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KAVAMATKOT APIKHOIYIT
DEPARTMENT OF JUSTICE
MINISTÈRE DE LA JUSTICE

Corporate Registries

Guide

SOCIETIES

About this Document

This document provides information and instructions for incorporating a society pursuant to the *Societies Act* of Nunavut.

These guidelines deal only with the **minimum** requirements to be met to incorporate a society in Nunavut. We strongly recommend that you **consult a lawyer**. Corporate Registries cannot provide legal or business advice.

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Submission Guidelines

Be sure to read the document titled *Corporate Registries –Submissions Guide* (available from our website) so you understand the process, requirements and advantages of submitting your registration via email, and other submission options. The guide also explains how to complete the forms, and how to scan any additional supporting documentation that may be required.

Fees

Please consult the *Societies Act Fee Schedule* for current fees.

About Societies

Societies are non-profit organizations within Nunavut incorporated under the *Societies Act*.

Five or more persons may apply to incorporate a society under the Societies Act (Nunavut) for any benevolent, philanthropic, charitable, religious, provident, scientific, artistic, literary, social, educational, sporting or other useful purpose other than the carrying on of a trade or business.

Incorporating a Society

Although a society does not need to incorporate, there are several advantages to formally incorporating the society, including the following:

- An incorporated society exists as a legal entity apart from its members;
- Generally, the individual members of the incorporated society are not liable for the debts or obligations of the society.
- As a corporation, a society is entitled to acquire property, borrow money and otherwise deal with its property as an individual would deal with their property.

- The public's perception of a society is one having a more permanent status than an unincorporated group;
- An incorporated society may be eligible for government grants and to become a registered charity with Canada Customs and Revenue Agency.
- Incorporation creates a legal entity for the organization and those individuals who are involved with it.

Registration as a Charity

Many societies wish to be registered as a charity for income tax purposes. Once registered as a charity, a society will be exempt from paying tax on income and can issue receipts to donors for donations.

Certain societies that do not qualify for registration as a charity for the purpose of issuing receipts for donations may still qualify for registration as non-profit organizations exempt from the payment of tax. It is not necessary to incorporate in order to be registered as a charity.

Also, not all societies incorporated under the Societies Act will qualify for charitable status for income tax purposes. The onus is on a society wishing to register as a charity to establish objectives which qualify. Applications for registration as a charity can be obtained from Canada Revenue Agency at www.cra-arc.gc.ca.

Any further questions regarding registration as a charity should also be directed to Canada Revenue Agency.

Obligations of a Society

Along with these advantages come certain obligations. The operations of an incorporated society must be more structured than those of unincorporated organizations. Both the by-laws of the society and the *Societies Act* must be adhered to.

The *Societies Act* provides that any society that contravenes the Act is guilty of an offence and liable to a fine.

The Act also provides that the funds of a society can only be used for its objects (i.e. its authorized purposes) and only in accordance with its by-laws and that a society cannot distribute its property among its members during the society's legal existence.

Filing Requirements

Each year, a society is required to file the following documents with the Registrar of Societies within 14 days after its annual general meeting:

1. Financial statements signed by the society's auditor (or by two directors if there is no auditor) containing the following:
 - a. a balance sheet showing the assets and liabilities of the society as at the date of the fiscal year end
 - b. a statement of the receipts and disbursements of the society during the fiscal year;
 - c. any further information the by-laws may require (s.17 & s.18(1))
2. A *Notice of Directors* that lists their names, addresses and occupations. The list of directors must be signed by a director or other authorized officer of the society.

NOTE: In order to file these documents for the current year the Registrar requires the society to submit all filings that are missing for previous years. There is no fee to file these documents with Legal Registries.

3. A society must file a Notice of Registered Office with the Registrar of any changes in its registered address for service within Nunavut; all communications and legal notices will be sent to this registered address (s.19).
4. A society must file with the Registrar every resolution to amend the by-laws or constitution and every extraordinary resolution passed for a purpose under the Act signed by a director or officer (s.20, s.21); an "extraordinary resolution" is a resolution passed by at least a $\frac{3}{4}$ majority vote of members (s.1) and is required for amending the by-laws (other than at the AGM), amending the constitution and for a voluntary dissolution (s.6, s.23, & s.25)

Good Standing under the Societies Act

In order for a society to be considered "in good standing" under the *Societies Act*, all of its required annual filings since its date of incorporation must have been filed at Legal Registries.

The annual filings may be made late for periods when they were not filed. If all of the required filings have been made for each and every year since a Society's date of incorporation the Registrar will issue a *Letter of Good Standing* upon request.

