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| **FORM 13** | This form is effective from September 2023 |
| 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](https://www.commerce.wa.gov.au/consumer-protection/associations-financial-reporting) webpage and the [Accounts and Auditing chapter](https://www.commerce.wa.gov.au/books/inc-guide-incorporated-associations-western-australia/accounts-and-auditing) in our Inc: A Guide for Incorporated Associations in WA.
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| **FEES** |
| Visit our [fees forms and online transactions](https://www.commerce.wa.gov.au/consumer-protection/associations-fees-forms-and-online-transactions) page for current application fees. GST is not payable on these fees. |
| **HOW TO LODGE AND PAY** |
| Complete this form and return it, together with any supporting documents, using one of the following methods |
| ******In person** | Pay in person using cash, cheque, money order or card (debit or credit) via our customer service counter at:**Level 1, Mason Bird Building,** **303 Sevenoaks Street****CANNINGTON**Hours: 8:30 am to 4:30 pm (weekdays)  |
| ******Post** | Pay by mail with cheque or money order to:**Department of Mines, Industry Regulation and Safety****Associations & Charities Branch****Locked Bag 100** **EAST PERTH 6892**Make cheques and money orders payable to “*Department of Mines, Industry Regulation and Safety”* |
| **NOTE: From September 2023, the Department will not accept payments by credit card for mailed forms. Card payments can be made in person at our cashiering services.** |
| **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 the Department as soon as possible
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| **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@dmirs.wa.gov.au** |
| Website | [**www.dmirs.wa.gov.au/associations**](http://www.dmirs.wa.gov.au/associations) |
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**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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| FORM 13 |
| Application for declaration of an association’s financial tier |
| *Associations Incorporation Act 2015 s 64 and 65* |
|  |
| Use this application form to classify an incorporated association’s financial tier under the *Associations Incorporation Act 2015* (the Act) as its usual size (Tier 1 or Tier 2) even if its revenue has changed due to an unusual and non-recurring event.**Instructions*** Type directly into this form electronically before printing and signing or else complete by hand using blue or black pen and print in BLOCK letters.
* Complete All sections in every case.
* Make a copy of this application (including attachments) for your own records.
 |   | **OFFICE USE ONLY** |
|  |
|  |
| **SECTION A: INCORPORATED ASSOCIATION PARTICULARS** |
|  |
| 1. Name of the incorporated association
 |
|  |
|  |
| 1. Incorporated association’s registration number (IARN)
 | **A** |
|  |
| **SECTION B: TIER INFORMATION**  |
|  |
| 1. The financial year end that this declaration applies to is: (*dd/mm/yyyy)*
 |  |
|  |
| 1. 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. |
|  |
| 1. 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 |  |
|  |
| 1. Describe the unusual or non-recurring event that resulted in the increase of the association’s revenue, including the revenue received as a result of that event.

*(For example, the association received a capital grant of $100,000).* |
|  |
| ***If there is insufficient space, please attach a supporting document titled “Unusual Events”*** |
|  |
| **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.*
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|  |
| 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.**  |
| **Privacy Statement – please read.** The Department of Mines, Industry Regulation and Safety, Consumer Protection Division is collecting and holding information supplied for the purposes of the Act. In accordance with this legislation, a copy of this form and the information it contains will be available for purchase by the public upon payment of a prescribed fee. |
| **CONTACT FOR THIS APPLICATION** |
| Who should the Department 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 |  |
|  |