

Form 10

This form is effective from 1 July 2025

Annual return to the Registrar

Co-operatives Act 2009 244ZB, 244ZC and Regulation 18E

Please read this information before completing this form

About this form

This form is used by a co-operative to lodge its Annual return to the Registrar of Co-operatives under the *Co-operatives Act 2009* (the Act).

Lodgement period

This form should be lodged within 28 days of the co-operative's Annual General Meeting (AGM) being held.

How to complete this form

- You can complete this form onscreen and print it out or print and complete by hand.
- If completing by hand use a blue or black pen and print using BLOCK letters.
- Complete sections 1, 2, 3, 5, and 6 in all cases. **Only complete section 4 if the co-operative is small.**
- Large co-operatives must attach copies of its financial reports, annual director's report or a concise report and a signed copy of the auditor's reports to this return.
- Small co-operatives do not need to attach any documents to this return unless notifying of changes in the directors or secretary.**
- If there are any changes to the secretary, chief executive officer or directors, a completed [Form 13 – Notice of appointment or cessation of directors and officers](#) must be attached to this return.

Fees

Please refer our [Co-operatives fees and forms webpage](#) for the current fees. Fees are exempt from GST and subject to change without notice.

Guides and related information

Different reporting requirements apply between small and large co-operatives. A co-operative that does not fit the criteria of a small co-operative for a particular financial year is a large co-operative.

A co-operative is defined as a small co-operative for a particular financial year if:

1. **It does not issues shares to more than 20 prospective members** during the year, or if it has done this the amount raised by the issue of those shares does not exceed \$2 million.

AND

2. It satisfies **at least two** of the following criteria:
 - The consolidated revenue of the co-operative and the entities it controls (if any) is **less than \$8 million** at the end of the financial year.
 - The value of the consolidated gross assets of the co-operative and the entities it controls (if any) is **less than \$4 million** at the end of the financial year.
 - The co-operative and the entities it controls (if any) had **fewer than 30 employees** at the end of the financial year. In counting the employees, part-time employees are taken into account as an appropriate fraction of a full time equivalent. For example, four half time employees should be counted as two employees.

Note: Consolidated revenue is calculated in accordance with the accounting standards in force at the relevant time (even if the standard does not apply to the financial year of some or all of the entities concerned).

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:	Submit your completed form and supporting documents at: Cashier Services Level 1, Mason Bird Building 303 Sevenoaks Street CANNINGTON Opening hours: 8:30 am to 4:30 pm (weekdays)
By post	• 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 and supporting documents will be reviewed. The contact person will be notified in writing if further information is required.
- If the form is completed correctly and the necessary documents are provided, the information will be recorded on the Register of Co-operatives. Confirmation that the information has been recorded will be provided.
- If any information provided in the application changes, Consumer Protection must be notified as soon as possible.
- The Co-operative must retain a copy of this annual return at the office where its registers are held and make the return available for inspection by any member free of charge.

Privacy

Consumer Protection at the Department of Local Government, Industry Regulation and Safety (LGIRS) is collecting information on this form for the purposes of the *Co-operatives Act 2009* (the Act).

In accordance with the Act, a register of this information and any documents lodged with the Registrar of Co-operatives will be available for inspection 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, information about the progress of your application or general information about co-operatives, please contact us:

Telephone **1300 30 40 74 or (08) 6552 9300** (8:30 am to 4:30 pm weekdays)

Email cooperatives@lgirs.wa.gov.au

Website www.lgirs.wa.gov.au/co-ops

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 1 – CO-OPERATIVE DETAILS

Co-operative registration number

C

If you do not know the number check on our list of [Registered Co-operatives webpage](#)

Name of co-operative

Registered office address

The registered office address must be in Western Australia and be a street address.

Street

Suburb

State

WA

Postcode

Principal place of business

The principal place of business address must be in Western Australia and be a street address.

☐ The principal place of business is the same as the registered office address.

Street

Suburb

State

WA

Postcode

Contact number and email

The email address will be used to email correspondence to the co-operative. This should be a generic email address or an email that the board members have access to.

