

# **VEC Annual return user guide**

Associated entities



## **Acknowledgement of Country**

We pay respect to Victoria's traditional owners and their elders past and present who have been custodians of this country for many thousands of years. We acknowledge their living culture and their role in the life of Victoria.

## Disclaimer

The information in this user guide is specific to Victorian funding and disclosure laws and does not consider the laws of other Australian jurisdictions. Victoria's funding and disclosure laws are set out in the *Electoral Act 2002* (Electoral Act).

This information is general in nature and does not consider your individual circumstances. If you are unsure about how the laws apply to you, seek professional advice.

## Contact us

The Funding, Disclosure and Parties team is here to support you with your funding and disclosure obligations. Please get in touch with us if you have questions or concerns.

Phone: 03 8620 1100 or 131 832

Email: [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au)

You can also contact us at [rppregistration@vec.vic.gov.au](mailto:rppregistration@vec.vic.gov.au) with any questions about registered political parties and their agents.

## Version control

Version	Date Effective	Approved by	Amendment
1.0	11/10/2019	Director, Electoral Integrity and Regulation	N/A
2.0	30/06/2020	Program Manager, Funding and Disclosure	Financial year values; system enhancements
3.0	30/06/2021	Director, Electoral Integrity and Regulation	Financial year values; system enhancements
4.0	30/05/2022	Director, Electoral Integrity and Regulation	Financial year values; system enhancements
4.1	14/06/2022	Communication Project Officer	Copy edit, formatting
4.2	25/08/2022	Manager, Funding, Disclosure and Parties	Updated to reflect system enhancements

# Contents

<b>Definitions</b>	<b>1</b>
More information	1
<b>Annual return for an associated entity</b>	<b>2</b>
General information	2
VEC Disclosures	2
Web browser capability	2
Entity details	2
Audit requirements	2
Due date	3
Offences	3
More information	3
<b>Annual return process</b>	<b>4</b>
Lodge an annual return	4
Enter key information	5
Enter State campaign account income	6
Enter State campaign account expenses	8
Complete Table 1 – Disclosed political donations in State campaign account	8
Enter transaction details – manual input	9
Complete Table 2 – Outstanding debt details	9
Complete Table 3 – Amounts received other than political donations	10
Enter transaction details - bulk import	12
Upload audit certificate	16
Additional documents reminder	19
Submit annual return	20
Edit and submit an annual return in another session	21
View and export an annual return	21
Request an amendment to your annual return	22

# Definitions

For an explanation of terms used in this user guide, please visit the [Funding glossary](#) on our website.

## More information

Please visit our [website](#) for more information on funding and disclosure obligations, or to view the following VEC Disclosures user guides:

- [Political donations | Victorian Electoral Commission \(vec.vic.gov.au\)](#)
- [Annual returns | Victorian Electoral Commission \(vec.vic.gov.au\)](#)
- [VEC Disclosures – Portal guide](#)
- [VEC Disclosures – Associated entities and third-party campaigners functions guide](#)
- [VEC Disclosures – Registered political party functions guide](#)

# Annual return for an associated entity

## General information

This guide is to help you, as a registered agent or financial controller, complete an annual return for your associated entity using [VEC Disclosures](#). This is required under Part 12 of the *Electoral Act 2002* (Electoral Act).

The reporting period for the annual return is from 1 July to 30 June.

## VEC Disclosures

This guide explains how to complete an annual return using VEC Disclosures.

[VEC Disclosures](#) is our purpose-built portal that allows users to disclose political donations and submit required annual returns. Political donations are money, services (including paid labour), loans, guarantees or property (including a loan of assets).

## Web browser capability

VEC Disclosures works on multiple web browsers. You can access VEC Disclosures on a mobile device, however, the best user experience is on your desktop or laptop computer.

## Entity details

It is your responsibility to make sure your entity details are correct. To update your details click 'manage entity' on your dashboard.

## Audit requirements

You must submit the following mandatory documents with your annual return.

1. An audit certificate from a registered company auditor within the meaning of the *Corporations Act 2001* of the Commonwealth.  
As outlined in section 209(3) of the Electoral Act, the audit certificate must state the auditor:
  - a. was given full and free access, at all reasonable times, to all accounts, records, documents and papers relating directly or indirectly to any matter required to be specified in the statement
  - b. examined the material referred to in paragraph (a) for the purpose of giving the certificate
  - c. received all information and explanations that the auditor requested in respect of any matter required to be specified in the statement
  - d. has no reason to believe that any matter stated in the statement is not correct.

Download the [VEC audit certificate template](#).

2. A copy of the following documents emailed to the VEC Funding, Disclosure and Parties Team at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au), as soon as possible after they have been prepared:

- a. a loan, grant or donation statement under section 237 of the *Fair Work (Registered Organisations) Act 2009* (Cth)
- b. a general-purpose financial statement under section 253 of the Fair Work Act
- c. financial statements under section 102 of the *Associations Incorporation Reform Act 2012*
- d. a financial report under section 319 or 320 of the Corporations Act.

