



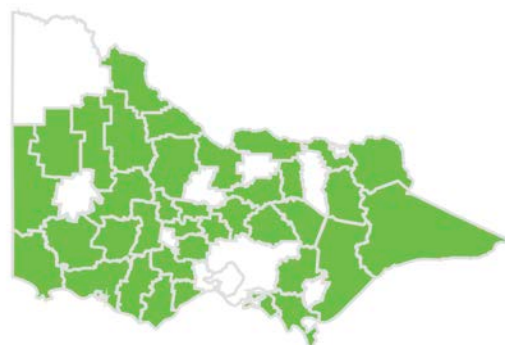
Rural Councils Victoria Annual Report 2022-23

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Rural Councils Victoria

C/- RCV Secretary
Benalla Rural City
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Benalla VIC 3671



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About RCV

Rural Councils Victoria (RCV) represents Victoria's rural councils, supporting and promoting sustainable and prosperous rural communities.

We believe that liveable rural communities and strong rural Councils are fundamental to the ongoing success of Victoria.

Representing the one-in-nine Victorians who live in rural communities, RCV has 34 member councils right across the state.

Victoria's rural councils are responsible for 79 per cent of Victoria's land area and have a combined population of approximately 822,000 people (Census 2021). Our rural areas and communities are critical to the liveability of Victoria. They are also key to a thriving state economy.

RCV works to:

- Heighten awareness and understanding of issues that impact rural communities
- Use policy, strategy, advocacy and evidence-based research to secure better outcomes for rural councils, rural communities and in turn, for the whole of Victoria
- Promote a collective voice and act as an avenue of communication and liaison

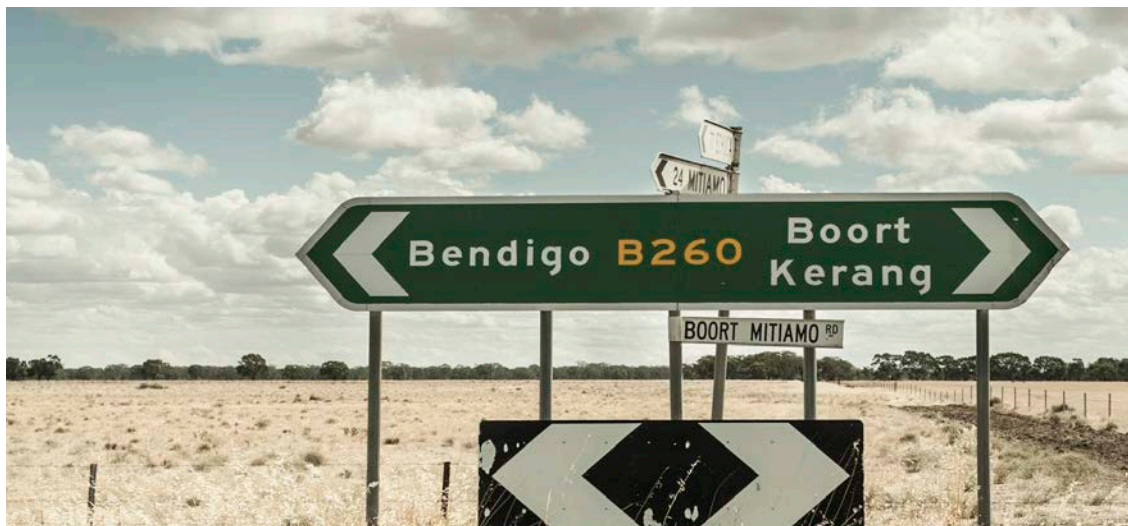
between our member councils and state and federal governments

- Enable local solutions and facilitate networking, learning and external communication
- Contribute to the development of evidence-based policy and strategy
- Build the resilience and capacity of councils to support economic development and increase the sustainability of rural communities
- Develop strategies and initiatives to improve the attraction and retention of residents and businesses to rural areas
- Assist with building the capacity of rural councils to meet the challenges they face.

RCV's activities fall into two main categories:

- supporting the growth and development of member councils and their communities, and
- advocating for the needs of member councils.

Together, these activities help us work towards a sustainable, liveable future for rural Victorians.



