

DEADLINE: 5 APRIL 2026

Incorporated Societies Act 2022 Transition Guide

Essential Guide for New Zealand Incorporated Societies

Version 1.0

| 2025

| AmplifyData.org.nz

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Introduction to the New Act

The Incorporated Societies Act 2022 means for your organisation

What is the Incorporated Societies Act 2022?

The Incorporated Societies Act 2022 is a complete replacement of the Incorporated Societies Act 1908 -- legislation that was over 100 years old and no longer fit for purpose. The new Act modernises the legal framework for approximately 24,000 incorporated societies in Aotearoa New Zealand.

ITEM	DETAIL
Act passed	April 2022
Came into force	5 October 2023
Transition deadline	5 April 2026
Societies affected	~24,000 in New Zealand
Regulator	Registrar of Incorporated Societies (Companies Office)

Who is Affected?

Societies That Must Transition

- Sports clubs (rugby, netball, cricket, etc.)
- Community groups and associations
- Cultural and ethnic organisations
- Service clubs (Lions, Rotary, etc.)
- Professional and trade associations
- Religious organisations (incorporated as societies)
- Recreation clubs, arts and performance groups
- Environmental organisations, advocacy and support groups
- Any entity incorporated under the 1908 Act

5 April 2026

FINAL DEADLINE -- NO EXTENSIONS AVAILABLE

What Happens if You Don't Transition?

Critical Warning: Failure to re-register has serious consequences

- Your society will be **removed from the register**
- You will lose your legal identity as an incorporated society
- Officers may face **personal liability** for society debts
- You may lose charitable status (if registered with Charities Services)
- Bank accounts and property ownership may be affected
- Your society will need to apply as a **new society** to reincorporate

Why the Change?

Understanding the 1908 Act's limitations and the case for modernisation

Problems with the 1908 Act

ISSUE	OLD ACT (1908)	NEW ACT (2022)
Officer duties	No duties specified	Clear statutory duties
Financial reporting	Minimal requirements	Tiered reporting standards
Conflicts of interest	No provisions	Specific disclosure requirements
Member rights	Limited protection	Enhanced protections
Dispute resolution	No framework	Mandated procedures
Constitution	Minimal requirements	Comprehensive minimum standards

Modern Societies Need:

Governance

- Clear officer accountability
- Conflict of interest management
- Strategic decision-making frameworks
- Risk management obligations

Transparency

- Meaningful financial reporting
- Member access to information
- Public register of key information
- Clearer record-keeping requirements

Changes Summary

Major areas of change and the action required for each

1. Constitutional Changes

What's New

Societies must have a written constitution (not just "rules"), minimum required content is specified in law, name requirements are stricter, and purposes must be lawful and not-for-profit.

Action Required: Review current rules against new requirements, amend or adopt a new constitution, and ensure member approval.

2. Officer Duties

What's New

Statutory duties are now codified in law. Officers include committee members AND any person with significant influence. Duties include good faith, proper purpose, care, and avoiding conflicts.

Action Required: Identify all "officers" under the new definition, ensure understanding of legal duties, implement conflict of interest systems.

3. Financial Reporting

What's New

Tiered financial reporting based on size. Specific accounting standards apply. Annual financial statements must be filed. Larger tiers require qualified reviewers or auditors.

Action Required: Determine your reporting tier, implement appropriate financial systems, budget for accounting/audit costs if required.

4. Member Rights

What's New

Minimum member rights are guaranteed by law. Dispute resolution procedures are mandatory. Access to society information is clarified. Procedural fairness is required.

Action Required: Review membership provisions, implement complaint and dispute procedures, ensure natural justice.

5. Registration and Record-Keeping

What's New

Enhanced register requirements, specific information must be kept current, contact person must be appointed, changes notified within 20 working days.

Timeline and Deadlines

dates and a recommended transition timeline

Recommended Timeline for Transition

PHASE	TIMEFRAME	ACTIVITIES
Phase 1: Assessment	Months 1-2	Review current rules, identify gaps, assess size/tier
Phase 2: Planning	Months 2-3	Draft new constitution, plan member communications
Phase 3: Consultation	Months 3-5	Share drafts with members, gather feedback
Phase 4: Approval	Months 5-7	Hold SGM/AGM to approve new constitution
Phase 5: Preparation	Months 7-9	Prepare re-registration application, gather documents
Phase 6: Submission	Months 9-11	Submit re-registration, respond to queries
Phase 7: Confirmation	Months 11-12	Receive confirmation, update records

Pro Tip

Don't leave it until the last minute. The Companies Office will be processing thousands of applications near the deadline. Start early to avoid delays.