## Due date

The financial year annual return can be submitted from 1 July each year and is due by **11.59 pm on 20 October**. You must submit your return using VEC Disclosures each year.

We are required to publish annual returns on VEC Disclosures by 31 December each year.

You must submit an annual return for the associated entity, even if it did not receive any political donation or incur any political expenditure. Only information about your state campaign account is included in the return.

## Offences

Offences include (but are not limited to):

- failing to submit on time (200 penalty units)
- providing false or misleading information (300 penalty units and/or 2 years imprisonment).

A full list of fees and penalties can be found on the Department of Treasury and Finance website: [Indexation of fees and penalties | Department of Treasury and Finance Victoria \(dtf.vic.gov.au\)](https://www.dtf.vic.gov.au/indexation-of-fees-and-penalties)

## More information

For more information about annual returns and your legislative obligations, refer to [our website](#) or [Determination No. 2 of 2019](#) under the Electoral Act.

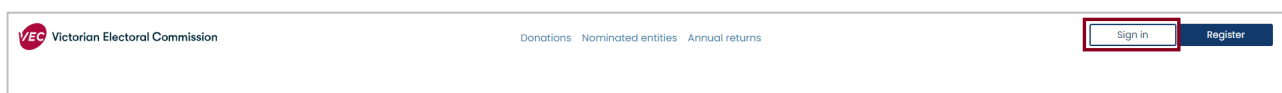
# Annual return process

Annual returns can be completed over more than one session in [VEC Disclosures](#). The portal allows you to save your progress and return to complete it later.

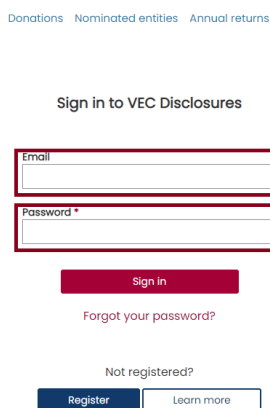
Make sure you click 'Save and continue' if you wish to exit and return later. For more information, see [Edit and submit an annual return in another session](#) in this guide.

## Lodge an annual return

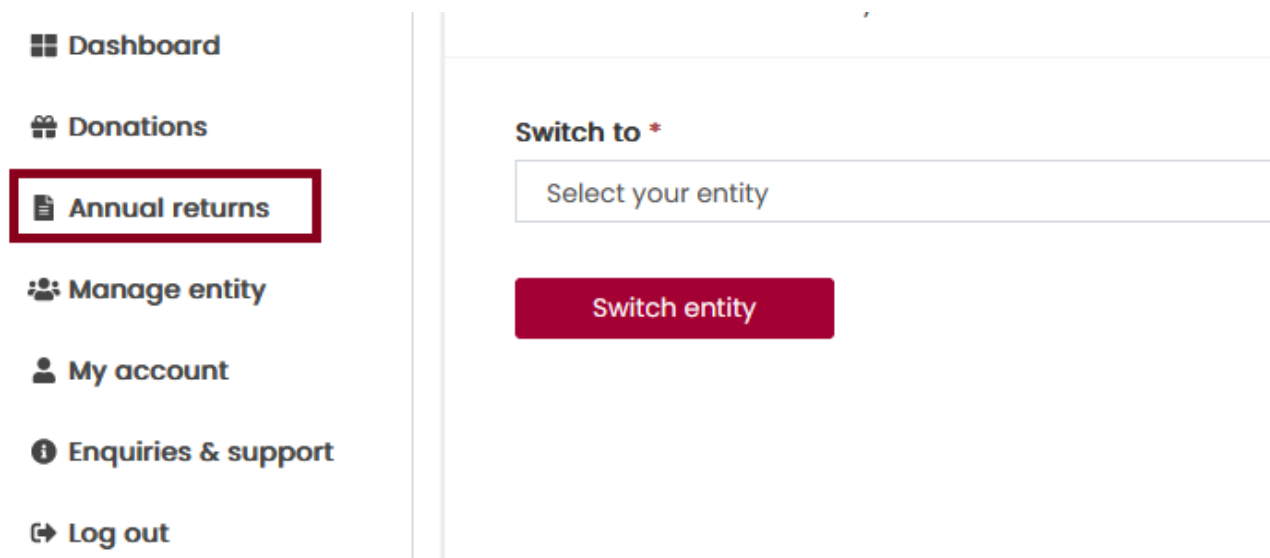
1. On the [VEC Disclosures home page](#), click 'Sign in' from the top menu.



2. Sign in with your email and password.



3. On the dashboard, select 'Annual returns' from the left-hand menu.



4. Click 'Lodge annual return'. Each associated entity can have **one** active annual return per financial year only.



Annual Returns
Home / Annual Returns

Lodge Annual Return

Recipient	Annual Return Type	Date Lodged ↓	Submission Type	Status	Financial Year
There are no records to display.					

