



Private Not-for-Profit Organization (NPO) Financial Statement Presentation & Disclosure Checklist

June 2021



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Table of Contents

About this Checklist.....	1
Financial Statements.....	3
Generally accepted accounting principles for not-for-profit organizations (Section 1101).....	3
Financial statement presentation and disclosure (Sections 1401, 1505, 4400)	3
Going concern (Section 1401)	5
First time adoption of ASNPO (Section 1501)	6
Accounting Policies.....	7
Accounting changes (Section 1506).....	7
Measurement uncertainty (Section 1508)	9
Foreign currency translation (Section 1651)	9
Revenue recognition policy (Section 3400)	10
Statement of Financial Position	10
Statement of financial position (Sections 1521, 3463, 4400)	10
Consolidated financial statements (Section 1601)	13
Non-controlling interests (Section 1602)	13
Controlled not-for-profit organizations (Section 4450)	13
Significantly influenced not-for-profit organizations (Section 4450).....	14
Economic interest in another not-for-profit organization (Section 4450)	15
Controlled profit-oriented enterprises (Section 4450).....	15
Interests in joint ventures (Sections 3056, 4450).....	16
Investments accounted for using the equity or cost method (non-consolidated entities, investments subject to significant influence, joint ventures and other investments) (Sections 1510, 1520, 3051, 3056, 3856)	17
Inventory (Sections 3031, 3032)	19
Agriculture (Section 3041) [EARLY ADOPTION].....	19
Tangible capital assets (Sections 3061, 4433).....	22
Impairment of long-lived assets (Section 3063).....	23
Collections (Section 4441).....	23
Goodwill and intangibles (Sections 3064, 4434)	24
Leases (Section 3065)	26

Asset retirement obligations (Section 3110)	28
Employee future benefits (Sections 3462, 3463).....	29
Disposals of long-lived assets and discontinued operations (Section 3475).....	31
Related party transactions (Section 4460).....	33
Interest capitalized (Section 3850).....	33
Contributions receivable (Section 4420).....	33
Current liabilities (Sections 1510, 3856).....	34
Long-term debt (Sections 1510, 3856)	34
Financial instruments (Section 3856).....	36
Statement of Changes in Net Assets	41
Changes in net assets (Sections 3463, 4400)	41
Statement of Operations	41
Statement of operations (Sections 1520, 3400, 4400).....	41
Revenue (Section 3400) [EARLY ADOPTION].....	45
Allocated expenses (Section 4470)	45
Statement of Cash Flows.....	46
Statement of cash flows (Sections 1520, 1540, 4400)	46
Cash and cash equivalents (Section 1540).....	46
Other Considerations	47
Combinations by not-for-profit organizations – mergers (Section 4449) [EARLY ADOPTION].....	47
Combinations by not-for-profit organizations – acquisitions (Section 4449) [EARLY ADOPTION].....	49
Business combinations of profit-oriented enterprises by not-for-profit organizations (Section 1582).....	51
Contributions - revenue recognition (Section 4410).....	55
Contractual obligations (Section 3280)	56
Contingencies (Section 3290)	57
Subsequent events (Section 3820).....	57
Non-monetary transactions (Section 3831).....	58
Disclosure of guarantees (AcG-14).....	58

About this Checklist

This checklist is intended to present the reporting requirements for annual financial statements of a private sector NPO prepared in accordance with the Canadian accounting standards for not-for-profit organizations (ASNPO). A private sector NPO applying ASNPO also applies the Canadian accounting standards for private enterprises (ASPE) in Part II of the CPA Canada Handbook (the Handbook) to the extent that ASPE standards address topics not addressed in ASNPO. Some of the ASPE standards are of limited or no applicability to NPOs either because the topics are specifically addressed in ASNPO or they relate to transactions or circumstances that do not pertain to NPOs. If your organization’s unique circumstances might require additional disclosure, the Handbook should be consulted to ensure complete and accurate disclosure. Individual organizations should also tailor their disclosures to reflect the materiality of the items concerned. This checklist should be evaluated in conjunction with the *General Standards of Financial Statement Presentation for Not-for-Profit Organizations* (Section 1401 under ASNPO) and is not a substitute for the exercise of professional judgment and knowledge of authoritative pronouncements.

This checklist reflects the ASNPO standards that have been issued as of June 30, 2021 and those standards that are required to be applied from the perspective of an organization with a fiscal year beginning on January 1, 2021. If the entity’s reporting fiscal period commenced before January 1, 2021, please refer to MNP’s *Private Not-for-Profit Organization (NPO) Financial Statement Presentation & Disclosure Checklist – December 31, 2020* edition for appropriate disclosure requirements. Any disclosure requirements for standards effective after January 1, 2021 are differentiated by an “[**EARLY ADOPTION**]” note and related footnote. It is possible that standards could be amended after June 30, 2021. Any such changes and additional requirements would need to be considered when preparing financial statements in accordance with ASNPO. Accordingly, this checklist should not be used as a substitute for referring to the standards themselves.

Presentation & disclosure		
Occurrence, rights & obligations	Disclosed events, transactions and other matters have occurred and pertain to the entity.	Or
Completeness	All disclosures that should have been included in the financial statements have been included.	Cm (P&D)
Accuracy & Valuation	Financial and other information are disclosed fairly and at appropriate amounts.	Av
Classification and Understandability	Financial information is appropriately presented and described, and disclosures are clearly expressed	Cu

Text boxes may be used to make working paper references if needed, or to provide explanations if items were or were not disclosed. The options “Yes, No, and NA” are available in the right-hand column, and should be used as follows:

NA – This option should be selected when the disclosure is not applicable.

Yes – This option should be selected when the disclosure is applicable and included in the financial statements.

No – This option should only be used for immaterial disclosures, OR when a disclosure IS applicable to the organization and the item has NOT been disclosed (in most cases this will be a departure from generally accepted accounting principles (GAAP)). An explanation of why “No” was selected should be provided in the text box immediately following the item.

Company: _____

Year/Period: _____

Financial Statements	Reference	Disclosure Made?
<p>1. Generally accepted accounting principles for not-for-profit organizations (Section 1101)</p> <p>Has management:</p> <ul style="list-style-type: none"> Modified industry practices to conform to ASNPO Selected and applied the entity's accounting policies for a period consistently for similar transactions, other events and circumstances, unless the source of GAAP consulted specifically requires or permits categorization of items for which different policies may be appropriate 	<p>1101.04</p> <p>1101.28</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>2. Financial statement presentation and disclosure (Sections 1401, 1505, 4400)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> Fairly, in accordance with generally accepted accounting principles, the financial position, results of operations and cash flows of the entity A reference to the general purpose financial statements when more than one set of financial statements are prepared in accordance with different accounting policies under ASNPO Comparative information, unless not meaningful or ASNPO allows otherwise <p>Has management disclosed:</p> <ul style="list-style-type: none"> Their basis of presentation as in accordance with ASNPO A clear and concise description of significant accounting policies 	<p>1401.03</p> <p>1401.12A</p> <p>1401.13</p> <p>1401.17</p> <p>1505.03</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Has management described the organization's purpose, its intended community of service, its status under income tax legislation and its legal form	4400.04	Yes/No/NA
When fund accounting is used – has management:		Yes/No/NA
<ul style="list-style-type: none"> • Provided a brief description of the purpose of each fund reported, including the extent the particular fund is used to report restricted resources and types of expenses reported in the fund 	4400.06 4400.07	Yes/No/NA
<ul style="list-style-type: none"> • Presented interfund transfers in the statement of changes in net assets 	4400.12	Yes/No/NA
<ul style="list-style-type: none"> • Disclosed the amount and purpose of interfund transfers 	4400.13	Yes/No/NA
<ul style="list-style-type: none"> • Disclosed the amounts, terms and conditions of interfund loans outstanding at the reporting date 	4400.14	Yes/No/NA
When the deferral method is used – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • The amounts of deferred contributions attributable to each major category of external restrictions with a description of the restrictions 	4400.26(a)	Yes/No/NA
<ul style="list-style-type: none"> • The amount of net assets subject to external restrictions requiring that they be maintained permanently as endowments 	4400.26(b)	Yes/No/NA
<ul style="list-style-type: none"> • The amount of net assets subject to internal restrictions and, separately, external restrictions other than those related to endowments 	4400.26(c)	Yes/No/NA

	Reference	Disclosure Made?
<p>When the restricted fund method is used – has management disclosed:</p> <ul style="list-style-type: none"> • The amount of net assets (fund balances) subject to external restrictions requiring that they be maintained permanently as endowments • The amounts of net assets (fund balances) attributable to each major category of internal restrictions and, separately, external restrictions other than those related to endowments, with a description of the restrictions • The amounts of deferred contributions attributable to each major category of external restrictions with a description of the restrictions 	<p>4400.28(a)</p> <p>4400.28(b)</p> <p>4400.28(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>3. Going concern (Section 1401)¹</p> <p>When the use of the going concern assumption is appropriate but a material uncertainty exists – has management:</p> <ul style="list-style-type: none"> • Adequately described the principal events or conditions that may cast significant doubt on the entity's ability to continue as a going concern 	<p>1401.18</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>If or when the entity's financial statements are not prepared on a going concern basis – has management disclosed:</p> <ul style="list-style-type: none"> • The fact that the financial statements are not prepared on a going concern basis, and the basis on which the financial statements are prepared • The reason why the entity is not regarded as a going concern 	<p>1401.19</p> <p>1401.19</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

¹ Throughout the engagement, consider management's assessment of the entity's ability to continue as a going concern as required by Section 1401.07.

	Reference	Disclosure Made?
4. First time adoption of ASNPO (Section 1501)		Yes/No/NA
First set of ASNPO financial statements – has management presented:		Yes/No/NA
<ul style="list-style-type: none"> Opening statement of financial position at the date of transition 	1501.04	Yes/No/NA
Year of adoption of ASNPO – has management disclosed² :		Yes/No/NA
<ul style="list-style-type: none"> Amount of each charge to net assets at date of transition resulting from the adoption 	1501.32(a)	Yes/No/NA
<ul style="list-style-type: none"> Reason for each charge to net assets at date of transition 	1501.32(a)	Yes/No/NA
<ul style="list-style-type: none"> Reconciliation of the excess of revenue over expenses reported in most recent previously issued financial statements to its excess of revenue over expenses under ASNPO for same period 	1501.32(b)	Yes/No/NA
<ul style="list-style-type: none"> Explanation of material adjustments to statement of cash flows, if presented under entity's previous accounting policies 	1501.33	Yes/No/NA
If entity elects to use one or more of the first-time adoption exemptions available – has management disclosed the exemptions used	1501.34	Yes/No/NA
Applied ASNPO in a previous reporting period, but most recent annual financial statements were not prepared in accordance with ASNPO – has management disclosed³ [EARLY ADOPTION]⁴:		Yes/No/NA
<ul style="list-style-type: none"> Reason it stopped applying ASNPO 	1501.34A(a)	Yes/No/NA

² The disclosures required by paragraph 1501.32 shall give sufficient detail to enable users to understand the material adjustments to the statement of financial position and statement of operations.

