



**Municipal
Works**
Australia



ANNUAL GENERAL MEETING

LOCATION VIA ZOOM
DATE WEDNESDAY 10TH NOVEMBER 2021
TIME 1.30 PM TO 2.30 PM
CONVENER MAURO STARC (BOARD CHAIR)

INVITEES: MWA Members

ATTACHMENTS:

Attachment 1 – Minutes of the MWA Annual General Meeting 11 November 2020
Attachment 2 - MWA Annual Report 2021

Agenda:

1. Welcome	2
2. Apologies	2
3. Declaration of Conflicts of Interest.....	2
4. Previous Meeting Minutes	2
5. Business.....	3
i. Adoption of the MWA Annual Report.....	3
6. Other Business	4
Attachments	5
Attachment 1 – Minutes of the MWOA Annual General Meeting 11th November 2020.....	5
Attachment 2 - MWA Annual Report 2021.....	6

MEETING COMMENCED 1.30 PM

1. Welcome

Mauro Starc (Board Chair) welcomed all attendees to MWA's Annual General Meeting of the 10 November 2021.

2. Apologies

A quorum for a general meeting defined under section 4.7 of the Rules of the Association is the present (physically, by proxy or as allowed under rule **Error! Reference source not found.**) of 5% of the members entitled to vote.

3. Declaration of Conflicts of Interest

Mauro Starc (Board Chair) asked Board members to declare any potential conflict of interest arising out of any of the issues to be put to the meeting.

4. Previous Meeting Minutes

The Draft MWA Annual General Meeting Minutes of the 11 November 2020 (Attachment 1) is presented for approval.

Resolution

Motion: That the MWA Membership resolve to:

- a) Approve MWA Annual General Meeting Minutes of the 11 November 2020.

Moved:

Seconded:

CARRIED / NOT CARRIED

5. Business

i. Adoption of the MWA Annual Report

Author: CEO

Approved: MWA Treasurer, MWA Board Chair

Attachments: Attachment 2 - MWA Annual Report 2021

Purpose

This report seeks a resolution from MWA's membership to note and approve the MWA's Annual Report 2020-21 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Discussion

MWA's 2021 Annual Report was prepared and adopted by the MWA's Board at its meeting of the 15 September 2021. The financial statements detailed within the report were independently audited by Davidsons Assurance Services Pty Ltd.

The Annual Report is presented for adoption in accordance with the Associations Incorporation Reform Act 2012.

Resolution

Motion: That the MWA membership resolve to:

- a) Note and approve MWA's Annual Report 2020-21 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Moved:

Seconded:

CARRIED / NOT CARRIED

6. Other Business

Nil

MEETING CONCLUDES 2.00 PM

Attachments

**Attachment 1 – Minutes of the MWOA Annual General Meeting 11th
November 2020**



MWOA ANNUAL GENERAL MEETING AGENDA



LOCATION VIA ZOOM
 DATE WEDNESDAY 11TH NOVEMBER 2020
 TIME 1.30 PM TO 2.00 PM
 CONVENER LYNN UNDY (BOARD CHAIR)

INVITEES: MWOA Members

ATTACHMENTS:

- Attachment 1 – Minutes of the MWOA Annual General Meeting 13th November 2019
- Attachment 2 - MWOA Annual Report 2020
- Attachment 3 – MWA Association Rules
- Attachment 4 – AGM Attendees

Agenda:

1. Welcome	2
2. Apologies	2
3. Declaration of Conflicts of Interest.....	3
4. Previous Meeting Minutes	3
5. Business.....	4
i. Adoption of the MWOA Annual Report	4
6. Special Business	5
ii. Adoption of Revised Association Rules	5
Attachments	7
Attachment 1 – Minutes of the MWOA Annual General Meeting 13th November 2019.....	7
Attachment 2 - MWOA Annual Report 2020	8
Attachment 3 – MWA Association Rules	9
Attachment 4 – AGM Attendees.....	10

MWOA'S ANNUAL GENERAL MEETING COMMENCED AT 1.30 PM

1. Welcome

Lynn Undy (Chair) welcomed all attendees to the MWOA's Annual General Meeting (AGM)

2. Apologies

AGM Apologies:

Stephen Wise, St John Ambulance

Rob Cosgrove, Wangaratta City

Steve White, Whitehorse City

AGM Proxies:

