

FORM 13

This form is effective from 1 July 2025

Application for declaration of an association's financial tier

Associations Incorporation Act 2015 s 64 and 65

Please read this information before completing this form

ABOUT THIS FORM

Use this application form to apply for a declaration to be made about the incorporated association's tier under the *Associations Incorporation Act 2015* (the Act).

Lodgement period

This form must be submitted no later than three months after the end of financial reporting period that the change of revenue occurred in.

RELATED INFORMATION

- After an incorporated association's financial year ends, it is required to prepare financial statements for that period.
- If the association's revenue received in the period amounts to \$500,000 or more, it is classified as either a Tier 2 or Tier 3 and must have its financial statements professionally reviewed or audited. The financial statements together with the reviewer or auditors report must be presented to members at the association's annual general meeting.
- When an unexpected increase revenue causes the association's Tier classification to change, it may apply for a declaration to be made. The declaration enables the association to prepare its financial statements according to the reporting requirements of its usual tier classification.
- An application for a declaration to be made will be considered, taking into account, but not limited to, the following criteria:
 - whether the increase of revenue was a result of an unusual or one-off event.
 - whether any other requirement for audit e.g., audit provision in rules or requirement of other legislation or regulatory agency.
 - if in receipt of grant funding, the amount of grant funding and requirement for audit by funding agency.
 - whether a decision to review or audit the accounts was made by the association's members.
- Detailed information about the financial requirements of the Act is available from our [Associations financial reporting](#) webpage and the [Accounts and Auditing chapter](#) in our Inc: A Guide for Incorporated Associations in WA.

FEES

Visit our [fees forms and online transactions](#) page for current application fees. GST is not payable on these fees.

HOW TO LODGE AND PAY

Once you have completed this form and prepared your supporting documents, you can lodge them using one of the following methods:

In person:	<p>Submit your completed form and supporting documents at:</p> <p>Cashier Services Level 1, Mason Bird Building 303 Sevenoaks Street CANNINGTON</p> <p>Opening hours: 8:30 am to 4:30 pm (weekdays)</p>
By post	<ul style="list-style-type: none">• If paying by credit card or Bpay: You will receive a Payment Number (PN) after your form is received. Use this number to make payment via Consumer Protection's secure online payment portal at: https://payportal.dmirs.wa.gov.au/.• If paying by cheque or money order: Attach a cheque or money order made payable to "Department of Local Government, Industry Regulation and Safety" and post it with your completed form to: Department of Local Government, Industry Regulation and Safety Associations and Charities Locked Bag 14 CLOISTERS SQUARE PERTH WA 6850

WHAT HAPPENS NEXT

- The form will be reviewed. The contact person will be notified in writing if further information is needed.
- This form may not be processed if it:
 - is incomplete or is not completed correctly;
 - is received without payment; and
 - is not accompanied by the necessary supporting documents.
- If a declaration is made, the contact person will be sent written confirmation of the approval.
- If a declaration is not made, the contact person will be given written notification of the reasons.
- If any change occurs in the provided information, notify Consumer Protection as soon as possible.

PRIVACY

Consumer Protection at the Department of Local Government, Industry Regulation and Safety (LGIRS) is collecting and holding information supplied for the purposes of the *Associations Incorporation Act 2015* (the Act).

In accordance with the Act, a copy of this form and any documents lodged with will be available for inspection and purchase by the public upon payment of a prescribed fee. In other instances, information on this form can be disclosed without your consent where authorised or required by law.

CONTACT

For assistance with completing this form, or information about the progress of an application, contact the Associations and Charities Branch by:

Telephone **1300 30 40 74 or (08) 6552 9300** (8:30 am to 4:30 pm weekdays)
Email associations@lgirs.wa.gov.au
Website www.lgirs.wa.gov.au/associations

The above information is intended as a guide only and is included to assist you in completing and lodging this form. This page is not part of the form. If required, professional advice should be obtained regarding the matters dealt with in this form.



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OFFICE USE ONLY

SECTION A: INCORPORATED ASSOCIATION PARTICULARS

1. The name of the incorporated association is:

Write the name exactly as it appears on your certificate of incorporation.

2. The incorporated association's registration number (IARN) is:

A

SECTION B: TIER INFORMATION

3. The financial year end that this declaration applies to is: (dd/mm/yyyy – ie 30/06/2022)

4. The Tier classification that the association wants to be declared as is:

☐

Tier 1 with revenue under \$500,000.

☐

Tier 2 with revenue between \$500,000 and \$3,000,000.

5. What was (or will be) the total revenue for the association in the following reporting periods?

Estimate the revenue if it is in the future. Do not include cents.

	Year	Total Revenue	
Previous reporting period		\$.00
Reporting period in which the unusual event occurred		\$.00
Following reporting period		\$.00

6. What was the unusual or non-recurring event that caused the increase of the association's revenue, and the amount of revenue received.

For example, the association received a capital grant of \$100,000.

SECTION C: AUTHORISED PERSONS PARTICULARS & DECLARATION

Provide the name and particulars of the person making this application:

Any correspondence about this application will be sent to this person.

I certify that:

- I am duly authorised by the association to lodge this application and any accompanying documents under the Act;*
- the information contained within this application, including any attachments are to the best of my knowledge true and correct; and*
- I understand that it is an offence under section 177 of the Associations Incorporation Act 2015 to make a false and misleading declaration in relation to this application.*

Signature

Date signed

Title

☐ Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other, please specify: _____

Name

Surname

Address

(Street or PO)

Suburb

State

Postcode

Email

Telephone

IMPORTANT: Before you sign this form, check that you have provided true and correct information.

CONTACT FOR THIS APPLICATION

Who should Consumer Protection contact if there is a query about this application form?

☐

The applicant (submitter)

☐

Another person ► Provide the contact's details below:

Title

☐ Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other, please specify: _____

Name

Surname

Address

(Street or PO)

Suburb

State

Postcode

Email

Telephone