

Important Changes for Incorporated Societies

Incorporated societies are currently registered under the Incorporated Societies Act 1908 (**1908 Act**). From October 2023, it will no longer be possible to register under the 1908 Act. Instead, all societies seeking to be incorporated must apply under the Incorporated Societies Act 2022 (**2022 Act**).

By April 2026, all existing incorporated societies who wish to continue to have incorporated status must apply to re-register under the 2022 Act. To register or re-register under the 2022 Act, a society's constitution must comply with the requirements of the 2022 Act.

Here are some of the key changes between the 1908 Act and the 2022 Act:

1. Under the 1908 Act, a society needs to have a minimum of 15 members. Under the 2022 Act, the minimum number of members will decrease to 10.
2. The 2022 Act will require incorporated societies to have an internal disputes resolution process. The 1908 Act does not have this requirement. Model provisions for an internal disputes resolution process can be found [here](#).
3. The 2022 Act will require incorporated societies to have a committee of at least three members (who are deemed "officers"). Unless exempted under the Regulations, the majority of committee members must be members of the incorporated society. The 1908 Act does not require this.
4. The 1908 Act does not define "officer" or create any particular duties for officers. The 2022 Act defines who is an "officer" (for example, Committee members are officers, and others such as the treasurer or CEO can also be officers). Officers will have several duties under the 2022 Act: see ss [54 to 61](#).
5. Under the 2022 Act, the AGM must be held within six months of the end of the incorporated society's annual financial year. The 1908 Act does not have this requirement.
6. Incorporated societies must file annual returns under the 2022 Act. The 1908 Act does not require this.
7. Incorporated societies will have to file a financial statement within six months of the end of financial year (as opposed to annually under the 1908 Act). All incorporated societies must use XRB accounting standards, apart from "[small societies](#)" that are not registered as charities under the Charities Act 2005. Under the 1908 Act, only charities had to apply XRB accounting standards.
8. Under the 2022 Act, an incorporated society's surplus assets must be given to a not-for-profit entity on liquidation or dissolution. Under the 1908 Act, the surplus assets could have been given to anyone including members.
9. The 2022 Act creates several offences that can be committed by a range of persons including officers: see [ss 154 to 160](#). The 1908 Act does not create any specific offence.