## Enter key information

- Make sure you read and understand the key information.

Lodge Annual Return
Home / Annual Returns / Lodge Annual Return

Details
Financial Details
Transaction Details
Upload Documents

**When preparing the annual return, it is important to note the following:**

- Any entity that meets the criteria as recipient must submit an annual return.
- Annual returns must be completed by the Agent or Deputy Agent of the Organisation. This is either the appointed Registered Agent or Deputy Agent, or in the absence of a Registered Agent, the Financial Controller of the organisation.
- Annual Returns should not include a list of memberships or addresses of silent electors.
- Annual returns will be published on the VEC online disclosure system by 31 December as per section 217P of the *Election Act 2002*.

**Note:** Financial year details are for the current financial reporting period only and you cannot edit them.

Financial Year

2021 - 2022

Start Date
01/07/2021

End Date
30/06/2022

- Select the associated entity from the dropdown menu.
  - The entity details will auto-populate.

Recipient

Recipient \*

ExampleAE

Organisation Details

Organisation name

ExampleAE

Organisation address

Prefilled street name

Prefilled suburb

Prefilled state

Prefilled postcode

- The ‘Agent details’ section will auto-populate.

**Agent details**

Agent name  
ExampleAE RA

Contact phone 1  
4555555555

Contact phone 2

Email  
ExampleEmail@gmail.com

- If any of the entity or officer details are incorrect please refer to the [VEC Disclosures – portal guide](#) - sections Edit user details – all users/Edit organisation entity details for instructions on how to update these.
- The ‘Submitted by’ section will auto-populate with your details, as the current system user logged in. These details cannot be edited.

**Submitted By**

Name  
ExampleAE RA

Role title  
Registered Agent

3. Click ‘Save and continue’ to move to the next screen.

Save and Continue

## Enter State campaign account income

- The ‘Total income (inc. GST)’ field will auto-populate for this financial year. This figure is the total amount received by or on behalf of your entity for this financial year. You cannot edit this field – it is automatically calculated based on the data you enter in the later fields.

**Total income (inc. GST) \***

This amount is automatically populated as a summation of your Total Disclosed Political Donations, Total Undisclosed Political Donations and Total Amounts Received Other Than Political Donations. You cannot directly edit this amount.

\$

- The ‘Total disclosed political donations (inc. GST)’ field will auto-populate for the financial year specified and cannot be edited. This figure is the total disclosed political donations for the financial year specified.

**Total disclosed political donations (inc. GST) \***

Please refer to Table 1 – disclosed political donations in State campaign account for a detailed list of political donations disclosed within this financial year.

\$ 0.00

**Note:** This figure will also appear as a line item in [Table 1 – Disclosed political donations](#) at the bottom of the screen.

1. Enter the 'Total undisclosed political donations (inc. GST)' received for the financial year specified. **Wherever you can enter a value, you must include a number even if it is zero.**

This will include any donations received by the associated entity under the \$1,050 disclosure threshold that were not previously disclosed in VEC Disclosures.

**Total undisclosed political donations (inc. GST) \***

Enter the combined total of all political donations received that were under the Disclosure Threshold (of \$1,050.00 per donor during the 2021 - 2022 financial year).

\$

2. Enter the total 'Number of donors for undisclosed political donations' that have contributed for the financial year. This means all political donations received that did not exceed the disclosure threshold.

**Number of donors for undisclosed political donations \***

#

3. Enter the 'Total amounts received other than political donations (inc. GST)' for the specified financial year.

This means any amounts received by, or on behalf of, the associated entity that did not require disclosure during the financial year. Examples include VEC funding, JobKeeper, and dividends on shares.

4. Click 'Save and continue'. You will be prompted to provide details for each amount exceeding the disclosure threshold (including in aggregate) received from a single person or entity during the previous financial year. If one person or entity has donated two or more amounts, you can consolidate these into one line.

**Note:** This field was previously called 'non-political donations'.

**Total amounts received other than political donations (inc. GST) \***

Please enter the total of all amounts received other than political donations in this field. Once you select Save and Continue below you will be required to enter the individual details relating to these amounts into the table labelled "Amounts received other than political donations".

\$

More detail of this income must be added in [Table 3 – Amounts received other than political donations](#).

## Enter state campaign account expenses

1. Enter the 'Total expenditure (inc. GST)' incurred by, or on behalf of, the associated entity for the financial year specified.

**Total expenditure (inc. GST) \***

\$

2. Enter the 'Total outstanding debts (inc. GST)' incurred by, or on behalf of, the associated entity as at the end of the financial year specified.

**Total outstanding debts (inc. GST) \***  
If you have outstanding debts that equal or exceed \$1,050.00, please include these details into the Outstanding debt details table, located on the following page, after selecting Save and Continue below.