Proxies	Organisation	Resolution i	Resolution ii
Shane Beeseker	Whitsunday Shire	Agree	Agree
David Eltringham	Horsham City	Agree	Agree
Richard Beard	William Adams	Agree	Agree
John Merlo	William Adams	Agree	Agree
Wynton Brown	William Adams	Agree	Agree
Michael Mattiacci	William Adams	Agree	Agree
Ben Harries	City of Whittlesea	Agree	Agree
Derek Robertson	City of Whittlesea	Agree	Agree
Remo Iannella	City of Whittlesea	Agree	Agree
Brad Byrne	City of Whittlesea	Agree	Agree
Scott Bowden	SignFix	Agree	Agree
Alex Koroneos	Brimbank City	Agree	Agree
Andrew Jamison	City of Whittlesea	Agree	Agree
Cameron Wigney	City of Whittlesea	Agree	Agree

AGM Attendees:

42 Attendees (detailed with in Attachment 4)

QUORUM: A QUORUM WAS PRESENT

3. Declaration of Conflicts of Interest

Lynn Undy (Chair) asked members to declare any potential conflict of interest arising out of any of the issues to be put to the meeting.

4. Previous Meeting Minutes

The Draft MWOA Annual General Meeting Minutes of the 13 November 2019 (Attachment 1) were presented for consideration and final approval.

Resolution

Motion: That the MWOA Membership resolve to:

- a) Approve MWOA Annual General Meeting Minutes of the 13 November 2019.

Moved: Neil Whiteside

Seconded: Peter Young

CARRIED UNANIMOUSLY

5. Business

i. Adoption of the MWOA Annual Report

Author: CEO

Approved: Finance Director, Board Chair

Attachments: Attachment 2 - MWOA Annual Report 2020

Purpose

This report seeks a resolution from the MWOA's membership to note and approve the MWOA's Annual Report 2019-20 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Discussion

The MWOA's 2020 Annual Report was prepared and adopted by the MWOA's Board at its meeting of the 14 October 2020. The financial statements detailed within the report were independently audited by Davidsons Assurance Services Pty Ltd.

The Annual Report is presented for adoption in accordance with the Associations Incorporation Reform Act 2012.

Resolution

Motion: That the MWOA membership resolve to:

- a) Note and approve the MWOA's Annual Report 2019-20 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Moved: Brett Quarrier

Seconded: Ray Leak

CARRIED UNANIMOUSLY

6. Special Business

ii. Adoption of Revised Association Rules

Author: CEO

Approved: MWOA Governance Review Board

Attachments: Attachment 3 - MWA Association Rules

Purpose

To seek a *special resolution* for the adoption of the name of the Association be changed to “Municipal Works Australia Incorporated” and for the current rules of the Association be revoked in their entirety and replaced with new rules as attached to this Agenda and marked Attachment 3.

Background

The MWOA’s current rules were “created” utilizing a combination of ad-hock clauses combined with sections of the “model rules”. Model Rules are a standard rule template that were developed by Consumer Affairs Victoria for use by Associations that comply with all the mandatory requirements listed within Schedule 1 of the Act. Many Associations have chosen to adopt these “model rules’ for use because they offer a robust and compliant governance framework.

A review of the Associations current rules has identified a range of anomalies (i.e. they do not reflect the way the association currently operates in some cases, and they do not factor in the use of recent technologies such as video conferencing for branch meetings and online surveys for member consultation and branch elections etc.). This is not surprising given that some time has passed since the Rules were adopted on 9 November 2016. For this reason, they need to be updated. Further to this, Consumer Affairs Victoria recommends that is important to ensure that your Association Rules remain “fit for purpose” in that they allow the Association to operate in a robust and effective manner.

Adopting new rules that more closely align with the “model rules” produced by Consumer Affairs Victoria offers a time and cost-effective method of developing a new set of rules that eliminated the anomalies identified within the Association’s current Rules, as well as providing a set of rules that align with the *MWOA’s future operating model* (as detailed within Item 19 of the MWOA’s Strategic Plan).

Resolution

Motion: That the MWOA Membership resolve by *special resolution* to:

- a) That the name of the Association be changed to “Municipal Works Australia Incorporated.”
- b) That the current rules of the Association be revoked in their entirety and replaced with new rules as attached to this Notice and marked Attachment 3.

Moved: Peter Donato

Seconded: Darren Findlay

CARRIED UNANIMOUSLY

MEETING CLOSED AT 2.05 PM.

