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- No longer active.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.

**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.

**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.

**Dissolution**

If the society has no assets or liabilities, an officer of the society can send the Registrar written advice that the society is no longer carrying on its operations and request that it be dissolved and removed from the register.

**Liquidation**

The members of a society can place the society into liquidation. Alternatively the High Court (on an application from a creditor, society or member) can make an order placing a society into liquidation.

**When the financial statements haven't been filed**

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.