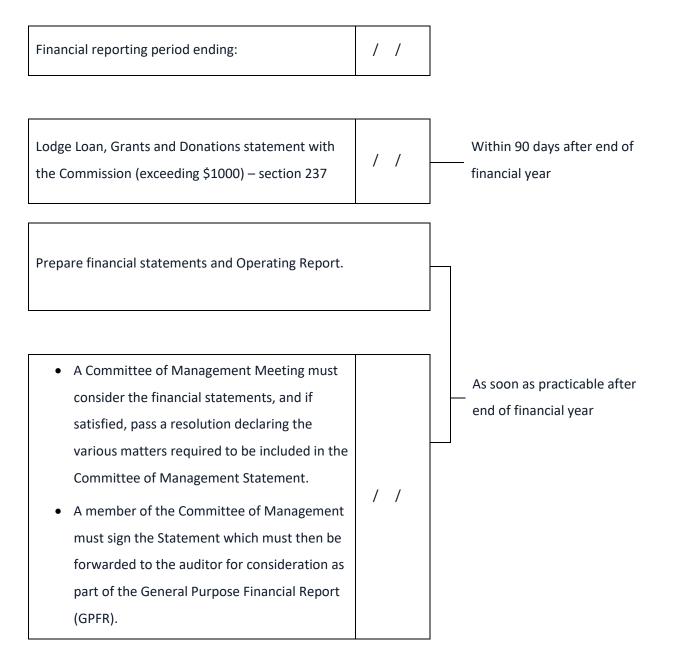


Guidance Note GN 003 | 6 March 2023



## **Financial reporting timeline/planner**





Auditor's Report prepared and signed and given to
the Reporting Unit – section 257

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Within a reasonable time of having received the GPFR (<u>NB</u>: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – section 265 The full report includes:

- the General Purpose Financial Report (which includes the Committee of Management Statement);
- the Auditor's Report; and
- the Operating Report.

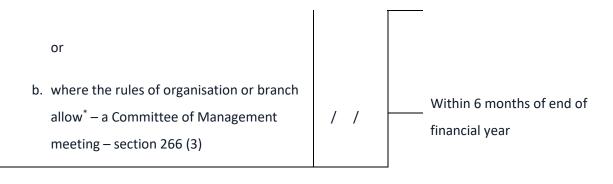
if the report is to be presented to a General Meeting the report must be provided to members 21 days before the General Meeting,

or

where the report is presented to a Committee of Management meeting\*, the report must be provided to members within 5 months of end of financial year.

266 (1),(2);	Present full report to: a. General Meeting of Members – section 266 (1),(2);	/ /	Within 6 months of end of ——— financial year
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/ /	Within 14 days of meeting
	/ /

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provided that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

\*\* The Designated Officer's Certificate must be signed by an officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266 – dates of such events must be included in the certificate. A non-elected official cannot sign the certificate.

## **Further information**

If you have any further questions relating to the records to be kept by registered organisations, please email the Fair Work Commission at <a href="mailto:regorgs@fwc.gov.au">regorgs@fwc.gov.au</a>.

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This fact sheet is not intended to be comprehensive. The Fair Work Commission does not provide legal advice. Users must rely upon the relevant legislation, which is set out in the *Fair Work (Registered Organisations) Act 2009*, the *Fair Work Act 2009*, the *Fair Work (Transitional Provisions and Consequential Amendments) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009*.