\$

**Note:** You will need to add further details of these debts in [Table 2 – Outstanding debt details](#).

## Complete Table 1 – Disclosed political donations in state campaign account

1. Review the pre-populated 'Table 1 – Disclosed political donations in state campaign account'.
  - o If the table is accurate, click 'Save and continue'. This will save a draft version of the annual return.
  - o If there are any discrepancies between the table and your own records, email [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

**Note:** All fields marked with a red asterisk (\*) must be populated even if the amount is zero (except auto-populated fields).

Table 1 – disclosed political donations in State campaign account

The below table includes all donations disclosed on the Victorian Electoral Commission online disclosure system for this financial year. Should you see any discrepancies between this record and your own records please contact the VEC on 131 832.

Date Received ↓	Amount Received	Type of Donation	Name of Donor	Address of Donor
-----------------	-----------------	------------------	---------------	------------------

There are no donations to display.

Back

Save and Continue

# Enter transaction details – manual input

Outstanding debt details and amounts received other than political donations may be entered individually or via a [bulk](#) import.

## Complete Table 2 – Outstanding debt details

- 1. Click ‘Add’ to populate the ‘Outstanding debt details’ table with any debts owed to a person or entity at the end of the financial year that exceed the disclosure threshold.

Lodge Annual Return

Home / Annual Returns / Lodge Annual Return

Details ✓

Financial Details ✓

Transaction Details

Upload Documents

Outstanding debt details

Please include the sum amount of any outstanding debts, owed to a person or entity at the end of the financial year, that exceed the disclosure threshold. To add an individual outstanding debt, click the Add button and complete the fields.

To add multiple outstanding debt details at once, click the Import template button at the bottom of this page and follow the instructions.

Refresh data

Add

Date incurred ↓	Amount that is owed	Is the debt owed to a financial institution?	Is the debt to a person or organisation?	Name of person or organisation amount is owed	Address of person or organisation amount is owed
There are no records to display.					

- 2. Complete all fields in the ‘Outstanding debt details’ form.
- 3. Click ‘Submit’ and repeat step 2 to add any further line entries.

**Note:** You can navigate away or log out of VEC Disclosures and come back to it later.

Outstanding Debt Details

Date incurred \*

dd/mm/yyyy

Amount that is owed \*

Is the debt owed to a financial institution? \*

Is the debt to a natural person or an organisation? \*

Name of person or organisation to whom the amount is owed \*

Address of person or organisation to whom the amount is owed \*

☐ Enter address manually

Street Name

Suburb

Post Code

State

Country

Submit

- To edit or delete any 'Outstanding debt details' line entries, click 'Action' next to the relevant entry, then select 'Edit' or 'Delete'.

#### Outstanding debt details

Please include the sum amount of any outstanding debts, owed to a person or entity at the end of the financial year, that exceed the disclosure threshold. To add an individual outstanding debt, click the Add button and complete the fields.

To add multiple outstanding debt details at once, click the Import template button at the bottom of this page and follow the instructions.

						Refresh data	Add
Date incurred ↓	Amount that is owed	Is the debt owed to a financial institution?	Is the debt to a person or organisation?	Name of person or organisation amount is owed	Address of person or organisation amount is owed		
28/02/2022	\$2,000.00	No	Natural person	Example	530 Collins St, Melbourne Victoria 3000		
						Action →	
						Edit	
						Delete	

- When the details match your records click 'Save and continue'. This will save a draft of your annual return.

Save and Continue

## Complete Table 3 – Amounts received other than political donations

- Click 'Add' to populate the table with any 'Amounts received other than political donations' from a single person or entity during the specified financial year that exceed the disclosure threshold, including in aggregate.

**Note:** You may consolidate 2 or more amounts received from one person or entity into one line entry.

Amounts received other than political donations

Please include the sum of any amounts, other than political donations, received from a person or entity during the financial year that exceed the disclosure threshold. To add an amount received, click the Add button and complete the fields.

To add multiple amounts received other than political donations at once, click the Import template button at the bottom of this page and follow the instructions.

Refresh data

Add

Date received ↓	Amount received	Purpose	Is amount received from a person or organisation?	Name of person or organisation amount received	Address of person or organisation amount received
There are no records to display.					

2. Complete all fields in the ‘Amounts received other than political donations’ form.
3. Click ‘Submit’ and repeat step 2 to add any further line entries.

 Import a transaction details template

Amounts Received Other Than Political Donations

Date received \*

dd/mm/yyyy

Amount received \*

Purpose

Is the amount received from a natural person or an organisation? \*

Name of person or organisation from whom the amount received \*

Address of person or organisation from whom the amount received \*

☐ Enter address manually

Street Name

Suburb

Post Code

State

Country

Submit

- To edit or delete any line entries, click 'Action' next to the relevant entry, then select 'Edit' or 'Delete'.

