold your Annual General Meeting (AGM)

After you incorporate, you have 16 months to hold your first AGM.

After your first AGM, you must hold one within 4 months of your fiscal year-end. This is what it would look like if you needed the maximum amount of time.



You must file your annual report within 30 days of having your AGM. This means you have a **maximum** of 5 months to file an annual report, but you may need to file it sooner.

When deciding on the timing of your AGM, consider:

- If you have an accountant, when will they be reviewing your financial statements
- When will most of your members be available and likely to attend
- How much notice do you need to give to your members
- What you need to do to prepare for any other orders of business

What needs to happen at an AGM?

An AGM is the society's opportunity to be accountable and transparent with its members and to discuss the activities of the past year.

According to the *Societies Act*, here's what must happen at an AGM (at bare minimum):

- Members need to receive the financial statements for the previous fiscal year and the accountant's report, if there is one
- Members need to elect new board members unless the bylaws specify different terms of office; and
- The society can appoint an accountant for the upcoming fiscal year, if required

But you may want to add more items to your agenda. Below is a suggested order of business for an AGM.

Suggested order of business for an AGM

- Elect a person to chair the meeting, if necessary
- Determine that you have quorum
- Approve the agenda and hear any members' proposals (read about proposals below)
- Approve the minutes from the last AGM
- Deal with any unfinished business from the last AGM
- Review the society's financial statements and accountant's report if there is one
- Pass a motion to approve the financial statements
- Decide on whether to have a financial review from an accountant for the year ahead, if it is not already required
- Appoint an accountant if necessary, or pass a special resolution to waive the need for financial review
- Hear the board members' reports on activities from the past year
- Elect board members
- Deal with new business (for example, vote to approve special resolutions)
- End the meeting

You should also check your bylaws to see if they have specified an order of business that you will follow.

Proposing a topic for consideration at an AGM

Members can propose a topic for the board to add to the agenda for the AGM. To do that, they need to send a written proposal to the society.

The proposal must be:

- 500 words or less; and
- Signed by 2 members or 5 per cent of the voting members, whichever is greater

If the board gets the proposal more than 7 days before they give notice for the AGM, they must include the proposal in the notice. They must also include:

- A copy of the proposal
- The names of the voting members that signed the proposal; and
- A statement of support for the proposal if the members requested that

A society doesn't need to consider any members' proposals that have been made in the past two years.

See section 86 of the [Societies Act](#) for more information.

How to give notice of your AGM

You need to give your members notice of your AGM. Check your bylaws to see how much notice you need to give. If they don't specify, the standard amount of notice in the Act is 14 days.

If you have more than 3 members

You can give out notice by mailing or emailing every member of the society. If you email the notice, you must also publish notice in either a newspaper or on your website for 3 weeks before the AGM.

If you have less than 3 members

You need to mail a notice of the AGM to each member.

If you plan to pass any special resolutions at your AGM, you must include the text of that resolution in your notice.

Where to hold your AGM

If your bylaws do not specify a location for the AGM, then the board of directors can decide on where to hold the AGM.

You can hold your AGM:

- In the Yukon, unless your bylaws specify a place outside of the Yukon
- At a place specified in your bylaws; or
- Online or by phone if all members can communicate with each other

See section 81 of the [Societies Act](#) for more information.

How to prepare financial statements

Every fiscal year, you need to prepare and present financial statements to your members at your AGM. There are rules about how you need to prepare your financial statements. For example, you may have to get a financial review from an accountant if your revenues or assets are above a certain amount. You may also choose to get an accountant to review your finances every year if you like.

Keep in mind that you might be a Class A society one year and a Class B society the next – it depends on your revenues and asset values.

If you need an accountant to review your financial statements, you can choose from the following kinds of financial review:

- Compilation engagement (no assurance, low cost)
- Review engagement (limited assurance, medium cost)
- Audit engagement (high assurance, high cost)

Once you've determined whether you need an accountant, you'll also want to make sure that your financial statements are prepared properly.

Category	Do you need an accountant to review your financial statements before your AGM?
Class A – Revenues over \$120,000 and/or assets over \$250,000	Yes, unless the society's bylaws have allowed them to pass a special resolution to waive the requirement. A society can only waive for two years in a row.
Class B – Revenues less than \$120,000 and / or assets less than \$250,000	No. The society can decide at their AGM whether they want to appoint an accountant for the upcoming fiscal year.
Member-funded societies – This special category of society is not eligible for funding or donations.	No. The society can decide at their AGM whether they want to appoint an accountant for the upcoming fiscal year.

Financial statements must:

- Be prepared with generally accepted accounting principles
- Be reviewed by an accountant when required
- Contain a balance sheet for the year
- Contain a statement of revenues and expenditures for the year
- Be approved by the board and be signed by two board members
- Include details of any government funding or public donations
- Include details of payment to board members or people associated with board members; and
- Include details about any payments of more than \$75,000 to employees or contractors

Appendix B has a super simple financial statement template you can use for basic financial statements.