Chair's message

As the only organisation representing rural Victorian communities statewide and nationally, RCV has been busy in the past financial year.

While housing and financial sustainability are RCV's main advocacy issues, we continually remind governments that "rural" is not the same as regional.

We also advocate for reduced matched funding requirements and less onerous application and acquittal processes so that rural councils can get the resources our communities need.

We also advocate for "rural" streams for all grant programs, to help ensure that government resources can also go to small rural communities outside metropolitan and regional cities.

To deliver for rural communities, RCV makes sure – through research – that we know what rural communities need.

Armed with the facts, we meet regularly with government representatives, including ministers, senior bureaucrats and advisers to advocate for rural communities.

RCV research and policy development means that we can advocate strongly to government for the solutions communities need.

In the last financial year (and in the years before), we have advocated on the housing crisis, flood relief, better roads, childcare, aged care and on a host of other issues.

RCV speaks with a united voice, our messaging is clear, concise and – because it is based on research and facts – entirely reasonable.

Being a strong, consistent and reliable voice means RCV advocacy is regularly in the news.

RCV has become the go-to organisation for media seeking comment on rural Victorian issues and individual news stories.

Over several years we have underlined to

government that "rural" is not "regional".

Often, when government announces investments or programs for "regional" Victoria, the more than 822,000 residents of rural Victoria are left out.

That is why it is gratifying to hear state government finally talk about "rural and regional Victoria", this means that our communities are finally being included in the conversation.

There is of course more to be done to elevate rural issues in Spring Street and in Canberra.

Key to ensuring rural communities are heard is being part of state and national conversations and to work with allies across Australia.

In March 2023, RCV joined 30 peak bodies from across Australia as an inaugural member of the National Alliance for Regionalisation, a body dedicated to advocacy for rural, regional and remote communities.

RCV is the only rural Victorian representative and the only Victorian-based local government representative group in the Alliance.

Membership of the Alliance gives RCV member councils and their communities another important avenue for national advocacy.

RCV's top priority going forward is working with other levels of government to find solutions to the housing crisis.

While many rural councils have created some of their own solutions, we will advocate to governments for the resources needed to ensure that rural Victoria continues to thrive and be a great place to live, to work and to raise families.



Cr Mary-Ann Brown
Chair, Rural Councils Victoria

RCV Committee

Rural North West Region



Cr Rob Gersch
Councillor, Hindmarsh
Shire Council



Ms Tammy Smith
CEO, Yarriambiack Shire
Council **(Treasurer)**

Rural North East



Cr Laura Binks Mayor,
Strathbogie Shire
Council **(Deputy Chair)**



Mr Dom Testoni
CEO, Benalla Rural City
(Secretary)

Rural North Central Region



Cr Jane Ogden
Councillor, Gannawarra
Shire Council



Mr Darren Fuzzard
CEO, Mount Alexander
Shire Council

Rural South Central



Cr Robert Vance
Councillor, Pyrenees
Shire Council



Mr Eric Braslis
CEO, Golden Plains Shire
Council

Rural South West



Cr Mary-Ann Brown
Councillor, Southern
Grampians Shire **(Chair)**



Brett Davis
CEO, Moyne Shire
Council

About the Committee

The Committee consists of an elected official and a CEO from each of the six rural regions as designated by the Municipal Association of Victoria (prior to 2023) and endorsed by RCV.

Committee changes

In 2022-2023 the RCV Committee welcomed:

Brett Davis, CEO Moyne Shire Council.

In 2022-2023 the RCV Committee farewelled:

Andrew Mason, former CEO of Corangamite Shire Council and former RCV Treasurer.

Rural South East (Gippsland) Region



Cr Sonia Buckley
Councillor, East
Gippsland Shire Council



Mr David Morcom
CEO, Wellington Shire
Council

RCV submissions to flood and roads inquiries

RCV made submissions to state parliamentary inquiry into the 2022 flood event in Victoria and the federal parliamentary inquiry on the impact of weather-related events on our roads

VICTORIAN FLOOD INQUIRY

RCV made a submission on behalf of small rural Victorian communities to the state parliamentary inquiry into the 2022 floods.

