Completing an Annual Return: A Step-by-Step Guide

START

To begin, first download a copy of the annual return forms from the Department's website at www.commerce.wa.gov.au/co-ops by clicking on Co-operatives Act 1943 and then Annual Returns. Please ensure you have all seven parts of the return.

Please complete Part 1 of the form, ensuring you have answered all questions. If a field is not applicable, insert N/A.

Complete Part 2 of the form. Please ensure the auditor used is registered with the Department. To determine if an auditor is registered or to learn how to register an auditor, please refer to the Department's website at www.commerce.wa.gov.au/co-ops by clicking on Co-operatives Act 1943 and then Auditors and Liquidators.

Complete Part 3 of the form. If this part is not applicable, insert N/A. If it is applicable, ensure a spreadsheet (similar to the one in Part 6) is completed accordingly and signed by a director or manager.

Attach the co-operative's last audited Balance Sheet to complete Part 4. This must be certified by a director or manager as being a true and proper copy and be accompanied by a copy of the registered auditor's independent audit report.

Complete the spreadsheet for Part 5. Please note that, under the Act, ALL of the particulars of the directors are required. Please ensure all applicable fields are completed and that a director or manager signs Part 5.

Complete the spreadsheet for Part 6. Please note that, under the Act, the name, address, occupation and number of shares must be listed for each shareholder. Please ensure that the total number of shares is included (this should equal the figure listed in Part 1). Please ensure a director or manager signs Part 6.

Complete the spreadsheet for Part 7. As for Part 6, ensure the name, address, occupation and number of shares is listed for every ex-member. If this part is not applicable, insert N/A. Please ensure a director or manager signs Part 7.

The annual return is now ready to be submitted. Post the annual return to Co-operatives Unit at:

Locked Bag 14
Cloisters Square
Perth WA 6850

Ensure payment is attached. Payment is $79.00 if lodged by end of April; $93.00 if lodged by end of May; & $135.00 if lodged after end of May.

FINISH

Any questions?
Call (08) 6364 3070
for assistance.