If a society cannot make the required filings for all previous years because of inadequate records it may file a *Statutory Declaration of Lost Records* to cover the missing periods. The requirements for this declaration are:

1. A *Statutory Declaration of Lost Records* can only be filed once by a society; and

2. The *Statutory Declaration of Lost Records* must be filed with a financial statement and Notice of Directors for the most recent fiscal year.

Other Statutory Duties and Obligations of a Society

Other requirements of a society include the following:

1. A society must hold an Annual General Meeting in Nunavut at which are presented the financial statements for the preceding fiscal year and where any and all business required under the by-laws is carried out (s.17).
2. At the request of a member, a society shall provide a copy of its application and by-laws to the member on payment of a sum not exceeding \$0.50 (s.22).
3. The funds of a society must be used for its objects only in accordance with the by-laws (s. 9(2)); no society shall distribute its property among its members during its existence (s.12); the requirements of the by-laws must be adhered to in order for the society and its officers to be protected from liability for innocent errors regarding the use of funds.
4. Incorporation as a society does not relieve anyone from obtaining any necessary licences or permits that may be required in order to carry out their objects, or from otherwise complying with all laws in force in Nunavut.

How to Incorporate Your Society

To incorporate a society, follow these steps:

1. Obtain an *Application for Incorporation* (Form 1) form.
2. Review and complete the sample bylaws included in the Application. If necessary, amend them in accordance with the Societies Act (our website has a version of the Application in Microsoft® Word format that you can edit). Further information on bylaws appears later in this document.
3. Complete the application form on-screen. See our *Corporate Registries Submission Guide* for information on completing this form on-screen before printing it. Additional information on sections of this form appears later in this document.
4. Print the application, and have at least five applicants who acknowledge their support of the application and by-laws sign the form. Each signature must be witnessed.
5. Obtain the *Notice of Registered Office* and complete it on-screen.

6. Print the *Notice of Registered Office* form and have it signed by one of the applicants of the society.
7. Obtain the *Notice of Directors* form and have it signed by one of the applicants of the society.
8. Scan all documents as Adobe® PDF (Portable Document Format) files at a minimum resolution of 300 dpi.
9. Contact Legal Registries by telephone and place on file a credit card number to which we can charge the registration fee.
10. Email all PDFs of the application, bylaw, constitution, and *Notice of Registered Office* to the email address on this page.

DO NOT INCLUDE CREDIT CARD INFORMATION IN ANY EMAIL CORRESPONDENCE.

Alternatively, the originally signed documents may be forwarded by mail or by hand to Legal Registries at the address on this page (faxed delivery is not accepted). If you are paying by cheque, the cheque must be made payable to the Government of Nunavut.

Additional Information for Completing Forms

Form 1 - Application for Incorporation

The *Application for Incorporation* must be completed with the name of the society, the objects of the society, and the community in Nunavut in which the operations of the society are to be chiefly carried on. These three items will become the constitution of the society and must be considered as separate and distinct from the by-laws.

- The name of the society should be as short and meaningful as possible. The name must not be similar to that of any other society. Once a name is chosen, the exact name must be used in all legal documents.
- The objects must indicate that the society is being incorporated for one of the above purposes. They may not suggest that the society is carrying on a trade or business.
- Only one community in Nunavut should be specified as to where the primary activities and operations of the society will occur, which might be different from place where the society will be administered and where meetings will be held.

The applicants must provide their signatures in the presence of a witness to acknowledge their support of the application and by-laws. The applicants and witnesses must include their complete postal and street addresses (if no street address is available some form of physical address such as a house number in their community is satisfactory).

By-Laws

The sample by-laws in the *Application for Incorporation* have been drafted to satisfy the basic requirements for incorporation. You may choose to use in whole or in part. However, we strongly caution you to ensure that they adequately suit your specific needs before you adopt them or any part thereof, as your own.

A society's by-laws should be prepared with the advice of legal counsel.