What if I don't know what my revenues will be?

We know that the revenues and assets of non-profits can fluctuate during the fiscal year. If you're not sure whether you'll be a Class A or B society, here are some tips:

- Plan to pass a special resolution at your AGM regardless of whether you know you do not want or need an accountant and you wouldn't need one if your revenues fell into the Class A category
- Plan for an accountant review regardless, and be open with your members about the criteria you would use to cancel the review
- Remember, the intention of the Act is that you're open, transparent, and accountable to your funders and your members about your finances.

You can always choose to get a financial review from an accountant, even when it's not required by the Act. The AGM is a good time to discuss with your members whether you would like to appoint an accountant for the year ahead.

Presenting your financial statements at your AGM

The *Societies Act* says you must present your financial statements at your AGM according to any prescribed requirements. This means that if you're required to get a financial review, you need to have it done before your annual general meeting.

If this isn't possible for some reason, you have options:

- Postpone your AGM, and apply for an extension of time to hold your AGM (you can only do this once every 4 years)
- Postpone your AGM and risk-manage being in default
- Present un-reviewed financial statements at your AGM and plan to present your reviewed financial statements to members at another general meeting or some other way
- Explore whether changing your fiscal year-end would make this easier to have your financial statements ready in the future

Keep in mind that one of the key purposes of an AGM is to share financial statements with your members.

Additional financial statements for a late AGM

If you hold an AGM late for whatever reason, you need to present additional financial statements that cover the late period. Here's how you calculate the late period:

Take the date of your scheduled AGM and subtract 4 months. The period between that date and the date of the previous fiscal year-end is the period you need to prepare additional financial statements for.

Example: Your late AGM is scheduled for August 20. The fiscal year-end was March 31. You need to prepare additional financial statements for the period between March 31 and April 20 at your AGM on August 20.

Passing a resolution instead of holding an AGM

In certain circumstances, a society might decide to pass a resolution in writing rather than hold an AGM. This means you pass a vote to approve the basic functions of an AGM, rather than hold a meeting. To do that, you need to:

- Give notice of the AGM according to the society's bylaws; and
- Present financial statements and an accountant's report (if you had an accountant)

All members must consent in writing to any resolution that would have passed by vote at an in-person AGM.

The date of the AGM becomes the date that the last voting member sends in their written consent.

See section 77 of the new [Societies Act](#) for more information.

Making sure you have quorum at your AGM

Quorum is the minimum number of members needed to make a meeting valid. The quorum for an AGM is different than quorum for board meetings.

Quorum for an AGM is 3 members unless your bylaws specify otherwise.

If you cannot get quorum at your AGM, you can adjourn the meeting and reschedule it for another time. This rule applies for any other kind of general meeting you might have.

When you reconvene at your rescheduled meeting, the voting members who are present can constitute quorum. This might help you move forward if you are having trouble achieving quorum at general meetings.

See section 87 of the [Societies Act](#) for more information.

What to do if the board does not hold an AGM

All societies are required to hold at least 1 general meeting a year. If the board doesn't call an AGM, members can make a formal request to hold a general meeting.

Members can also request a general meeting for any other purpose, even if an AGM has already been held.

Members can request a general meeting by writing a letter to the board. The letter must:

- Have the names and signatures of 10 per cent of voting members or the percentage set out in the bylaws, whichever is less
- Be written in 500 words or less
- Include details of the business of the meeting such as any special resolutions the members want to consider
- Be sent to the society's registered office; and
- Be sent to each of the board members

If members follow this process and the board still doesn't hold a general meeting within 21 days, the members who signed the request can call the meeting.

Alternatively, a member or a board member can apply to the court to order a society to hold a general meeting. The court will decide whether to grant this request, and they might alter quorum if they see fit.

How to file an annual report

Now that you've held your AGM, you need to file an annual report. The annual report tells us that you've held an AGM and allows us to keep your board of directors up to date on our registry.

If you don't file an annual report within 5 months of your fiscal year-end, you'll go into default on the societies registry.

File online

We recommend you file your annual report online. The fees will be lower, and online filings are processed faster.

To file online, you need a [YCOR](#) account and a private filing key.

File on paper

Paper forms are available for anyone who wants them. The fees are higher to process paper forms and it takes longer to file them.

How to keep records

You need to keep records of certain things that happen inside a society and provide them when required. The *Societies Act* has rules about what records you need to keep and when you need to provide them. You can keep your records electronically, on paper, or in any state that allows someone to inspect them.

What kinds of records do you need to keep?

There are a few different kinds of records that you need to keep.

Documents about the nature of your society

You need to keep certain documents about the nature of your society. Often, when you file these documents with the registrar, you'll get a certified copy. Make sure to keep them with your records. You need to keep:

- Your certificate of incorporation
- A certified copy of your constitution and bylaws, as provided by the registrar
- A statement of directors. You don't need to keep a separate copy of this if you keep your list of directors up to date on the registry

Legal and official documents

While any record could have legal implications, you should take special care to keep documents that

Tips for filing your annual report:

If you used to file annual reports using our old forms, there are a few key differences with the new forms.

