



Companies and Intellectual
Property Commission
a member of **the dtic** group

NOTICE.....09..... OF 2023

SUBMISSION OF ANNUAL FINANCIAL STATEMENTS BY CO-OPERATIVES

This notice is the follow up to Notice 21 of 2022 regarding the filing of Annual Financial Statements. We were of the view that come 2 January 2023 we will be ready to receive Annual Returns and filing of Annual Financial Statements using the XBRL.

Unfortunately due to system challenges which led to the roll back of the new eservices, we decided to keep in abeyance the filing of Annual Returns however continue to receiving the Annual Financial Statement via XBRL.

As from the **1 February 2023** the Category C Co-operatives (turnover more than R25 million) will be required as per the Co-operatives Act, as amended, to file Audited Financial Statements using the XBRL function and no longer via email.

We will therefore communicate when we are ready to receive the Annual Returns and advise on how to file Annual Returns. The step by step guide on filing the ASF will be made available on our website to assist with the process. A list of recommended software service providers who provide software and/or outsourced services to convert AFS from other formats (e.g. PDF) into XBRL format is available on the website.

Yours sincerely,

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Adv. R. Voller

.....31.../01/2023