A society drafting its own by-laws should use the following checklist to determine if its proposed bylaws meet all the requirements of the *Societies Act* (Nunavut). The by-laws of a society must make provision for all of the following:

- the terms of admission of members and their rights and obligations;
- the withdrawal of members and the manner, if any, in which a member may be expelled;
- the method and time of calling general and special meetings of the society, the quorum at any such meeting, and the voting rights of members at such meetings;
 - the annual general meeting of the members cannot be held until at least 30 days after the expiration of the fiscal year end; and
 - a quorum is the number of persons required to be present before a meeting can proceed. It should be low enough to be practical. It may be set as a percentage of the total number of members in order to ensure that it is always possible for the society to properly function, no matter how low or high the membership may be.
- the appointment and removal of directors and other officers and their duties, powers and remuneration;
- the exercise of borrowing powers;
- the audit of accounts;
 - the Societies Act does not require that accounts be audited, but it does require that the by-laws state whether or not an audit is required.
- the seal of the society and the custody and use of the seal; the name on the corporate seal should be the exact legal name of the society.
- the preparation and custody of minutes of meetings of the society and of the directors and other books and records of the society;

- the time and place, if any, at which the books and records of the society may be inspected by its members; and
- the date on which the fiscal year of the society shall come to an end.
 - in order to provide sufficient time for the preparation of the financial statements, the annual general meeting cannot be held within 30 days of the fiscal year end. It is suggested that the annual general meeting be held within a reasonable period of time after this 30 day period.

Notice of Registered Office

The Notice of Registered Office must be signed by one of the applicants and must include a complete postal and street addresses (if no street address is available some form of physical address such as a house number and community name is satisfactory).

What Will the Registry Do?

If the application and by-laws comply with the *Societies Act*, the Registrar will issue a certificate of incorporation.

Notice of the incorporation will also be published in the Nunavut Gazette.

How to Amend the By-Laws or Constitution of Your Society

The by-laws or constitution of a society may only be amended by an ordinary resolution at the annual general meeting, by an extraordinary resolution, or unanimous resolution in writing.

If by-laws or constitution are amended by ordinary resolution at an annual general meeting, that annual general meeting must be held at the time specified in the by-laws as they exist before the proposed amendments.

An "extraordinary resolution" means a resolution passed by a majority of not less than 3/4 of the members entitled to vote as are present (or where proxies are allowed, by proxy) at a general meeting of which notice specifying the intention to propose the resolution as an extraordinary resolution has been given in the manner provided by the by-laws.

A "unanimous resolution in writing" means a resolution signed by all members of a society entitled to vote on the resolution at a meeting of members, and is as valid as if it had been passed at a meeting of the members.

A sample extraordinary resolution form is available at our website.

The resolution(s) must be certified by a director or officer of the society as being properly adopted by the members and a scanned copy of the signed original filed by email with the Societies Registry. See our *Corporate Registries Submissions Guide* for more information.

How to Make Specific Bylaw Amendments

If the proposed changes to your by-laws are not numerous, you may wish to amend only those specific portions while leaving the rest of the by-laws intact. You can remove sections and substitute them with alternative provisions. You can add entirely new sections, or you can remove sections without substituting anything new. However, when amending your by-laws you should be careful that you have not removed a provision which the Societies Act requires. See the section "By-Laws", above. When making specific amendments, please note:

Whole sections or subsections should be repealed and replaced in their entirety by a new section or subsection rather than adding words to and deleting words from the present sections.

Appropriate numbering changes should be made when necessary - it should not be assumed that the numbering changes automatically (e.g. if two sections are replaced by one it should not be presumed that all of the subsequent sections move up in numbering).

The exact wording of the by-law or by-laws being amended must be set out.

Sample Bylaw Amendments

Here are three sample types of specific amendments made by a society:

Repeal and Substitution Amendment

Use this amendment when you remove a section and replace it with another:

Resolved (as an extraordinary resolution) that the by-laws of the Society be amended by repealing Subsection 5.(1) and substituting the following:

"(1) The annual general meeting of the Society shall be held between 31 and 180 days after the end of the fiscal year."

Adding a New Section

Use this amendment when you want to add a new section:

Resolved (as an extraordinary resolution) that the by-laws be amended by adding immediately after Subsection 6.(9) the following subsection:

"(10) Notwithstanding any other provision in these by-laws, the Directors or other officers may be paid travel allowances to compensate them for expenses incurred in the conduct of their duties."

Repealing a Section without Substitution:

Use this amendment when you want to delete a section:

Resolved (as an extraordinary resolution) that the by-laws be amended by repealing Section 13.

How to Make Specific Constitutional Amendments

If the proposed changes to your constitution are not numerous, you may wish to amend only those specific portions while leaving the rest of the constitution intact. You can remove sections and substitute them with alternative provisions. You can add entirely new sections, or you can remove sections without substituting anything new. However, when amending your constitution you should be careful that you have not removed a provision which the Societies Act requires, see the section "What Must Be in the Bylaws and Constitution" above. When making specific amendments, please note:

Whole sections or subsections should be repealed and replaced in their entirety by a new section or subsection rather than adding words to and deleting words from the present sections.

