



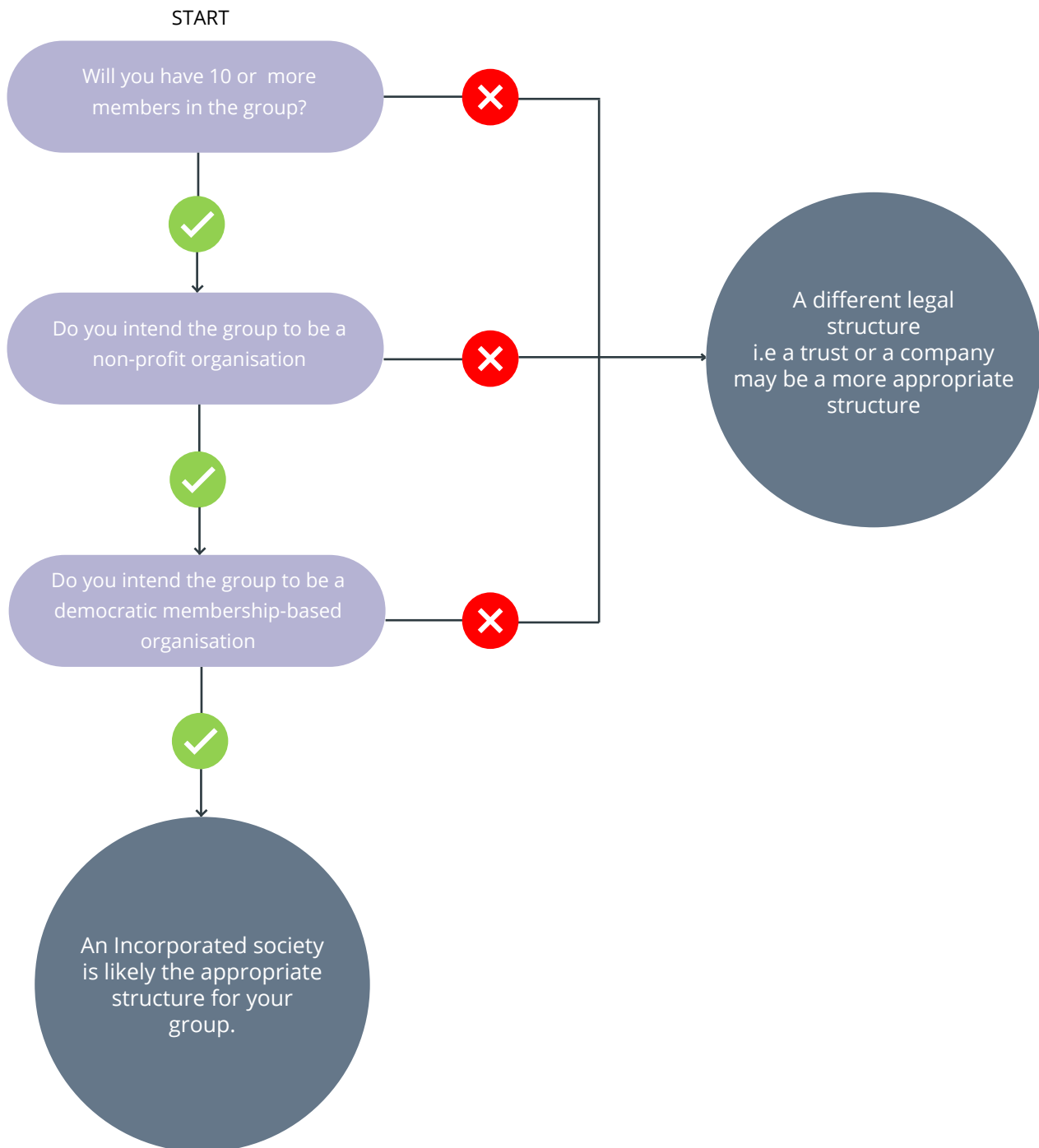
A Guide to the Incorporated Societies Act 2022

How incorporated societies can comply with the rules and regulations required to re-register under this Act.



All existing societies incorporated under the Incorporated Societies Act 1908 must apply to Re-register with the Registrar of Incorporated Societies by **April 2026** if they want to continue to remain as an incorporated society.

What is the right legal structure for your group?



What is an incorporated society?

Key Features

- An incorporated society is a membership-based not-for-profit legal entity.
- The society, once incorporated, is a separate legal entity from its members, even when its membership changes. This means the society will be able to rent, buy, and sell property and sign contracts in its own name.

What is now required under the Incorporated Societies Act 2022?