Daytime telephone number

Email to receive all electronic correspondence

SECTION 2 - FINANCIAL YEAR, AGM, MEMBERSHIP AND OFFICERS DETAILS

This return is for the financial year ending (dd/mm/yyyy – for example 30/06/2022)

What date was the annual general meeting held? (dd/mm/yyyy)

What date were the financial reports provided to members? (dd/mm/yyyy)

What is the total number of co-operative members at the end of the financial year?

This should include all members (excluding cancelled members) from the membership register.

List the names of the secretary and all directors as at the date you submit this annual return

We require up-to-date information about the co-operative's secretary, chief executive officer (if applicable) and directors. If any changes have occurred that the co-operative hasn't already given notification of complete and attach a 'Form 13 - Notification of appointment or cessation of directors' and officers'.

Position	Full name of person holding the position
Secretary	
CEO (optional)	
Director	
Director	
Director	
Director	
Director	
Director	
Director	
Director	

SECTION 3 – REVENUE, EMPLOYMENT AND SIZE

What is the gross consolidated revenue of the co-operative at the end of the financial year?

This should include revenue amounts from any entities (if any) the co-operative controls.

What is the total number of employees that the co-operative has at the end of the financial year?

This should include the employees from any entities (if any) the co-operative controls.

What is the full time equivalent number of the co-operative's employees?

For example: Four half-time employees are counted as two.

Has the board resolved that it is satisfied that the co-operative is a small co-operative under section 3A of the Co-operatives Regulations 2010?

☐ Yes – Go to **section 4**

☐ No – Go to **section 5**

SECTION 4 – SMALL CO-OPERATIVES (If the co-operative is large DO NOT complete this section)

Date on which the board resolved that it is satisfied that the co-operative is solvent? (dd/mm/yyyy)

During the financial year, were there any directions by the co-operative's members to prepare additional financial reports under section 244I of the *Co-operatives Act 2009*?

☐ No

☐ Yes

What were the terms of these directions? What did they cover? Provide details, including dates, of any directors to audit or review reports.

During the financial year, did the co-operative have securities on issue to non-members?

☐ No

☐ Yes

How many securities were issued? Provide details of the securities.

SECTION 5 - DOCUMENT CHECKLIST

This form cannot be processed without the following documents. Mark the documents you are submitting.

SMALL co-operatives

You do not need to attach any documents unless you are notifying of any changes to the co-operative's secretary, chief executive officer or directors. If notifying of changes, you must attach a *Form 13*.

☐ [Form 13 – Notice of appointment or cessation of directors and officers](#) is completed and attached (if applicable)

LARGE co-operatives

☐ The financial report required under section 244K of the *Co-operatives Act 2009* that includes the:

- Financial statements for the year; and
- Notes to the financial statements; and
- The directors' declaration about the statements and notes.

☐ The annual directors' report as required under section 244P of the *Co-operatives Act 2009*.

☐ A signed copy of the auditor's report, prepared in accordance with Division 3 of Part 2M.3 of the *Corporations Act 2001* as required under section 244N of the *Co-operatives Act 2009*.

☐ If a concise report that has been prepared and given to members under section 244V(3) of the *Co-operatives Act 2009*, a copy of the concise report.

If you need to notify of changes to the co-operative's secretary, chief executive officer or directors, you must attach a *Form 13*.

☐ [Form 13 – Notice of appointment or cessation of directors and officers](#) is completed and attached (if applicable).

SECTION 6 – DECLARATION AND SIGNATURE

I declare that:

- ▶ I am authorised to lodge this annual return for this co-operative.
- ▶ No director of the co-operative is disqualified under section 206B and 206C of the *Co-operatives Act 2009*.
- ▶ At least two directors of the co-operative are ordinarily resident in Australia in accordance with section 197(2A) of the *Co-operatives Act 2009*.
- ▶ All of the information contained in this annual return, and any documents accompanying this annual return, is true and correct.
- ▶ I understand that it is an offence under section 477 of the *Co-operatives Act 2009* to give to the Registrar a document containing false or misleading information.

Signature

Date signed

Full name of person signing this form

Address

Suburb

State

Postcode

Position held

Daytime telephone number

Email

Who should be contacted if there is a query about this form?

- ☐ The person signing the declaration
- ☐ The person named below:

Name of contact

Address

Suburb

State

Postcode

Daytime telephone number

Email