³ When an organization chooses to apply ASNPO retrospectively in accordance with Section 1506 *Accounting changes*, as if it has never stopped applying ASNPO, the organization shall nevertheless apply the disclosure requirements in paragraphs 1500.34A-.34B, in addition to the disclosure requirements in Section 1506.

⁴ Section 1501 has been amended to include new disclosure requirements. Paragraphs 1501.02A-.02B and 1501.34A-.34B are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Reason it is resuming the application of ASNPO Whether it has chosen to apply Section 1501 or Section 1506 	<p>1501.34A(b)</p> <p>1500.34B</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<h2>Accounting Policies</h2>		
<p>5. Accounting changes (Section 1506)⁵</p> <p>Changes in accounting policies related to initial application of primary source of GAAP – has management disclosed:</p> <ul style="list-style-type: none"> Title of primary source of GAAP Nature of the change in accounting policy, and when applicable, that the change is made in accordance with its transitional provisions When applicable, a description of the transitional provisions For each period presented, to the extent practicable, the amount of adjustment for each financial statement line item affected Amount of the adjustment relating to periods before those presented, to the extent practicable If retrospective application required by paragraph 1506.10(a) or (b) is impracticable for particular prior period or for periods before those presented, circumstances that led to that condition and description of how and from when the change in accounting policy has been applied⁶ 	<p>1506.34(a)</p> <p>1506.34(b)(c)</p> <p>1506.34(d)</p> <p>1506.34(e)</p> <p>1506.34(f)</p> <p>1506.34(g)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

⁵ This section is applied for changes in accounting policies, changes in accounting estimates and corrections of prior period errors.

⁶ Section 1506 has been amended to include new disclosure requirements as a result of newly issued Section 3041 *Agriculture*. Paragraph 1506.34(g) is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies this paragraph when it applies Section 3041. If early adopted, please mark this requirement as NA and complete the revised disclosure for 1506.34(g) below.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> If retrospective application required by paragraph 1506.10(a) – (c) is impracticable for a particular prior period or for periods before those presented, circumstances that led to that condition and description of how and from when the change in accounting policy has been applied [EARLY ADOPTION]⁷ 	1506.34(g)	Yes/No/NA
Voluntary changes in accounting policy – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature of the change in accounting policy 	1506.35(a)	Yes/No/NA
<ul style="list-style-type: none"> Reasons why applying new policy provides reliable and more relevant information 	1506.35(b)	Yes/No/NA
<ul style="list-style-type: none"> When accounting policy choice was allowed under paragraph 1506.09, explanation for why entity made accounting policy choice 	1506.35(b)	Yes/No/NA
<ul style="list-style-type: none"> Amount of adjustment for each prior period presented, for each financial statement line item affected, to the extent practicable 	1506.35(c)	Yes/No/NA
<ul style="list-style-type: none"> Amount of adjustment relating to periods before those presented, to extent practicable 	1506.35(d)	Yes/No/NA
<ul style="list-style-type: none"> If retrospective application impracticable, circumstances that led to that condition and description of how and from when change in accounting policy has been applied 	1506.35(e)	Yes/No/NA
Changes in accounting estimates – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature and amount of change in accounting estimate in current period 	1506.36	Yes/No/NA

⁷ Section 1506 has been amended to include new disclosure requirements as a result of newly issued Section 3041 *Agriculture*. Paragraph 1506.34(g) is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies this paragraph when it applies Section 3041. If early adopted, please complete this disclosure requirement and mark the previous reference to the disclosure requirement above as NA; otherwise, mark this requirement as NA.

	Reference	Disclosure Made?
<p>Corrections of prior period errors – has management disclosed:</p> <ul style="list-style-type: none"> Nature of prior period error For each prior period presented, amount of correction for each financial statement line item affected Amount of correction at beginning of earliest prior period presented 	<p>1506.37(a)</p> <p>1506.37(b)</p> <p>1506.37(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>6. Measurement uncertainty (Section 1508)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> Description of circumstances giving rise to material uncertainty and relevant information about its anticipated resolution Extent of measurement uncertainty that is material for an item when it is reasonably possible that the recognized amount could change by a material amount within a year of the statement date Recognized amount of item subject to measurement uncertainty, except when disclosure would have a significant adverse effect on the entity Reason for not disclosing recognized amount when it would have an adverse effect on the entity 	<p>1508.05(a)(b)</p> <p>1508.06</p> <p>1508.07</p> <p>1508.07</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>7. Foreign currency translation (Section 1651)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> Amount of exchange gain or loss included in the excess of revenue over expenses⁸ Reasons for any change in translation method applied to a particular foreign operation 	<p>1651.56</p> <p>1651.57</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>

⁸ Entity may exclude from this amount those exchange gains or losses arising on investments in equity securities that are measured at fair value in accordance with Section 3856 *Financial instruments*.

	Reference	Disclosure Made?
8. Revenue recognition policy (Section 3400) Has management disclosed: <ul style="list-style-type: none"> Policy for each material type of transaction and element (i.e., product and service) in a multiple element sales transaction as well as how multiple elements are determined and valued Separately, either on the face of the statement of operations or in the notes to the financial statements, the major categories of revenue recognized during the period 	<p>3400.31</p> <p>3400.33</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<h2>Statement of Financial Position</h2>		
9. Statement of financial position (Sections 1521, 3463, 4400) Has management: <ul style="list-style-type: none"> Presented fairly the financial position as at the period end, in accordance with ASNPO Distinguished the following in the statement of financial position: <ul style="list-style-type: none"> Current assets Long-term assets Total assets Current liabilities Long-term liabilities Total liabilities Net assets Total liabilities and net assets 	<p>1521.02</p> <p>1521.03(a)</p> <p>1521.03(b)</p> <p>1521.03(c)</p> <p>1521.03(d)</p> <p>1521.03(e)</p> <p>1521.03(f)</p> <p>1521.03(g)</p> <p>1521.03(h)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Has management presented the following assets separately:		Yes/No/NA
• On the face of the statement of financial position:	1521.04	Yes/No/NA
▪ Main classes of current assets ⁹	1521.04(a)	Yes/No/NA
▪ Investments in non-consolidated entities and non-proportionately consolidated joint ventures, measured using the equity method	1521.04(g)	Yes/No/NA
▪ Investments subject to significant influence and all other investments, showing separately investments measured:	1521.04(h)	Yes/No/NA
- Using the cost method		Yes/No/NA
- Using the equity method		Yes/No/NA
- At fair value		Yes/No/NA
▪ Intangible assets	1521.04(j)	Yes/No/NA
▪ Goodwill	1521.04(k)	Yes/No/NA
▪ Long-lived assets and disposal groups classified as held for sale	1521.04(n)	Yes/No/NA
▪ Agricultural inventories [EARLY ADOPTION] ¹⁰	1521.04(p)	Yes/No/NA
• Productive biological assets [EARLY ADOPTION] ¹⁰	1521.04(q)	Yes/No/NA
• On the face of the statement of financial position or disclosed in notes or supporting schedules ¹¹ :	1521.04A	Yes/No/NA
▪ Other financial assets showing separately those measured using:	1521.04A(b)	Yes/No/NA
- Amortized cost		Yes/No/NA
- Fair value		Yes/No/NA
- Investments in equity instruments measured at cost		Yes/No/NA
▪ Tangible capital assets	1521.04A(c)	Yes/No/NA

⁹ In accordance with Section 1510.04, current assets require segregation between main classes (e.g. cash, investments, accounts and notes receivable, inventories, and prepaid expenses).

¹⁰ Section 1521 has been amended to include new disclosure requirements as a result of newly issued Section 3041 *Agriculture*. Paragraphs 1521.04(p) - (q) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

¹¹ When assets are disclosed in the notes to the financial statements or supporting schedules, a cross-reference is provided in the corresponding statement of financial position line item.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> ▪ Assets held under capital lease 	1521.04A(d)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Defined benefit assets 	1521.04A(e)	Yes/No/NA
<ul style="list-style-type: none"> • On the face of the statement of financial position: <ul style="list-style-type: none"> ▪ Main classes of current liabilities¹² ▪ Liabilities of disposal groups classified as held for sale ▪ Long-term debt 		Yes/No/NA
<ul style="list-style-type: none"> ▪ Main classes of current liabilities¹² 	1521.05(a)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Liabilities of disposal groups classified as held for sale 	1521.05(c)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Long-term debt 	1521.05(f)	Yes/No/NA
<ul style="list-style-type: none"> • On the face of the statement of financial position or disclosed in notes or supporting schedules¹³: <ul style="list-style-type: none"> ▪ Obligations under capital leases ▪ Defined benefit liability ▪ Asset retirement obligation ▪ Other financial liabilities 	1521.05A	Yes/No/NA
<ul style="list-style-type: none"> ▪ Obligations under capital leases 	1521.05A(a)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Defined benefit liability 	1521.05A(b)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Asset retirement obligation 	1521.05A(c)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Other financial liabilities 	1521.05A(d)	Yes/No/NA
<ul style="list-style-type: none"> • Presented the following net assets separately: <ul style="list-style-type: none"> ▪ Net assets subject to restrictions requiring that they be maintained permanently as endowments ▪ Other restricted net assets ▪ Unrestricted net assets ▪ Total net assets 	4400.19	Yes/No/NA
<ul style="list-style-type: none"> ▪ Net assets subject to restrictions requiring that they be maintained permanently as endowments 	4400.19(b)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Other restricted net assets 	4400.19(c)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Unrestricted net assets 	4400.19(d)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Total net assets 	4400.19(e)	Yes/No/NA
<ul style="list-style-type: none"> • Presented the amount of remeasurements and other items related to defined benefit plans directly in net assets 	3463.02(a)	Yes/No/NA

¹² In accordance with Section 1510.11, current liabilities require segregation between main classes (e.g., bank loans, trade creditors and accrued liabilities, loans payable, taxes payable, dividends payable, deferred revenues, current payments on long-term debt, and retractable or mandatorily redeemable shares issued in a tax planning arrangement). Amounts owing on loans from directors, officers and shareholders, and amounts owing to parent and other affiliated companies, whether on account of a loan or otherwise, are required to be presented separately.

[Early adoption] Section 1510.11 has been amended and a new paragraph 1510.11A has been issued in April 2021. These amendments provide an option for the presentation of amounts owing on loans from directors, officers and shareholders, and amounts owing to parent and other affiliated companies, whether on account of a loan or otherwise. These amounts shall be shown separately on the balance sheet or presented in aggregate on the balance sheet with the amounts disclosed separately in the notes to the financial statement or supporting schedules and cross-referenced to the corresponding balance sheet line item. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted.

