



Ending a society

Many incorporated societies registered under the Incorporated Societies Act 1908 will reach a point when they can no longer operate as a society. This may be because the society is:

- No longer active. For example, the membership numbers have dropped or the purpose the society was set up for has been achieved; or
- Unable to continue to operate. For example, it is in financial difficulty.

When the society reaches the end of its 'life' there are two ways that it can be brought to an end.

Dissolution

The Registrar of Incorporated Societies can make a declaration dissolving the society if the Registrar believes that the society is no longer carrying on its operations. [Read more about dissolution.](#)

Liquidation

The society can be placed into liquidation by its members or by the High Court. At the end of the liquidation the society will be wound-up. [Read more about liquidation](#)

Important note

If the society fails to send a copy of its annual financial statement to the Registrar, the Registrar may be satisfied that it is no longer carrying on its operations and begin the dissolution process. [Read more about dissolution when the financial statements haven't been filed.](#)