

Incorporated Societies Q & A webinar held on Thursday 6 March 2025

DATE OF CIRCULATION 14 APRIL 2025





**MINISTRY OF BUSINESS,
INNOVATION & EMPLOYMENT**
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MORE INFORMATION

Information and answers to your questions about the topics covered here can be found on our website www.societies.govt.nz or by calling our service centre on Freephone: 0508 762 438.

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The following are the questions presented to us at the recent webinar along with their answers. We have also included other common questions we have received.

Links have been provided if this information is also available online.

Society chooses not to reregister

Q. What will happen if a club wants to wind up but has not registered under the new requirements?

Q. We are not reregistering, so I am interested in that process.

A. *If your society has decided not to reregister, it will need to decide to appoint a liquidator to wind it up, or it can be wound up in accordance with its rules and then an application can be made to dissolve it. In either case, you should check and follow your society's rules. These may set out the steps you must take to deal with your society's assets and liabilities, and what meetings you must hold. You will need to apply to the Companies Office to have the society "dissolved" and removed from the register once its assets and liabilities have been dealt with.*

[Ending an incorporated society | Incorporated Societies](#)

Q. Implications of non-reregistration before 5 April 2026.

Q. Societies who choose to lapse their incorporated society status, what do they need to do to function as a club.

A. *The Incorporated Societies Act 2022 sets out what will happen to your society. A society currently registered under the Incorporated Societies Act 1908 that doesn't reregister before 5 April 2026 will cease to exist. The 2022 Act will treat it as being removed from the register. This means it would no longer be an incorporated society which has the following implications:*

- *This removes your right to make decisions on behalf of your society, such as deciding what happens to any assets it owns. The Registrar could direct how to distribute them instead.*
- *This takes away the separate legal identity (and body corporate status) your society previously had. This means members could be held personally liable for debts or obligations (such as leases) owed by the society. Similarly, your society could not sign any new contracts in its name. It may affect employment contracts that your society has with its employees.*
- *The name your society used will no longer have any protection – another group could incorporate using the same name.*
- *A 1908 Act society that does not reregister under the 2022 Act in time and ceases to exist and is removed from the register can be restored to the register under the 2022 Act.*

[What happens to societies that don't reregister | Incorporated Societies](#)

Membership/Members consent

Q. We take day memberships, for some entrants, do we need to send you details of these club members if they are only a member for a day?

A. Societies do NOT send the details of their members and registers of members to the Registrar or the Companies Office. Societies are required to keep a register of members as part of their own internal record keeping.

[Records you must keep | Incorporated Societies](#)

Q. How does the membership threshold of 10 members work for residents' societies who have less than 10 properties and therefore less than 10 members?

Q. What if you have less than 10 members currently? Can you still have an incorporated society?

A. Under the 2022 Act the minimum number of members for societies has reduced from 15 to 10. Your society must maintain a minimum of 10 throughout the life of a society. If your 1908 Act society cannot meet the minimum threshold, it would not comply with this requirement and would not be able to reregister under the 2022 Act. An incorporated society may not be the right entity type for you. It would be best to seek legal advice about other structures that might be suitable for your group.

Having less than the required number of members may also cause administrative problems for your society. This is because the society would not have enough members to form a quorum at meetings where decisions may need to be made about the operation of the society.

Where the membership of a society that has reregistered under the 2022 Act falls below the minimum of 10, the Registrar can request that the society increase its membership to ensure that it has at least 10 members. The Registrar can remove a society from the register if it does not do so.

[What's changing for members | Incorporated Societies](#)

Q. We are a community-based preschool. Can the parent fees for the preschool be considered membership fees? And signing of enrolment forms signify consent to be a member of the society.

Q. If you have sports club are the players that play in your teams classified as members? All our players pay a fee to play, does this mean they are classified as members? Players agree to play every year with a registration form to the affiliated body which we are part of.

A. Your society's constitution needs to set out how someone becomes a member and the conditions of membership. It may be possible to add wording to the enrolment form to include consent to becoming a member of the society. Having consent in writing will assist with record-keeping and should eliminate doubt as to whether a person has consented to become a member. The constitution must set out how a person becomes a member including the requirement for consent.

[Your society will need a constitution | Incorporated Societies](#)

Q. Members pay for 5 years is that sufficient to confirm engagement (i.e. – not refresh request each year).

A. The society's constitution must set out how a person becomes a member and ceases to be a member of the society, see the 2022 Act at section 26(1)(c) and (d). This is regardless of whether they pay a fee to be a member or whether their membership fee entitles them to a particular length of membership.