You do not need to attach your financial statements to your annual report. Copies of special resolutions are not needed.

If your board changed at your AGM, you don't need to file a separate change of directors form. You can note changes to your board on the annual report form.

You don't need to tell us who your officers are, but do keep a record in your own files.

have been issued by the registrar or come through the courts. You need to keep:

- Any official document provided by the registrar – you do not need to keep your correspondence with the registrar
- Any legal order made to the society; and
- Any disclosures of conflict of interest from directors

A record of a disclosure of a conflict of interest could be a copy of the minutes where the director made the disclosure, a copy of a consent resolution from directors, or a letter to the directors.

Records about who is part of the society

It's a good idea to keep track of who is part of your society. Whenever take on new members or board members, make sure to keep track of that. You need to keep:

- Written consent to being on the board of directors
- Written resignations from directors
- A register of directors; and
- A register of members

Only members of the society can access the register of members. They can request to see it by writing to the society and can only use it for specific reasons. These reasons are:

- To call a general meeting
- To make a proposal for a general meeting
- To influence the voting of members
- To advance another matter relating to the internal affairs of the society

Anyone can ask to find out who's on the board of a society. But you cannot use their information for any reason other than to address the affairs of the society.

See section 27 and 28 of the [Societies Act](#) for more information.

Records about your society's meetings

You also need to keep records of your society's board meetings and general meetings. These records are usually kept as minutes.

Your minutes should include who was at the meeting and the text of any ordinary or special resolutions. If you pass a resolution in writing, you need to keep a copy of every written consent to that resolution.

You may also want to keep a copy of the notices you send out to pass resolutions.

What is a register?

A register is a formalized list.

Your registers should contain each member or director's name, contact information, and the date they joined.

The register of directors should also include the directors' terms of office and their resignation date.

If you have different classes of membership, the register of members should also include the class of membership the members belong to.

Managing your board

How many people should be on a board?

You need to have at least 3 people on your board. At least one of those board members must be a Yukon resident.

Your bylaws might tell you how many people need to be on your board. Sometimes bylaws specify a minimum or maximum number of board members; sometimes they specify a fixed number. If your bylaws don't specify anything, you can decide, and your number of board members might fluctuate. We usually recommend an odd number of board members so that there's a clear majority when you vote.

If you're a member-funded society

You need a minimum of 1 board member and none of your board members need to be Yukon residents.

How to elect your board members

Typically, board members are elected every year at the AGM. However, your bylaws might have different rules. Your society can elect board members every year, or have two, three, or four-year terms. However, a board member can't serve for more than 4 years without being elected.

You can elect board members using a simple majority.

To be on a board, the person must consent. They can do this in writing, or by not refusing to be on the board when they are elected.

If you miss your AGM, the board continues to serve until the next AGM takes place.

If you have your AGM and you don't elect enough board members, you need to consider how many people were elected and what your bylaws say.

If you elected a quorum, your board could proceed. If you didn't elect a quorum, the society must call a general meeting as soon as possible to fill the vacancies.

To update your board members, you can:

- File [online](#) as part of your annual report (or any other time; or
- File a paper form – contact societies@yukon.ca or come to the office for copies.

Filling a vacancy

Vacancies happen when someone leaves the board in the middle of their term, or if you've elected a quorum but still have vacant seats on the board.

A note on language...

The Societies Act refers to board members as “directors”. There are also many places in the Act where the Act asks you to refer to your bylaws.

If the Act says, “your bylaws may” or “subject to your bylaws”, that means you should look at your bylaws to find out what the rules are. If we say “you must” that means the Act requires you do something.

To fill a vacancy, you can either:

- Appoint people
- Call a general meeting to elect people to fill the vacancies, or
- Leave the seats empty

If you appoint someone to fill a vacancy, they must be elected to their position at the next AGM.

If you are filling a vacancy that occurs in between AGMs, don't forget to file a change of directors form so that your list of directors stays up to date.

Adding more people to the board

You'll need to check your bylaws to see if you're allowed to add appoint people to the board when there are no vacancies. If your bylaws allow you to do that, there are a couple of rules:

- You can't elect more than 1/3 of the number of board members elected at the previous general meeting. This helps prevent hostile takeovers of the board.
- The people you've added to the board can serve until the next AGM, at which point they need to be elected.

Be sure to fill out a change of directors form if you add more people to the board.

If your bylaws don't allow you to appoint people to the board when there aren't vacancies, you need to call a general meeting to vote additional board members in. You could also plan to update your bylaws if you want to be able to do this in the future.

Who serves as the executive on the board

In the *Societies Act*, board members with titles are called "officers". The board can appoint one or more officer positions to the board. Some common position titles are:

- President and vice-president
- Co-chair
- Secretary
- Treasurer

You do not need to elect officers at your AGM unless your bylaws specify that you must. The board can decide who is an officer and can appoint them at the first board meeting after the AGM. You also don't need to report officer titles on your annual report form or change of directors form.