PETER ALI



CEO
11TH OF NOVEMBER 2020

LYNN UNDY



BOARD CHAIR
11TH OF NOVEMBER 2020

Attachment 2 - MWA Annual Report 2021

Municipal Works Australia Incorporated
ABN 60 286 550 760

Annual Report - 30 June 2021

Municipal Works Australia Incorporated

Contents

30 June 2021

Statement of profit or loss and other comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Notes to the financial statements	7
Directors' declaration	12

General information

The financial statements cover Municipal Works Australia Incorporated as an individual entity. The financial statements are presented in Australian dollars, which is Municipal Works Australia Incorporated's functional and presentation currency.

Municipal Works Australia Incorporated is a not-for-profit incorporated association and is domiciled in Australia. Its registered office and principal place of business are:

Registered office

7 Allan Street
Aberfeldie, Vic. 3040

Principal place of business

7 Allan Street
Aberfeldie, Vic. 3040

A description of the nature of the entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 15th September 2021. The directors have the power to amend and reissue the financial statements.

Municipal Works Australia Incorporated
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue	2	596,396	360,000
Expenses			
Management – Board		(7,394)	(2,239)
Financial Management		(10,006)	(11,376)
Management - CEO		(193,554)	(158,184)
Administration		(86,462)	(96,018)
Events & Entertainment		(6,060)	(51,355)
Presentations		(456)	(4,000)
Conference		(172,281)	(226,219)
Other Expenses		(19,393)	(1,152)
Total comprehensive income for the year attributable to the members of Municipal Works Operations Associations Victoria		<u>100,790</u>	<u>(190,543)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Statement of financial position
As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	4	253,653	177,497
Trade and other receivables	5	28,332	151,271
Total current assets		<u>281,985</u>	<u>328,768</u>
Non-current assets			
Property, plant and equipment	6	0	0
Motor vehicles	7	11,944	20,908
Total non-current assets		<u>11,944</u>	<u>20,908</u>
Total assets		<u>293,930</u>	<u>349,676</u>
Liabilities			
Current liabilities			
PAYG Withholding Payable	8	3,456	11,802
Other	9	40,220	196,760
Total current liabilities		<u>43,676</u>	<u>208,562</u>
Non-current liabilities			
Leave Liability	10	8,350	0
Total non-current liabilities		<u>8,350</u>	<u>0</u>
Total liabilities		<u>52,026</u>	<u>208,562</u>
Net assets		<u>241,904</u>	<u>141,114</u>
Equity			
Retained surpluses		<u>241,904</u>	<u>141,114</u>
Total equity		<u>241,904</u>	<u>141,114</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Statement of changes in equity
For the year ended 30 June 2021

	Retained surpluses \$	Total equity \$
Balance at 1 July 2019	331,657	331,657
Surplus after income tax expense for the year	<u>(190,543)</u>	<u>(190,543)</u>
Balance at 30 June 2020	<u><u>141,114</u></u>	<u><u>141,114</u></u>

	Retained Surpluses \$	Total equity \$
Balance at 1 July 2020	141,114	141,114
Surplus after income tax expense for the year	<u>100,790</u>	<u>100,790</u>
Balance at 30 June 2021	<u><u>241,904</u></u>	<u><u>241,904</u></u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Statement of cash flows
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from customers		596,333	531,259
Payments to suppliers and employees		<u>(495,606)</u>	<u>(524,868)</u>
		100,727	6,391
Interest received		<u>63</u>	<u>185</u>
Net cash from operating activities		<u>100,790</u>	<u>6,576</u>
Cash flows from investing activities			
Payments for property, plant and equipment		<u>0</u>	<u>0</u>
Net cash used in investing activities		<u>0</u>	<u>0</u>
Net increase/(decrease) in cash and cash equivalents		76,156	6,576
Cash and cash equivalents at the beginning of the financial year		<u>177,497</u>	<u>170,921</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>253,653</u></u>	<u><u>177,497</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2021

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the directors' opinion, the entity is not a reporting entity because there are no users dependent on general purpose financial statements.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Sales revenue

Events, fundraising and raffles are recognised when as the event or function is held.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Memberships

Memberships are recognised on a time basis over the period of the membership

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2021

Note 1. Significant accounting policies (continued)

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid at balance date.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the amount due as at balance date. This represents a change in accounting policy as leave entitlements had not previously been brought to account. The impact of the change has been reflected in the operating result for the period.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Note 2. Revenue

	2021 \$	2020 \$
<i>Sales revenue</i>		
Memberships & Sponsorships	155,509	4,480
Events & Entertainment	5,091	46,764
Conferences	328,915	290,299
Advertising	500	0
Financial Management	0	0
Awards	0	2,272
	<u>490,015</u>	<u>343,815</u>
<i>Other revenue</i>		
Interest	61	185
Government Covid Incentives	106,320	16,000
	<u>106,381</u>	<u>16,185</u>
Total Revenue	<u><u>596,396</u></u>	<u><u>360,000</u></u>