[Incorporated Societies Act 2022 Section 26\(1\)\(d\)](#)

Q. Would the completion of a membership form be 'consent' to be a member, or do we explicitly ask them on the form, e.g. – a tick box confirming they want to be a member?

Q. If they register by membership form and engage by reading comms, etc. – does that count as continued membership?

Q. We're a trade association, when a company pays its annual membership invoice, does that constitute consent to be a member?

A. For information on members consent and what constitutes consent – including examples refer to the following page.

[What's changing for members | Incorporated Societies](#)

It should be obvious that a person has consented to be a member so if the way a person consents is set out in a membership form with a tick box that permits them to confirm that they consent to being a member this would be appropriate.

Q. Can you clarify the comment about getting members to 'reconfirm' being a member every year. We are a preschool that families will fill in an enrolment form at the start – do they need to sign something each year they are with us?

Q. Do we need to get them to complete a form every year?

A. No, members only need to provide consent when they become a member, they do not need to re-consent each year.

Q. Who decides what classes of membership are acceptable?

A. This is for the society to decide. If you do have different classes of membership this should be set out in your constitution.

Committees & Officers

Q. Legal responsibilities of members for debt incurred by a society and what should members be told about any liability they will incur as members. Indemnities for liabilities.

A. One of the reasons for incorporating an incorporated society is that it makes the society a body corporate. This means that the society has its own legal status and identity – it can open a bank account in its own name, enter into contracts, employ people, etc. This provides a degree of protection to its members from personal liability where the society itself is acting in its body

corporate capacity. Members might incur liability if they purport to act in their personal capacity in matters relating to a society. Officers may also breach their duties to the society if they act in their personal capacity in matters relating to the society and they need to be mindful of the interest disclosure requirements set out in the 2022 Act. Insurance would be a matter for the society to discuss with its legal advisor to ascertain whether insurance is required.

Q. Can the number of terms for chairperson and officers be left unspecified? Our small society has had some original officers (unopposed) since its inception around 20 years ago.

A. The 2022 Act does not set specific terms of service for officers. It sets out in section 26(f), that the constitution must provide for the composition, roles, functions, powers, and procedures of the committee of the society, including (iii) the terms of the officers. Our Constitution Builder and website suggest that a term could be anything from 1-5 years, however, this isn't set by the 2022 Act and has been provided more as guidance. With regards to consecutive terms, this is for the society to decide. There is no reference to this in the 2022 Act. It could come down to best practice.

Q. Could you please clarify as to whether societies need to upload the officer consent forms to the register or not?

A. No, the society must keep these as part of the society's own records.

[Records you must keep | Incorporated Societies](#)

Q. We rotate our committee members/officers annually - will there be an easy way to keep the Registrar updated on changes to these named individuals? For example, by submitting an online update?

A. Yes, this can be done online by an authorised person.

[Updating officer details on the register | Incorporated Societies](#)

Q. Are there any requirements as to who your committee can be and if so, how does this apply to cultural groups where there may not be any specific qualifications for some roles apart from the fact they are of that culture?

A. We're not sure we fully understand your question. The 2022 Act sets out that a society must have at least 3 officers, it also sets out that the majority must be members of the society, they must be 16 or older and consent to being an officer. The 2022 Act also sets out who can't be an officer, for example, a current bankrupt, a person disqualified from being an officer of a charitable entity, and a person convicted of particular offences. For more information on officer qualifications see section 47 of the 2022 Act. A society itself determines what positions make up the committee.

Q. Need for insurance if taking on new financial responsibilities at committee.

A. The constitution of a society may impose duties on their officers – but the 2022 Act (assuming this is a society that has/will be registered under this Act) defines 6 specific duties on officers, namely:

- 1. Act in good faith and in the best interests of the society.*
- 2. Exercise powers for proper purposes only.*
- 3. Comply with the Act and your society's constitution.*
- 4. Exercise reasonable care and diligence.*
- 5. Not create a substantial risk of serious loss to creditors.*

6. *Not incur an obligation the officer doesn't reasonably believe the society can perform. There are court orders that can be made against officers under the 2022 Act and also orders for the disqualification of officers. We would advise that you get legal advice on the legal implications of being an officer/breaching duties of an officer and of the need to obtain insurance.*

Q. Who is an officer? I am under the impression that everyone on our exec should be considered an officer, even if they don't have a defined role (e.g. – secretary). However, other exec members incline to differ! If we have an executive of around 15 including officers, should all be listed and updated annually?

A. *There must be at least 3 people on the committee. Each person on the committee is likely to be an officer of the society but the 2022 Act permits independent officers who may not be members. Other people can also be officers, even if they are not part of the elected committee. This includes anyone that holds a position which allows them to exercise significant influence over the management or administration of the society.*

[Committees and officers | Incorporated Societies](#)

Q. Is there any provision to allow for the suppression of club officers personal names on the register for security reasons?