Appropriate numbering changes should be made when necessary - it should not be assumed that the numbering changes automatically (e.g. if two sections are replaced by one it should not be presumed that all of the subsequent sections move up in numbering).

The exact wording of the constitution being amended must be set out.

How to Enact New Bylaws or a New Constitution

The process of making numerous specific amendments to the by-laws may be very cumbersome. In other instances, uncertainty may have developed regarding the by-laws because of the failure of the society to file past amendments. In both cases, the simplest method of ensuring that the by-laws comply with the present wishes of the society is to repeal the existing by-laws entirely and substitute a new set of by-laws.

The new set of by-laws (or constitution) should be labelled as Schedule A and attached to the resolution which has been certified as properly adopted by a director or officer of the society. The originally signed resolution with by-laws attached should then be scanned and filed with the Societies Registry.

Sample forms for the enactment of new bylaws and a constitution are available at our website.

How To File Amendments with Legal Registries

Amendments do not take effect until they are approved and registered by the Registrar of Societies.

In submitting your amendments to the Registrar, you must do the following:

1. Specify the exact wording of the amendment;
2. Certify that the amendments have been passed in an appropriate manner;
3. Pay the amendment filing fee. When submitting amendments via email, this fee can be paid by contacting Legal Registries with a credit card number. **DO NOT INCLUDE CREDIT CARD INFORMATION IN ANY EMAIL CORRESPONDENCE.** Alternatively, the fee may be paid by cheque made payable to the Government of the Nunavut.

How to Dissolve a Society

The steps required to voluntarily dissolve a society are as follows.

An extraordinary resolution is required for the voluntary dissolution of a society. "Extraordinary resolution" is defined in the Societies Act as follows: "extraordinary resolution" means a resolution passed by a majority of not less than 3/4 of those members of a society who are entitled to vote as are present in person, or where proxies are allowed, by proxy, at a general meeting of which notice specifying the intention to propose the resolution as an extraordinary resolution has been given in the manner provided by the by-laws;

Proper notice of the meeting must be given. A copy of the extraordinary resolution approving the voluntary dissolution must be provided to our office. The document must be certified to be a true copy of the extraordinary resolution and it must be dated and signed by a director of the society. A suggested form of the extraordinary resolution can be found [here](#).

The society must ensure that it has disposed of all of its assets in accordance with its by-laws. The society must also ensure that it has no outstanding debts or liabilities. Statutory declarations of two directors, stating that the society has no outstanding debts or liabilities and stating how the assets, if any, were disposed of, must be filed with our office.

A suggested form of the statutory declarations can be found on our website.

The society must surrender its original certificate of incorporation to the Registrar.

Upon receipt of the documents referred to above, the Societies Registry will be prepared to fix a date from which the society shall be dissolved. If the society wishes to specify a future dissolution date, it can do so, but the extraordinary resolution should refer to this date.

The documents and original Certificate of Incorporation should be sent to Legal Registries at the address on this page.

SOCIETIES ACT (NUNAVUT)

FEE SCHEDULE

APPLICATIONS, FILINGS AND APPROVALS

1. The following fees are payable for applications, filings and approvals:

- a. Incorporations..... \$ 50
- b. Changes of name and any other amendments to the constitution
(for all amendments passed at one meeting)..... \$ 20
- c. By-law amendments (for all amendments passed at one meeting)..... \$ 20
- d. Dissolution..... NIL
- e. Filing financial statements NIL
- f. Filing notices of directors..... NIL
- g. All other filings or approvals NIL

SEARCHES, CERTIFICATES AND PHOTOCOPIES

2. The following fees are payable for searches, certificates and photocopies:

- a. Searches NIL
- b. Certificate of status..... \$ 10
- c. Certificate of true copy of a document \$ 5
- d. Photocopies (for each page) \$ 1
- e. Copies of documents transmitted by facsimile (for each page)..... \$ 2
- f. Fees payable by any government in Canada for
searches, certificates, and copies NIL

This fee schedule is not an official statement of the law. It is a consolidation prepared by Nunavut Legal Registries Division, Government of Nunavut, for convenience only.