**Amounts received other than political donations**  
Please include the sum of any amounts, other than political donations, received from a person or entity during the financial year that exceed the disclosure threshold. To add an amount received, click the Add button and complete the fields.

To add multiple amounts received other than political donations at once, click the Import template button at the bottom of this page and follow the instructions.

Refresh data Add

Date received	Amount received	Purpose	Is amount received from a person or organisation?	Name of person or organisation amount received	Address of person or organisation amount received	Action
02/03/2022	\$2,000.00		Organisation	Example	530 Collins St, Melbourne Victoria 3000	Edit Delete

- Enter the details from your records into the required fields and check the prepopulated fields match your records.
- Click 'Save and continue' to save a draft version of the annual return or click 'Back' to return to the previous screen.

#### Import transaction details

If you have a large number of outstanding debt details or amounts received other than political donation details to include, you can download, complete and import the following templates:

- outstanding debt details
- amounts received other than political donations

To import a completed template, click the Import button and follow the instructions.

Refresh data Import

Created On	Filename	Template Type	Imported By	Import Status
There are no records to display.				

Back Save and Continue

## Enter transaction details - bulk import

If you don't want to enter the [individual details manually](#), you can bulk import the transaction details of any outstanding debts or amounts received other than political donations. You must download our templates to do this successfully.

#### Import transaction details

If you have a large number of outstanding debt details or amounts received other than political donation details to include, you can download, complete and import the following templates:

- outstanding debt details
- amounts received other than political donations

- Download the correct template for the details you are importing.

- outstanding debt details (red)
- amounts received other than political donations (blue)

Amount that is owed (\$)	Is the debt owed to a financial institution?	Is the debt to a natural person or organisation?	Name of person or organisation to whom the amount is owed	Street address	Suburb	Postcode	State (Australia)	Country	State (if outside Australia)
2000.00	No	Natural person							



Date received	Amount received (\$)	Purpose	Is the amount received from a natural person or organisation?	Name of person or organisation from whom the amount was received	Street address	Suburb	Postcode	State (Australia)	Country	State (if outside Australia)
2/02/2022	2000.00	Organisation	Organisation	Organisation	Organisation	Organisation	Organisation	Organisation	Organisation	Organisation

2. Add transaction details to the template and save the document.
3. Select the 'Import' button

**Import transaction details**  
 If you have a large number of outstanding debt details or amounts received other than political donation details to include, you can download, complete and import the following templates:  
 - [outstanding debt details](#)  
 - [amounts received other than political donations](#)  
 To import a completed template, click the Import button and follow the instructions.

Refresh data

Import

Created On	Filename	Template Type	Imported By	Import Status
There are no records to display.				

## Import a transaction details template

Please download, complete and submit one of the following templates:

- [outstanding debt details](#)
- [amounts received other than political donations](#)

The import process will fail if you do not use one of the provided templates.

If you have already included the details of an outstanding debt or amount received, you do not need to include these details again when importing a completed template.

For more information, please contact the Funding, Disclosure and Parties team at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au). You can also call us on (03) 8620 1100 or 131 832.

Please select the transaction details template you would like to import \*

Please select

Cancel

Submit

4. Select which template you are uploading

## Import a transaction details template



Please download, complete and submit one of the following templates:

- [outstanding debt details](#)
- [amounts received other than political donations](#)

The import process will fail if you do not use one of the provided templates.

If you have already included the details of an outstanding debt or amount received, you do not need to include these details again when importing a completed template.

For more information, please contact the Funding, Disclosure and Parties team at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au). You can also call us on (03) 8620 1100 or 131 832.

Please select the transaction details template you would like to import \*

Outstanding debt details

Please select

Outstanding debt details

Amounts received other than political donations

Import outstanding debt details template \*

Please select your completed outstanding debt details template

Choose File

No file chosen

Cancel

Submit

### 5. Select the file from your computer

## Import a transaction details template



Please download, complete and submit one of the following templates:

- [outstanding debt details](#)
- [amounts received other than political donations](#)

The import process will fail if you do not use one of the provided templates.

If you have already included the details of an outstanding debt or amount received, you do not need to include these details again when importing a completed template.

For more information, please contact the Funding, Disclosure and Parties team at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au). You can also call us on (03) 8620 1100 or 131 832.

Please select the transaction details template you would like to import \*

Outstanding debt details

Import outstanding debt details template \*

Please select your completed outstanding debt details template

Choose File

VEC Disclosur... template.xlsx

Cancel

Submit

### 6. Click 'Submit'

## Import a transaction details template



Please download, complete and submit one of the following templates:

- [outstanding debt details](#)
- [amounts received other than political donations](#)

The import process will fail if you do not use one of the provided templates.

If you have already included the details of an outstanding debt or amount received, you do not need to include these details again when importing a completed template.

For more information, please contact the Funding, Disclosure and Parties team at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au). You can also call us on (03) 8620 1100 or 131 832.