A. *The Registrar will follow the steps set out in section 234 of the 2022 Act – have a look at this section. This section allows the Registrar to remove or omit any information that relates to a society from the register if the Registrar considers, in the public interest, that the information should not form part of the register. Specifically, section 234(2)(b) permits the Registrar to prevent or restrict public access to any information that relates to an individual if the Registrar considers that public access to that information would be likely to prejudice the privacy or personal safety of any person. Additionally, the Registrar may prevent or restrict public access to any information that relates to an individual if the individual is a protected person in relation to a protection order under the Family Violence Act 2018. This is provided for in section 234(2)(c) of the 2022 Act.*

[Incorporated Societies Act 2022 Section 234](#)

Constitution

Q. Because recommended wording is set out in the Constitution Builder, are we required to use that wording or can we maintain or adapt the existing wording, if the intent is similar.

A. *You can use the wording in the Constitution Builder, or you can utilise your own wording provided that the paragraphs in the constitution comply with the 2022 Act and allow your society to operate effectively. You could also look at the constitutions of other societies that carry out similar activities to yours to see how they are structured and what they contain.*

Q. If you send out the new constitution to members for discussion and there is a suggested change, how do you deal with that? Prior to the AGM, so that the final constitution is presented and then accepted, or at the AGM where updates are made and then a final version accepted?

A. *The transitional sections of the 2022 Act set out the basis for how a constitution for a society that is going to apply to be reregistered is approved. The process is outlined in section 10 of Part 1 of Schedule 1 of the 2022 Act. It says that the constitution must be approved at a general meeting (this could be an Annual General Meeting (AGM), a Special General Meeting (SGM) or possibly an*

Extraordinary General Meeting (EGM)) of your existing society (that will still be registered under the 1908 Act) by a majority vote of those members entitled to vote and voting on the question.

The committee of your society may hold their own meetings at an earlier stage to draft a suitable constitution for presentation to the members at a general meeting. They may also obtain legal advice to assist them.

When notice of a general meeting is sent out to members, it should include an agenda that sets out the purpose of the meeting and includes a list of items to be presented and discussed at the meeting. This could include presentation of a constitution for approval of the members. A copy of the constitution could be sent out together with the notice of the meeting.

Ideally, you want to present a final draft of the constitution to the members at the general meeting who will then vote to approve it. If the constitution is not approved, the issues with it will need to be addressed so that it can be presented for approval again at a subsequent meeting.

Q. We have reregistered, and Inland Revenue have contacted us to update a clause - provide benefits to members or families to alleviate hardship and add an additional clause: “No addition to, deletion from or alteration of the organisation’s rules shall be made which would allow personal financial gain to any individuals. The provisions and effect of this clause shall not be removed from this document and shall be included and implied into any document replacing this document.” My questions are is this an over-reach by Inland Revenue, and what consultation was there between parties building the template with other Government agencies including Inland Revenue and will the Constitution Builder tool be updated for these requirements with input from Inland Revenue and if we must alter our constitution can the change be made under the minor or technical amendments.

A. *No, we did not consult with other Government agencies when the constitution builder was initially developed. Societies need to be aware if they have requirements under different pieces of legislation and need to take these into account when drafting their constitution. We have, however, had subsequent discussions with Inland Revenue and have added links on our website to examples of wording that Inland Revenue recommend including in constitutions regarding personal gain (called financial gain in the 2022 Act) and not removing certain clauses. This is not over-reach by Inland Revenue. Rather, it is advice that is given so that your society can fulfil its legal obligations to Inland Revenue.*

It really depends on the nature of the amendments that you want to make to your society’s constitution as to whether or not your society can utilise the minor or technical amendments section of the 2022 Act. These types of amendments are set out in section 31. The amendment can have no more than a minor effect or can correct errors or make similar technical alterations. It is likely that the change that Inland Revenue has recommended falls outside of these categories. Legal advice should be considered if you are unsure of the nature of the proposed amendment.

[Rules and constitutions | Incorporated Societies](#)

Q. Important sections of the current constitution of an incorporated society.

Q. A brief check list of the mandatory requirements

Q. A brief check list of the recommended requirements

A. *Section 26 of the 2022 Act sets out what a constitution must contain. Our Constitution Checklist is another helpful tool as is our Constitution Builder, which highlights mandatory clauses that need to be included in your society's constitution.*

[Incorporated Societies Act 2022 Section 26](#)

[Constitution checklist](#)

Q. What would happen if a society applied to reregister, but its rewritten constitution does not comply with the requirements of the 2022 Act?

