

a direct gain to societies in that the complicated problem of financial improvement is now capable of being grasped by the more intelligent members, who are able to approach the question much better equipped and with some knowledge of the work they are called upon to carry out.

A most informative memorandum by the Actuary (Mr. A. T. Traversi) on the meaning of a valuation has been included in the publication of the Friendly Societies Act recently issued by this office. This memorandum, which is entitled "The Finance of a Friendly Society," can be obtained free on application to the Registrar.

ANNUAL RETURNS.

The Friendly Societies Act provides that every society and branch shall, before the 31st March in each year, send to the Registrar a general statement (called the "Annual Return") of the income and expenditure, and of the funds and effects of the society or branch for the preceding year terminating on 31st December.

It is satisfactory to report that the work of secretaries in furnishing the 1910 returns shows a substantial improvement as compared with the previous year, the Druid order having made a particularly good showing. The details are given in the following statement showing the number outstanding at the closing-date:—

RETURNS OUTSTANDING.

Name of Society.	At 31st March, 1910.		At 31st March, 1911.	
	Central Body.	Branches.	Central Body.	Branches.
M.U.I.O.O.F., New Zealand Branch—				
Central Body	1	..	..	..
Auckland District	..	7	..	..
Hawke's Bay District	..	..	..	1
Wanganui District	..	1	..	2
Wellington District	1	1	..	1
Motueka District	..	1	..	..
Westland District	1	3	1	3
North Canterbury District	1	6	1	..
Lyttelton District	1	2	..	..
Otago District	1	30	1	30
I.O.O.F. of New Zealand	1	35	..	27
N.I.O.O.F.	..	..	..	1
A.O.F.—				
Auckland District	1	20	..	1
Hawke's Bay District	1	6	..	..
Taranaki District	..	2	..	1
Wellington District	..	5	1	23
Nelson District	1	5	..	3
Canterbury United District	..	3	..	1
South Canterbury District	..	..	..	3
United Otago District	..	3	..	..
U.A.O.D.—				
Grand Lodge of North Island of New Zealand	1	16	..	7
Grand Lodge of Canterbury	..	1	..	1
Grand Lodge of Otago and Southland	1	15	..	9
I.O.R.—				
New Zealand District	1	2	..	1
New Zealand Central District	1	9	1	14
S.D.T.—				
National Division	..	1	..	1
Separately registered divisions	..	1	..	1
H.A.C.B.S.	1	16	1	18
P.A.F.S.A.	1	1	..	1
I.F.S., &c.	..	24	..	23
Total	16	216	6	173
Grand total	232		179	

GENERAL STATISTICS.

MEMBERSHIP AND FUNDS.

The following table shows the increased membership in 609 lodges* which furnished returns for 1910:—

					1910.	
Number of members, 1st January	..	..	..	..	..	65,840
Number admitted by—						
Initiation, &c.	..	..	..	..	7,453	
Clearance	..	..	..	..	637	
						8,090
						73,930
Number who died	..	..	..	..	465	
Number left by—						
Clearance	..	..	..	..	708	
Arrears, &c.	..	..	..	..	4,751	
						5,924
Number of members at 31st December	..	..	..	..	..	68,006

* The word "lodge," when applied to all societies, is to be understood as embracing the synonymous term "court," "tent," &c., as used in the various orders.