¹³ When liabilities are disclosed in the notes to the financial statements or supporting schedules, a cross-reference is provided in the corresponding statement of financial position line item.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Presented a total, that includes all funds reported, for each financial statement item 	4400.18	Yes/No/NA
10. Consolidated financial statements (Section 1601) Has management disclosed: <ul style="list-style-type: none"> When it is not possible to use financial statements of a controlled entity for a period which substantially coincides with parent's financial statements, this fact, and the period covered by the financial statements used Or recorded as appropriate, events or transactions relating to the controlled entity that occurred during the intervening period that significantly affect the financial position or results of operation of the group, if parent and the controlled entity have different fiscal periods 	1601.39 1601.40	Yes/No/NA Yes/No/NA
11. Non-controlling interests (Section 1602) <ul style="list-style-type: none"> Has management presented non-controlling interests in consolidated statement of financial position within net assets, separately from the net assets of the owners of the parent 	1602.13	Yes/No/NA Yes/No/NA
12. Controlled not-for-profit organizations (Section 4450) Has management reported in one of the following ways: <ul style="list-style-type: none"> By consolidating the controlled organization By providing the following disclosure for each controlled not-for-profit organization or group of similar controlled organizations not consolidated: <ul style="list-style-type: none"> Total assets, liabilities and net assets at the reporting date Revenues (including gains), expenses (including losses) and cash flows from operating, financing and investing activities reported in the period 	4450.14(a) 4450.14(b) 4450.22(a) 4450.22(b)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> ▪ Details of any restrictions, by major category, on the resources of the controlled organizations 	4450.22(c)	Yes/No/NA
<ul style="list-style-type: none"> ▪ Significant differences in accounting policies from those followed by the reporting organization 	4450.22(d)	Yes/No/NA
<ul style="list-style-type: none"> • If the controlled organization is one of a large number of individually immaterial organizations, by disclosing the reasons why the controlled organizations have been neither consolidated nor included in the disclosure set out in the above point 	4450.14(c) 4450.26(a)(b)	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • The policy followed in reporting the controlled organization 	4450.15(a)	Yes/No/NA
<ul style="list-style-type: none"> • A description of the relationship with the controlled organization 	4450.15(b)	Yes/No/NA
<ul style="list-style-type: none"> • A clear and concise description of the controlled organization's purpose, its intended community of service, its status under income tax legislation and its legal form 	4450.15(c)	Yes/No/NA
<ul style="list-style-type: none"> • The nature and extent of any economic interest that the reporting organization has in the controlled organization 	4450.15(d)	Yes/No/NA
<ul style="list-style-type: none"> • Where fiscal periods of the reporting and non-consolidated controlled organizations do not coincide: 	4450.47	Yes/No/NA
<ul style="list-style-type: none"> ▪ The reporting period covered by the financial information 	4450.47(a)	Yes/No/NA
<ul style="list-style-type: none"> ▪ The details of any events or transactions in the intervening period that are significant to the reporting organization's financial position or results of operations 	4450.47(b)	Yes/No/NA
13. Significantly influenced not-for-profit organizations (Section 4450)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • A description of the relationship with the significantly influenced organization 	4450.40(a)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> A clear and concise description of the significantly influenced organization's purpose, its intended community of service, its status under income tax legislation and its legal form The nature and extent of any economic interest that the reporting organization has in the significantly influenced organization 	4450.40(b)	Yes/No/NA
	4450.40(c)	Yes/No/NA
<p>14. Economic interest in another not-for-profit organization (Section 4450)</p> <ul style="list-style-type: none"> Has management disclosed for economic interests in other not-for-profit organizations over which the organization does not have control or significant influence, the nature and extent of its interest 	4450.45	Yes/No/NA
<p>15. Controlled profit-oriented enterprises (Section 4450)</p> <p>Are controlled profit-oriented enterprises reported in either of the following ways:</p> <ul style="list-style-type: none"> By consolidating the controlled enterprise in the financial statements By accounting for its investment using the equity method and providing the following disclosure for each controlled profit-oriented enterprise or group of similar controlled enterprises: <ul style="list-style-type: none"> Total assets, liabilities and shareholders' equity at the reporting date Revenues (including gains), expenses (including losses), net income and cash flows from operating, financing and investing activities reported in the period <p>Has management disclosed:</p> <ul style="list-style-type: none"> The policy followed in reporting the controlled enterprise 	4450.30(a)	Yes/No/NA
	4450.30(b)	Yes/No/NA
	4450.32(a)	Yes/No/NA
	4450.32(b)	Yes/No/NA
	4450.31(a)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> A description of the relationship with the controlled enterprise, including information about how the controlled entity's operations relate to or complement those of the reporting organization 	4450.31(b), 4450.34	Yes/No/NA
<ul style="list-style-type: none"> Where fiscal periods of the reporting organization and controlled enterprise, accounted for using the equity method, do not coincide: <ul style="list-style-type: none"> The reporting period covered by the financial information The details of any events or transactions in the intervening period that are significant to the reporting organization's financial position or results of operations 	4450.47 4450.47(a) 4450.47(b)	Yes/No/NA Yes/No/NA Yes/No/NA
16. Interests in joint ventures (Sections 3056, 4450) For each interest in a joint venture – has management reported in either of the following ways:	4450.36	Yes/No/NA
<ul style="list-style-type: none"> By accounting for its interest using the proportionate consolidation method 	4450.36(a)	Yes/No/NA
<ul style="list-style-type: none"> By accounting for its interest using the equity method and disclosing the following information: <ul style="list-style-type: none"> The reporting organization's share of the joint venture's total assets, liabilities and net assets, or shareholders' equity, at the reporting date The reporting organization's share of the joint venture's revenues (including gains), expenses (including losses), and cash flows from operating, financing and investing activities reported in the period Significant differences in accounting policies from those followed by the reporting organization 	4450.36(b) 4450.38(a) 4450.38(b) 4450.38(c)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Basis used to account for interests in joint ventures 	3056.37 4450.37(a)	Yes/No/NA
<ul style="list-style-type: none"> A description of the relationship with the joint venture 	4450.37(b)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> A listing and description of interests in significant joint ventures, including names, carrying values, and proportion of ownership interests held in each joint venture 	3056.38	Yes/No/NA
<ul style="list-style-type: none"> Entity's share of any contingencies and commitments of joint ventures and those contingencies that exist when the venturer is contingently liable for the liabilities of the other venturers of the joint ventures 	3056.39	Yes/No/NA
<ul style="list-style-type: none"> Where fiscal periods of the reporting organization and joint venture, accounted for using either the proportional consolidation or equity method, do not coincide: <ul style="list-style-type: none"> The reporting period covered by the financial information The details of any events or transactions in the intervening period that are significant to the reporting organization's financial position or results of operations 	4450.47	Yes/No/NA
	4450.47(a)	Yes/No/NA
	4450.47(b)	Yes/No/NA
<p>17. Investments accounted for using the equity or cost method (non-consolidated entities, investments subject to significant influence, joint ventures and other investments) (Sections 1510, 1520, 3051, 3056, 3856)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> As current assets only investments capable of reasonably prompt liquidation For investments accounted for using the equity method, the entity's share of the investee's discontinued operations, changes in accounting policy, corrections of errors relating to prior period financial statements, and capital transactions by their nature The following separately in the statement of financial position: <ul style="list-style-type: none"> Controlled entities and interests in joint ventures accounted for using the equity method Investments in companies subject to significant influence accounted for using the equity method 		Yes/No/NA
	1510.05	Yes/No/NA
	3051.09	Yes/No/NA
		Yes/No/NA
	3051.31(a) 3056.34(a)	Yes/No/NA
	3051.31(c) 3056.34(c)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> ▪ Other investments accounted for at cost 	3051.31(d) 3056.34(d)	Yes/No/NA
<ul style="list-style-type: none"> • Income from the following separately in the statement of operations: <ul style="list-style-type: none"> ▪ Subsidiaries and interests in joint ventures accounted for using the equity method ▪ Investments in companies subject to significant influence accounted for using the equity method ▪ Investments measured at fair value ▪ Other investments accounted for at cost 	1520.03(b)(i) 3051.32(a) 3056.35(a)	Yes/No/NA
	1520.03(b)(ii) 3051.32(c) 3056.35(c)	Yes/No/NA
	1520.03(b)(ii) 3856.19A/ 3856.19C	Yes/No/NA
	1520.03(b)(ii) 3051.32(d) 3056.35(d) 3856.19A/ 3856.19C	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • Basis used to account for investments 	3051.34 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • Events relating to, or transactions of, the investee that have occurred during the intervening period and significantly affect the financial position or results of operations of investor where the fiscal periods of the investor and investee are different, the equity method is used to account for the investee, and the events or transactions are not recorded in the financial statements 	3051.35 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • Fair value of an investment accounted for using the equity method when it is quoted in an active market 	3051.36 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • A listing and description of significant investments, including names, carrying values, and proportion of ownership interests held in each investment 	3051.37 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • Carrying amount of impaired assets, by type of asset, and amount of related allowance for impairment 	3051.38(a) 3056.41 3856.42	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> The amount of any impairment loss or reversal, by type of asset, of a previously recognized impairment loss that is included in net income 	3051.38(b)	Yes/No/NA
18. Inventory (Sections 3031, 3032) Has management disclosed: <ul style="list-style-type: none"> Accounting policies adopted in measuring inventories, including the cost formula used Total carrying amount of inventories and carrying amount by classifications (i.e., merchandise, supplies, raw materials, work-in-process, finished goods) appropriate to the entity and information about the extent of the changes in these assets Amount of inventories recognized as an expense during the period 	 3031.35(a) 3031.35(b) 3031.36 3031.35(c)	 Yes/No/NA Yes/No/NA Yes/No/NA
19. Agriculture (Section 3041) [EARLY ADOPTION]¹⁴ Has management presented: <ul style="list-style-type: none"> The amounts of agricultural inventories and productive biological assets as separate line items in the statement of financial position 	3041.83	Yes/No/NA
Agricultural inventories - has management disclosed: <ul style="list-style-type: none"> A qualitative description of each major category of agricultural inventories When readily determinable, the quantities held of each major category of agricultural inventories¹⁵ 	 3041.84(a) 3041.84(b)	 Yes/No/NA Yes/No/NA Yes/No/NA

¹⁴ Section 3041 *Agriculture* is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. If early adopted, please complete this section; otherwise mark as NA.