A. *They would need to draft a constitution that does comply, submit it to their members for approval, and then resubmit it to the Registrar. If a society does reregister with a constitution that does not comply with the 2022 Act, the Registrar can issue a notice to require the society to amend its constitution so that it does comply. A consequence of not doing so is that the Registrar could remove the society from the register.*

Q. Is there anywhere we can send a draft for someone to check?

A. *The Registrar is not required under the 2022 Act to review draft constitutions. The society's officers must ensure the constitution complies with the Act. It would be advisable to seek legal advice regarding the drafting of your society's constitution. You can also utilise our Constitution Checklist and our Constitution Builder.*

Q. Minor changes to current constitutions, e.g. – reference to the 1908 Act. Do you need to hold an Annual General Meeting (AGM) to change it?

A. *Any changes to rules under the 1908 Act or a constitution under the 2022 Act require member approval. The 1908 Act does not have a section that specifically permits societies to make minor or technical alterations or amendments to their rules. Rather, all alterations or amendments regardless of their nature must be submitted for registration in accordance with section 21 of the 1908 Act. No distinction is made between the nature and type of alteration or amendment. Alterations or amendments must be made in accordance with the registered rules of the society so the rules will specify the type of meeting that must be held to approve the revised rules. Section 31 of the 2022 Act allows a society to amend its constitution if the amendment has not more than a minor effect or corrects errors or makes similar technical alterations. The section does not require a general meeting (and specifically an Annual General Meeting (AGM)) to be held. Written notice of the amendment must be sent to members, and they have 20 working days to object to the amendment being made. If an objection is received, the society must not make the amendment under section 31. A constitution that has been amended under section 30 or 31 of the 2022 Act must continue to comply with the 2022 Act.*

Q. When should our new constitution replace our existing club rules – (a) once accepted by members at our AGM or (b) once submitted to and accepted by MBIE?

Q. Can I clarify if our new rules will come into effect when the constitution is approved by the Registrar, or do these changes still need to be accepted by the members at an AGM?

Q. Once the old constitution is amended with the 2022 Act, does the constitution have to be approved by the members of society?

A. *Once your society has been reregistered under the 2022 Act, any changes to a constitution must be made in the manner provided by the earlier registered constitution of your society. This may be the constitution that was submitted when your society reregistered. Any amendment to your society's constitution must be in writing and approved at a general meeting (this could be an Annual General Meeting (AGM), Special General Meeting (SGM) or an Extraordinary General Meeting (EGM)) of the society by a resolution passed by the relevant majority (or by a resolution passed in lieu of a meeting in accordance with section 89 of the 2022 Act) and made in accordance with the earlier registered constitution. Any amendment that the society makes that is submitted to the Registrar and is registered by the Registrar takes effect from the date of registration by the Registrar. Registration of then amendment is conclusive evidence that all requirements relating to the making, or registration, of the amendment were complied with. Until these steps are taken, your society must follow the earlier registered constitution.*

Section 35 of the 2022 Act permits the Court to make an order amending a society's constitution but only if it is satisfied of 1 or more factors that are set out in the section. A sealed copy of the order must be given to the Registrar who must then amend the constitution on the register.

[Changing your society's rules or constitution | Incorporated Societies](#)

Q. Do we need a lawyer or a lawyer that specialises in constitutional law to check the new constitution before we submit it?

A. *If you're using our Constitution Builder, you can use this tool to produce a draft document that contains the content required in a constitution under the 2022 Act. It should not, however, be considered a substitute for expert legal advice. You may choose to seek external advice, for example, there may be community law centre available to you in your local area.*

Q. Our current constitution is quite complex - can we just add the changes required to our existing constitution rather than starting from scratch using the Constitution Builder?

A. *Yes, you can review it against the new requirements and add relevant provisions before you reregister with us. You might want to use our Constitution Builder to help draft your new constitution, where you can build in the key elements of your existing rules.*

Q. Could the "Mandatory Clauses" wording be tweaked to fit our association objective and processes?

A. *Yes, provided it doesn't change the intended meaning of the clause.*

Q. If an incorporated society is a company or a charity, do the Companies Act 1993 and Charities Act 2005 and associated rules take precedence over the Incorporated Societies Act?