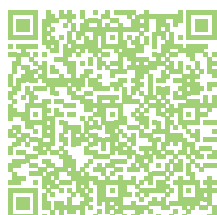
The RCV Submission seeks a review of almost every aspect of the state's flood preparedness and calls for a focus on building back damaged infrastructure to a better, more resilient standard.

RCV's submission included:

- A call for the creation of a dedicated fund for resilient (pre- disaster mitigation) asset assessments.
- More funding for the Municipal Emergency Resourcing Program
- A review of the flood gauge system to ensure the adequacy and effectiveness of early warning systems
- More resources for the State Emergency Services
- A review of the location, funding, maintenance and effectiveness of engineered structures, such as floodwalls, rural levees and culverts, as a flood mitigation strategy
- Support for Rural Councils during emergencies

To read RCV's Victorian flood submission:

Scan the QR code or visit:
bit.ly/43TViVo



FEDERAL ROADS INQUIRY

RCV called for major federal roads funding reforms in its submission to the Federal Parliament's Inquiry into the implications of severe weather events on the national regional, rural, and remote road network.

In the submission to the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport RCV has called for:

- An ongoing review of road engineering and construction standards.
- Greater Federal Government funding for local roads.
- Review of the Commonwealth's role in road resilience planning.
- Creation of a proactive mitigation assessment fund for small rural councils.
- The Federal Government fund detailed, localised flood mapping.
- Fund new culverts and expansion of existing culverts.
- Funding to clear weeds and other obstructions in flood channels

To Read RCV's Federal roads submission:

Scan the QR code or visit:
bit.ly/3QnyihN



Submission to housing and rent crisis inquiry

RCV underlined the crisis in housing across rural Victorian communities in our submission to the Victorian Parliament. We reinforced that message following an invitation to appear at the public hearing

HOUSING AND RENT CRISIS

RCV made a submission to the Victorian Parliament's Inquiry into rental and housing affordability.

In the submission, RCV highlighted the shortage of homes across rural Victoria as a contributor to the housing and rental crises.

Before the pandemic – as The Rural Victoria Housing Blueprint found – rural Victoria wasn't keeping up with the demand for homes, with 87,400 new homes needed within 15 years.

Following the pandemic and the surge in population we are even further behind.

The crises are having a disproportionate affect on disadvantaged cohorts, the RCV Submission said.

Those cohorts include women over 55, First Nations people, and women experiencing family violence.

RCV has called for government solutions to include a focus on the distinct needs of rural communities.

Rural Councils Victoria reiterated our interest in being a collaborative partner to help governments find and implement solutions to this significant problem.

The Rural Victoria Housing Blueprint outlined that in order to increase the number and types of homes in rural Victoria there needs to be more actors involved.

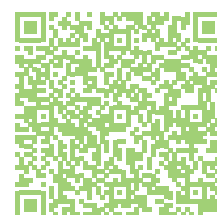
The submission said the government needs to work with councils, communities, investors, developers, the private sector and the community sector to ensure that the regulatory and planning framework encourages the creation of new homes in rural Victoria.

There also needs to be direct government investment and support for innovative solutions.

Across the RCV membership there are examples of councils developing land themselves to ensure more homes are built in their communities and other examples of councils coming together to develop worker housing projects for funding consideration.

To read RCV's housing submission:

Scan the QR code or visit:
bit.ly/45fa8dr



National Alliance for Regionalisation

Rural Councils Victoria is a founding member of the new national body, the National Alliance for Regionalisation. RCV is the only rural local government organisation and the only Victorian local government organisation represented on the Alliance

Early in 2023, RCV became a founding member of the National Alliance for Regionalisation, led by the Regional Australia Institute.

The Alliance is the coming together of more than 30 of the most influential peak bodies in Australia.

RCV is the only rural local government organisation from across Australia and the only Victorian local government organisation represented on the Alliance.

This gives us a unique position to advocate via a strong national alliance for the needs of rural Victorian communities and rural councils.

The Alliance is the first of its kind in Australia, spanning business, health, education, infrastructure and environment.

It aims to better position rural and regional areas to reach their potential.

It will provide knowledge sharing and national leadership to ensure the 20 targets and aspirations are relevant and central to decision-making for rural and regional Australia over the next decade.