¹⁵ The disclosure required by paragraph 3041.84(b) should include information regarding the number of units comprising each category (e.g. weight of a harvested crop, number of acres of unharvested crop, etc.).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Accounting policies adopted in measuring agricultural inventories of similar nature and use 	3041.84(c)	Yes/No/NA
Agricultural inventories measured using the cost model – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Accounting policy adopted in determining the cost of inventories, including the techniques used for measuring cost 	3041.86(a)	Yes/No/NA
<ul style="list-style-type: none"> Cost formulas used 	3041.86(b)	Yes/No/NA
<ul style="list-style-type: none"> Total carrying amount for each major category of agricultural inventories 	3041.86(c)	Yes/No/NA
<ul style="list-style-type: none"> Amount of inventories recognized as an expense during the period 	3041.86(d)	Yes/No/NA
Agricultural inventories measured using only input costs – has management disclosed a description of the input costs included in the measurement of agricultural inventories	3041.87	Yes/No/NA
Agricultural inventories measured using the net realizable value model – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> A description of the methodology used to determine net realizable value 	3041.88(a)	Yes/No/NA
<ul style="list-style-type: none"> Total carrying amount for each major category of agricultural inventories 	3041.88(b)	Yes/No/NA
<ul style="list-style-type: none"> Aggregate of gains and losses arising during the current period from changes in the carrying amount and the caption in the statement of operations that includes that gain or loss, if not separately presented on the face of the statement of operations 	3041.88(c)	Yes/No/NA
<ul style="list-style-type: none"> Amount of inventories recognized as an expense during the period 	3041.88(d)	Yes/No/NA

	Reference	Disclosure Made?
Productive biological assets – has management disclosed:		Yes/No/NA
• A qualitative description of each major category of productive biological assets	3041.89(a)	Yes/No/NA
• When readily determinable, the quantities held of each major category of productive biological assets ¹⁶	3041.89(b)	Yes/No/NA
• Aggregate of gains and losses recognized on sale or disposal and the caption in the statement of operations that includes that gain or loss, if not separately presented on the face of the statement of operations	3041.89(g)	Yes/No/NA
Productive biological assets subject to amortization – has management disclosed:		Yes/No/NA
• Cost and accumulated amortization, including the amount of any impairment loss	3041.89(c)(i)(ii)	Yes/No/NA
• Amortization method used, including the amortization period or rate	3041.89(c)(iii)	Yes/No/NA
• Amount of amortization charged to income for the period	3041.89(c)(iv)	Yes/No/NA
Productive biological assets not subject to amortization – has management disclosed the carrying amount of each major category	3041.89(d)	Yes/No/NA
Impaired productive biological assets – has management disclosed:		Yes/No/NA
• A description of the facts and circumstances leading to the impairment	3041.89(e)	Yes/No/NA
• The amount of the impairment loss and the caption in the statement of operations that includes that loss, if not separately presented on the face of the statement of operations	3041.89(f)	Yes/No/NA

¹⁶ The disclosure required by paragraph 3041.89(b) should include information regarding the number of units comprising each category (e.g. the number of animals in a herd).

	Reference	Disclosure Made?
<p>Agricultural inventories or productive biological assets measured at net realizable value as deemed cost¹⁷ in the first year Section 3041 is applied – has management disclosed:</p> <ul style="list-style-type: none"> • A description of the assets for which the deemed cost option has been applied • The net realizable value of the assets at the date the option is applied • The caption(s) in the balance sheet that includes the assets 	<p>3041.94(a)</p> <p>3041.94(b)</p> <p>3041.94(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>20. Tangible capital assets (Sections 3061, 4433)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> • Cost and accumulated amortization, including amount of any write-downs by major category • Amortization method used, including the amortization period or rate • Net carrying amount of a tangible capital asset not amortized because it is under construction or development, or has been removed from service for an extended period of time • Amount of amortization charged to income for the period • Whether any write-downs are based on the asset's fair value or replacement cost • The nature and amount of contributed tangible capital assets received in the period and recognized in the financial statements • Information about contributed tangible capital assets recognized at nominal value¹⁸ • For tangible capital assets held by small organizations¹⁹: 	<p>3061.24(a) (b)</p> <p>3061.24(c)</p> <p>3061.25</p> <p>3061.26</p> <p>4433.22</p> <p>4433.23</p> <p>4433.24</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

¹⁷ In accordance with the transitional provision in paragraph 3041.92, an agricultural producer has the option to measure agricultural inventories or productive biological assets at their net realizable value and use that net realizable value as the asset's deemed cost at the beginning of the fiscal year in which Section 3041 is first applied.

¹⁸ This information would likely include details about the assets that would affect their usefulness to the organization: ages, locations, present or potential uses, estimated remaining useful lives, etc.

¹⁹ Small organizations having average gross revenue for the current and preceding period of less than \$500,000 may choose to expense capital assets (Para. 4433.03). However, once a NPO exceeds the threshold they are expected to capitalize assets even if gross revenue subsequently falls below \$500,000 (Para. 4433.04).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> The policy followed in accounting for tangible capital assets 	4433.26(a)	Yes/No/NA
<ul style="list-style-type: none"> Information about major categories of tangible capital assets not recorded in the statement of financial position, including a description of the assets 	4433.26(b)	Yes/No/NA
<ul style="list-style-type: none"> If tangible capital assets are expensed when acquired, the amount expensed in the current period 	4433.26(c)	Yes/No/NA
21. Impairment of long-lived assets (Section 3063) Has management disclosed: <ul style="list-style-type: none"> A description of the impaired long-lived asset A description of the facts and circumstances leading to the impairment The amount of the impairment loss and the caption in the statement of operations that includes that loss if not separately presented on the face of the statement of operations 		Yes/No/NA
	3063.24(a)	Yes/No/NA
	3063.24(b)	Yes/No/NA
	3063.24(c)	Yes/No/NA
22. Collections (Section 4441) Has management presented: <ul style="list-style-type: none"> The amount recognized as collections on a separate line item in the statement of financial position 	4441.16	Yes/No/NA
Has management disclosed: <ul style="list-style-type: none"> A description of its collections The accounting policies followed with respect to the measurement of its collections Details of any significant changes to its collections in the period The amount of expenditures on collection items in the period 	4441.17(a)	Yes/No/NA
	4441.17(b)	Yes/No/NA
	4441.17(c)	Yes/No/NA
	4441.17(d)	Yes/No/NA

	Reference	Disclosure Made?
Collections measured at cost – has management disclosed a description of any items or collections that are recorded at a nominal value	4441.17(e)	Yes/No/NA
Disposals of collections items – has management disclosed:		Yes/No/NA
• The proceeds from any disposals in the period and how the proceeds were used	4441.17(f) (i)	Yes/No/NA
• The amount of any proceeds from prior periods spent during the current period, and how the proceeds were used	4441.17(f) (ii)	Yes/No/NA
• The total amount of proceeds not yet spent at the end of the reporting period, and if not separately presented on the face of the statement of financial position, the caption in the statement of financial position that includes the proceeds not yet spent	4441.17(f) (iii)	Yes/No/NA
In the period in which a write-down is recognized – has management disclosed:		Yes/No/NA
• A description of the facts and circumstances leading to the write-down	4441.17(g)(i)	Yes/No/NA
• The amount of the write-down measured using each fair value and replacement cost	4441.17(g)(ii)	Yes/No/NA
• If not separately presented in the statement of operations, the amount of the impairment loss from the write-down and the caption in the statement of operations that includes that loss	4441.17(g)(iii)	Yes/No/NA
23. Goodwill and intangibles (Sections 3064, 4434)		Yes/No/NA
Has management presented:		
• Aggregate amount of goodwill and intangible assets as separate line items on entity’s statement of financial position	3064.88 3064.90	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Aggregate amount of goodwill impairment losses as a separate line on entity's statement of operations before discontinued operations, unless associated with a discontinued operation, or as a disclosure in the notes 	3064.89	Yes/No/NA
<ul style="list-style-type: none"> Goodwill impairment loss associated with a discontinued operation within the results of discontinued operations 	3064.89	Yes/No/NA
Intangible assets subject to amortization – has management disclosed:		
<ul style="list-style-type: none"> Net carrying amount in total and by major intangible asset class 	3064.91(a)	Yes/No/NA
<ul style="list-style-type: none"> Total amortization expense for the period 	3064.91(a)	Yes/No/NA
<ul style="list-style-type: none"> Amortization method used, including rate or period 	3064.91(a)	Yes/No/NA
Contributed intangible assets – has management disclosed:		
<ul style="list-style-type: none"> The nature and amount of contributed intangible assets received in the period and recognized in the financial statements 	4434.13	Yes/No/NA
<ul style="list-style-type: none"> Information about contributed intangible assets recognized at nominal value²⁰ 	4434.14	Yes/No/NA
Intangible assets not subject to amortization – has management disclosed carrying amount in total and by major intangible asset class		
	3064.91(b)	Yes/No/NA
Internally generated intangible assets – has management disclosed the basis of accounting		
	3064.91(c)	Yes/No/NA

²⁰ This information would likely include details about the assets that would affect their usefulness to the organization: ages, locations, present or potential uses, estimated remaining useful lives, etc.

	Reference	Disclosure Made?
Goodwill impairment loss recognized – has management disclosed:		Yes/No/NA
• Description of facts and circumstances leading to impairment	3064.93(a)	Yes/No/NA
• Amount of the impairment loss	3064.93(b)	Yes/No/NA
Intangible asset impairment loss recognized – has management disclosed:		Yes/No/NA
• Description of impaired intangible asset and facts and circumstances leading to impairment	3064.94(a)	Yes/No/NA
• Whether any write-downs are based on the asset's fair value or replacement cost	4434.12	Yes/No/NA
• Amount of the impairment loss	3064.94(b)	Yes/No/NA
• Caption in statement of operations in which impairment loss is included	3064.94(c)	Yes/No/NA
24. Leases (Section 3065)		Yes/No/NA
Has management:		
• As a lessee, appropriately classified capital and operating leases	3065.04(a)	Yes/No/NA
• As a lessor, appropriately classified sales-type, direct financing and operating leases	3065.04(b)	Yes/No/NA
Has management presented:		
• If lessee of a capital lease:		Yes/No/NA
▪ Obligations related to leased assets separately from other long-term obligations	3065.22	Yes/No/NA
▪ Any portion of lease obligations payable within a year out of current funds in current liabilities	3065.23	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> If lessor of a direct financing or sales-type lease: <ul style="list-style-type: none"> Net investment segregated between current and long-term portions in statement of financial position 	3065.54	Yes/No/NA Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> If lessee of a capital lease: <ul style="list-style-type: none"> Cost and accumulated amortization, including amount of any write-downs for each major category of leased tangible capital assets Amortization method used, including amortization period or rate for each major category of leased tangible capital assets The interest rate, maturity date, amount outstanding, and if lease secured, that fact Interest expense separately, or as part of interest on long-term debt Aggregate amount of payments estimated to be required in next five years If lessee of an operating lease²¹ : <ul style="list-style-type: none"> Future minimum lease payments, in aggregate and for each of the five succeeding years Description of nature of other commitments under such leases If lessor of a direct financing or sales-type lease: <ul style="list-style-type: none"> Net investment in lease, including implicit interest rate Carrying amount of impaired leases and amount of related allowance The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income 	 3065.73(a)(b) 3065.73(c) 3065.74(a)-(d) 3065.75 3065.76 3065.77 3065.77 3065.78 3065.79(a) 3065.79(b)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

