

All societies have some of their funds consolidated, and many of them have now consolidated all their benefit funds. The need for a special audit of branch funds is consequently diminishing as the consolidation movement is increasing the necessity for it in the central funds. If, therefore, on the score of expense, it has not been practicable to enforce the auditing of separate lodge accounts by professional and independent auditors, the least that can be done is to make it compulsory that the accounts of central bodies of societies and districts shall be submitted to such an audit. This measure of reform should be adopted without delay.

## OPERATIONS OF NEW ZEALAND SOCIETIES.

### REGISTRATIONS.

There were registered during the past year 10 new societies and branches, distributed among the various orders as follows: M.U.I.O.O.F., 2 lodges; I.O.O.F., 1 lodge; I.O.R., 2 tents; isolated friendly societies, 5.

The following registrations were cancelled:—

I.O.G.T.: Aggressive Lodge, Dauntless Lodge, Star of South Canterbury Lodge, West Coast Pioneer Lodge, Robert Bruce Lodge, Hope of Westport Lodge, Haste to the Rescue Lodge, Reefton Fraternal Lodge, Pride of Hawke's Bay Lodge, Premier Lodge, Hope of Stafford Lodge, Providence Lodge, Golden Stream Lodge, New Era Lodge, Second to None Lodge, Hope of Brunnerton Lodge, Woodstock Lodge, New River Pioneer Lodge, Victory Lodge, Victoria Lodge, Kumara Lodge, Rock of Freedom Lodge, Hearts and Homes Lodge, Dawn of Peace Lodge, True Blue Lodge, St. Helena Lodge, Phoenix Lodge, North Star Lodge, Pride of Brookside Lodge, Mount Fyfe Lodge, Heart and Hand Lodge, Pride of Mount Grey Lodge, Southern Cross Lodge, Guiding Star Lodge, Undaunted Lodge, Loyal Marine Lodge, Union of Otago Temple Lodge, St. John's Lodge, Southern Star Lodge, Bushman's Pride Lodge, Hope of Wakefield Lodge, Pride of Dunedin Lodge, Sea Shell Lodge, Rose of Springburn Lodge (the Grand Lodge of New Zealand of the Independent Order of Good Templars).

By request.—I.O.O.F.: Gisborne Rebekah Lodge and New Brighton Lodge (I.O.O.F. of New Zealand). U.A.O.D.: Nelson Creek Lodge (Grand Lodge of the North Island of New Zealand). I.O.R.: Scandia's Hope Tent and Star of Clutha Tent (New Zealand Central District).

The following amalgamations were registered: M.U.I.O.O.F.—Loyal Sisters of Hamilton with Loyal Hamilton Lodge (Auckland District), and Loyal Mokihinui with Loyal Ngakawau Lodge (United Westland District).

The following change of name was registered: I.F.S.: Waikato Medical and Accident Society to the Huntly Collieries Medical and Accident Relief Association.

The position of the orders in respect of registration is shown by the following summary as at the beginning and end of 1916:—

Name of Order.	Registrations at 1st January, 1916.	Established.	Closed.	Registrations at 31st De- cember, 1916.
Manchester Unity Independent Order of Odd Fellows .. .. .	227	2	2	227
Independent Order of Odd Fellows .. .. .	105	1	2	104
National Independent Order of Odd Fellows .. .. .	3	..	..	3
British United Order of Odd Fellows .. .. .	1	..	..	1
Ancient Order of Foresters .. .. .	153*	..	..	153*
Ancient Order of Shepherds .. .. .	1	..	..	1
United Ancient Order of Druids .. .. .	138	..	1	137
Independent Order of Rechabites .. .. .	77	2	2	77
Sons and Daughters of Temperance .. .. .	11	..	..	11
Hibernian Australasian Catholic Benefit Society .. .. .	66	..	..	66
Protestant Alliance Friendly Society of Australasia .. .. .	13	..	..	13
Isolated friendly societies .. .. .	31	5	..	36
Working-men's clubs .. .. .	16	..	..	16
Independent Order of Good Templars .. .. .	55	..	44	11
Specially authorized societies .. .. .	20	..	..	20
Totals .. .. .	917	10	51	876

\* Includes three courts under expulsion but position undetermined.

The reduction in the number of total registrations at the close of the year is due to the cancellation of defunct or moribund branches of the Independent Order of Good Templars. This order exists mainly for propaganda purposes; its lodges dispense no benefits of the usual friendly society class, and their elimination from these tables ensures a more correct view of the position as it actually exists.

A complete list of societies and branches on the register as at the end of 1916 is given in Appendix I.