Paying your board members

A society can pay its board members in certain circumstances.

If your bylaws allow you to, you can pay board members for their work on the board. For example, you could pay an honorarium or a wage for their work as board members if your bylaws allowed it.

What is a quorum for a board?

Quorum is half plus one. If your minimum number on the board is 7 and you elected 4, you can proceed. If you don't have a minimum number defined, the minimum is 3 members, so quorum is 2.

In general, you can reimburse your board members for reasonable expenses they incurred during their work as board members. However, your bylaws can restrict or prohibit this.

If your bylaws allow you to, you can pay your board members to do contract work or be employed by the society. However, you can't pay the majority of your board members for this reason.

Disclosing payment in your financial statements

No matter how you choose to pay your board members, if you pay them at all, you need to include the details in your financial statements. That means your finances must contain:

- A list of directors who were paid, including their positions and titles (but you do not need to include their name)
- The amount they were paid
- What they were being paid for (for example, an honorarium, reimbursement, or a contract)

You also need to include details of any payment to employees or contractors over \$75,000.

Conflicts of interest

Board members need to be aware of any personal conflicts of interest and be prepared to declare them to the rest of the board. A conflict of interest is when:

- A board member could stand to gain or have significant personal stake in a transaction or contract of the society
- The board member's personal interests might clash with their responsibilities as a board member

If someone on your board has a conflict of interest, they must quickly disclose the conflict and abstain from any matters relating from the topic. They also need to leave any meeting where their conflict is discussed and refrain from influencing other board members on their votes.

A board member with a conflict can stay on the board as long as they follow those rules, and the board approves of them staying on the board. In some situations, you may want your members to vote to approve the conflict by special resolution.

You also need to keep a written record of any conflicts that are disclosed. This could be:

- The minutes of the meeting where the conflict was disclosed
- The consent resolution from the board
- A written notice of the conflict addressed to the rest of the board
- If a conflict of interest isn't disclosed, the board member must give the society any money they made because of the conflict.

TIP: Be sure to check your bylaws about any rules you might have about paying your board members. You can also read section 49 of the *Societies Act* for more information.

If you want to update your bylaws, you'll have to pass a special resolution with your members at a general meeting, then file new bylaws with the registrar.

Making changes to your society

These tips will help for whatever special resolution you are planning.

When do I need to pass a special resolution?

You are required to pass a special resolution to:

- Change your society's name or purpose (17(2))
- Change your society's bylaws (19(3))
- Change your society's fiscal year-end (41(2))
- Waive the need for financial review from an accountant (*Regulation 22(b) and old Societies Regulation (9(4))*)
- Amalgamate a society (93(1b))
- Become a member-funded society under the new Act (187(2a))
- Dissolve and liquidate a society (136(b))
- Remove a director who has not voluntarily resigned (53(1a))
- Discipline or expel a member of the society (75(2))
- Sell or dispose of all or most of your society's property (97(1))
- Remove a liquidator (151(1))

This list is not exhaustive.

Steps for passing a special resolution:

1. Schedule a special meeting

You can pass a special resolution at an AGM or a special general meeting.

The rules for scheduling a special general meeting are the same as the rules for scheduling a general meeting. Check your bylaws for rules about how to hold general meetings.

2. Give notice to your members

Check your bylaws for the rules

Your bylaws might tell you how much notice you need to give your members. Bylaws can specify anywhere between 7- and 60-days' notice, but most will tell you to give 14 days' notice. If your bylaws don't specify the amount of notice you need to give, you need to give 14 days' notice (82(1ii)). Make sure to follow any other rules in your bylaws about scheduling a general meeting!

Send your members written notice

Your society needs to provide your members with written notice of the date, time, and location of your special general meeting to every member of the society (82(1)). You also need to provide them with a written copy of the content or topic of the special resolution.

If the society is adopting a new set of bylaws by special resolution, you will need to provide a copy of that set of bylaws to your members in advance of the meeting.

3. ***Vote on the special resolution at your meeting***

Vote

At your special general meeting, someone needs to make a motion to pass the special resolution, and members need to vote on the special resolution.

At least 2/3 of the votes cast by the voting members can pass a special resolution. You can also pass a special resolution if all voting members provide written consent (1).

Keep a record of the special resolution

Once your special resolution has passed, you need to keep a copy of it in your society's records (22(j)). Make sure that the results of the vote are in the minutes of your meeting.

It can be helpful to make a copy of your special resolution using this template for your records.

What is a special resolution?

A special resolution invites all voting members of a society to vote on an important motion. Special resolutions pass with more than just a simple majority – they need to pass with a 2/3 majority or by written consent of all members.

You can use special resolutions for important or complex decisions, or when the board wants more formality around a decision.

The *Societies Act* requires that you pass a special resolution for certain activities. But your society may also want to pass a special resolution for other reasons.

For example, you might want to pass a special resolution to authorize spending a certain amount of money.