²¹ Leases with an initial term of one year or less may be excluded from this disclosure requirement.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> If lessor of operating lease: <ul style="list-style-type: none"> Cost of tangible capital assets held for leasing purposes and amount of accumulated amortization The amount of any related allowance for impairment The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income 	<p>3065.80</p> <p>3065.81(a)</p> <p>3065.81(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>If the entity has granted or received COVID-19 – related rent concessions and has used the practical expedient in para. 3065.11A:</p> <ul style="list-style-type: none"> That it has applied the practical expedient If the practical expedient has been applied for some but not all leases that meet the conditions in 3065.11A, that fact and the reasons therefor For rent concessions that result in deferrals of lease payments, on an aggregate basis, the carrying amount, if any, of lease payables and lease receivables recognized in accordance with 3065.11B For rent concessions that result in the total payments required to be less than the total payments required by the original lease contract, on an aggregate basis, the total amount recognized in net income in the reporting period in accordance with 3065.11C 	<p>3065.81A</p> <p>3065.81B</p> <p>3065.81C</p> <p>3065.81D</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>25. Asset retirement obligations (Section 3110)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> When reasonable estimate of the amount of an asset retirement obligation cannot be made, that fact and reasons why General description of asset retirement obligations and related long-lived assets Amount of asset retirement obligation at end of year Amount paid towards asset retirement obligation during the year 	<p>3110.23</p> <p>3110.23(a)</p> <p>3110.23(b)</p> <p>3110.23(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Fair value of assets legally restricted for settlement of obligation, or if not readily determinable, their carrying amount 	3110.23(d)	Yes/No/NA
<p>26. Employee future benefits (Sections 3462, 3463)</p> <p>Has management provided disclosures separately for plans that provide:</p> <ul style="list-style-type: none"> Pension benefits Primarily other employee future benefits <p>Multiemployer plans – has management disclosed:</p> <ul style="list-style-type: none"> General description of the plan, including whether the plan is: <ul style="list-style-type: none"> A pension plan or a plan other than a pension plan A defined benefit plan or a defined contribution plan If sufficient information is not available to use defined benefit plan accounting, and defined contribution plan accounting is used <ul style="list-style-type: none"> The fact that the plan is a defined benefit plan The reason why it is being accounted for as a defined contribution plan Any available information about the plan’s surplus or deficit The nature and effect of significant changes in the contractual elements of the plan 		<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Defined benefits plans – has management presented:</p> <ul style="list-style-type: none"> Amount of remeasurements and other items directly in net assets in the statement of financial position rather than in the statement of operations 	3463.02(a)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Amount of remeasurements and other items for the period as a separately identified line item in the statement of changes in net assets 	3463.02(b)	Yes/No/NA
Has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> General description of each type of plan, including whether the plan is a pension plan or a plan other than a pension plan 	3462.115(a)	Yes/No/NA
<ul style="list-style-type: none"> Fair value of plan assets at the end of the period 	3462.115(b)	Yes/No/NA
<ul style="list-style-type: none"> Defined benefit obligation at the end of the period 	3462.115(c)	Yes/No/NA
<ul style="list-style-type: none"> Plan surplus or deficit at the end of the period 	3462.115(d)	Yes/No/NA
<ul style="list-style-type: none"> Any difference between the plan surplus or deficit at the end of the period and the amount recognized in the statement of financial position as a result of a valuation allowance 	3462.115(e)	Yes/No/NA
<ul style="list-style-type: none"> Effective date of the most recently completed actuarial valuation used in determining the defined benefit obligation 	3462.115(g)	Yes/No/NA
<ul style="list-style-type: none"> Nature and effect of significant changes in the contractual elements of the plans during period 	3462.115(h)	Yes/No/NA
<ul style="list-style-type: none"> For defined benefit plans, whether the defined benefit obligation is measured using a funding valuation or an accounting valuation²² 	3462.116	Yes/No/NA
<ul style="list-style-type: none"> For defined benefit plans in which an actuarial valuation for funding purposes is required to be prepared to comply with legislative, regulatory or contractual requirements, whether the defined benefit obligation is measured using a funding valuation or an accounting valuation [EARLY ADOPTION]²³ 	3462.116	Yes/No/NA

²² The disclosure requirement in 3462.116 is amended as a result of new guidance on the accounting for defined benefit obligations. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted but only for all of an enterprise's defined benefit plans. If early adopted, please mark these disclosures as NA and complete revised disclosures for 3462.116 below.

²³ The disclosure requirement in 3462.116 is amended as a result of new guidance on the accounting for defined benefit obligations. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted but only for all of an enterprise's defined benefit plans. If early adopted, please complete these revised disclosures for 3462.116 and mark the previous disclosures above as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Any change in whether a defined benefit obligation is determined using a funding valuation or an accounting valuation, including any change in the actuarial cost method used 	3462.117	Yes/No/NA
<p>Termination benefits – has management disclosed:</p> <ul style="list-style-type: none"> Nature and, if not separately presented on the face of the statement of operations, the effect of termination benefits provided in the period 	3462.118	Yes/No/NA
<p>27. Disposals of long-lived assets and discontinued operations (Section 3475)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> Long-lived assets as held and used, if intended disposal is other than by sale Long-lived assets to be sold as held for sale in the period if criteria met Asset as held and used if changes made to disposal plan or criteria to be classified as held for sale no longer met Long-lived assets classified as held for sale separately in long-term assets in the entity's statement of financial position Assets and liabilities of a disposal group classified as held for sale separately in the asset and liability sections of the statement of financial position Long-lived assets classified as held for sale as current assets only if sale prior to date of financial statement completion and proceeds due within a year of statement of financial position date. If the assets have been classified as current assets due to the subsequent sale, any liabilities to be assumed by the purchaser or required to be discharged on disposal of the assets are classified as current liabilities 	<p>3475.04</p> <p>3475.08</p> <p>3475.23</p> <p>3475.33</p> <p>3475.33</p> <p>3475.35</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Long-lived assets disposed of other than by sale – has management disclosed:		Yes/No/NA
• Description of the assets and the facts and circumstances leading to the disposal	3475.36(a)	Yes/No/NA
• Amount of the gain or loss on disposal and the caption in the statement of operations that includes that gain or loss, if not separately presented on the face of the statement of operations	3475.36(b)	Yes/No/NA
• Amount of revenue and profit or loss reported in discontinued operation, if applicable	3475.36(c)	Yes/No/NA
Long-lived assets sold or classified as held for sale – has management disclosed:		Yes/No/NA
• Description of the facts and circumstances leading to the disposal or expected disposal	3475.37(a)	Yes/No/NA
• The gain or loss recognized and the caption in the statement of operations that includes that gain or loss, if not separately presented on the face of the statement of operations	3475.37(b)	Yes/No/NA
• Amount of revenue and profit or loss reported in discontinued operations, if applicable	3475.37(c)	Yes/No/NA
• Change in accounting treatment when decision made not to sell an asset previously classified as held for sale	3475.38	Yes/No/NA
Discontinued operations – has management presented:		Yes/No/NA
• Results of discontinued operations as a separate element of excess of revenues over expenses for both current and prior periods	3475.30	Yes/No/NA
• Subsequent adjustments to initial recognition separately in current period in discontinued operations	3475.32	Yes/No/NA

	Reference	Disclosure Made?
28. Related party transactions (Section 4460) Has management disclosed: <ul style="list-style-type: none"> • A description of the relationship between the transacting parties • A description of the transaction(s), including those for which no amount has been recorded • The recorded amount of the transactions classified by financial statement category • The measurement basis used for recognizing the transaction in financial statements • Amounts due to or from related parties and the terms and conditions relating thereto • Contractual obligations with related parties, separate from other contractual obligations • Contingencies involving related parties, separate from other contingencies 	 4460.07(a) 4460.07(b) 4460.07(c) 4460.07(d) 4460.07(e) 4460.07(f) 4460.07(g)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
29. Interest capitalized (Section 3850) <ul style="list-style-type: none"> • Has management disclosed the amount of interest capitalized in the period 	 3850.03	Yes/No/NA Yes/No/NA
30. Contributions receivable (Section 4420) Has management disclosed: <ul style="list-style-type: none"> • When the organization has recognized outstanding pledges and bequests: <ul style="list-style-type: none"> ▪ The amounts recognized as assets at the reporting date ▪ The amount recognized as revenue in the period 	 4420.08(a) 4420.08(b)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
31. Current liabilities (Sections 1510, 3856)		
Has management disclosed:		
• Amount payable at end of period for government remittances (other than income taxes) ²⁴	1510.15	Yes/No/NA
• For secured current financial liabilities:		Yes/No/NA
• The carrying amount of such liabilities	3856.44	Yes/No/NA
• The carrying amount of assets pledged against such liabilities	3856.44(a)	Yes/No/NA
• The terms and conditions relating to the pledge	3856.44(b)	Yes/No/NA
32. Long-term debt (Sections 1510, 3856)		
Has management presented:		
• As a current liability, long-term debt with measurable covenant violations unless:		Yes/No/NA
• Lender has waived, in writing, the right to demand repayment for a period of time of more than one year from the statement of financial position date	1510.14(a)	Yes/No/NA
• Lender has subsequently lost the right to demand repayment for a period of more than one year from the statement of financial position date OR	1510.14(b)	Yes/No/NA
• Debt agreement contains a grace period during which the violation may be cured and contractual arrangements have been made to ensure violation will be cured within the grace period	1510.14(b)	Yes/No/NA
• As a current liability, debt (or a portion thereof) for which the lender has a unilateral right to demand immediate repayment under any provision in the debt agreement, unless:		Yes/No/NA
• Lender has waived, in writing, the right to demand repayment for a period of time of more than one year from the statement of financial position date	1510.13(a)	Yes/No/NA

²⁴ Government remittances requiring separate disclosure include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Lender has subsequently lost the right to demand repayment for a period of more than one year from the statement of financial position date 	1510.13(a)	Yes/No/NA
<ul style="list-style-type: none"> Debt has been refinanced on a long-term basis before the statement of financial position is completed OR 	1510.13(b)	Yes/No/NA
<ul style="list-style-type: none"> Entity has entered into a non-cancellable agreement to refinance obligation on a long-term basis before the statement of financial position is completed and there is no impediment to completion of refinancing 	1510.13(c)	Yes/No/NA
For bonds, debentures and similar securities, mortgages and other long term debt – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Title or description of the liability 	3856.43(a)	Yes/No/NA
<ul style="list-style-type: none"> Interest rate, maturity date, and repayment terms, including existence of sinking fund, redemption, and conversion provisions 	3856.43(b)(c)(f)	Yes/No/NA
<ul style="list-style-type: none"> Amount outstanding, separated between principal and accrued interest 	3856.43(d)	Yes/No/NA
<ul style="list-style-type: none"> Currency of payment when obligation is payable in foreign currency 	3856.43(e)	Yes/No/NA
<ul style="list-style-type: none"> For secured financial liabilities: 		Yes/No/NA
<ul style="list-style-type: none"> <ul style="list-style-type: none"> The carrying amount of such liabilities 	3856.44	Yes/No/NA
<ul style="list-style-type: none"> <ul style="list-style-type: none"> The carrying amount of assets pledged against such liabilities 	3856.44(a)	Yes/No/NA
<ul style="list-style-type: none"> <ul style="list-style-type: none"> The terms and conditions relating to the pledge 	3856.44(b)	Yes/No/NA
<ul style="list-style-type: none"> Long-term debt, sinking fund or retirement payments over each of the next five years 	3856.45	Yes/No/NA
<ul style="list-style-type: none"> For financial liabilities that are in default or breach of any term or covenant during the period that permits lender to demand accelerated repayment: 	3856.46(a)	Yes/No/NA
<ul style="list-style-type: none"> <ul style="list-style-type: none"> That fact 	3856.46(a)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Whether default was remedied, or terms of long-term debt renegotiated, before financial statement completion 	3856.46(b)	Yes/No/NA
<h3>33. Financial instruments (Section 3856)</h3>		
<p>Has management presented:</p> <ul style="list-style-type: none"> Separately on the face of the income statement, income from investments subsequently measured at: <ul style="list-style-type: none"> Fair value Cost Using the cost method The liability and equity components of a compound financial instrument issued in an arm’s length transaction separately at initial measurement, unless equity component measured as zero²⁵ The liability and equity components of a compound financial instrument issued in a related party transaction separately at initial measurement, unless equity component measured as zero²⁶ Financial assets and liabilities as net (offset) only when legally enforceable right to offset and entity intends to settle on net basis or realize asset and settle liability simultaneously 	<p>3856.19C</p> <p>3856.19C</p> <p>3856.19C</p> <p>3856.19C</p> <p>3856.21 3856.22</p> <p>3856.21 3856.22A</p> <p>3856.24</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Has management disclosed:</p> <ul style="list-style-type: none"> Relevant enterprise-specific information to enable users of the financial statements to evaluate the significance of financial instruments to the enterprise’s financial position and performance 	3856.37	Yes/No/NA

²⁵ Refer to 3856.20 - .22 and .A30 - .A38 for further guidance on compound financial instruments.