Societies Act (Nunavut)

APPLICATION FOR INCORPORATION

We, the undersigned, hereby declare that we desire to have a society incorporated under the Societies Act and that

CONSTITUTION

- 1) the name of the Society is :

- 2) the objects of the Society are :

- 3) the operations of the Society are to be chiefly carried on in :

BYLAWS

1. **Terms of Admission:** All individuals are eligible for admission to membership in the Society on payment of the membership fee.
2. **Rights of Members:** All members of the Society will have the right to take part in all activities and to use all facilities established by the Society for the promotion of its objects, subject to such regulations and the payment of such additional fees as the directors may from time to time prescribe for specific activities.
3. **Obligations of Members:** Each member must pay an annual membership fee at such time and in such amount as is determined by the members at each annual general meeting.
4. **Withdrawal and Expulsion of Members:**
 - a. Any member may withdraw from membership in the Society by notice in writing to the Secretary.
 - b. Any member whose conduct is considered detrimental to the Society or who is more than thirty days in default in paying annual dues may be expelled by a resolution passed by a majority of the directors of the Society.
5. **Meetings:**
 - a. An annual general meeting of the Society must be held between 31 and 180 days after the date of the fiscal year end;
 - b. General meetings of the Society are held at the call of the President;
 - c. Any ten members may call a special meeting by presenting a signed request to the President, who must call a meeting within fifteen days after receipt of such request;
 - d. Notice of any general or special meeting must be given at least seven days prior to the date set for the meeting by the posting of notices of such meetings at conspicuous points throughout the area of operations and/or by publication in a newspaper of general circulation, such notice to set forth the time, place and business to be transacted at such meeting;
 - e. Thirty (30)% of the paid up members constitutes a quorum at all meetings;
 - f. If the President or Vice-President is not present at a meeting, the meeting will elect a Chairman for the purposes of that meeting only;
 - g. Each member is entitled to one vote on any motion or resolution at all meetings.
6. **Directors:**
 - a. Until the first annual general meeting, the subscribers to the Application and Bylaws are the directors of the Society;

- b. There must be between 3 and 12 directors elected from among the members of the Society at the first and each subsequent annual general meeting;
- c. The directors may appoint chairpersons to head necessary committees, who are responsible to the directors and who will hold the designated offices until the next annual general meeting;
- d. A majority of directors may appoint any member of the Society to fill a vacancy in their numbers and any director so appointed holds office for the unexpired portion of the term of the director he or she replaces;
- e. The directors are responsible for conducting the affairs of the Society in accordance with its objects, bylaws and the *Societies Act*;
- f. A majority of directors will constitute a quorum at any director's meeting;
- g. Any director may be expelled by a 2/3 majority vote of directors for proven dishonesty, or for gross misconduct, or for failing or refusing to carry out his or her duties as a director as provided in these Bylaws;
- h. Directors or other officers will be paid travelling and living allowances to compensate them for expenses incurred by them in the conduct of their duties, and such other remuneration as is established by the members at the annual general meeting.

7. Officers:

- a. The directors from their own number must, at their first meeting after incorporation and at their first meeting after the annual general meeting in each succeeding year, elect a President, Vice-President, Secretary, Treasurer and such other officers as are deemed necessary;
- b. Such officers hold office until the conclusion of each annual general meeting at which time a meeting of the newly elected directors will be convened to elect their successors;
- c. The President presides at all meetings of the members and of the directors. The President is responsible for the general management and supervision of the affairs and operations of the Society;
- d. The Secretary is responsible for providing notices of all meetings of members and all meetings of directors, and is responsible for keeping minutes of all such meetings;
- e. The Treasurer is responsible for keeping full and accurate accounts of all receipts and disbursements of the Society;
- f. The Vice-President is responsible for exercising the duties and powers of the President, Secretary and Treasurer in their respective absences;
- g. The offices of Secretary and Treasurer may be combined into one office to be known as Secretary- Treasurer.

8. **Borrowing Powers:** The directors may, by a 2/3 majority vote, borrow funds for capital expenditures and for the current operations of the Society in such manner as they see fit, including the issue of debentures, except that in no case may debentures be issued except pursuant to an extraordinary resolution.
9. **Disposal of Funds:**
 - a. All monies received by or on behalf of the Society must be deposited in the Society's bank account in trust for the Society, which account must be with one of the chartered banks of Canada;
 - b. All disbursements from the trust bank account must be made by cheques signed by the President or Vice-President, and the Treasurer, or in any of their absences, by some other director appointed by resolution of the directors.
10. **Auditor:**
 - a. At the annual general meeting an auditor may be elected for the ensuing year;
 - b. At each annual general meeting an annual financial statement containing:
 - i. the assets and liabilities of the Society in the form of a balance sheet, and
 - ii. receipts and disbursements of the Society since the date of incorporation or the date of the previous financial statement And signed by the auditor, or by two directors if there is no auditor, must be presented for the inspection of the members.
11. **Seal and Signing Authority:**
 - a. The seal of the Society must include the name of the society in a circle around the word "SEAL";
 - b. The seal must be kept in the custody of the Secretary and may not be affixed to any instrument or document except by authority of a resolution of the directors, and in the presence of the Secretary and at least one other director;
 - c. The Secretary and at least one other director have the authority to sign instruments or documents on behalf of the Society.
12. **Minutes of Meetings, Books and Records:** All books and records of the Society must be open to the inspection of the members at each annual general meeting.
13. **Fiscal Year:** The fiscal year of the Society ends on _____ each year.
14. **Distribution of Assets:** The Society may not distribute any part of its income to any of its members. This does not preclude the payment of reasonable salaries or employee benefits, nor does it preclude the reimbursement of reasonable out-of-pocket expenses. On a winding- up of

