

Incorporated association annual obligations by state

When each state and territory says an incorporated association must hold its AGM and what it must lodge each year, from each regulator's own page, read on 28 Oct 2026.

Every state and territory has its own law for incorporated associations. The table gives what each regulator's own page says about the AGM and the yearly lodgement, read on 28 Oct 2026. Where a page did not say, the cell says so. Your constitution may ask for more.

State or territory	AGM	What you lodge each year, and when
ACT (Access Canberra)	Not stated on the page read	No annual return any more. You must still complete an annual statement, keep the records for at least 7 financial years, and lodge them with the Registrar General within two weeks if asked
NSW (NSW Fair Trading)	Within 6 months of the end of the financial year	Tier 2 associations (revenue up to A\$500,000, current assets up to A\$1,000,000): Form A12 T2, the annual summary of financial affairs. Attach the financial statement presented at the AGM. Due within one month after the AGM, and no later than 7 months after the end of the financial year
Northern Territory (NT Government)	Members must have the financial statement at least 14 days before the meeting	The financial statement, signed by the auditor, with the AGM minutes, within 28 days of the AGM. A fee applies, and late lodgement costs more
Queensland (Office of Fair Trading)	Within 6 months after the end of the financial year	The annual return, within 1 month of the AGM, with a signed audit report or verification statement. The kind of report depends on the size of the association
South Australia (Consumer and Business Services)	Not stated on the page read	Prescribed associations (gross receipts over A\$500,000, not counting member subscriptions) that are not registered charities lodge audited financial statements. Prescribed charities lodge with the ACNC instead. The page lists no yearly lodgement for smaller associations
Tasmania (CBOS)	Not stated on the page read	An annual return within 6 months of the end of the financial year. Under A\$250,000 revenue: an income and expenditure statement and the committee's names and residential addresses, with no audit. Over A\$250,000: financial statements, a report on the accounts and an auditor's report

Victoria (Consumer Affairs Victoria)	Within 5 months of the end of the financial year, with the financial statements and a certificate signed by two committee members	The annual statement, online through myCAV, within one month of the AGM. Registered charities are exempt
Western Australia (Consumer Protection)	Every year, within six months of the end of the financial year, and not before it ends	The associations information statement, within six months after the end of the financial year. A registered charity may be exempt if it lodges its ACNC statement by the due date

Review and audit

- NSW: Fair Trading does not require an audit, but can direct one, and your constitution or a funder may require one.
- NT: the financial statement is completed by or with an auditor who is a member of an accountants' body, or is otherwise approved. Tier 1 is income under A\$25,000 and assets under A\$50,000; tier 3 is income over A\$250,000 or assets over A\$500,000.
- South Australia: prescribed associations are audited every year, and the auditor's report must reach the committee within 5 months of the end of the financial year.
- Victoria, for financial years ending on or after 1 Jul 2024: tier 1 (revenue under A\$500,000) needs no review or audit unless the rules, the members or the Registrar ask. Tier 2 (A\$500,000 to A\$3 million) needs an accountant's review, and tier 3 (over A\$3 million) an audit.
- ACT: Access Canberra's own annual return form, from before returns were dropped, set review for associations under A\$1,000,000 revenue and audit above it. Check the current Act before relying on it.

This is a summary of each regulator's published page, not legal advice. Pages change, and some rules depend on your association's tier or charity status. Read your regulator's page before you lodge.

Planning the meeting itself: the [annual meeting notice and agenda](#) and the [proxy form](#) work for an AGM in any state.

Sources

- ACT: Access Canberra, Incorporated associations, read 28 Oct 2026: <https://www.accesscanberra.act.gov.au/business-and-work/associations-co-ops-and-charities/incorporated-associations>
- NSW: Tier 2 incorporated associations financial reporting (updated 28 Sep 2026), read 28 Oct 2026: <https://www.nsw.gov.au/business-and-economy/incorporated-associations/running-an-incorporated-association/financial-reporting-requirements/tier-2-incorporated-associations-financial-reporting>
- NT: Annual reporting obligations fact sheet, read 28 Oct 2026: https://nt.gov.au/_data/assets/pdf_file/0006/1205934/annual-reporting-obligations-fact-sheet.pdf
- Queensland: Lodging your association's annual return (updated 27 Mar 2024), read 28 Oct 2026: <https://www.qld.gov.au/community/fair-trading/associations-charities-and-non-for-profits/incorporated-associations/financial-responsibilities-for-incorporated-associations/lodging-your-association-annual-return>
- South Australia: Financial management in incorporated associations, read 28 Oct 2026: <https://www.sa.gov.au/topics/family-and-community/community-organisations/incorporated-associations/accounts->

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- Tasmania: CBOS, Lodging annual returns (updated 17 Oct 2025), read 28 Oct 2026:
<https://www.cbos.tas.gov.au/topics/clubs-fundraising/incorporated-associations/lodging-annual-returns>
- Victoria: Incorporated association meetings (updated 16 Jul 2025), read 28 Oct 2026:
<https://www.consumer.vic.gov.au/clubs-and-fundraising/incorporated-associations/running-an-incorporated-association/meetings>
- Victoria: Step by step summary of financial reporting (updated 21 Nov 2023), read 28 Oct 2026:
<https://www.consumer.vic.gov.au/clubs-and-fundraising/incorporated-associations/running-an-incorporated-association/annual-reporting/step-by-step-summary>
- Victoria: Financial statements and auditing (updated 27 Feb 2025), read 28 Oct 2026:
<https://www.consumer.vic.gov.au/clubs-and-fundraising/incorporated-associations/running-an-incorporated-association/annual-reporting/financial-statements-and-auditing>
- Western Australia: Associations information statement (updated 24 Mar 2026), read 28 Oct 2026:
<https://www.consumerprotection.wa.gov.au/associations-information-statement>
- ACT: Access Canberra, Annual return form AR (undated), read 28 Oct 2026:
<https://files.accesscanberra.act.gov.au/files/Incorporated%20associations/Annual-return-Nov-2021.pdf>



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<https://renuzy.com/resources/incorporated-association-obligations-by-state>