²⁶ Refer to 3856.20 - .21, .22A and .A30 - .A38 for further guidance on compound financial instruments.

	Reference	Disclosure Made?
Financial assets - has management disclosed:		Yes/No/NA
• The carrying amounts of the following, on face of the statement of financial position or in notes:		Yes/No/NA
▪ Financial assets measured at amortized cost	3856.38(a)	Yes/No/NA
▪ Financial assets measured at fair value	3856.38(b)	Yes/No/NA
▪ Investments in equity instruments measured at cost less impairment	3856.38(c)	Yes/No/NA
• Accounts and notes receivable segregated and to show separately: trade accounts, amounts owing by related parties, and other unusual items of significant amount	3856.39	Yes/No/NA
• Amounts and, when practicable, maturity dates of accounts maturing beyond one year, separately	3856.39	Yes/No/NA
Transferred financial assets – has management disclosed:		Yes/No/NA
• For transfer of receivables accounted for as a sale:		Yes/No/NA
▪ Gain or loss from all sales during period	3856.40(a)	Yes/No/NA
▪ Accounting policies for initially and subsequently measuring any retained interests, including methodology used to determine fair value	3856.40(b)	Yes/No/NA
▪ Description of any continuing involvement with transferred receivables ²⁷	3856.40(c)	Yes/No/NA
• For transfer of assets not qualifying for derecognition ²⁸ :		Yes/No/NA
▪ Nature and carrying amount of the assets	3856.41(a)	Yes/No/NA
▪ Nature of risks and rewards of ownership to which the entity remains exposed	3856.41(b)	Yes/No/NA
▪ Carrying amount of liabilities assumed in transfer	3856.41(c)	Yes/No/NA

²⁷ This may include, but is not limited to, servicing, recourse and restrictions on retained interests.

²⁸ Refer to Section 3856 Appendix B for further guidance on transfer of receivables qualifying for derecognition.

	Reference	Disclosure Made?
Impaired financial assets – has management disclosed		Yes/No/NA
<ul style="list-style-type: none"> The carrying amount of impaired financial assets except for current trade receivables, by type of asset, and amount of any related allowance for impairment 	3856.42	Yes/No/NA
Financial liabilities containing both a liability and an equity element – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> The following information about the equity element: <ul style="list-style-type: none"> Exercise date(s) of conversion option(s) Maturity or expiry date of option(s) Conversion ratio or strike price Conditions precedent to exercising options Any other terms that could affect exercise of option(s), such as existence of covenants that, if contravened, would alter timing or price of option(s) 	3856.47(a) 3856.47(a) 3856.47(a) 3856.47(a) 3856.47(a)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Arm’s length and related party financial liabilities indexed to entity’s equity or measure of entity’s financial performance – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature, terms, and effects of indexing feature Conditions of repayment Expected timing of any payment 	3856.47(b) 3856.47(b) 3856.47(b)	Yes/No/NA Yes/No/NA Yes/No/NA
Related party financial instruments with variable or contingent payments – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature, terms, and effects of the variable or contingent payments Conditions of repayment Expected timing of any payment 	3856.47(ba) 3856.47(ba) 3856.47(ba)	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
Items of income – has management disclosed:		Yes/No/NA
• On face of statement of operations or in notes:		Yes/No/NA
▪ Net gains or losses recognized on financial instruments	3856.52(a)	Yes/No/NA
▪ Total interest income	3856.52(b)	Yes/No/NA
▪ Total interest expense on current financial liabilities	3856.52(c)	Yes/No/NA
▪ Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts, and financing fees	3856.52(d)	Yes/No/NA
▪ Amount of any impairment loss or reversal of a previously recognized impairment loss	3856.52(e)	Yes/No/NA
Derivatives – has management disclosed:		
• Notional and carrying amounts of all derivative assets or liabilities measured at fair value	3856.48(a) (b)	Yes/No/NA
• Method used to determine fair value	3856.48(c)	Yes/No/NA
• Notional and accrued amounts of all interest rate and cross-currency interest rate swaps in designated hedging relationships	3856.48(d)	Yes/No/NA
• If fair value determined using a quote from a derivatives dealer, that fact and the nature and terms of the instrument	3856.49	Yes/No/NA
Derivatives linked to and that must be settled by delivery of another entity's equity instruments whose fair value is not readily determinable – has management disclosed:		
• Name of issuer of equity instrument	3856.50	Yes/No/NA
• Description of equity instrument	3856.50(a)	Yes/No/NA
• Terms under which settlement will take place	3856.50(a)	Yes/No/NA

	Reference	Disclosure Made?
Hedge of an anticipated transaction, during term of hedging relationship – has management disclosed:		Yes/No/NA
• Terms of anticipated transaction, including nature and timing of hedged item	3856.51(a)	Yes/No/NA
• Terms of forward contract	3856.51(a)	Yes/No/NA
• The fact hedge accounting applies	3856.51(a)	Yes/No/NA
• Net effect of the relationship	3856.51(a)	Yes/No/NA
Hedge of an interest-bearing asset or liability – has management disclosed:		Yes/No/NA
• Nature and terms of hedged item	3856.51(b)	Yes/No/NA
• Nature and terms of hedging interest rate or cross-currency interest rate swap	3856.51(b)	Yes/No/NA
• The fact hedge accounting applies	3856.51(b)	Yes/No/NA
• Net effect of the relationship	3856.51(b)	Yes/No/NA
For each significant risk arising from financial instruments, including derivatives – has management disclosed:		Yes/No/NA
• Exposures to risk and how they arise	3856.53(a)	Yes/No/NA
• Any change in risk exposures from previous period	3856.53(b)	Yes/No/NA
• Concentrations of risk ²⁹	3856.54	Yes/No/NA

²⁹ Concentrations of risk may arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions (i.e., concentrations of credit risk may arise from an entity's customers being concentrated in a particular geographic area or industry sector).

Statement of Changes in Net Assets	Reference	Disclosure Made?
<p>34. Changes in net assets (Sections 3463, 4400)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> • Remeasurements and other items as a separately identified line item • Net assets subject to restrictions requiring that they be maintained permanently as endowments • Internally restricted net assets and, separately, externally restricted net assets other than those related to endowments • Unrestricted net assets • Total net assets 	<p>3463.02(b)</p> <p>4400.41(b)</p> <p>4400.41(c)</p> <p>4400.41(d)</p> <p>4400.41(e)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
Statement of Operations		
<p>35. Statement of operations (Sections 1520, 3400, 4400)</p> <p>Are the following items presented separately on the face of the statement of operations:</p> <ul style="list-style-type: none"> • Revenue recognized • Income from the following types of investments: <ul style="list-style-type: none"> ▪ Non-consolidated controlled entities and joint ventures not proportionately consolidated, showing separately: <ul style="list-style-type: none"> - Income from investments measured using the equity method - Income from all other investments in non-consolidated controlled entities and joint ventures not proportionately consolidated • Other investments, showing separately: 	<p>1520.03(a)</p> <p>1520.03(b)(i)</p> <p>1520.03(b)(ii)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> ▪ Income from investments measured using the cost method or financial instruments measured at cost 		Yes/No/NA
<ul style="list-style-type: none"> ▪ Income from investments measured using the equity method 		Yes/No/NA
<ul style="list-style-type: none"> ▪ Income from investments measured at fair value 		Yes/No/NA
<ul style="list-style-type: none"> • Excess of revenue over expenses before discontinued operations 	1520.03(d)	Yes/No/NA
<ul style="list-style-type: none"> • Results of discontinued operations 	1520.03(e)	Yes/No/NA
<ul style="list-style-type: none"> • Excess of revenue over expenses for the period 	1520.03(f)	Yes/No/NA
<ul style="list-style-type: none"> • Attribution of excess of revenue over expenses to the parent entity and to non-controlling interests 	1520.03(g)	Yes/No/NA
<p>Are the following items presented separately on the face of the statement of operations <u>or</u> disclosed in the notes:</p>		Yes/No/NA
<ul style="list-style-type: none"> • Major categories of revenue/contributions recognized 	1520.04(a)	Yes/No/NA
<ul style="list-style-type: none"> • The amount charged for amortization of tangible capital assets 	1520.04(d)	Yes/No/NA
<ul style="list-style-type: none"> • The amount charged for amortization of intangible assets subject to amortization 	1520.04(e)	Yes/No/NA
<ul style="list-style-type: none"> • The amount of long-lived asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations 	1520.04(f)	Yes/No/NA
<ul style="list-style-type: none"> • The amount of goodwill impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations 	1520.04(g)	Yes/No/NA
<ul style="list-style-type: none"> • The amount of intangible asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations 	1520.04(h)	Yes/No/NA
<ul style="list-style-type: none"> • Exchange gain or loss included in the excess of revenue over expenses (may exclude those arising on financial instruments measured at fair value) 	1520.04(j)	Yes/No/NA
<ul style="list-style-type: none"> • In respect of financial instruments: 	1520.04(k)	Yes/No/NA
<ul style="list-style-type: none"> <ul style="list-style-type: none"> ▪ Net gains or losses recognized 		Yes/No/NA
<ul style="list-style-type: none"> <ul style="list-style-type: none"> ▪ Total interest income 		Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> ▪ Total interest expense on current financial liabilities 		Yes/No/NA
<ul style="list-style-type: none"> ▪ Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts and financing fees 		Yes/No/NA
<ul style="list-style-type: none"> ▪ Impairment loss or reversal of a previously recognized impairment loss 		Yes/No/NA
<ul style="list-style-type: none"> • Interest expense related to capital lease obligations 	1520.04(l)	Yes/No/NA
<ul style="list-style-type: none"> • Revenue, expenses, gains or losses resulting from transactions or events that are not expected to occur frequently over several years, or do not typify normal business activities of the entity 	1520.04(m)	Yes/No/NA
<ul style="list-style-type: none"> • Inventories recognized as an expense during the period 	1520.04(o)	Yes/No/NA
<ul style="list-style-type: none"> • Gains or losses recognized on a long-lived asset (or disposal group) that has been sold, classified as held for sale, or disposed of other than by sale 	1520.04(p)	Yes/No/NA
<ul style="list-style-type: none"> • Amount of remeasurements and other items arising from defined benefit plans 	1520.04(s)	Yes/No/NA
<ul style="list-style-type: none"> • Amount of termination benefits 	1520.04(t)	Yes/No/NA
<ul style="list-style-type: none"> • Amount of any impairment loss or reversal of a previously recognized impairment loss on subsidiaries, investments and interests in joint arrangements accounted for using the cost or equity method that is included in net income 	1520.04(u)	Yes/No/NA
<ul style="list-style-type: none"> • Amount or any impairment loss or reversal of a previously recognized impairment loss on a lease asset, or group of similar lease assets that is included in net income 	1520.04(v)	Yes/No/NA
<ul style="list-style-type: none"> • In respect of agricultural inventories [EARLY ADOPTION]³⁰ <ul style="list-style-type: none"> ▪ Aggregate of gains and losses arising during the current period from changes in the carrying amount of agricultural inventories measured using the net realizable value model ▪ Amount of agricultural inventories recognized as an expense during the period using either the cost model or the net realizable value model 	1520.04(w)	Yes/No/NA Yes/No/NA Yes/No/NA

