

Form 10

This form is effective from 1 July 2026

Annual return to the Registrar

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

Please read this information before completing this form

How to use this form

Use this form to lodge a co-operatives annual return to the Registrar of Co-operatives under the *Co-operatives Act 2009* (the Act).

When completing this form:

- 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
- If there are any changes to the secretary, chief executive officer or directors that the co-operative has not already given notification of, a completed [Form 13 – Notice of appointment or cessation of directors and officers](#) must be attached.
- Sections 1, 2, 3, 5, and 6 must be completed in every application. Only small co-operatives complete section 4.

Lodgement period

This form should be lodged within 28 days of the co-operative's Annual General Meeting (AGM) being held. Late fees may apply if received outside this timeframe.

Fee

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

If you lodge this form by post or email, you will be emailed a Payment Number (PN) to make payment by BPAY or a credit card through our secure online payment portal.

How to lodge

You can lodge your completed form and supporting documents:

In person:

Customer Service
Level 1, Mason Bird Building
303 Sevenoaks Street, CANNINGTON

Hours: 8:30 am to 4:30 pm (weekdays)

By post:

Associations and Charities
Department of Local Government,
Industry Regulation and Safety
Locked Bag 14
CLOISTERS SQUARE PERTH WA 6850

By email:

cooperatives@lgirs.wa.gov.au

What happens next

- Your form will be reviewed. You will be notified 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 change in the information you have provided in this form occurs, please notify us 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.

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).

Contact

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.

Form 10 - Annual return to the Registrar

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

OFFICE USE ONLY

When completed, this form is classed as "OFFICIAL SENSITIVE"

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

2 – CO-OPERATIVE ADDRESSES

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

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3 - FINANCIAL YEAR, AGM, MEMBERSHIP AND OFFICERS DETAILS

The end of financial year that this return relates is:

(dd/mm/yyyy)

Date the annual general meeting was held on for the end of financial year

(dd/mm/yyyy)

Date the financial reports for the end of financial year were provided to members

(dd/mm/yyyy)

The total number of co-operative members at end of financial year

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

The names of the secretary and all directors as at the date of submitting this 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	

3 – REVENUE, EMPLOYMENT AND SIZE

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.

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.

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

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

Did the board resolve 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**

FORM CONTINUES NEXT PAGE

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

Date 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.

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).

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6 – DECLARATION

I declare:

- 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 form, and any attachments, is to the best of my knowledge, complete, true and correct, and I have taken reasonable steps and made reasonable inquiries to confirm this; and
- I understand that giving false or misleading information or documents and failing to give information that renders the information in the form or documents false or misleading is a criminal offence under the *Co-operatives Act 2009*.

Signature

Date signed

Full name of person signing this form

7- PRIVACY COLLECTION NOTICE

The Department of Local Government, Industry Regulation and Safety (LGIRS) collects the personal information you provide through this form to administer the *Co-operatives Act 2009 (WA)*, including assessing applications, processing annual returns and notifications, and maintaining records to support regulatory functions. For more information about how your personal information is handled, including disclosures and your privacy rights, please see the full [Privacy Collection Notice](#) on our website.

FORM CONTINUES NEXT PAGE

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

Title

Given name

Family name

Daytime telephone number

Email

Address

Suburb

State

Postcode