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2021

Note 3. Expenses

	2021	2020
	\$	\$
Surplus before income tax includes the following specific expenses:		
<i>Depreciation</i>		
Depreciation	8,964	9,251
Total depreciation	<u>8,964</u>	<u>9,251</u>
<i>Superannuation expense</i>		
Superannuation Expense	14,335	11,310
	<u>14,335</u>	<u>11,310</u>

Note 4. Current assets – cash and cash equivalents

	2021	2020
	\$	\$
Cash at bank – Cheque Account	56,222	50,120
Cash at bank – Online Saver Account	197,431	127,377
	<u>253,653</u>	<u>177,497</u>

Note 5. Current assets – trade and other receivables

	2021	2020
	\$	\$
Trade receivables	27,995	151,271
Prepayments	337	0
	<u>28,332</u>	<u>151,271</u>

Note 6. Non-current assets – property, plant & equipment

	2021	2020
	\$	\$
Office equipment	26,760	26,760
Less: Accumulated depreciation	(26,760)	(26,760)
	<u>0</u>	<u>0</u>

Note 7. Non-current assets – motor vehicle

	2021	2020
	\$	\$
Motor vehicle	59,762	59,762
Less: Accumulated depreciation	(47,818)	(38,854)
	<u>11,944</u>	<u>20,908</u>

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2021

Note 8. Current liabilities – PAYG withholding payable

	2021 \$	2020 \$
PAYG withholding payable	<u>3,456</u>	<u>11,802</u>

Note 9. Current liabilities - other

	2021 \$	2020 \$
BAS amounts payable	3,090	18,173
Superannuation Payable	1,121	1,617
Income Received in Advance	36,009	170,287
Trade Creditors	0	6,683
	<u>40,220</u>	<u>196,760</u>

Note 10. Non-current liabilities

	2021 \$	2020 \$
Leave Liability	<u>8,350</u>	<u>0</u>

Note 11. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Davidsons Accounting:

	2021 \$	2020 \$
<i>Audit services – Davidsons</i>		
Audit of the financial statements	<u>1,900</u>	<u>1,760</u>

Note 12. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2021 and 30 June 2020.

Note 13. Commitments

The Association had no commitments for expenditure as at 30 June 2021 and 30 June 2020.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the Association operations, the results of those operations, or the Association's state of affairs in future financial years.

Municipal Works Operations Association Victoria
Notes to the financial statements
30 June 2021

Note 15. COVID-19

State Government Shutdowns and border travel restrictions continued to impact the timing of events, and the capacity for MWA to run all of its scheduled programs. For example, the associations flagship Municipal Works & Engineering Conference, which was originally scheduled for September 2020, was rescheduled to March 2021. Concerns about sudden border closures and a general lack of confidence about the safety of attending mass gatherings had an impact on the number of delegates that attended the conference. This in turn had a negative impact on the profit the association received from the event. This and other negative financial impacts of COVID-19 were offset by income received from a variety of State and Federal COVID related grants.

Municipal Works Australia Incorporated
Director's declaration
30 June 2021

In the directors' opinion:

- the entity is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporations Reform Act 2012 requirements to prepare and distribute financial statements to the members of Municipal Works Australia Incorporated.
- the attached financial statements and notes give a true and fair view of the entity's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors.

On behalf of the directors

A handwritten signature in blue ink, appearing to be 'NW', with two horizontal lines drawn underneath it.

Neil Whiteside
Director

15th September 2021
Melbourne

INDEPENDENT AUDITOR'S REPORT

To the members of Municipal Works Australia Incorporated

Opinion

We have audited the financial report of Municipal Works Australia Incorporated (the Entity), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Entity presents fairly the financial position as at 30 June 2021 and its financial performance for the year then ended in accordance with the Associations Incorporations Reforms Act 2012 and the accounting policies described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report in accordance with the Associations Incorporation Reform Act 2012, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

/ GEELONG

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/ TORQUAY

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/ DIRECTORS

Stephen Wight CA
Stephen Kirtley CA

Liability limited by a scheme approved
under Professional Standards Legislation

GMN International is an association of
legally independent accounting firms





Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for Entity for the purpose of fulfilling its financial reporting responsibilities to meet the requirements of its members. As a result, the financial report may not be suitable for another purpose.

Stephen Wight
Director

Dated this 21st day of September, 2021

Davidsons Assurance Services Pty Ltd
101 West Fyans Street
Geelong, Victoria 3220