

in accordance with the society's rules and whereas pursuant to section 27 (1) and (3) of the said Act, the Registrar has power to direct the disposal of such assets and to give further directions.

Now therefore, I, Trevor Edwin Laing, Assistant Registrar of Incorporated Societies do hereby direct that such funds be distributed in equal shares to the Otago Society for the Prevention of Cruelty to Animals Incorporated and St Francis of Assisi Animal Welfare Incorporated.

Given under my Hand and Seal at Dunedin, this 29th day of September 1988.

T. E. LAING, Assistant Registrar of Incorporated Societies.

In terms of section 27 (2) of the Incorporated Societies Act 1908, any person who wishes to appeal against the decision of the Registrar is required to deliver notice to him at his office, Fourth Floor, M.L.C. Building, corner of Princes and Manse Streets, Dunedin, within 1 month after the date of this notice.

is11057

## General Notices

### New Zealand Society of Accountants Disciplinary Committee Decision

At a meeting of the disciplinary committee held on 25-26 August 1988, **Robin James Barrie** of Levin, a member of the society, appeared before the committee on charges that he had been guilty of defaults discreditable to an accountant; that he had conducted himself in such a manner as to render the exercise of the powers of the disciplinary committee expedient in the interests of the public and of the society; and that he had been guilty of unprofessional conduct.

The charges arose in that in relation to his acting in a professional respect, the member failed within a reasonable and proper time to prepare the appropriate 1985 and/or 1986 tax returns; improperly led his clients to believe that their 1985 and/or 1986 tax returns had been completed and/or were in order, as far as the Inland Revenue Department were

concerned, in circumstances when he knew or ought to have known that such statements were incorrect; and by his lack of attention to the affairs of his clients, his said clients were convicted and fined by the District Court at Palmerston North for non filing of their 1985 and 1986 tax returns.

The member was found guilty on all charges. He was censured and ordered to pay to the society the sum of \$12,000 plus GST in respect of costs and expenses of and incidental to the enquiry by the disciplinary committee and the investigation by the investigation committee. The disciplinary committee directed that its decision be published in the *Accountants' Journal* and the *New Zealand Gazette* with mention of the member's name and locality.

R. C. POPE, Acting Chairman, Disciplinary Committee.

gn10921

