



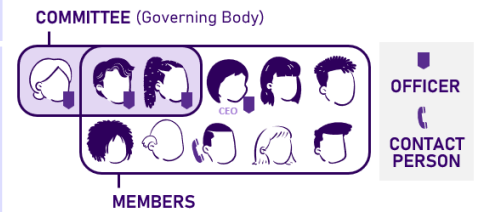





A. Maintaining your structure

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|  | Members | Minimum 10. Must consent to be members in line with your constitution. |
|  | Committee | Minimum 3. Must have a majority of members.* <i>*There is a transitional exemption in the regulations.</i> |
|  | Officers | Made up of all committee members and people with significant influence over management or administration of the society (e.g. the Treasurer or CEO). Must consent in writing to be an officer and certify that they are not disqualified from being an officer. |
|  | Contact person(s) | Minimum 1, Maximum 3. |




EXAMPLE OF A COMPLIANT STRUCTURE








B. Holding Annual General Meetings (AGMs)

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|  | Timing | Must be held no later than 6 months after the balance date and 15 months after the previous AGM. |
|  | Agenda | Committee must present: <ul style="list-style-type: none"> - annual report on the society's operations and affairs during the most recent accounting period; - financial statements of the society for that period - notice of any disclosures of conflicts of interest. Your society may also use AGMs to vote on changes, like amending your constitution. |
|  | Minutes | Must ensure minutes are taken of the meeting. |

C. Providing information to the Companies Office

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|  | Financial statements | <p>Timing: Must complete financial statements within 6 months of your balance date (the end of your financial year) and:</p> <ul style="list-style-type: none"> - have it dated and signed by or on behalf of the society by 2 committee members; - provide it to the Companies Office for registration (can submit this online). <p>Reporting requirements: Standards vary depending on the nature of your society. If you are:</p> <ul style="list-style-type: none"> - a 'small society' you only need to meet minimum requirements set out in the new Act - not a 'small society' you must use External Reporting Board accounting standards. There are four reporting tiers. Your tier will depend on your total operating payments or expenses. <p>Auditing: An audit is only required if, in each of the 2 preceding accounting periods, the total operating expenditure of your society and all entities it controls (if any) are \$3 million or more.</p> |
|  | Annual return | <p>Timing: You will complete an annual return each time you file your annual financial statements.</p> <p>Return requirements: To complete your annual return online you need to review, update and confirm key information about your society.</p> |
|  | Notifying the companies office of certain changes | <p>Must notify the Companies Office of:</p> <ul style="list-style-type: none"> - changes to your constitution - elections, appointments, and other changes relating to officers - changes to your contact person, including name changes and updating their contact details - changes to your registered office. |

D. Keeping society records

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|  | Register of members | Must keep a register of current member details and former members details since reregistration (to be kept for 7 years). |
|  | Interests register | Must keep a register of disclosures officers have made regarding their conflicts of interest. |
|  | Accounting records | Must keep accounting records for the current accounting period and last 7 completed periods. |
|  | AGM minutes | Must ensure AGM minutes are kept. |
|  | Other records | Other records may also need to be kept (e.g. copies of the constitution, officer documents and member consent documents). Your society can specify other records to be kept in its constitution. |