A. *No, these are separate Acts, and each have different purposes and requirements. An incorporated society will not operate as a company as they are completely different legal structures. An incorporated society may register with Charities Services under the Charities Act 2005. It will be subject to both the 2022 Act and the 2005 Act. It is important to note, however, that societies that are registered with Charities Services do not have to file annual returns and financial statements with the Registrar at the Companies Office. These documents only need to be filed at Charities Services.*

Q. Will the new constitution also need to be uploaded to the Charities Register or will this be automatic?

A. If you are making changes to your constitution, and your society is registered with Charities Services under the Charities Act 2005, your society must provide a copy of the amendments to Charities Services after they have been registered by the Registrar at the Companies Office. This is not done by our office automatically at the present time.

Q. If you go through the correct process of consulting with members and present the new proposed constitution at the AGM and change requests are made, can we do it then and there to get the motion to approve the constitution passed or do we have to hold another special meeting at a later date?

A. Your members need to agree on any proposed changes to a constitution, your current rules/constitution should set out how and when to obtain that approval.

Q. We have reregistered, can we add/amend our constitution as we go at this time, if we pick up points from this meeting that should be addressed – i.e. – officer status for active members?

A. A society that has reregistered under the 2022 Act can make changes to its constitution at any time provided it gets the approval from its members at a general meeting. Once those amendments have been approved by your members, you will need to submit the change to the Companies Office before they have any legal affect.

Q. Please confirm that we need to have members vote on both the updated constitution, as well as permission to reregister our society under the 2022 Act.

A. Yes, your members need to decide to reregister and approve the updated constitution.

Disputes

Q. Is it sufficient to say in the constitution that disputes shall be resolved using the procedures in Schedule 2 to the Act rather than including all the detailed procedures in the constitution?

A. The society's constitution should ideally set out the society's dispute resolution procedures. Members should be able to review the society's constitution to see what the procedures are. Some societies may, however, be affiliated to international organisations that have extensive dispute resolution procedures that can still apply to the members of the societies here in New Zealand. Where this is the case, and it is not practical to include these additional procedures in the constitution, the Registrar is of the view that they can be included in the constitution by reference only. This means that the constitution should state that the society is subject to the additional dispute resolution procedures of the international organisations and set out where members can locate these additional yet applicable procedures.

If you are intending on using the procedures in Schedule 2, you can copy and paste all the steps listed into your constitution.

Q. The disputes clause in the new constitution defines how it has to be done between the membership. Are there any clauses on how disputes are to be resolved with third parties such as suppliers, sponsors, funding agencies etc?

A. The dispute resolution procedures are for resolving disputes between members and officers as well as between members and the society. If there are disputes with third parties, these are likely to be considered contractual, and there may be dispute resolution procedures set out in the contract itself for resolving problems if they arise.

Q. Disputes resolution clauses – the template clause is quite comprehensive, but how much can it be consolidated for small societies without risking non-acceptance by the Registrar on re-registering?

A. Your society could develop its own dispute resolution procedures if it chooses to, or it could consider adopting those set out in Schedule 2 of the 2022 Act. These are optional procedures. Any procedures must be consistent with the rules of natural justice. If your society includes all seven of the sections in Schedule 2 of the 2022 Act in your society's constitution, they will comply with the 2022 Act.

Q. Do you have a definition, or specific criteria, for 'natural justice' in the dispute's resolution processes?

A. Natural justice means you must be treated fairly, and decisions affecting your rights are made using fair processes.

[Dispute resolution procedures will be mandatory | Incorporated Societies](#)

Residents' associations

Q. We have 8 houses on a shared driveway with a society to manage gardens and lighting. Could we nominate the officers (chairman, treasurer and secretary) to be non-voting members also to ensure a minimum of 10 members?

A. We're not sure we fully understand your question. Under the 2022 Act, a society must have a minimum of 10 members and retain that number throughout its life. The constitution will set out who can be members and how they apply for membership. Your society must also have a minimum of 3 people on the committee so that it can be governed effectively. It sounds like you may have to obtain some legal advice in relation to the structure of your society to ensure that it complies with the 2022 Act.

Q. If an incorporated society, such as a residents' association is wound up or dissolved, it doesn't seem right that assets must be assigned to a charity. The fees that members in a residents' association pay is for maintenance and often additionally consists of a sinking fund for unexpected events. Has this issue been considered in the new requirements?

Q. Where we have resident's societies, the incorporated society's assets are often things like access lots and common facilities. How should these resident's societies deal with de-registration as the access lots should not be surplus assets to be distributed to a charity on deregistration as people need the access lots to access their homes. Will there be any legislative change in the future to take account of this?

Q. When is the legislation going to address the ongoing issue for residents' associations and shared assets such as accessways which shouldn't be deemed surplus assets and should be able to be distributed to the property owners in shares - how to deal with or get around that gap in the legislation.