4. ***File the appropriate paperwork (if necessary)***

Type of special resolution	Form
Change your society's name or purpose	<ul style="list-style-type: none">Constitutional Alteration with name change (Form 7); ORConstitutional Alteration without change of name (Form 8)
Change your society's bylaws	Bylaws Alteration (Form 9)
Change your society's fiscal year-end	Change of Fiscal Year End (Form 11)
Waiving the need for financial review	No form required.
Amalgamate a society	Amalgamation application (Form 2)
Becoming a member-funded society under the new Act	Conversion to Member-Funded Society Application (Form 15)

When do my changes come into effect?

If you're passing a special resolution that is required by the Act, it will come into effect once you file your forms.

For example, new bylaws come into effect when they're filed. You can file new bylaws with the bylaws alteration form.

If you file the forms online using [YCOR](#), the changes come into effect immediately.

There may be extra steps to other processes like amalgamating or converting to a member-funded society.

Updating your bylaws

There are many things that the new *Societies Act* allows you to do only if your bylaws permit them. We've created sample bylaw sets so that you can adopt bylaws that align with the Act.

If you want to adopt our sample bylaws, you have options to choose from. There are no model bylaws in the new Act.

You can also choose to create your own bylaws or use a set from a parent organization. If you do this, it's your responsibility to make sure your bylaws comply with section 12 of the [Societies Act](#). You may wish to consult with a lawyer.

Regardless of which set you choose, you might at some point decide to update your bylaws. Here are some options to be aware of.

Options for membership

The Act says your bylaws must have a section about membership including:

- The admission of members
- The rights of members
- The duties of members (12(2)(a)(i)).

If you have different classes of membership, you need to define them.

If you have more than one class of membership, at least one class must be voting members (73).

Different organizations can be members, and you must define how an organization would delegate votes in that situation.

If you want to be able to discipline or expel members, your bylaws must permit this (75).

You may also want to define who is eligible for membership or describe how members will be admitted and when membership will end. This could also be defined in a policy.

Options for general meetings

The default amount of notice for general meetings in the Act is 14 days. If you want to change that amount of notice, you must have it defined in your bylaws. Your bylaws can require you to give anywhere between 7- and 60-days' notice for general meetings

Meetings by phone and video conference are allowed. This isn't required to be in your bylaws, you might want it to be.

Options for quorum

The default for quorum is 3 for general meetings. Note that this is different for the quorum for board meetings, which is the majority of directors.

If you want to change quorum for general meetings, you need to have it defined in your bylaws.

If you need to end a meeting because quorum is not present and you schedule another meeting and quorum is still not present, you can make the members present constitute quorum, but this must be in your bylaws (87(4)).

Options for voting

You must have a provision in your bylaws about proxy voting. You can choose whether you want to allow for proxy voting or not. Proxy voting allows a member to give another member the right to vote on their behalf.

If you want to allow other organizations to vote as members of your society, you need to describe in your bylaws how that works. The Act allows for this and refers to it as “delegate voting” (12). It might also fit in the membership section of your bylaws.

If you have a bylaw about voting to remove a director from office, the bylaw can't make it so that the voting threshold is higher than what's usually required for a special resolution (12).

Options for board members

- You must have at least 3 directors, but your bylaws can define a different number if you like. Your bylaws can also state minimum or maximum numbers.
- If you want to be able to pay (remunerate) your directors, your bylaws need to allow for that. Either way, you can't pay the majority of directors at once.
- If you want to be able to remove a director in any way other than by special resolution, your bylaws need to specify the rules.
- Directors are not required to be members of the society unless your bylaws state otherwise (47(2)).
- If your board wants to add more board members to the board when all vacancies are filled, your bylaws need to allow for that.
- The default in the Act is that board members are elected every year, but if you want to have a different term of office, you need to define that in your bylaws (12(2)(b)). Keep in mind that you can't go more than 4 years without having an election (section 2 of the Regulation).
- You could also decide to stagger your board members' terms or have different terms for different positions. This should be defined in your bylaws.

Options for borrowing

- If you want to prohibit your board from borrowing money, you must have this in your bylaws (36)
- You could define other restrictions about borrowing if you want. For example, you could make it so that members needed to approve borrowing by special resolution
- You could make it so that the board could approve borrowing without membership approval

Bylaws for member-funded societies

If you have chosen to convert to a member-funded society, or if you incorporated as one and want to change your status, you will also need to update your bylaws.

Changing your fiscal year-end

To change your fiscal year-end, you need to pass a special resolution (subsection 41(2) of the *Societies Act*). Once you pass your special resolution, you need to file a form with us. After you file the form, your fiscal year end will change immediately to the one you've requested.

Don't forget to hold an AGM within 4 months of your new fiscal-year end!

Also, be aware that you might:

- Have a shorter or longer fiscal year than usual
- Have a shorter or longer time in between agms
- Move from a class b to a class a society or vice versa; and
- Need to change the way you prepare your financial statements

Changing your name or purpose

Changing your society's name or purpose, or both, means you're changing the society's constitution. You need to pass a special resolution with your members to change either of these things.