Please select the transaction details template you would like to import \*

Outstanding debt details 

Import outstanding debt details template \*

Please select your completed outstanding debt details template

VEC Disclosur... template.xlsx

7. You will see confirmation that we have received your file. Your details can take up to 30 minutes to process. You can't finish your annual return until the template has been processed.

## Import a transaction details template



Your Outstanding debt details template has been submitted for processing. **This may take up to 30 minutes.**

We will email you to let you know if the import has completed successfully.

**You will not be able submit your annual return until the import is complete.**

For more information, please contact the Funding, Disclosure and Parties team at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au). You can also call us on (03) 8260 1100 or 131 832.

8. We will email you to let you know if your import was successful. If it wasn't you will need to import the template again.

Click 'Action' and 'view' to see any error messages about your import.

#### Import transaction details

If you have a large number of outstanding debt details or amounts received other than political donation details to include, you can download, complete and import the following templates:

- [outstanding debt details](#)
- [amounts received other than political donations](#)

To import a completed template, click the Import button and follow the instructions.

					Refresh data	Import
Created On ↓	Filename	Template Type	Imported By	Import Status		
10/08/2022 10:17 AM	VEC Disclosures Outstanding debt details template.xlsx	Outstanding debt details	AUG RO	Succeed	Action	
10/08/2022 10:12 AM	VEC Disclosures Outstanding debt details template.xlsx	Outstanding debt details	AUG RO	Failed	Action	

9. The transaction details will appear when your file has been successfully imported.

Click 'Action' to edit or delete any incorrect items.

#### Outstanding debt details

Please include the sum amount of any outstanding debts, owed to a person or entity at the end of the financial year, that exceed the disclosure threshold. To add an individual outstanding debt, click the Add button and complete the fields.

To add multiple outstanding debt details at once, click the Import template button at the bottom of this page and follow the instructions.

						Refresh data	Add
Date incurred ↓	Amount that is owed	Is the debt owed to a financial institution?	Is the debt to a person or organisation?	Name of person or organisation amount is owed	Address of person or organisation amount is owed		
04/05/2022	\$3,000.00	No	Organisation	VEC	530 Collins Street, Melbourne 3000 Victoria	Action	

10. Click 'Save and continue' to save a draft version of your return, or click 'Back' to return to the previous screen.

## Upload audit certificate

1. Download the [VEC independent auditor template](#) or access it through VEC Disclosures.

#### Edit Annual Returns

Home / Annual Returns / Edit Annual Returns

Details ✓ Financial Details ✓ Transaction Details ✓ Upload Documents

To submit this annual return, the following documents are required to be uploaded:

**1. A certificate of an independent auditor**

This annual return must be accompanied by a certificate of an independent auditor advising that the audit certificate has been audited in accordance with Australian Accounting Standards as specified in section 334(1) of the *Corporations Act 2001* (Cth), and must state that the auditor:

- a. was given full and free access at all reasonable times to all accounts, records, documents and papers relating directly or indirectly to any matter required to be specified in the statement
- b. examined the material referred to in paragraph (a) for the purpose of giving the certificate
- c. received all information and explanations that the auditor requested in respect of any matter required to be specified in the statement
- d. has no reason to believe that any matter stated in the statement is not correct.

Please download a template for a certificate of independent auditor here.

You must upload a [certificate](#) from an independent auditor advising that the annual return has been audited in accordance with Australian Accounting Standards as specified in section 334(1) of the Corporations Act.

2. To upload the audit certificate, click 'Upload new document'.

To submit this annual return, the following documents are required to be uploaded:

**1. A certificate of an independent auditor**

This annual return must be accompanied by a certificate of an independent auditor advising that the audit certificate has been audited in accordance with Australian Accounting Standards as specified in section 334(1) of the *Corporations Act 2001* (Cth), and must state that the auditor:

- a. was given full and free access at all reasonable times to all accounts, records, documents and papers relating directly or indirectly to any matter required to be specified in the statement
- b. examined the material referred to in paragraph (a) for the purpose of giving the certificate
- c. received all information and explanations that the auditor requested in respect of any matter required to be specified in the statement
- d. has no reason to believe that any matter stated in the statement is not correct.

[Please download a template for a certificate of independent auditor here.](#)

**Additional information**

The following additional information must be provided to the Commission as part of this submission or as soon as practicable after the annual return submission, refer to section 217O of the *Electoral Act 2002*.

**1. Loan, grant or donation statements**

Refer to section 237 of the *Fair Work (Registered Organisations) Act 2009* (Cth).

**2. General purpose financial statements**

Refer to section 253 of the *Fair Work (Registered Organisations) Act 2009* (Cth).

**3. Financial statements**

Refer to section 102 of the *Associations Incorporation Reform Act 2012*.

**4. A financial report**

Refer to section 319 and 320 of the *Corporations Act 2001* (Cth).