the Society, all remaining assets must be distributed among Canadian charities registered pursuant to the *Income Tax Act*.

15. **Arbitration:** Any dispute arising in the circumstances set out in section 7 of the *Societies Act* must be decided by arbitration under the *Arbitration Act*.

In witness whereof we have subscribed our names to this application and bylaws on _____.

Please complete all required areas for both Applicants and Witnesses. Please note that all Applicants and Witnesses residing in Nunavut **must** provide both a Postal (P.O. Box) and Physical (House number) address.

Applicants		Witnesses	
Name		Name	
Postal Address		Postal Address	
Physical Address		Physical Address	
Community		Community	
Prov./Terr.		Prov./Terr.	
Postal Code		Postal Code	
Signature		Signature	
<hr/>			
Name		Name	
Postal Address		Postal Address	
Physical Address		Physical Address	
Community		Community	
Prov./Terr.		Prov./Terr.	
Postal Code		Postal Code	
Signature		Signature	
<hr/>			
Name		Name	
Postal Address		Postal Address	
Physical Address		Physical Address	
Community		Community	
Prov./Terr.		Prov./Terr.	
Postal Code		Postal Code	
Signature		Signature	

Name		Name	
Postal Address		Postal Address	
Physical Address		Physical Address	
Community		Community	
Prov./Terr.		Prov./Terr.	
Postal Code		Postal Code	
Signature		Signature	

Name		Name	
Postal Address		Postal Address	
Physical Address		Physical Address	
Community		Community	
Prov./Terr.		Prov./Terr.	
Postal Code		Postal Code	
Signature		Signature	

NOTICE OF REGISTERED OFFICE

(Name of Society)

Registered Office Street Address

Street Address (House or Lot Number)	
Community	
Postal Code	

Registered Office Postal Address

Street Address (House or Lot Number)	
Community	
Postal Code	

Date

Signature

Name

Title

A new Notice of Registered Office must be filed when a society's Registered Office address changes.

FINANCIAL STATEMENTS - ÉTAT FINANCIER

RECEIPTS AND DISBURSEMENTS - RECETTES ET DÉPENSES

RECEIPTS - RECETTES	AMOUNT - MONTANT
<i>TOTAL RECEIPTS:</i> <i>TOTAL DES RECETTES:</i>	
NET INCOME : BÉNÉFICE NET:	

DISBURSEMENTS - DÉPENSES	AMOUNT - MONTANT
<i>TOTAL DISBURSEMENTS:</i> <i>TOTAL DES DÉPENSES:</i>	
NET LOSS: PERTE NETTE:	

Dated this _____ day of _____
 Fait ce jour de

TO BE SIGNED BY 2 DIRECTORS OF THE SOCIETY.
 DOIT ÊTRE SIGNÉ PAR 2 ADMINISTRATEURS DE LA SOCIÉTÉ.

 SIGNATURE

 SIGNATURE

1. FILING FEE

There is no longer a fee for filing financial statements.

2. DUE DATE

The financial statements must be presented to the membership at the first annual general meeting after the fiscal year end and they must be filed within 14 days after the AGM.

3. COMPLETING THE FORM

a) Information on these statements must be typewritten or printed legibly in ink. Alterations should be initialled by the person signing the statement.

b) Name of society

- set out the **exact** legal name of the society.

c) The financial statements must include both a balance sheet and a statement of receipts and disbursements.

d) The period covered by the financial statements must be clearly set forth. This period must begin from the date of incorporation or from the end of the period covered by the previous financial statements. The period must end on the fiscal year end set forth in the by-laws of the society.

e) Balance Sheet

- Assets are anything of value owned by the society on the last day of the fiscal year.

- Liabilities are any debts or amounts owing by the society on the last day of the fiscal year.

- The balance sheet **MUST** balance.