If you want to change the society's name, you need to complete a name reservation first. You can do this online using our [YCOR](#) system.

Then, you need to file the appropriate forms with us. The changes come into effect as soon as you file the forms.

Sample bylaw sets:

- **Basic bylaws:** this set has everything you need, but no extra information you might find helpful. It also shows you some options you have to choose from.
- **Best-practices bylaws:** this set is a complete set with everything required, as well as best-practices worked in
- **Member-funded society bylaws:** this set is specifically for member-funded societies only.

Managing complaints or wrongdoings

The new *Societies Act* reduces the role of the registrar in managing and dealing with complaints. It's helpful to know what your options are if you have a complaint or suspect a society of wrongdoings.

What can the registrar do?

In the new *Societies Act*, the registrar has less responsibility to manage complaints and investigations. Instead, members have more responsibility to hold their societies accountable. The court system manages investigations and legal issues.

The registrar might...	The registrar will not...
Give you information about what the <i>Societies Act</i> says	Offer legal advice
Give you some basic information about a society	Disclose information they might have about the internal affairs of a society
Provide advice on how to resolve matters internally	Act on complaints without substantial evidence
Issue letters to a society asking for more information	Charge a society with an offence
Participate in an investigation, which is led by the court	Investigate societies on their own
Make a complaint to court	Act as an enforcement officer for the <i>Societies Act</i>
Order a society to provide a record	

Resolving society issues

You may decide you want to try to resolve matters yourself before reaching out to a lawyer or going to court. Here are some mechanisms that might help you hold a society accountable:

Become a member

If you have concerns about the affairs of a society, become a voting member so you can vote to affect change. You would need to:

- Check the society's bylaws to see if there are any qualifications for membership, and
- Make sure you can join a voting class of membership

Here are some things that members can do to influence a society:

- Vote to elect board members (usually at an AGM)
- Request general meetings
- Ask that an accountant attend a general meeting
- Propose an item for the agenda at an AGM or other general meeting
- Propose a special resolution
- Access records
- Vote to require that a society get a financial review from an accountant

Members are also entitled to see the financial statements of a society at each AGM. In some societies, members need to vote to approve the financial statements at an AGM. This might be a policy, or the bylaws might require it.

Check a society's records

You may want to check the society's records to:

- Find more information

- Understand how decisions were made; or
- Determine if any wrongdoings took place

Members and non-members can request records like:

- Bylaws
- List of members or directors
- Records of disclosures of conflict of interest
- Minutes of general meetings
- Copies of ordinary or special resolutions
- Financial statements
- Board meeting minutes
- Accounting records for each fiscal year

Societies must provide records within 14 days of receiving a request. See section 26 of the *Societies Act* for more information.

If a society doesn't provide a record when it's supposed to, the registrar or the court can order the society to provide the record.

Here's the process:

- An applicant writes to the registrar to request a record
- If the registrar agrees that the applicant is entitled to the record, the registrar must order the society to provide the record to the registrar
- The society must respond to the order within 15 days
- The society can either provide:
 - The record; or
 - A signed statement explaining why they have not provided the record
- The registrar will share the record or the signed statement with the applicant

The applicant can apply for a court order if:

- The society provides a signed statement instead of the record; or
- The society doesn't comply with the registrar's order

You can find out more in section 111 of the *Societies Act*.

Request a general meeting

Members can also request a general meeting. They can do that by sending a written request to the society's address and to each of the board members' addresses.

Their written request must be signed by 10% of voting members (or the percentage required by the bylaws) and contain:

- The reasons why they want the meeting, and

- Any special resolutions they hope to pass

The board needs to then call a meeting and schedule it within 60 days of when they receive their letter.

If 3 weeks pass and the board still hasn't called a general meeting, the members who signed the letter can call the meeting themselves.

You can find more information in section 80 of the [Societies Act](#).

Propose a topic or special resolution to be considered at a general meeting

Members can also propose a special resolution to be voted on at this meeting. They can do that by sending a written proposal to the society.

The proposal must be:

- 500 words or less; and
- Signed by 2 members, or 5 per cent of the voting members, whichever is greater

If the society gets the proposal more than 7 days before they give notice of a general meeting, they must include the proposal in the notice. They must also include:

- A copy of the proposal
- The names of the voting members that signed the proposal; and
- Members can also request that the notice include a statement of support

Societies don't have to consider proposals that are similar to other proposals made in the last 2 years.

See section 86 of the [Societies Act](#) for more information.

Ask the accountant to attend a general meeting

A member or a board member can ask that an accountant attend a general meeting. It must be a general meeting where the society plans to present and discuss the financial statements.

To ask an accountant to attend, you need to:

- Write to the society at least a week before the meeting
- Ask that the accountant be required to attend
- Inform the accountant as soon as they can; and
- Pay any related expenses

When the accountant comes to the general meeting, the accountant must answer questions concerning the financial statements. Find out more in section 133 of the [Societies Act](#).