The Alliance adopts a system-thinking approach in viewing rural and regional development within Australia, with organisations including Rural Councils Victoria working together to see more than 11 million people living prosperously in rural and regional Australia by 2032.

The Alliance sees more than 30 chairpersons and CEOs from the most influential peak bodies in Australia come together to work together.

Know more:

Visit: <https://bit.ly/3qfc7Q2>



National Alliance for Regionalisation: RCV attended the launch in Canberra in early 2023, with RAI CEO Liz Ritchie (pictured holding the Rebalance The Nation report)

Alternative sources of income

A research report commissioned by RCV, which examined national and international best practice for council funding, shows that federal and state governments need to step up their financial support for struggling rural communities

RCV research is often key to the advocacy needed to ensure that rural communities get their fair share of investment.

Research gives our advocacy a solid basis in fact and makes our narrative and case far more compelling for governments and departments.

During the 2022-2023 financial year RCV commissioned an important report to uncover ideas that could help pay for the services that rural communities deserve and need.

The Alternative Sources of Income for Local Government report is a national and international review of potential alternative income streams for financially strapped rural councils and their communities.

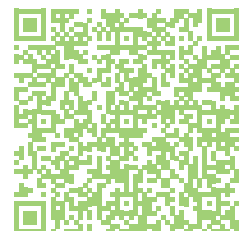
The review found that there is no “silver bullet” that can boost council incomes.

The truth – and the report found this to be the case right across the world – is that to ensure equitable access to the services small communities need and deserve, state and federal governments need to step up.

The report provides RCV and rural communities with the strong factual basis we need to convince government that it is their role to invest further in rural communities.



**To download the
Alternative Sources
of Income for Local
Government report
scan the QR code:**



Or visit:
bit.ly/4562jGE

Media

With a media-audience reach of more than 111 million in 2022-2023, Rural Councils Victoria is the stand-out go-to voice for rural Victorian communities.

No one else stands up for rural Victoria the way RCV does

Rural Councils Victoria's presence in media and social media is a key part of RCV's advocacy approach.

There is no one else who stands up for rural Victoria the way RCV does.

To ensure rural Victorian voices are heard, we engage regularly with traditional and social media.

We are available when media calls to ensure that our advocacy reaches government and wider community audiences.

RCV has become the go-to organisation in media for comment on issues that are important to rural Victoria and rural Victorians.

In the 2022-23 financial year, RCV was quoted in more than 191 print and online news media reports.

Those reports were published across rural, regional, metropolitan and national titles.

RCV pro-actively engages media, highlighting issues that are important to rural Victorians.

The media – radio, TV, print and online journalists from across rural and regional Victoria – also contact us regularly for interviews and comment.

The total audience reach of RCV media coverage was more than 111 million in the year to 30 June 2023.

Excluding radio and television audiences, Meltwater media data shows that RCV had a **total audience reach of 111,598,885** across the 2022-23 financial year.

This substantial audience reach means that RCV news and advocacy – which was published across Australia – reached many Australian and Victorian audience members on multiple occasions throughout the year.



Chair Cr Mary-Ann Brown is interviewed by WIN TV.

This was an increase of more than 23 million audience reach over the previous year.

RCV advocacy has reached the population of Victoria many times over.

As well as raising awareness nationally and statewide, RCV advocacy finds its way into the media briefings that state and federal ministers and senior bureaucrats get each morning.

This helps shift perspectives, change conversations and open doors in Spring Street and Canberra so we can successfully advocate on behalf of rural communities and rural councils.

Advocacy

Rural Councils Victoria is the only national voice for rural Victorians. Throughout the 2022-23 financial year, we advocated successfully to the state and federal governments on behalf of rural communities and rural councils

In November 2022, RCV Chair Cr Mary-Ann Brown led an RCV delegation to Canberra to make federal politicians and bureaucrats aware of the issues facing rural Victorian communities.

This was a particularly important visit, following the devastating flooding event of October 2022, particularly the suffering of individuals, communities, businesses and the damage to homes, buildings and infrastructure, including roads.

It was clear from our meetings with ministers and advisers that RCV is the only organisation advocating specifically for rural Victoria and rural Victorians at a federal level.