- The surplus or the deficit is the difference between assets and liabilities.

f) Statements of Receipts and Disbursements

- A cash balance forwarded from the previous year is not to be included in revenue nor should a cash balance at the end of the year be shown.

g) Signatures

- The financial statements must be **ORIGINALLY** signed by the auditor or by 2 directors if there is no auditor.

4. FILING PROCEDURE

a) The financial statements should be submitted in duplicate, so that we may return a filed copy for your records.

b) Current financial statements will not be accepted until we receive the financial statements for all previous years.

1. DROIT DE DÉPÔT

Il n'y a plus de droit requis pour le dépôt d'un état financier.

2. ÉCHÉANCE

On doit présenter l'état financier aux membres lors de la première assemblée générale annuelle suivant la fin de l'exercice financier et le déposer dans les quatorze jours suivant l'assemblée générale annuelle.

3. COMMENT REMPLIR LA FORMULE

a) Les renseignements paraissant sur l'état financier doivent être dactylographiés ou lisiblement, à l'encre. Le signataire de l'état financier doit parapher toute modification.

b) Dénomination de la société

- Inscrire la dénomination **exacte** de la société.

c) L'état financier doit comprendre un bilan et un détail des recettes et des dépenses.

d) La période visée par l'état financier doit être clairement indiquée. Cette période doit commencer le jour de la constitution de la personne morale ou de la fin de la période visée par l'état financier précédent. La fin de la période doit coïncider avec celle de l'exercice financier telle qu'établie dans les règlements de la société.

e) Le bilan

- L'actif sont les valeurs de la société le dernier jour de l'exercice;

- Le passif sont les dettes de la société le dernier jour de l'exercice;

- Le bilan **DOIT** être équilibré;

- Le surplus ou le déficit est la différence entre l'actif et le passif.

f) Détail des recettes et des dépenses

- On ne doit pas inclure le solde de caisse de l'exercice précédent dans les revenus et on ne doit pas écrire un solde de caisse à la fin de l'exercice.

g) Signatures

- L'**ORIGINAL** de l'état financier doit porter la signature du vérificateur ou de deux administrateurs s'il n'y a pas de vérificateur.

4. MODALITÉS DE DÉPÔT

a) L'état financier sera déposé **EN DOUBLE EXEMPLAIRE** pour vous en retourner une copie déposée pour vos dossiers.

b) Aucun état financier pour cet exercice ne sera accepté si tous les états des exercices précédents n'ont pas été reçus.

REGISTRAR OF SOCIETIES
LEGAL REGISTRIES DIVISION
GOVERNMENT OF NUNAVUT
P.O. BOX 1000 - 570
IQUALUIT, NU X0A 0H0

REGISTRAIRE DES SOCIÉTÉS
Bureau d'enregistrement
Gouvernement du Nunavut
C.P. 1000, Succ. 570
Iqaluit (NU) X0A 0H0



NOTICE OF DIRECTORS
SOCIETIES ACT

AVIS DE DÉSIGNATION DES ADMINISTRATEURS
LOI SUR LES SOCIÉTÉS

FILED - DÉPOSÉ

No:

Date:

NOTE: This notice must be filed each year within 14 days of the society's annual general meeting

DEPUTY/ REGISTRAR OF SOCIETIES
REGISTRAIRE OU REGISTRAIRE ADJOINT DES SOCIÉTÉS

REMARQUE: Le présent avis doit être déposé chaque année dans les 14 jours qui suivent l'assemblée générale annuelle de la société

NAME OF SOCIETY - DÉNOMINATION DE LA SOCIÉTÉ	FOR THE YEAR - POUR L'ANNÉE
--	-----------------------------

The following persons are Directors of the above named society: ("Directors" includes a Trustee, an Officer, a member of an Executive Committee and any other person in a similar position.)

Les personnes suivantes sont les administrateurs de la société susmentionnée: (Par «Administrateur», on entend un fiduciaire, un dirigeant, un membre du conseil exécutif et toute personne occupant un poste semblable.)