Amending financial statements

If a society's financial statements need to be amended based on information that could have been determined before the AGM, a board member must:

- Communicate those facts as soon as practical to the accountant and other board members
- Amend the financial statements; and
- Send the amended statements to the accountant

The directors would then have to share amended financial statements with members and explain the effect of the amendment.

This is in section 134 of the [Societies Act](#).

Vote to remove a board member a member

A society can vote to remove a board member or a member. They could also vote to discipline a member.

To remove a member...

A society needs to vote by special resolution to remove a member unless the bylaws have different rules.

Before removing a member, the society must:

- Send the member written notice of the proposed discipline or expulsion, including the reasons; and
- Give the member a reasonable opportunity to tell their side of the story to the other members of the society

You can find details about removing a member in section 75 of the [Societies Act](#) or by looking at the society's bylaws.

To remove a board member...

A society must vote by special resolution to remove a board member. They must also follow any other rules in the bylaws.

You can find out more about removing a board member in section 53 of the *Societies Act* or by looking at the society's bylaws.

Voting on a special resolution

To pass a special resolution for things like removing a director or member, the society needs to:

- Hold a general meeting, which either the board or members can call
- Give members appropriate notice of the meeting (check the bylaws – if they do not specify, the default is 14 days)
- Give members the content of the special resolution with the appropriate notice

A special resolution needs to pass by at least 2/3 of the vote.

Approaching the court with a complaint

If you can't resolve the problem, consider approaching the court with a complaint.

The following people can make a complaint about a society to the courts:

- A member of the society
- A director of the society
- The registrar or
- Another person the court deems appropriate to make a complaint

These people are called "complainants."

A member can apply for a court order on the grounds that the activities of the society or one of its board members are unfair or prejudicial to a member. This is in section 103.

A person can also complain to the court if:

- Someone contravenes the Act
- It's reasonable to assume someone is about to contravene the Act or the society's bylaws or
- A society is acting in a way that is contrary to its purposes

This is in section 105 of the [Societies Act](#).

What can the court do?

The court can do several things to rectify wrongdoings, including:

- Prohibit the society from doing something it planned to do
- Regulate the society's internal affairs
- Remove a board member or appoint a new one
- Make the society provide financial statements to the court
- Order the society to compensate someone
- Order the society to correct its records
- Dissolve the society
- Stop the society from doing something that doesn't comply with the act or is contrary to the society's purposes
- Order an investigation
- Direct a person who is about to violate a provision of the *societies act* to comply with the act

There are more details in section 103, 104 and 105.

We recommend working with a lawyer before applying for a court order.

Investigations

A complainant can apply to court to order an investigation of a society.

The registrar gets notified when an investigation of a society takes place.

The complainant will also be responsible for paying the investigator unless the court orders that the society pay the costs.

We recommend working with a lawyer before applying for a court order for an investigation.

Section 114 of the *Societies Act* contains more details about investigations.

What is an offence?

Find out what's considered an offence in section 207 of the *Societies Act*.

Improperly distributing a society's property

According to the Act, a society can distribute its money or property only if:

- Both parties agree on the price
- It furthers the purposes of the society
- It's for the payment of costs and expenses incurred in the normal course of the society's activities
- It pays or distributes property to a qualified recipient

You can find out more in section 5 of the *Societies Act*.

You need to pass a special resolution to authorize the selling, leasing, or disposing of all or most of a society's property. Otherwise, it's considered an offence. Section 97 of the *Societies Act* lays out those rules.

Improperly liquidating assets when a society dissolves is also an offence. Section 137(2) tells you how to properly dispose of a society's property when it dissolves.

Improperly using or keeping records

It's an offence to use a society's list of members or directors for any reason other than what you're supposed to use it for. You can use the list of members or directors to:

- Call a general meeting
- Make a member's proposal
- Influence the voting of members
- Advance the internal affairs of the society (see section 27 and 28)

It's also an offence to refuse to provide a record when you're required to without a reasonable excuse. See section 208 of the [Societies Act](#) for more information.

Financial mismanagement

Societies must take care when managing their finances and their financial statements. It's an offence to:

- Invest a society's funds in anything other than what the bylaws allow (35)
- Issue financial statements that haven't been signed by the board
- Falsify an accountant review (40)
- Appoint an accountant who isn't independent of the society or who isn't qualified (126(2) and 127(1) and (2))
- Refuse to allow the accountant to access to information they need (129(2))
- Fail to amend the financial statements if information becomes known that requires them to be amended (134(2-5))

It's also an offence for an accountant to not attend an AGM they're required to attend without a reasonable excuse.

Acting in an important role without qualifications

The *Societies Act* has qualifications for who can be a director, an accountant, or a liquidator.

Acting in one of those positions when you aren't qualified is considered an offence, and so is

appointing someone who is unqualified.

Making a misleading statement

It's an offence for someone to:

- Make a false or misleading statement that appears in one of the society's records, or
- To omit certain information that makes the statement false or misleading (209)
- Make or acquiesce to a false statement as a board member

However, it wouldn't be considered an offence if the person didn't know the statement was false or misleading when they made it.