A. MBIE is aware of this issue. Some incorporated societies that are residents' associations have already registered or reregistered under the 2022 Act. The winding up rules in their constitutions state that upon winding up, the ownership of communal facilities and any surplus assets of the society will vest in not-for-profit entities with similar purposes to the societies. This makes provision for the continued existence of a society, or some other not-for-profit entity linked to the residential property development to administer communal facilities. In some regions, the local council may need to be advised and give consent when a residents' association incorporated society is going to be wound up. Some societies that are already registered have this requirement set out in their constitutions. Residents' association incorporated societies should take specialist legal advice to draft an appropriate and compliant constitution. Contacting your local council will also help to clarify any requirements that they may have, if any.

Reregistration

Q. How the Act affects a national incorporated society with several regional branches.

A. For societies with national/regional/club structures you should consider updating the constitution for the national society first, followed by the regional and club constitutions. It may also be advisable to provide for transitional provisions in the constitutions to permit the seamless reregistration of all the societies within the structure. If your society has this type of structure, you should consider taking legal advice to ensure that reregistration goes smoothly.

Q. What is the key date for reregistration?

A. To remain registered as a society your society needs to reregister no later than 5 April 2026.

Q. Please confirm that we need to have members vote on both the updated constitution, as well as permission to reregister.

A. Yes, your members need to agree to both reregistering as well as approve changes to its constitution. The transitional sections of the 2022 Act set out the basis for how a constitution for a society that is going to apply to be reregistered is approved. The process is outlined in section 10 of Part 1 of Schedule 1 of the 2022 Act. It says that the constitution must be approved at a general meeting (this could be an Annual General Meeting (AGM), a Special General Meeting (SGM) or possibly an Extraordinary General Meeting (EGM)) of your existing society (that will still be registered under the 1908 Act) by a majority vote of those members entitled to vote and voting on the question.

The committee of your society may hold their own meetings at an earlier stage to draft a suitable constitution for presentation to the members at a general meeting. They may also obtain legal advice to assist them.

Q. We registered our association on 17 June 2024 under the 2022 Act, so do we still need to reregister?

A. New societies registered from 5 October 2023 were registered under the 2022 Act and will not need to reregister. The need to reregister applies to all societies that are still currently registered under the 1908 Act.

Q. Do small societies need to reregister?

Q. Does a small rural tennis club (an incorporated society, but not a charity), need to reregister under the 2022 Act? While on Auckland Council owned land, they own the buildings, have an active committee, but do not want to move to electronic registration of every member (participant), or pay affiliation fees to a governing body such as Auckland Regional Tennis. Or will they be struck off for not reregistering?

A. All incorporated societies currently registered under the 1908 Act must reregister by 5 April 2026 to retain their status as an incorporated society.

See the consequences of not reregistering on page 3 under “Implications of non-reregistration before 5 April 2026”.

Q. How long do you anticipate it will take to process the reregistration from the time we submit our reregistration?

A. We aim to process your application within 3 working days from the date you submit it to us. If it's in order, we will update the Incorporated Societies Register to reflect that your society has reregistered under the 2022 Act and issue an updated Certificate of Incorporation to record the reregistration.

If we have any questions about your application, we'll get in touch with the person who submitted the application and let them know what we need.

[Applying to reregister your society | Incorporated Societies](#)

Q. How would this process be undertaken?

A. If you are referring to how to reregister, there are a number of things a society needs to prepare before making an application. We suggest that you look at our information on [Getting ready for reregistering | Incorporated Societies](#)

If you are referring to the actual process of reregistration, we have videos and tools to help you. See [Reregistration videos and tools | Incorporated Societies](#)

Q. What does the Companies Office review?

A. We review the constitution that you submit for your society when it reregisters to check that it meets the requirements of the 2022 Act. If a society does reregister with a constitution that does not comply with the 2022 Act, the Registrar can issue a notice to require the society to amend its constitution so that it does comply.

Q. If we intend to reregister, do we need to deregister first? Does Inland Revenue review as well.

A. No, when you use the “Reregister Now” option on our website and complete the application and its accepted, your registration under the 1908 Act ends and registration under the 2022 Act begins. Your society retains its original incorporation date, its registration number and its NZBN. If you have tax exempt status with Inland Revenue, you will need to ensure that any appropriate clauses they require are included in your constitution if they are not already there. You should contact Inland Revenue for more information about tax exempt status.

Q. Will a society that submits a reregistration application on (say) 23 March 2026, but the Companies Office has not approved it by April 2026 be removed?

A. Your reregistration application should be received prior to the 5 April 2026 to ensure that its reregistration is completed by the deadline of 5 April 2026.