New Constitution Requirements

mandatory provisions and the process for developing your new constitution

Mandatory Constitution Content (Section 26)

Provisions 1-7

- Name of the society (must include "Incorporated" or "Inc")
- Purposes of the society (lawful, not-for-profit)
- Method of gaining membership
- Method of terminating membership
- Appointment/removal of officers
- Control and use of common seal (if any)
- How funds may be raised

Provisions 8-14

- Use and control of funds
- Annual financial statements
- Procedure for disputes
- Manner of calling general meetings
- Voting rights at general meetings
- Procedure for amending constitution
- Distribution of surplus assets on winding up

Options for Your Constitution

Option A: Amend Existing Rules

Best for: Societies with good existing rules needing minor updates

Retains familiar structure, but may create inconsistencies.

Option B: Adopt Model Constitution

Best for: Smaller societies wanting simplicity

Legally compliant and easy to implement, but may not suit unique needs.

Option C: Develop New Constitution

Best for: Larger societies with complex needs. Comprehensive rewrite with professional input. Tailored to your needs but more expensive and takes longer.

Approval Requirements

1 Draft the Changes

Consider all mandatory requirements. Seek legal review if complex changes.

2

Notify Members

Provide 14 days' notice with the proposed changes and reasons.

3

Hold Meeting

General meeting or SGM with quorum present. Allow discussion and questions.

4

Vote

Constitutional changes typically require 75% majority. Record votes in minutes.

5

File with Registrar

Submit updated constitution within 20 working days as part of re-registration.

Officer Duties and Obligations

Statutory duties every officer must understand and comply with

Who is an "Officer"?

Definitely Officers

- Committee/Board members
- Chairperson/President
- Secretary
- Treasurer
- Anyone designated as an officer in the constitution
- Anyone whose directions the committee follows

Not Usually Officers

- General members
- Employees following committee directions
- Professional advisers in their advisory role
- Volunteers without decision-making authority

The Six Statutory Duties

#	DUTY	SECTION	KEY REQUIREMENT
1	Good Faith	S56	Act in the best interests of the society, not for personal benefit
2	Proper Purpose	S57	Use powers for the purpose they were given, within constitutional authority
3	Not Trade Recklessly	S58	Don't incur obligations the society likely cannot perform
4	Capable Obligations	S59	Assess capacity before making commitments
5	Duty of Care	S60	Exercise care, diligence, and skill of a reasonable person
6	Conflicts of Interest	S62	Disclose interests and follow conflict procedures

Consequences of Breaching Duties

Potential Consequences

- **Personal Liability:** Officers may be personally liable for society losses and required to repay amounts
- **Court Orders:** Compensation orders, prohibition from being an officer
- **Reputational:** Public record of breaches, impact on future governance roles
- **Criminal Liability:** Serious breaches may be criminal offences with fines or imprisonment

Conflicts of Interest Management

1

Declare

"I wish to declare an interest in this matter because..."

2

Record

Secretary records the declaration in the minutes.

3

Determine Management

Chair/Committee decides: continue, discuss but not vote, leave room, or recuse entirely.

4

Document

Record the decision and reasons in the minutes.

Financial Reporting Requirements

reporting based on your society's size

Reporting Tiers

		TIER 4 <\$50K	TIER 3 \$50K-\$140K	TIER 2 \$140K-\$2M	TIER 1 >\$2M
OPERATING PAYMENTS	TOTAL ASSETS	TIER	REPORTING	AUDIT?	
Under \$50,000	Under \$500,000	Tier 4	Simple cash-based	No	
\$50,000 - \$140,000	Under \$500,000	Tier 3	Simple accrual	No (recommended)	
\$140,000 - \$2 million	Under \$4 million	Tier 2	Reduced disclosure (PBE SFR-A)	Review recommended	
Over \$2 million	Any	Tier 1	Full PBE standards	Audit required	

Tier 4: Small Societies

Simple Cash-Based Reporting

- Show receipts (money received) and payments (money spent) during the year
- Opening and closing bank balances
- Description of any significant assets or liabilities
- No external review required -- can be prepared by society officers

Tier 1: Large Societies

Full PBE Standards Required

- Statement of Comprehensive Revenue and Expense
- Statement of Financial Position, Changes in Net Assets/Equity, Cash Flows
- Comprehensive notes and Statement of Service Performance
- Qualified auditor (Chartered Accountant) required with independence requirements

Re-registration Process

A step-by-step guide to re-registering your society

Pre-Registration Checklist

Governance Documents

- Constitution meeting all mandatory requirements
- Constitution approved by members (75% majority)
- Minutes of meeting approving changes
- Any formal amendments recorded

Officer Information

- Full names of all current officers
- Dates of birth and residential addresses
- Email addresses
- Consents to act as officers
- Confirmation of eligibility

Step-by-Step Process

1 Prepare Your Constitution

Check all 14 mandatory provisions. Get member approval with 75% majority.