³⁰ Section 1520 has been amended to include new requirements as a result of newly issued Section 3041 *Agriculture*. Paragraphs 1520.04(w)-(x) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> In respect of productive biological assets [EARLY ADOPTION]³¹ <ul style="list-style-type: none"> Amount charged for amortization of productive biological assets subject to amortization Amount of any impairment loss recognized in the period Amount of aggregate gains and losses recognized on productive biological assets that have been sold or disposed of other than by sale Amount of any impairment loss recognized in the period Amount of aggregate gains and losses recognized on productive biological assets that have been sold or disposed of other than by sale Separately, the amount of revenue recognized during the period in the statement of operations 	1520.04(x)	Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA
	3400.29	Yes/No/NA
When not acting as the principal in a transaction, has management presented revenues and expenses on a "net" basis	4400.37	Yes/No/NA
When the deferral method is used – has management presented:		Yes/No/NA
<ul style="list-style-type: none"> For each financial statement item, a total that includes all funds reported 	4400.33(a)	Yes/No/NA
<ul style="list-style-type: none"> Total excess or deficiency of revenues and gains over expenses and losses for the period 	4400.33(b)	Yes/No/NA

³¹ Section 1520 has been amended to include new requirements as a result of newly issued Section 3041 *Agriculture*. Paragraphs 1520.04(w)-(x) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

	Reference	Disclosure Made?
<p>When the restricted fund method is used – has management presented:</p> <ul style="list-style-type: none"> The total for each financial statement item recognized in the general fund The total for each financial statement item recognized in the restricted funds, other than the endowment fund The total for each financial statement item recognized in the endowment fund Excess or deficiency of revenues and gains over expenses and losses for each of the general fund, restricted funds other than the endowment fund, and the endowment fund 	<p>4400.35(a)</p> <p>4400.35(b)</p> <p>4400.35(c)</p> <p>4400.35(d)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>36. Revenue (Section 3400) [EARLY ADOPTION]³²</p> <p>For contracts in progress at the end of the reporting period accounted for using the percentage of completion method – has management disclosed:</p> <ul style="list-style-type: none"> Method(s) of measuring the degree of completion Aggregate amount of costs incurred and recognized profits (less recognized losses) to date Aggregate amount of advances received³³ Aggregate amount of holdbacks withheld³⁴ Uncertainties affecting the measurement of the degree of completion 	<p>3400.32A(a)</p> <p>3400.32A(b)</p> <p>3400.32A(c)</p> <p>3400.32A(d)</p> <p>3400.32A(e)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>37. Allocated expenses (Section 4470)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> Policies adopted for allocation of fundraising and general support expenses among functions 	<p>4470.08</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

³² Section 3400 has been amended to provide additional guidance on revenue arrangements. The new disclosure requirements in paragraph 3400.32A(a) – (e) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. If early adopted, please complete this section; otherwise mark as NA.

³³ Advances are amounts received by the contractor before the related work is performed.

³⁴ Holdbacks are amounts of progress billings (i.e., amounts billed for work performed on a contract) that are not paid until the satisfaction of conditions specified in the contract for the payment of such amounts or until defects have been rectified.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Nature of expenses being allocated Basis on which allocations have been made Amounts allocated from the fundraising and general support functions and the amounts and functions to which they have been allocated 	4470.08 4470.08 4470.08	Yes/No/NA Yes/No/NA Yes/No/NA
<h2>Statement of Cash Flows</h2>		
38. Statement of cash flows (Sections 1520, 1540, 4400) Has management presented: <ul style="list-style-type: none"> Dividends paid by controlled entities to non-controlling interests separately as financing activities Cash flows classified by operating, financing, investing activities Major classes of gross cash receipts and gross cash payments arising from investing and financing activities, except to the extent that cash flows described in 1540.25-.26 are presented on a net basis 	1520.31 1540.12 1540.23	Yes/No/NA Yes/No/NA Yes/No/NA
Has management disclosed: <ul style="list-style-type: none"> Investing and financing transactions that do not require the use of cash or cash equivalents in a way that provides all relevant information about these activities 	1540.48	Yes/No/NA
39. Cash and cash equivalents (Section 1540) Has management presented: <ul style="list-style-type: none"> Reconciliation of the amounts presented in its cash flow statement with the equivalent items presented in the statement of financial position 	1540.43	Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
Has management disclosed:		
<ul style="list-style-type: none"> Policy for determining the composition of cash and cash equivalents 	1540.43	Yes/No/NA
<ul style="list-style-type: none"> Amount of restricted cash and cash equivalents 	1540.44	Yes/No/NA
Other Considerations		
40. Combinations by not-for-profit organizations – mergers (Section 4449) [EARLY ADOPTION]³⁵		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> Combined financial statement of the reporting entity, by combining the financial statements of the merging entities as of the combination date 	4449.16	Yes/No/NA
<ul style="list-style-type: none"> Comparative information showing the combined results of the prior period as though the entities had always been combined, with comparative figures marked as combined figures 	4449.16	Yes/No/NA
<ul style="list-style-type: none"> If the merging entities have differing year-ends, comparative information for the 12-month period preceding the reporting period chosen for the reporting entity 	4449.17	Yes/No/NA
During the reporting period in which the merger takes place – has management disclosed:		
<ul style="list-style-type: none"> The names of the combining entities, a description of their operations and that a merger occurred 	4449.19(a)	Yes/No/NA
<ul style="list-style-type: none"> The combination date 	4449.19(b)	Yes/No/NA
<ul style="list-style-type: none"> The primary reason(s) for the merger 	4449.19(c)	Yes/No/NA

³⁵ Section 4449 has been added to provide accounting requirements for the recognition, initial measurement and disclosure of a combination by not-for-profit organizations. The new Section applies prospectively for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. This Section is applied to new combinations entered into from the beginning of the fiscal year in which the amendments are first applied. If early adopted, please complete this section; otherwise mark as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> A summary of the principal components of the current reporting period's statement of operations, to indicate: <ul style="list-style-type: none"> The amounts relating to the merged entity for the period after the date of the merger The amounts related to each party to the merger up to the date of the merger 	4449.19(d)	Yes/No/NA
<ul style="list-style-type: none"> A summary of the principal components of the statement of financial position of each party to the merger, as at the date of the merger 	4449.19(d)(i)	Yes/No/NA
<ul style="list-style-type: none"> A summary of the principal components of the statement of financial position of each party to the merger, as at the date of the merger 	4449.19(d)(ii)	Yes/No/NA
<ul style="list-style-type: none"> A summary of the principal components of the statement of financial position of each party to the merger, as at the date of the merger 	4449.19(e)	Yes/No/NA
<ul style="list-style-type: none"> A summary of the principal components of the comparative period's statement of financial position and statement of operations for each party to the merger 	4449.19(f)	Yes/No/NA
<ul style="list-style-type: none"> The combined carrying amount of the net assets of each party to the merger, differentiating between different categories of net assets or fund balances at the date of the merger 	4449.19(g)	Yes/No/NA
<ul style="list-style-type: none"> The nature and amount of any significant adjustments they have made to align accounting policies 	4449.19(h)	Yes/No/NA
<p>When a merger occurs after the reporting period but before the financial statements are completed – has management disclosed:</p>		
<ul style="list-style-type: none"> The names of the combining entities and a description of the nature of their operations 	4449.20(a)	Yes/No/NA
<ul style="list-style-type: none"> The combination date 	4449.20(b)	Yes/No/NA
<ul style="list-style-type: none"> The primary reason(s) for the merger 	4449.20(c)	Yes/No/NA

	Reference	Disclosure Made?
41. Combinations by not-for-profit organizations – acquisitions³⁶ (Section 4449) [EARLY ADOPTION]³⁷		Yes/No/NA
For each material combination that occurred <u>during</u> the current reporting period – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • The name and description of the acquiree and that an acquisition occurred 	4449.62(a)	Yes/No/NA
<ul style="list-style-type: none"> • The combination date 	4449.62(b)	Yes/No/NA
<ul style="list-style-type: none"> • The primary reason(s) for the acquisition 	4449.62(c)	Yes/No/NA
<ul style="list-style-type: none"> • If, subsequent to initial measurement, the reporting entity is consolidating the acquiree: <ul style="list-style-type: none"> ▪ The acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as cash and liabilities incurred (e.g. debt) ▪ A description of the arrangement and the basis for determining the amount of the payment for indemnification assets ▪ A condensed statement of financial position showing the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed ▪ The difference between the consideration transferred and the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed and that this difference is presented in the statement of net assets 	4449.63(a)	Yes/No/NA
	4449.63(b)	Yes/No/NA
	4449.63(c)	Yes/No/NA
	4449.63(d)	Yes/No/NA

³⁶ When accounting for an acquisition, if a reporting entity chooses to disclose its controlled not-for-profit organizations in accordance with Section 4450, it shall also apply the disclosure requirements in paragraphs 4449.62-.66 (Section 4449.21).

³⁷ Section 4449 has been added to provide accounting requirements for the recognition, initial measurement and disclosure of a combination by not-for-profit organizations. The new Section applies prospectively for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. This Section is applied to new combinations entered into from the beginning of the fiscal year in which the amendments are first applied. If early adopted, please complete this section; otherwise mark as NA.