Section 12(3) in Part 1 of Schedule 1 of the 2022 Act provides that if an application for the reregistration of a 1908 Act society is received by the Registrar before 5 April 2026, but that application has not been finally determined before 5 April 2026, the Registrar must continue to deal with the application.

Q. Can I reregister a few months after I file the company return with financials?

A. We assume you are referring to an incorporated society and not a company – they are two separate entity types with different requirements. You can make an application to reregister as soon as your members have agreed to reregister and approved the new constitution.

Q. Specifically what are the key areas that incorporated societies need to review to achieve reregistration. I guess I'm asking for an overview of the amendments to the 1908 Act.

A. A list of the key changes can be found on our website.

[Key changes | Incorporated Societies](#)

Q. The process to reregister. Do we have to update our rules before we can reregister? Or can we reregister now and file new rules later? We are not sure whether a society is appropriate or whether we should be a trust?

A. Yes, you will need to ensure that your constitution includes the requirements that are set out in section 26 of the 2022 Act – use our Constitution Builder and/or our Constitution Checklist to assist you. If you're not sure if being an incorporated society is still the most appropriate entity for your organisation, you should consider obtaining legal advice as incorporated societies and charitable trusts are different types of legal entities that operate in significantly different ways.

[Getting reregistering sorted under the Incorporated Societies Act 2022](#)

Other

Q. Can you change to a charity without updating incorporated society rules?

Q. Can we change an incorporated society to a charitable trust?

A. *If an incorporated society wants to change from an incorporated society to a charitable trust and register its trustees as a trust board under the Charitable Trusts Act 1957, you should consider doing this before 5 April 2026. This means that your society will still be registered under the 1908 Act. You need to ensure that your society's rules permit this type of change to occur, and that your society's membership approve the change. A charitable trust will need to be established, and its trustees will likely be incorporated as a trust board under the 1957 Act. Once this has been done, the society's assets and any liabilities, if they have not been discharged, can be transferred to the trust board. An application can then be made to the Registrar to dissolve the 1908 Act society.*

It is likely that a similar process can be followed for incorporated societies that are registered or reregistered under the 2022 Act except that the 2022 Act removal processes will apply to 2022 Act societies.

Q. Do the incorporated societies new conditions also apply to trust charters?

A. *No. If you currently have a charitable society (not an incorporated society) that is registered as a trust board under the Charitable Trusts Act 1957, it can continue to operate as a society as a trust board under the 1957 Act. A new section 30A has been inserted into the 1957 Act to allow a society that is incorporated as a trust board under the 1957 Act to apply to be reregistered as an incorporated society under Part 1 of Schedule 1 of the 2022 Act.*

Q. Do friendly societies need to update their rules?

A. *Only an incorporated society registered under the 1908 Act needs to reregister. Friendly societies are not registered as incorporated societies. Friendly societies are registered under the Friendly Societies and Credit Unions Act 1982.*

Q. On dissolution, could the beneficiary be the public trustee?

A. *Most winding up rules for incorporated societies provide for any surplus assets to be transferred to societies that have similar objects. Additionally, where societies are part of a larger regional and/or national structure, the rules might provide that any surplus assets must be given to the regional or national body. This is common in some religious and sporting societies.*

Q. Can you be a charitable trust (entity) and an incorporated society?

Q. Is a charitable trust ALSO an incorporated society by definition?

A. *No. Some incorporated societies may be associated with related but separate charitable trust boards that are registered under the Charitable Trusts Act 1957. Incorporated societies registered under the 1908 Act, and those that register or reregister under the 2022 Act, may also be registered as charities under the Charities Act 2005 with Charities Services. Charitable trusts and their trust boards and incorporated societies do not co-exist in one single legal entity. They are each governed by their own legislation.*

[Choosing the right legal structure for your group](#)

Q. What is an incorporated society? (are they only those registered)?

A. *An incorporated society is a not-for-profit legal entity. It is membership-based and governed by a set of rules called a constitution under the 2022 Act. If you have a group with a common purpose or*

vision, your group can choose to formalise its structure by becoming an incorporated society. This will give your group its own legal identity, separate to that of its members. This means that while the membership may change, and the society remains registered, its identity and existence will not change.

[About incorporated societies | Incorporated Societies](#)

Conflict of interest

Q. Conflict of interest.... please explain this a bit more.

A. *A conflict of interest can be any situation where an officer's personal interests, obligations or relationships could interfere with their ability to act in the society's best interests. Officers have a duty to act in good faith and in the best interests of the society. A conflict of interest may arise when:*

- an officer benefits directly financially or otherwise from a matter involving the society or indirectly through a family member who may obtain a financial or other benefit from the matter.*
- the society is negotiating or entering into an agreement or contract with a company or an organisation that the officer is a director or officer of that has a financial interest in the matter.*

[Records you must keep | Incorporated Societies](#)

Q. Can you please upload a template for a 'Conflict of Interest Register' like the Officer Consent form available on the website?

