

Accord Lodge). Now, as the South Rakaia Lodge was established in the first place by the Unity, as it has enjoyed for many years the protection of the Order and the use of its name and high reputation for stability, as well as the implied right of its members to fall back on the district for financial help in the event of failure, there are surely duties and obligations cast upon the lodge members to assist in maintaining the district in such a position as will enable it to carry out for the members of the other lodges what it has done and would do for South Rakaia. A lodge proposing secession or dissolution cannot divest itself of these responsibilities by taking out its funds for distribution amongst its own members and leave the remaining lodges to bear a heavier liability than was imposed on them before the lodge left. The district should not suffer by the defection, and there appears to be no other way of repairing the damage than by requiring the lodge on leaving to make good the financial security the other lodges enjoyed before dissolution.

I have now discussed the position from either standpoint—viz., the applicability of Rule 27 or its non-applicability—and whilst I am unable to decide that the rule does in itself apply, I must come to the conclusion that the central body have not imposed unfair or unreasonable conditions in applying to this dissolution the conditions of secession as usually interpreted by the order. The lodge is therefore required to pay what sum is necessary to leave the district in as good a position as indicated by the valuation at 31st December, 1901, and the balance-sheets show in detail that the deficiency created by the lodge withdrawal is £191, to which sum we have to add £22, the amount necessary to preserve the comparative surplus per head of the remaining members in the district; total, £213. It may be here remarked that the amount was assessed by the order at £291, but this is evidently arrived at upon the assumption that the South Rakaia Lodge should not be credited with the net funeral liability of which its dissolution relieves the district—viz., £78. This appears to be going beyond the principle adopted that the lodge should leave the district in as good a position as before, in view of the fact that if £291 were paid in by South Rakaia there would be a surplus of £100 in the district as a whole, whereas a surplus of £22 would maintain the position.

As the dispute to a great extent has arisen through the obscurity of the society's rule, the central body is required to pay the costs of the hearing, £15 12s.

OTHER SOCIETIES ON REGISTER.

At the end of 1908 there were 15 isolated friendly societies, 4 juvenile societies, 17 working-men's clubs, and 19 specially authorised societies: total, 55.

TRADE-UNIONS.

One trade-union was registered during the year—viz., the New Zealand Locomotive Engine-drivers, Firemen, and Cleaners' Association.

UNCLASSIFIED SOCIETIES REGISTRATION ACT.

During 1908 there were 86 societies, clubs, or associations incorporated under this Act, and amendments of rules of 34 societies were accepted. The registration of two societies was cancelled, and one society dissolved. On the 31st December, 1908, there were 533 incorporated bodies under this Act.

The above-mentioned Act was repealed by "The Incorporated Societies Act, 1908," which came into operation on the 1st January, 1909.

ROBT. E. HAYES,
Registrar Friendly Societies, Trade-unions, and
Incorporated Societies.

Wellington, 15th May, 1909.

REPORT BY THE ACTUARY.

The Registrar.

IN addition to the work in hand at the commencement of the year 1908 an unusually large number of valuation lists was received during the year, and the amount of work entailed in clearing up discrepancies in these lists was by no means small. In most cases the discrepancies are very numerous, and queries have generally to be restricted to the more important errors. Besides clearing up somewhat the valuation lists, the queries have a good effect in helping to make secretaries more careful in rendering the statutory annual returns.

A large amount of preliminary valuation work was also done in the year, and, in addition to the valuations actually completed, the work in connection with several large societies is well in hand.

As in the previous year, the valuations were made on the statistics of New Zealand friendly societies themselves up to age seventy, Sutton's English sickness tables and Farr's healthy English mortality table being used after that age. In some instances the results were modified, particularly in those cases where the sickness was persistently abnormal and a fictitious surplus would otherwise have been brought out.