

Critical Compliance List for Non-Profit Boards

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Critical Compliance List for Non-profit Boards

This list provides information on critical corporate filings, meetings and approvals **Ontario Nonprofit Boards of Directors** must comply with in accordance with Ontario law. **It is provided for informational purposes only. Boards work closely with the Executive Director to ensure compliance on all items.** The website references included are intended to help organizations access current information and requirements that may apply to their specific circumstances. Every organization's situation is unique, and compliance requirements may vary based on size, structure and jurisdiction. **This document is not a substitute for legal advice.** Organizations should consult with qualified legal and accounting professionals to ensure they meet all applicable regulatory requirements. This list reflects requirements as understood at the time of creation and regulations may change.

This document can be referenced when creating an annual Board workplan (click here for the [OODP Board Workplan Template](#)).

Item	Frequency	Who Monitors Completion	Brief Summary & Consequences of Non-Compliance
1. MANDATORY CORPORATE FILINGS (for any non-profit operating in Ontario)			
Ontario Business Registry Annual Return (Form 5286E)	Within 6 months of fiscal year-end	Board Chair or designated filing officer	Lists current directors, officers, registered office. CONSEQUENCE: Corporation can be dissolved for non-compliance. No fee. Authority: Corporations Information Act s.3.1. File at: ontario.ca/page/ontario-business-registry
Notice of Change (Form 5284)	Within 15 days of any change	Board Chair or designated filing officer	Updates directors, officers, addresses when changes occur. CONSEQUENCE: Cannot maintain court actions if in default; fines up to \$2,000 (individuals), \$25,000 (corporation). Authority: Corporations Information Act. File at: ontario.ca/page/ontario-business-registry
Corporate Minute Book Maintenance	Ongoing - approve minutes at next meeting	Board-designated record keeper	Official record of meetings, resolutions, bylaws. CONSEQUENCE: Directors personally liable for decisions without proper documentation. Authority: ONCA s.80. ontario.ca/laws/statute/10n15
2. REQUIRED MEETINGS & APPROVALS (if incorporated under ONCA)			
Annual Meeting (AM)	Within 15 months of last AM AND within 6 months of fiscal year-end	Board	Present financials, elect directors, appoint auditor. CONSEQUENCE: Members can apply to court to compel meeting; directors in breach of duty. Authority: ONCA s.52. ontario.ca/laws/statute/10n15
Financial Statement Approval	Before AM	Full Board	Board must approve before presenting to members. CONSEQUENCE: Directors personally liable for approving misleading financials. Authority: ONCA s.76. ontario.ca/laws/statute/10n15
Auditor/Reviewer Appointment	Annually at AM	Board recommendation to members	Appoint public accountant or obtain waiver. CONSEQUENCE: Non-compliance with financial review requirements. Authority: ONCA s.68-69. ontario.ca/laws/statute/10n15
Conflict of Interest Declarations	At first meeting and when conflicts arise	Each individual director	Disclose material interests in contracts. CONSEQUENCE: Contract voidable; director personally liable. Authority: ONCA s.41. ontario.ca/laws/statute/10n15

Note: Company Key Required - As of February 1, 2025, all Ontario Business Registry filings require your 9-digit Company Key. Order at: appmybizaccount.gov.on.ca/onbis/companykey