

## **Societies Regulations**

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### **Legislative History**

**SOCIETIES ACT  
(CHAPTER 311, SECTION 34)**

**SOCIETIES REGULATIONS**

[27th January 1967]

## Citation

1. These Regulations may be cited as the Societies Regulations.

## Definitions

2. In these Regulations, unless the context otherwise requires —

“fund-raising appeal” means the soliciting or receiving from the public or any class of the public or from members of the society of any money or property (whether for consideration or otherwise) which is made in association with a representation that the whole or any part of its proceeds is to be applied for —

- (a) charitable, benevolent or philanthropic purposes; or
- (b) any specific purposes, whether or not charitable, benevolent or philanthropic,

but does not include the collection of membership fees from members of the society;

“proceeds”, in relation to a fund-raising appeal, means all money or other property given (whether for consideration or otherwise) in response to the fund-raising appeal;

“qualified company auditor” means a person qualified for appointment as a company auditor under section 10 of the Companies Act (Cap. 50).

## Application for registration

3.—(1) Every application for the registration of any society shall be made to the Registrar in such form as he may require, and the society shall thereafter furnish to the Registrar or an Assistant Registrar in writing such further particulars as may be required.

- (2) Every application for registration made by a society under paragraph (1) shall —

- (a) be signed by the president, the secretary and the treasurer of the society or by other officers holding analogous positions, certifying that to the best of their knowledge and belief the information given in the application is true and correct in every particular; and

- (b) be accompanied by a copy of the society's rules in the English language, and where the society's rules are in a language other than English, be accompanied by a copy of an English translation of the rules.

(3) Subject to paragraph (4), no person shall organise or take part in any activity of or on behalf of any society —

- (a) in the case of a specified society, before the publication in the *Gazette* of a notification under section 4 of the Act to the effect that the society has been registered; or
- (b) in any other case, before the receipt by the person or persons making the application for registration of notice in writing from the Registrar that the society has been registered.

(4) The activity referred to in paragraph (3) shall not include —

- (a) any application to or correspondence with the Registrar; and
- (b) any activity which has been approved in writing by the Registrar.

(5) Any person who contravenes paragraph (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500 and, in the case of a continuing offence, to a further fine not exceeding \$50 for every day after the first day during which the offence continues after conviction.

## Accounts

4.—(1) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society shall ensure that —

- (a) proper accounts and records of the transactions and affairs of the society are kept to show and explain all the society's transactions and to disclose, with reasonable accuracy, the financial position of the society at any time; and
- (b) the accounts of the society for each financial year are audited by —
  - (i) the society's auditor where the gross income or expenditure of the society does not exceed \$500,000 in that financial year; or
  - (ii) a qualified company auditor where the gross income or expenditure of the society exceeds \$500,000 in that financial year.

(2) The accounts and records referred to in paragraph (1) shall, in particular, contain —

- (a) entries showing from day to day all sums of money received and expended by the society and the matters in respect of which the receipt and expenditure took place; and
- (b) a record of the assets and liabilities of the society.

### **Qualified company auditor's report**

5. The qualified company auditor referred to in regulation 4(1)(b) shall, in his report to be submitted under that regulation, state —

- (a) whether the financial statements show fairly the financial transactions and the state of affairs of the society;
- (b) whether proper accounts and other records have been kept, including records of all assets and liabilities of the society;
- (c) where any fund-raising appeal has been conducted by the society during the financial year reported upon, whether the appeal has been carried out in accordance with regulation 6 and whether proper accounts and other records have been kept of the fund-raising appeal; and
- (d) such other matters arising out of the audit as he considers necessary.

### **Fund-raising appeal records**

6.—(1) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society which conducts a fund-raising appeal shall —

- (a) keep or cause to be kept proper accounts and other records of the fund-raising appeal; and
- (b) do all things necessary to ensure that all payments out of the proceeds are correctly made and properly authorised.

(2) All books of accounts relating to the fund-raising appeal shall be prepared and kept by the registered society on a basis consistent with generally accepted accounting principles, standards and practices.

(3) Without prejudice to paragraph (1), every registered society which conducts any fund-raising appeal referred to in that paragraph shall, in particular, maintain records as to —

- (a) the name of each person authorised to participate in the fund-raising appeal;
- (b) the dates on which the fund-raising appeal commenced and concluded;

- (c) the gross proceeds received in response to the fund-raising appeal;
- (d) the net proceeds applied to the purpose for which the fund-raising appeal was conducted and the means by which they are distributed; and
- (e) the items of expenditure disbursed from the proceeds.

(4) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society shall, within 60 days of the conclusion of any fund-raising appeal referred to in paragraph (1) or within such extended period as may be allowed by the Registrar, furnish to the Registrar a statement of accounts (income and expenditure and balance-sheet) relating to the fund-raising appeal audited by the society's auditor.

(5) The president, secretary and treasurer (or other officers holding analogous positions) of a registered society who fail to comply with any requirement of this regulation shall each be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500 and, where the offence is a continuing one and relates to the failure to submit the statement of accounts within the stipulated period, to a further fine not exceeding \$50 for every day after the first day during which the offence continues after conviction.

### **Annual returns**

7.—(1) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society shall, within one month after the holding of its annual general meeting, or if no annual general meeting is held, once in every calendar year within one month after the close of its financial year, furnish to the Registrar a return in such form as the Registrar may require, which shall —

- (a) be signed by the president, secretary and treasurer of the society or by other officers holding analogous positions; and
- (b) be accompanied by a copy of the accounts (income and expenditure and balance-sheet) of the society in respect of its last financial year, duly certified by —
  - (i) the society's auditor where the gross income and expenditure of the society in its last financial year does not exceed \$500,000; or
  - (ii) a qualified company auditor where the gross income and expenditure of the society in its last financial year exceeds \$500,000,

as found by him to be correct, duly vouched and in accordance with law, together with his report in what respects he finds it incorrect, unvouched