**Documents can be uploaded by selecting 'Upload New Document'**

- To delete an uploaded document, or modify the document type, select the document name below.
- To make changes to an uploaded document, please delete and re-upload your modified document.

Upload New Document

**Note:** The maximum file size for a document is 5 megabytes (5MB). Larger files must be emailed directly to us at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

3. A pop-up window will prompt you to select the document type from the drop-down list. You can include a description of the document.

## Upload new document

x

**Document Type \***

Audit certificate  
Loan, grant or donation statements  
General purpose financial statements  
Financial statements  
Financial report

**Attach a file \***

No file selected.

Upload

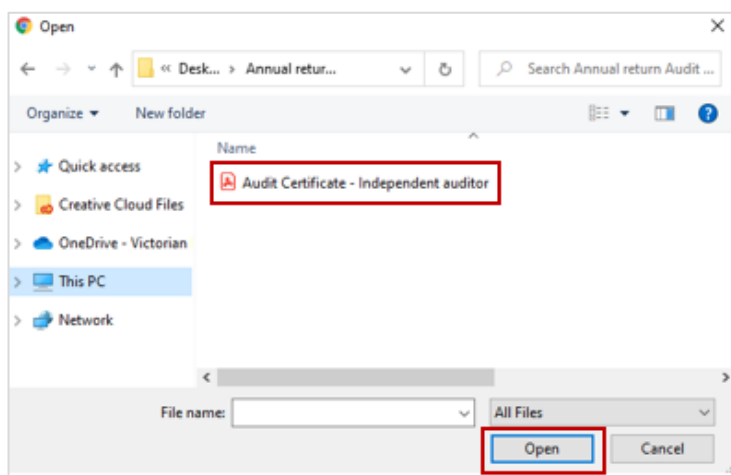
4. Click 'Browse...'

**Attach a file \***

No file selected.

Upload

5. In the pop-up window, navigate to your document, select it and click 'Open'.



**Note:** The pop-up window may vary depending on your computer's operating system.

The name of the file you chose will appear next to the 'Browse' button.

#### Upload new document

**Document Type \***  

Audit certificate

**Description**

**Attach a file \***  

Browse...

 Audit Certificate.pdf

Upload

6. Check the file is correct and click 'Upload'.

#### Upload new document

**Document Type \***  

Audit certificate

**Description**

**Attach a file \***  

Browse...

 Audit Certificate.pdf

Upload

The document will appear as a line item. Any document that appears here is saved to your annual return and will remain with the annual return even if you navigate away from this page.

Upload New Document			
Document Name	Document Type	Description	Created On ↓
Audit Certificate.pdf	Audit certificate		24/05/2022 11:01 AM

If you need to delete or modify a document in this list, click on the document name and click 'Delete'.

## Document

×

### Document Type \*

Audit certificate

### Description

about a minute ago

 Audit Certificate.pdf (387.01 KB)

Ok

Delete

## Additional documents reminder

Email the additional information specified at point 2 under [Audit requirements](#) to [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au) with (or as soon as possible after) the annual return. The required information includes:

- a loan, grant or donation statement
- a general-purpose financial statement
- financial statements
- a financial report.

### Additional information

The following additional information must be provided to the Commission as part of this submission or as soon as practicable after the annual return submission, refer to section 217O of the *Electorate Act 2002*.

#### 1. Loan, grant or donation statements

Refer to section 237 of the *Fair Work (Registered Organisations) Act 2009* (Cth).

#### 2. General purpose financial statements

Refer to section 253 of the *Fair Work (Registered Organisations) Act 2009* (Cth).

#### 3. Financial statements

Refer to section 102 of the *Associations Incorporation Reform Act 2012*.

#### 4. A financial report

Refer to section 319 and 320 of the *Corporations Act 2001* (Cth).

## Submit annual return

1. Review the acknowledgements and select the 'I confirm' checkboxes.

☒ I confirm that the auditor providing this audit certificate is independent to TCPI Inv \*

Your uploaded documents may be amended to remove confidential information as described by Section 221A of the *Electoral Act 2002*.

☒ I Confirm \*

- The information provided in this return and any attachments is true and complete;
- I am logged into VEC Disclosures with my own user account;
- I can confirm my identity matches the name and position as shown in my user account; and
- I have the authority as either the default agent, registered agent, deputy registered agent, registered officer or deputy registered officer to submit an annual return for the entity of which I act on their behalf.

I acknowledge that pursuant to section 218A of the *Electoral Act 2002* penalties of up to 300 penalty units and 2 years imprisonment can be applied if any information contained within this annual return is false or misleading.

I acknowledge that by submitting this return all information submitted in this annual return may be made publicly available on the VEC Disclosures website as required by section 217P of the *Electoral Act 2002*.

