

## P&L Quarterly Reports

### **REGISTERED CLUBS REGULATION 2015 - REG 21 Reporting--financial statements**

### **REGISTERED CLUBS REGULATION 2015 - REG 21**

### **Now under SCHEDULE 2 - 2018**

Reporting--financial statements

REPORTING--FINANCIAL STATEMENTS

A registered club must:

- (a) prepare, on a quarterly basis, financial statements that incorporate:
  - (i) the club's profit and loss accounts and trading accounts for the quarter, and
  - (ii) a balance sheet as at the end of the quarter, and
- (b) provide the financial statements to the governing body of the club, and
- (c) make the financial statements available to the members of the club within 48 hours of the statements being adopted by the governing body, and
- (d) indicate, by displaying a notice in the form approved by the Secretary of the Department on the club's premises and on the club's website (if any), how the members of the club can access the financial statements, and
- (e) provide a copy of the financial statements to any member of the club or the Secretary of the Department on the request (in writing) of the member or the Secretary of the Department.

**Members wishing to receive this report are to put a request in writing to [ian@ssgac.com.au](mailto:ian@ssgac.com.au)**