A. Your society's committee is required to keep and maintain an interests register. Organisations such as Charities Services [Register-of-interest-template.pdf](#) and Community Governance both have [Conflict of Interest template - Community Governance Aotearoa](#) templates you may find useful.

Financial Reporting

Q. How do we determine whether a society qualifies as a small or large society for financial reporting purposes?

Q. Should a society prepare any test documentation to demonstrate whether it qualifies as a small or large society? If yes, how often? Should this determination be part of the annual financial statement?

Q. If our society qualifies as a small society, are there any required reporting standards we should use, or are small societies free in their choice?

A. *After reregistering under the 2022 Act, the standards you need to follow depend on the nature of your society. Small societies only need to meet minimum requirements set out in the 2022 Act. All other societies must use XRB accounting standards and will fall within one of 4 reporting tiers depending on their size. The standards your society must follow are set out on our website. The onus rests on societies to be aware of what reporting standards they need to meet.*

[Meeting reporting requirements | Incorporated Societies](#)

Q. Are there any additional reporting obligations for societies that host competitions or events (we are swimming club)?

A. We are not sure what is meant by this question. All societies are required to file financial statements that record their financial activities and position. The 2022 Act prescribes how these are to be prepared. The 2022 Act does not set out additional reporting obligations for societies that host competitions or events.

Q. Financial and other reporting responsibilities below \$1m turnover.

Q. Financial reporting, what has changed and where do we find current templates? Is there a general overview of what to be aware of? Checking your organisation has covered what it needs to can be challenging if you only meet a few times a year.

A. There are different requirements for different tiers. The information on our website will help you determine which tier your society falls under.

[Meeting reporting requirements | Incorporated Societies](#)

Q. If an incorporated society has not completed reregistration yet, do they need to submit the annual performance report (2024/2025) according to the updated financial reporting standards set by the External Reporting Board? Or are they still permitted to submit the report using the old format?

A. If your society is still registered under the 1908 Act, you will need to submit your society's financial statements as required under the 1908 Act. Once the society is reregistered under the 2022 Act, the new standards will apply.

Q. The society was incorporated in October 2024. When is the first financial statement to be prepared and submitted. Is it 31 March 2025 or 31 March 2026?

A. The society wouldn't file in the calendar year that its incorporated. Its first balance date will be in the following calendar year 2025 and can't be later than 15 months after the date of its incorporation.

Q. What is the minimum requirement as far as having financial statements audited? We are a tennis club whose financial year ends on 31 May. The new season starts on 1 August, so the AGM needs to be in July. We cannot produce annual accounts for the year in time for approval at the AGM so how do we capture this in a new constitution that would be acceptable to MBIE?

A. All tier 1 societies must have their financial statements audited. Tier 2 societies only need to have their financial statements audited if they are not a charitable entity and in each of the 2 previous accounting periods of the society, the total operating expenditure of the society and all entities it controls (if any) are \$3 million or more. Small societies and those in tiers 3 and 4 are not required to have an audit.

Resources

Law changes hub

Information about the law changes and to find out what you need to do to get reregistration sorted.

[Law changes for incorporated societies | Incorporated Societies](#)

Getting ready for reregistration

Information on what reregistration is and what you need to get ready.

[Getting ready for reregistering | Incorporated Societies](#)

[Getting reregistering sorted under the Incorporated Societies Act 2022 – Checklist](#)

Key changes

How the new legislation affects the way societies will operate, including those that are also registered charities.

[Key changes | Incorporated Societies](#)

Reregistration videos and tools

Videos, tools, quick guides and checklists to help your society prepare and apply, for registration.

[Reregistration videos and tools | Incorporated Societies](#)

Information on constitutions

What needs to be included and what a constitution is.

[Your society will need a constitution | Incorporated Societies](#)

[Rules and constitutions | Incorporated Societies](#)

[2022 Act Constitution checklist](#)

CommunityNet Aotearoa

An online hub of resources designed to strengthen organisations and communities.

[CommunityNet Aotearoa](#)

How to use a conflict-of-interest register

[Guide-How-to-use-a-conflict-of-interest-register-print-version-with-links-002.pdf](#)

Consent of officer template

[Template IS22-CCO - Officer consent and certificate](#)

Constitution checklist

[Constitution checklist](#)

Getting reregistration sorted quick guide

[Getting reregistering sorted under the Incorporated Societies Act 2022](#)

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