

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.



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.