Other offences

- Failing to notify the registrar when a liquidator resigns (152)
- Failing to assist a liquidator according to section 161
- Accepting donations or public funding as a member-funded society and failing to change to cease to be a member-funded society (186)(1)(a))

The Act also says that a member can apply to the court if the activities of a society were unfair, oppressive, or prejudicial to a member. This is not listed as an offence and is in section 103.

What is the penalty for an offence?

Penalties for offences can range from a fine to imprisonment. The details are in section 210 of the *Societies Act*.

If a society is committing an offence or another crime you know of, you have options about how you approach it. You could:

- Try to resolve the matter internally
- Call the RCMP
- Talk to a lawyer about taking the matter to court

How to find a lawyer

You can contact a law firm to hire a lawyer, or you may wish to contact the [Law Society of Yukon](#).

Yukon Public Legal Education Association may be able to help provide free legal information. Find out more on the [YPLEA website](#) or call the Yukon Law Line at 867-668-5297.

You may also want to contact Court Services. Visit their website at [Yukoncourts.ca](#) for more information.

Dissolving a society

The time may come for you to end your society, or the registrar might decide to dissolve your society in certain situations. Dissolution means that your society is no longer a legal entity.

Deciding to dissolve

If you decide to dissolve, you need to pass an ordinary resolution with your members. This means having a general meeting where a simple majority votes in favour of dissolving.

You also need to follow any bylaws you may have about dissolution.

If you decide to dissolve, you should wrap up your financial affairs, pay off any debts or liabilities, and distribute your assets.

At minimum, this means finding another like-minded society to donate your assets to. You might have a society specified in your bylaws. But if not, you can vote on a society at your meeting about dissolution.

However, if your revenues and assets are more complex, we recommend working with a lawyer to make sure you liquidate properly. Part 10 of the *Societies Act* talks about liquidation and dissolution.

The process for dissolving

Once you are ready to dissolve, you need to submit the following documents to the registrar:

- A copy of the ordinary resolution, signed by a director
- An affidavit (see section 139(3)(b) of the *societies act*)
- Voluntary dissolution without liquidation form (form 16)

You can submit your dissolution form either by paper for \$100 or on the Yukon Corporate Online Registry (YCOR) for \$60.

Getting dissolved by the registrar

If you have been in default on our registry for not filing your annual paperwork, you're at risk of being dissolved by the registrar. The registrar can dissolve societies that haven't:

- Filed an annual report
- Filed any other required filings for at least 12 months
- Complied with an order of the registrar

The registrar might send a letter to your society warning you that you have 30 days to come back into compliance or explain to the registrar what you're doing to fix your default. If you haven't come back into compliance within that 30 days, the registrar will dissolve your society.

A list of societies that the registrar dissolves will be published on [Yukon.ca](https://www.yukon.ca) or in the Yukon Gazette.

Appendix A: Super simple financial statements

Here is a simple template for financial statements. This template will be most useful to societies with simple financial statements, low assets, and low revenues. You may need the help of a bookkeeper or accountant if your financial affairs are more complex.

(Name of Society)

Income Statement

For Year Ending: _ _ _ _ / _ _ / _ _

Revenue:

Grants:	\$ _____
Funding:	\$ _____
Donation	\$ _____
Membership Fee:	\$ _____
 Total Revenue	 \$ _____

Expenses:

Bank Fees	\$ _____
Electricity	\$ _____
Rent	\$ _____
 Total Expenses	 \$ _____
 Net	 \$ _____

(Name of Society)

Balance Sheet

For Year Ending: _ _ _ _ / _ _ / _ _

Assets

Cash	\$ _____
Accounts Receivable	\$ _____
Equipment	\$ _____
Building	\$ _____

Total Assets	\$ _____
---------------------	----------

Total Liabilities	\$ _____
--------------------------	----------

Equity

Retained Earnings	\$ _____
Net Income	\$ _____

Director: _____

Directors: _____

Appendix B: Fees

There are fees to file an annual report and other important paperwork. Fees are cheaper if you file online! The list below includes some of the most common filing requests but isn't exhaustive. There may be other forms or fees depending on what you're trying to do.

Form	Fee (Online through YCOR)	Fee (Paper filing)
Annual report – Form 4	\$25	\$45
Incorporation – Form 1	\$50	\$70
Constitutional alteration with name change – Form 7	\$40	\$60
Constitutional alteration without name change – Form 8	\$20	\$40
Bylaw alteration – Form 9	\$20	\$40
Notice of change of address – Form 6	\$20	\$40
Notice of change of directors – Form 5	\$20	\$40
Application of extension of time to hold AGM – Form 10	\$50	\$70
Voluntary dissolution without liquidation – Form 16	\$30	\$50
Revival – Form 13	\$50	\$70
Conversion to member-funded society application – Form 15	\$50	\$70
Certificate of compliance	\$25	\$45

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