

## Financial statements



Many incorporated societies must file a certified copy of their annual financial statement with the Registrar.

The annual financial statement should include the following information:

- The society's full name
- The financial year that the financial statement has been prepared for
- The income and expenditure of the society for that financial year
- The assets and liabilities, as at the close of the financial year
- All mortgages, charges, and securities of any description affecting any of the property of the society at the close of that year.

### What if your society is registered with the Charities Commission?

Any incorporated society that is also registered with the [Charities Commission](#) no longer needs to file their annual financial statements with the Registrar of Incorporated Societies.

[Read more about charities and financial reporting.](#)

All incorporated societies must advise the Registrar of other changes in the society's details (for example, changes to rules, name, addresses) - regardless of whether they are registered with the Charities Commission or not. [Learn more...](#)



### More information about financial statements

#### [Why should you file a financial statement?](#)

It is important to file a copy of the annual financial statement as this indicates to the Registrar that the society is still operating and should remain on the Register.

#### [When do you need to file a financial statement?](#)

Each incorporated society should file a financial statement with the Registrar as soon as possible after they have been approved at the Annual General Meeting (AGM).

#### [How do you file a financial statement?](#)

There are two ways to file a financial statement - online using your registry key or by filing paper forms.

#### [Do you need to get your financial statements audited?](#)

The Registrar doesn't require financial statements to be audited. The rules of a society will specify whether an auditor must be appointed.

#### [View a sample financial statement](#)

The aim of this sample financial statement is to provide a suggested format for preparing an annual financial statement for an incorporated society.