	Reference	Disclosure Made?
<p>For each material combination that occurred after the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:</p> <ul style="list-style-type: none"> • The name and description of the acquiree and that an acquisition occurred • The combination date • The primary reason(s) for the acquisition 	<p>4449.62(a)</p> <p>4449.62(b)</p> <p>4449.62(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<ul style="list-style-type: none"> • If, subsequent to initial measurement, the reporting entity is consolidating the acquiree: <ul style="list-style-type: none"> ▪ The acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as cash and liabilities incurred (e.g. debt) ▪ A description of the arrangement and the basis for determining the amount of the payment for indemnification assets ▪ A condensed statement of financial position showing the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed ▪ The difference between the consideration transferred and the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed and that this difference is presented in the statement of net assets 	<p>4449.63(a)</p> <p>4449.63(b)</p> <p>4449.63(c)</p> <p>4449.63(d)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>For individually immaterial acquisitions occurring <u>during</u> the reporting period that are material collectively - has management disclosed:</p> <ul style="list-style-type: none"> • The number of organizations acquired and a brief description of those organizations • If, subsequent to initial measurement, the reporting entity is consolidating the acquirees: <ul style="list-style-type: none"> ▪ The acquisition-date fair value of the total consideration transferred 	<p>4449.64(a)</p> <p>4449.64(b)</p> <p>4449.64(b)(i)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> A description of the arrangement and the basis for determining the amount of the payment for indemnification assets 	4449.64(b)(ii)	Yes/No/NA
<p>If the initial accounting for the acquisition is incomplete at the time the financial statements are completed – has management described:</p>		Yes/No/NA
<ul style="list-style-type: none"> Which disclosures could not be made 	4449.65	Yes/No/NA
<ul style="list-style-type: none"> The reasons why they cannot be made 	4449.65	Yes/No/NA
<p>42. Business combinations of profit-oriented enterprises by not-for-profit organizations (Section 1582)</p> <p>For each material business combination that occurred <u>during</u> the reporting period – has management disclosed:</p>		Yes/No/NA
<ul style="list-style-type: none"> Name and description of the acquiree 	1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> Acquisition date 	1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> Percentage of voting equity interests acquired 	1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> Cash Liabilities incurred (e.g., a liability of contingent consideration) Equity interests of the acquirer, including number of instruments, or interests issued or issuable 	1582.62(d)	Yes/No/NA
<ul style="list-style-type: none"> For contingent consideration arrangements and indemnification assets: <ul style="list-style-type: none"> A description of arrangement Basis for determining amount of payment 	1582.62(e)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> For an acquisition of an asset or group of assets that constitutes a business: <ul style="list-style-type: none"> The amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed 	1582.62A(a)	Yes/No/NA
<ul style="list-style-type: none"> For an acquisition of a consolidated subsidiary: <ul style="list-style-type: none"> A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed 	1582.62A(b)(i)	Yes/No/NA
<ul style="list-style-type: none"> The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount 	1582.62A(b)(ii)	Yes/No/NA
<ul style="list-style-type: none"> The amount of any gain recognized in a bargain purchase and the line item in the income statement in which the gain is recognized 	1582.62A(b)(iii)	Yes/No/NA
<ul style="list-style-type: none"> For a business combination achieved in stages: <ul style="list-style-type: none"> The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date The amount of any gain or loss recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination The line item in the income statement in which that gain or loss is recognized 	1582.62A(b)(iv)	Yes/No/NA
<p>For individually immaterial business combinations that occurred <u>during</u> the reporting period that are material collectively – has management disclosed:</p>		Yes/No/NA
<ul style="list-style-type: none"> Number of businesses acquired and a brief description of those businesses 	1582.63(a)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Acquisition-date fair value of total consideration transferred 	1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> Number of equity instruments or interests of the acquirer issued or issuable 	1582.63(c)	Yes/No/NA
<ul style="list-style-type: none"> Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1582.63(d)	Yes/No/NA
<p>For each material business combination that occurred <u>after</u> the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:</p>		Yes/No/NA
<ul style="list-style-type: none"> Name and description of the acquiree 	1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> Acquisition date 	1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> Percentage of voting equity interests acquired 	1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> Cash Liabilities incurred (e.g., a liability of contingent consideration) Equity interests of the acquirer, including number of instruments, or interests issued or issuable 	1582.62(d)	Yes/No/NA
<ul style="list-style-type: none"> For contingent consideration arrangements and indemnification assets: <ul style="list-style-type: none"> A description of arrangement Basis for determining amount of payment 	1582.62(e)	Yes/No/NA
<ul style="list-style-type: none"> For an acquisition of an asset or group of assets that constitutes a business: <ul style="list-style-type: none"> The amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed 	1582.62A(a)	Yes/No/NA
<ul style="list-style-type: none"> For an acquisition of a consolidated subsidiary: 		Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed 	1582.62A(b) (i)	Yes/No/NA
<ul style="list-style-type: none"> The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount 	1582.62A(b) (ii)	Yes/No/NA
<ul style="list-style-type: none"> The amount of any gain recognized in a bargain purchase and the line item in the income statement in which the gain is recognized 	1582.62A(b) (iii)	Yes/No/NA
<ul style="list-style-type: none"> For a business combination achieved in stages: <ul style="list-style-type: none"> The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date The amount of any gain or loss recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination The line item in the income statement in which that gain or loss is recognized 	1582.62A(b) (iv)	Yes/No/NA Yes/No/NA Yes/No/NA
<p>For each individually immaterial business combination that occurred <u>after</u> the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:</p>		Yes/No/NA
<ul style="list-style-type: none"> Number of businesses acquired and a brief description of those businesses 	1582.63(a)	Yes/No/NA
<ul style="list-style-type: none"> Acquisition-date fair value of total consideration transferred 	1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> Number of equity instruments or interests of the acquirer issued or issuable 	1582.63(c)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1582.63(d)	Yes/No/NA
<p>If the initial accounting for the business combination is incomplete when the financial statements are completed – has management described:</p> <ul style="list-style-type: none"> Which disclosures could not be made The reasons why they could not be made 	1582.64	Yes/No/NA
	1582.64	Yes/No/NA
<p>43. Contributions - revenue recognition (Section 4410)</p>		
<p>Has management disclosed:</p> <ul style="list-style-type: none"> The policy followed in accounting for endowment and restricted contributions Contributions by major source The policy followed in accounting for contributed materials and services The nature and amount of contributed materials and services recognized in the financial statements 	4410.21(a) (b)	Yes/No/NA
	4410.22	Yes/No/NA
	4410.23	Yes/No/NA
	4410.24	Yes/No/NA
<p>When the deferral method is used – has management:</p> <ul style="list-style-type: none"> Presented deferred contributions in the statement of financial position outside of net assets Disclosed the nature and amount of changes in deferred contributions for the period When net investment income has been earned on resources held for endowment – disclosed: <ul style="list-style-type: none"> The amounts recognized in the statement of operations in the period The amounts deferred in the period 	4410.52	Yes/No/NA
	4410.53	Yes/No/NA
	4410.55	Yes/No/NA
	4410.55(a)	Yes/No/NA
	4410.55(b)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> The amounts recognized as direct increases or decreases in net assets in the period The total income earned in the period 	4410.55(c) 4410.55(d)	Yes/No/NA Yes/No/NA
When the restricted fund method is used – has management:		Yes/No/NA
<ul style="list-style-type: none"> When restricted contributions have been recognized in the general fund: <ul style="list-style-type: none"> Presented any deferred contributions in the statement of financial position outside net assets Disclosed the nature and amount of changes in deferred contributions balances for the period When net investment income has been earned on resources held for endowment – disclosed: <ul style="list-style-type: none"> Separately, the amounts recognized in the general fund, each restricted fund, and the endowment fund in the period Any amounts deferred in the period The total income earned in the period 	4410.73 4410.74 4410.76 4410.76(a) (b)(c) 4410.76(d) 4410.76(e)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
44. Contractual obligations (Section 3280)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Particulars of any contractual obligations that are significant in relation to the current financial position or future operations, including: <ul style="list-style-type: none"> Commitments that involve high degree of speculative risk, when taking such risks is not inherent in the nature of the business Commitments to make expenditures that are abnormal in relation to the financial position or usual business operations (e.g., commitments for substantial fixed assets expenditures) 	3280.02 3280.02(a) 3280.02(b)	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<p>45. Contingencies (Section 3290)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> • Contingent losses <u>when</u> occurrence of future event is: <ul style="list-style-type: none"> ▪ Likely and amount cannot be reasonably estimated OR ▪ Likely and accrual has been made, but there exists an exposure to loss in excess of the amount accrued OR ▪ Not determinable • The nature of the contingent loss • An estimate of the amount of the contingent loss or a statement that such an estimate cannot be made • Any exposure to loss in excess of amount accrued • The existence of a contingent gain when it is likely that a future event will confirm that an asset had been acquired or a liability reduced at the date of the financial statements • The nature of the contingent gain • An estimate of the amount of the contingent gain or a statement that such an estimate cannot be made 	<p></p> <p>3290.18(a)</p> <p>3290.18(b)</p> <p>3290.18(c)</p> <p>3290.19(a)</p> <p>3290.19(b)</p> <p>3290.19(c)</p> <p>3290.22</p> <p>3290.23(a)</p> <p>3290.23(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>46. Subsequent events (Section 3820)</p> <p>For events occurring between the date of the financial statements and the date of their completion that do not relate to conditions that existed at the date of the financial statements but cause significant changes to assets or liabilities in the subsequent period or may have a significant effect on the future operations of the organization – has management disclosed:</p> <ul style="list-style-type: none"> • Description of the nature of the event • Estimate of the financial effect, when practical, or statement that an estimate cannot be made 	<p>3820.10(a)(b)</p> <p>3820.11(a)</p> <p>3820.11(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
47. Non-monetary transactions (Section 3831)		Yes/No/NA
In the period in which a non-monetary transaction occurs – has management disclosed:		Yes/No/NA
• Nature of the transaction	3831.17(a)	Yes/No/NA
• Amount and basis of measurement	3831.17(b)(c)	Yes/No/NA
• Related gains and losses	3831.17(d)	Yes/No/NA
48. Disclosure of guarantees (AcG-14)		Yes/No/NA
For each guarantee or each group of similar guarantees – has management disclosed:		Yes/No/NA
• Nature of guarantee, including approximate term, how it arose and events or circumstances that require guarantor to perform under guarantee	AcG-14.9(a)	Yes/No/NA
• Maximum potential future payments guarantor could be required to make before any amounts that may possibly be recovered (e.g. recourse provisions and collateral) and when applicable:	AcG-14.9(b)	Yes/No/NA
• The fact that the terms specify no limitation to the maximum potential future payments under the guarantee		Yes/No/NA
• The reasons why the guarantor cannot estimate the maximum potential amount of future payments		Yes/No/NA
• Current carrying amount of the liability, if any, for guarantor’s obligations under guarantee	AcG-14.9(c)	Yes/No/NA
• Nature of any recourse provisions that enable guarantor to recover any of the amounts paid under guarantee	AcG-14.9(d)	Yes/No/NA
• Nature of any assets held as collateral or by third parties that guarantor can obtain and liquidate to recover all or part of amounts paid under guarantee upon occurrence of any triggering event or condition under the guarantee	AcG-14.9(e)	Yes/No/NA

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