2 Update Officer Information

Collect full legal name, DOB, address, email, and signed consent from each officer.

3 Nominate a Contact Person

Must be a natural person with an email address who can receive official correspondence.

4 Complete Online Application

Go to is-register.companiesoffice.govt.nz. Upload constitution, enter officer details, pay fees.

5 Respond to Queries

Simple applications: 5-10 working days. Near deadline: expect significant delays.

6 Post-Registration

Inform members, update materials, implement new governance practices, diarise annual return.

Common Re-registration Issues

ISSUE	SOLUTION
Missing required clauses	Add missing provisions before resubmitting
Incorrect officer information	Update with correct details
No evidence of member approval	Obtain meeting minutes showing approval
Name too similar to existing society	Change name or apply for consent
Missing officer consents	Obtain signed consents from all officers
Contact person not nominated	Appoint and register a contact person

Common Concerns and Solutions

Mostly asked questions and troubleshooting common problems

Frequently Asked Questions

Do we need a lawyer to rewrite our constitution?

Not necessarily. Many societies can use the Registrar's model constitution, adapt sector templates, or make amendments themselves. Consider legal advice if you have complex governance needs, disputes, significant assets, or an unusual structure.

What happens to our charitable status?

Your Charities Services registration is separate. Re-registration doesn't affect charitable status. However, you must remain incorporated to be a registered charity. If you fail to re-register and are removed, you may lose charitable status. Notify Charities Services of constitutional changes.

Our members don't come to meetings -- how do we get approval?

Options include: allow written/postal/electronic voting, reduce quorum requirements (if rules allow), hold meetings at convenient times/locations, use email/online meetings, or attempt multiple AGMs with reducing quorum.

Do we need an audit now?

Depends on your tier. Tier 4: No audit. Tier 3: No mandatory audit. Tier 2: Review recommended, audit optional. Tier 1: Audit required. Your constitution may also specify audit requirements.

Troubleshooting Common Problems

Committee can't agree on changes

- Focus on mandatory requirements first
- Park contentious optional provisions
- Use a facilitator for difficult discussions
- Staged approach: essentials now, refinements later

Records are incomplete or missing

- Reconstruct from available sources
- Pass resolution to adopt new constitution from scratch
- Use bank statements to verify financial records
- Start fresh where necessary (document the decision)

Templates and Checklists

to-use checklists, consent forms, and meeting notice templates

Transition Project Checklist

Phase 1: Assessment

- Read and understand key changes in new Act
- Obtain copy of current rules/constitution
- Complete gap analysis against mandatory requirements
- Determine financial reporting tier
- Identify all current officers
- Review current member records
- Assess governance practices against new duties

Phase 2-3: Planning and Consultation

- Decide approach: amend or adopt new constitution
- Draft new/amended constitution
- Seek legal review if needed
- Share draft with members and provide explanation
- Gather feedback and revise
- Schedule general meeting for approval

Phase 4-5: Approval and Preparation

- Give proper notice of general meeting
- Present, discuss, and vote on constitution (75% majority)
- Collect officer details and consents
- Confirm officer eligibility
- Nominate contact person
- Prepare most recent financial statements

Phase 6-7: Submission and Completion

- Complete online re-registration application
- Upload constitution and enter officer information
- Pay fees and submit
- Respond to any Registrar queries
- Receive confirmation and inform members
- Implement new governance practices
- Diarise annual return due date

Officer Consent Form

Each officer must confirm:

- Not an undischarged bankrupt
- Not subject to a banning order
- Not convicted of a crime of dishonesty in the last 7 years
- At least 16 years of age
- Not subject to property orders under mental capacity legislation
- Acknowledges duties: good faith, proper purpose, care, diligence, disclosure of conflicts

Constitution Gap Analysis

For each of the 14 mandatory provisions, assess:

- Is it in your current rules? (Yes/No)
- Is it compliant with the new Act? (Yes/No)
- What action is needed?

Record the total: fully compliant provisions out of 14, provisions needing amendment, and provisions to add.