Name - Nom
Position Title - Titre du Poste
Occupation - Genre de Travail
Postal & Street Address - Adresse Postal et Adresse Civique
Community - Collectivité Postal Code Postal
Name - Nom
Position Title - Titre du Poste
Occupation - Genre de Travail
Postal & Street Address - Adresse Postal et Adresse Civique
Community - Collectivité Postal Code Postal
Name - Nom
Position Title - Titre du Poste
Occupation - Genre de Travail
Postal & Street Address - Adresse Postal et Adresse Civique
Community - Collectivité Postal Code Postal

Name - Nom
Position Title - Titre du Poste
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Name - Nom
Position Title - Titre du Poste
Occupation - Genre de Travail
Postal & Street Address - Adresse Postal et Adresse Civique
Community - Collectivité Postal Code Postal

Dated at _____
Fait à _____

in the Nunavut
dans Nunavut

on _____
le _____

SIGNATURE

POSITION TITLE - TITRE DU POSTE

INSTRUCTIONS

NOTICE OF DIRECTORS - SOCIETIES ACT

1. FILING FEE: There is no filing fee for the Notice of Directors.

2. DUE DATE: This notice must be submitted within 14 days after the annual general meeting.

3. COMPLETING THE FORM:

a) Information on this notice must be typewritten or printed legibly in ink. Alterations should be initialled by the person signing the notice.

b) All sections must be completed including the year to which the notice applies.

c) NAME OF SOCIETY - Set out the exact legal name of the society. Do not abbreviate any part of the name, unless the exact legal name contains abbreviations.

d) YEAR - Set out the year for which the directors and officers are elected or appointed. The term rarely begins on January 1st and ends on December 31st of the same year. In most cases, the term will begin in one year and end in the following year. Both years should be shown (eg. 2008/2009).

e) NAME OF DIRECTORS - Set out the full name of each director and officer.

f) ADDRESSES - Set out the complete postal and street address of each person including the name of the community in which they reside and the postal code.

g) SIGNATURE - This notice must be originally signed by a director or officer of the society.

4. FILING PROCEDURE:

a) Two copies of the notice should be submitted, in order that we may return a filed copy for your records.

b) Current notices will not be accepted unless we have received and accepted the notices for all previous years.

REGISTRAR OF SOCIETIES
LEGAL REGISTRIES DIVISION
GOVERNMENT OF NUNAVUT
P.O. BOX 1000 - 570
IQALUIT, NU X0A 0H0

Telephone: 867-975-6590 Fax: 867-975-6594 Email: corporateregistrations@gov.nu.ca

INSTRUCTIONS

AVIS DE DÉSIGNATION DES ADMINISTRATEURS - LOI SUR LES SOCIÉTÉS

1. FRAIS DE DÉPÔT: Il n'en coûte rien pour déposer le présent avis.

2. DATE D'ÉCHÉANCE: Cet avis doit être déposé dans les 14 jours suivant l'assemblée générale annuelle.

3. COMMENT REMPLIR LA FORMULE:

a) Les renseignements contenus dans le présent avis doivent être dactylographiés ou écrits lisiblement à l'encre. Les modifications doivent être paraphées par le signataire de la formule.

b) Toutes les parties doivent être remplies, y compris l'année d'application de l'avis.

c) DÉNOMINATION DE LA SOCIÉTÉ - Inscrite le nom légal exact de la société. N'abrégez aucune partie du nom, à moins que le nom légal exact ne contienne de abréviations.

d) ANNÉE - Indiquez l'année pour laquelle les administrateurs et les dirigeants ont été élus ou nommés. Il est rare de voir un mandat commencer le 1^{er} janvier et se terminer le 31 décembre de la même année. Dans la plupart des cas, un mandat commence au cours d'une année et se termine au cours de l'année suivante. Les deux années devraient par conséquent être indiquées dans ces cas là. (p. ex. 2008/2009).

e) NOMS DES ADMINISTRATEURS - Inscrivez le nom complet de chaque administrateur et de chaque dirigeant.

f) ADRESSES - Inscrivez l'adresse postale et l'adresse civique complètes de chaque personne, y compris le nom de la collectivité et le code postal.

g) SIGNATURE - Le présent avis doit être signé à l'origine par un administrateur ou un dirigeant de la société.

4. PROCÉDÉ DE DÉPÔT:

a) Deux exemplaires de l'avis doivent être soumis, afin que l'on puisse vous retourner pour vos dossiers une copie du document déposé.

b) Les avis de l'année en cours ne seront pas acceptés à moins d'avoir reçu ceux de toutes les années précédentes.

REGISTRAIRE DES SOCIÉTÉS

Bureau d'enregistrement
Gouvernement du Nunavut
C.P. 1000, Succ. 570
Iqaluit (NU) X0A 0H0

Téléphone: 867-975-6590 Facsimile: 867-975-6594 Email: corporateregistrations@gov.nu.ca

NOTICE OF REGISTERED OFFICE

(Name of Society)

Registered Office Street Address

Street Address (House or Lot Number)	
Community	
Postal Code	

Registered Office Postal Address

Street Address (House or Lot Number)	
Community	
Postal Code	

Date

Signature

Name

Title

Every society is required to file a new when its Registered Office address changes.