Back

Submit

**Note:** If you have any questions about the acknowledgements, contact us at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

2. Once you have completed all the necessary fields and uploaded the completed audit certificate, click 'Submit'.

☒ I confirm that the auditor providing this audit certificate is independent to TCPI Inv \*

Your uploaded documents may be amended to remove confidential information as described by Section 221A of the *Electoral Act 2002*.

☒ I Confirm \*

- The information provided in this return and any attachments is true and complete;
- I am logged into VEC Disclosures with my own user account;
- I can confirm my identity matches the name and position as shown in my user account; and
- I have the authority as either the default agent, registered agent, deputy registered agent, registered officer or deputy registered officer to submit an annual return for the entity of which I act on their behalf.

I acknowledge that pursuant to section 218A of the *Electoral Act 2002* penalties of up to 300 penalty units and 2 years imprisonment can be applied if any information contained within this annual return is false or misleading.

I acknowledge that by submitting this return all information submitted in this annual return may be made publicly available on the VEC Disclosures website as required by section 217P of the *Electoral Act 2002*.

Back

Submit

A submission confirmation screen will appear. We will review your annual return and contact you if we need more information.

### Annual Return Confirmation

[Home](#) / [Annual Returns](#) / [Annual Return Confirmation](#)

The annual return has been successfully submitted.

We will contact you once we have reviewed your submission if more information is required.

[Back to annual returns](#)



## Edit and submit an annual return in another session

1. To edit or finalise and submit an annual return you previously started, log in to VEC Disclosures.
2. Go to the 'Annual returns' page. Your annual return will be listed as a line item with the status of 'Unsubmitted'.
3. Click 'Action' and select 'Edit' to continue working on your annual return.

### Annual Returns

Home / Annual Returns

Lodge Annual Return

Recipient	Annual Return Type	Date Lodged ↓	Submission Type	Status	Financial Year	
ExampleAE	Associated Entity	24/05/2022 10:46 PM	Original	Unsubmitted	2021 - 2022	<div>Action → Edit Export to PDF</div>

4. When you have completed and reviewed your annual return, tick the boxes to confirm you've read the acknowledgements, then click 'Submit'.

☒ I confirm that the auditor providing this audit certificate is independent to TCPI Inv \*

Your uploaded documents may be amended to remove confidential information as described by Section 221A of the *Electoral Act 2002*.

☒ I Confirm \*

- The information provided in this return and any attachments is true and complete;
- I am logged into VEC Disclosures with my own user account;
- I can confirm my identity matches the name and position as shown in my user account; and
- I have the authority as either the default agent, registered agent, deputy registered agent, registered officer or deputy registered officer to submit an annual return for the entity of which I act on their behalf.

I acknowledge that pursuant to section 218A of the *Electoral Act 2002* penalties of up to 300 penalty units and 2 years imprisonment can be applied if any information contained within this annual return is false or misleading.

I acknowledge that by submitting this return all information submitted in this annual return may be made publicly available on the VEC Disclosures website as required by section 217P of the *Electoral Act 2002*.

Back

Submit

The annual return will then appear as 'Submitted' on the Annual returns page.

**Important:** If you need to amend an annual return after you've submitted it, refer to the [Request an amendment](#) section or email [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

## View and export an annual return

You can view and export a copy of your annual return.

1. Click 'Action' and select 'Export to PDF'.

### Annual Returns

Home / Annual Returns

Lodge Annual Return

Recipient	Annual Return Type	Date Lodged ↓	Submission Type	Status	Financial Year	
ExampleAE	Associated Entity	24/05/2022 5:02 PM	Original	Submitted	2021 - 2022	<div>Action → Request for amendment Export to PDF</div>

2. Click 'Export'. This will download a PDF version of the annual return.

[Export](#)

3. To go back to the Annual returns page, click 'Annual returns' in the breadcrumb.

[Home](#) / [Annual Returns](#) / [Annual Return Summary Report](#)[Export](#)

## Request an amendment to your annual return

If you need to amend an annual return after submitting it, you can request an amendment through VEC Disclosures.

1. On the Annual returns page, click 'Action' and select 'Request for amendment'.

Annual Returns

[Home](#) / [Annual Returns](#)[Lodge Annual Return](#)

Recipient	Annual Return Type	Date Lodged ↓	Submission Type	Status	Financial Year	
ExampleAE	Associated Entity	24/05/2022 5:02 PM	Original	Submitted	2021 - 2022	<a href="#">Action →</a>
						<a href="#">Request for amendment</a> <a href="#">Export to PDF</a>

2. Enter the details of your amendment in the 'Amendment reason' field, then click 'Submit'.

**Important:** The details provided in the fields below will be published on VEC Disclosures. Please do not include any personal information.

Request for amendment

✕

Annual Return \*

ARXXXXX

Submitted by \*

ExampleAE RA

Amendment Reason \*

[Submit](#)

Your amendment request will be considered in accordance with section 221 of the Electoral Act. We will contact you if we need more information.