1. Members

- Societies must now have a minimum number of 10 members (down from 15 members).
- A person must consent to becoming a member (existing members who joined before re-registration do not have to consent).
- The way a member consents can be simple, for example by filling in an application form or paying membership fees. If the society prefers a more formal approach, it can choose to keep a record of written consent of the members.
- The society must keep a register of its members which states:
 - The name of each member;
 - The last known contact details of each member; and
 - The date on which each person became a member.
- People who have ceased being members in the last 7 years must be noted in the member register, along with the date they stopped being a member.
- There must be a contact person for the society, who is above 18 and a New Zealand resident.



2. Committee

- A society must have a governing body, which is referred to as the “committee”.
- The committee must comprise of at least 3 members, and a majority of these must be members of the society.



3. Officers

- Officers are members of the society who manage, direct and supervise the society's activities. An officer is a person who:
 - Is a committee member; or
 - Occupies a position in the society that allows them to have significant influence and control over the management of the society, such as treasurer or CEO.
- Every officer must consent in writing to be an officer.
- Officers have duties to the society. These are to:
 - Act in good faith and in the best interests of the society;
 - Exercise powers for proper purposes only;
 - Comply with the Act and the constitution;
 - Exercise reasonable care and diligence;
 - Not create a substantial risk of serious loss to creditors;
 - Not to incur an obligation the officer does not reasonably believe the society can perform; and
 - Disclose a conflict of interest.



4. Annual General Meetings

- An AGM must be held within 6 months of the society's financial year end and no later than 15 months from the previous AGM.
- The committee is to present the following at these meetings:
 - An annual report on the operations and affairs of the society during the most recently completed accounting period;
 - The financial statements of the society for that period; and
 - Notices of disclosures of interest.
- Societies must ensure minutes of the meeting are kept.



5. Statements & Records

- Financial statements are to be filed within 6 months of the society's financial year (previously to be filed annually).
- Accounting records are to be kept for the current accounting period and the 7 completed periods.
- Annual return to be filed, including updating relevant society information.



6. Name & Constitution

- Your society's name must end with "Incorporated", "Inc", or "Manatōpū
- Your society must have a constitution that complies with the new Act.
- Refer to the last page of this document for a checklist on the requirements for a constitution under the Act.



7. Criminal Offences

- The Act sets out specific imprisonable offences for the officers of a society, in addition to the generic offences under the Crimes Act 1961, including:
 - Making false statements;
 - Fraudulent use or destruction of property;
 - Falsification of documents;
 - Operating fraudulently;
 - Improper use of 'incorporated'; and
 - Breach of a banning order.
- There are also several infringement offences where societies can be liable for a fine of up to \$3,000.



8. Disputes

- A society must have adequate dispute resolution procedures which are specified in its constitution.
- These procedures must be consistent with natural justice, meaning that any "offender" can be fairly heard without bias.



There is an optional set of dispute resolution procedures included in Schedule 2 of the 2022 Act that your society could choose to adopt. If your society includes all 7 of these clauses in your constitution, it will comply with the new Act.

Does your constitution meet the requirements?

Upon registration under the 2022 Act, every society will need to provide a constitution to the registrar which meets the requirements of the new Act.

Your constitution must include:	
Your society's full name.	<input type="checkbox"/>
The purpose of your society.	<input type="checkbox"/>
How to become a member – including the requirement that a person must consent to be a member.	<input type="checkbox"/>
How someone can cease to be a member.	<input type="checkbox"/>
How the register of members is going to be kept up to date.	<input type="checkbox"/>
The roles, powers and procedures of the committee such as: <ul style="list-style-type: none">• Number of members that must/may be on the committee;• Election/appointment of officers;• The terms of office of the officers;• Functions and powers of the committee;• Grounds for removal of officers;• How a chairperson can be elected and whether they have the casting vote if there is an equality of votes; and• Procedure for committee meetings including voting procedures.	<input type="checkbox"/>
How contact person(s) will be elected/appointed.	<input type="checkbox"/>
How the finances will be managed and controlled.	<input type="checkbox"/>
How the constitution can be amended.	<input type="checkbox"/>
Dispute resolution procedures – including how to make complaints.	<input type="checkbox"/>
Arrangements and requirements for general meetings such as: <ul style="list-style-type: none">• Intervals between annual general meetings;• Information that must be presented at general meetings;• When minutes are needed;• How to call a general meeting;• How written resolutions can be passed without a general meeting;• Notification timeframe and manner of notice for general meetings and notices of motion;• Procedure for general meetings – including voting procedures; and• How to arrange a special general meeting and the requirements for it.	<input type="checkbox"/>
Nomination of a not-for-profit entity for any surplus assets of the society to be distributed on liquidation or on removal of the society from the register.	<input type="checkbox"/>



The Companies Office has a constitution builder tool designed specifically for incorporated societies. [You can find this resource here](#) (Note: this tool is not a substitute for legal advice).

TOMPKINS | WAKE



The information contained in this document is for general guidance only and does not constitute full legal or financial advice.

