

# Annual return – United friendly societies dispensary & working men's club

Friendly Societies and Credit Unions Act 1982

- This form is used for both united friendly societies dispensaries and working men's clubs, registered under Part II of the Friendly Societies and Credit Unions Act 1982 ('the Act').
- You must file your friendly society's annual return each year within 4 months of the balance date.
- If your friendly society is an FMC reporting entity it must also prepare, and lodge audited financial statements.
- Upload your completed annual return and financial statements online at [www.companiesoffice.govt.nz/friendly-societies](http://www.companiesoffice.govt.nz/friendly-societies).
- **The details provided on this form will be published on the Friendly Societies Register and can be viewed by the public.**

<b>Name of dispensary/club:</b>	
<b>Organisation number:</b>	
<b>Financial year ended:</b>	

## A. NAMES AND ADDRESSES OF OFFICERS

As at the date of the return

Committee of management

Name	Contact address
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Continue on a separate sheet if necessary

<b>Name of dispensary/club:</b>	
<b>Organisation number:</b>	

## A. NAMES AND ADDRESSES OF OFFICERS (CONTINUED)

As at the date of the return

Trustees

Name	Contact address
1.	
2.	
3.	

Secretary

Name	Contact address
------	-----------------

Treasurer

Name	Contact address
------	-----------------

Continue on a separate sheet if necessary

## B. MEMBERSHIP

<b>Total number of members at beginning of year:</b>	
<b>Number who joined during year:</b>	
<b>Number who left during year:</b>	
<b>Total number of members at end of year:</b>	

<b>Name of dispensary/club:</b>	
<b>Organisation number:</b>	

## C. ORGANISATION ADDRESSES

<b>Address of registered office:</b> This must be a physical address in New Zealand. It cannot be a post office box or private bag address.	
<b>Postal address for communications:</b> Postal address (e.g. PO Box) to which communications from the Registrar may be sent.	
<b>Email address for communication:</b> The Registrar will use this address to contact the society.	

## D. FINANCIAL STATEMENTS AND AUDITOR'S REPORT

Please select one of the following options.

- ☐ A signed copy of the financial statements and auditor's report (where applicable) is enclosed because the dispensary/club is:
- ☐ an FMC reporting entity/issuer (section 61); or
  - ☐ a specified not-for-profit (section 62).
- OR**
- ☐ Financial statements have not been prepared because the dispensary/club has opted out in accordance with section 64.
- OR**
- ☐ Financial statements and auditor's report (where applicable) have been prepared in accordance with this society's rules.

<b>Name of dispensary/club:</b>	
<b>Organisation number:</b>	

## E. CERTIFICATION

I certify that the particulars of this annual return are correct.

<b>Signature:</b> Signature of secretary or treasurer	
<b>Name of signatory:</b>	
<b>Dated:</b>	

## CONTACT DETAILS OF PERSON COMPLETING THIS FORM

<b>Name:</b>	
<b>Address:</b>	
<b>Email address:</b>	
<b>Telephone number:</b>	
<b>Fax number (optional):</b>	

# Guidance notes for completing an annual return

## United friendly societies dispensary or working men's club

Section 70 of the Friendly Societies and Credit Unions Act 1982 (the Act) requires you to file the annual return, duly completed, together with a copy of your financial statements and audit report (where applicable).

### Preparation of financial statements

Annual financial statements must be prepared unless the dispensary or club has opted out, by way of a resolution of a majority of the members at a meeting of the society or branch held within 6 months from the start of the financial year, in accordance with section 64 of the Act.

### Opting out

A dispensary or club cannot opt out where:

- › the rules expressly provide that section 64 does not apply (section 64(1)); or
- › in respect of a financial year if, in each of the 2 preceding financial years, the total operating expenditure of the dispensary or club is \$30 million or more (section 64(2)).

### Audit of financial statements

Section 64A of the Act requires a society or branch to appoint an auditor to audit its financial statements where the society or branch:

- › is a specified not-for-profit (NFP) entity (section 64A(1)); or
- › is not a specified NFP and the rules of the society require (section 64A).

### Not-for-profit (NFP) entities

An entity is a specified NFP entity in respect of an accounting period if, in each of the 2 preceding accounting periods of the entity, the total operating payments of the entity are \$125,000 or more.

## Other updates to the register

You should notify the Registrar of any:

- change of trustees,
- change of name, and
- amendments to registered rules.

[Read our online help guide — Keeping your friendly society details up to date](#)

Please contact us on 0508 266 726 for further assistance.