For the sake of rural communities, RCV will continue to strengthen this important work.

We will continue elevating rural Victorian issues into the spotlight and then work with all levels of government to find and deliver the solutions our communities need.

Following up on the promises made during the 2022 state election campaign, RCV wrote to 12 Victorian ministers in February 2023 advocating to ensure that the election promises being delivered by the Andrews Government include rural Victoria.

Rural Councils Victoria had eight meetings with Ministers and advisers as the government developed programs such as the \$10 million Tiny Towns initiative, the jobs and skills required for the new SEC, mental health and wellbeing locals and community sport investments.

Following the announcement of the cancellation of the Commonwealth Games, Rural Councils Victoria has continued to advocate strongly to ensure that rural Victorian communities get their fair share of the \$2 billion in rural and regional spending that has been promised.



Photo: Castelemaine SES

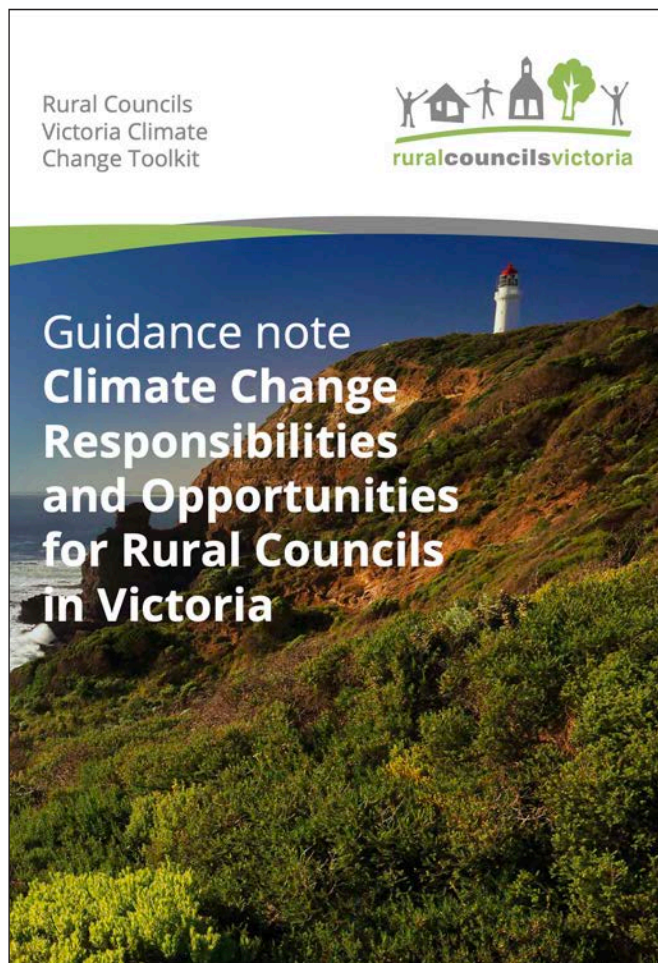
We continue to meet with government to ensure that rural Victoria remains front and centre when initiatives are being considered and guidelines written.

Ministers, senior bureaucrats and their staff appreciate that, through Rural Councils Victoria, rural Victorian communities can speak with an informed, persuasive and united voice.

Governments also know that working with Rural Councils Victoria helps them deliver what is needed, where it is needed.

Climate Change toolkit

This RCV tool helps rural councils meet their legislated climate change responsibilities



RURAL communities are particularly impacted by climate change.

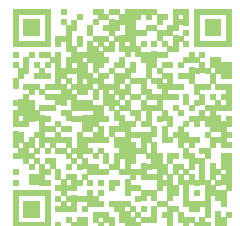
Natural disasters – bushfires and the recent floods – are just two examples of climate change causing damage to vulnerable rural communities.

Rural Councils Victoria commissioned a free toolkit to help rural councils meet their legislated climate-change responsibilities.

The Rural Councils Victoria Climate Change Toolkit, is available as a free download from the RCV website, provides guidance and links to key resources to help rural councils take meaningful action on climate change.

The Toolkit also identifies opportunities for significant cost savings, helping lighten the burden on local ratepayers.

Scan the QR code to download the Climate Change toolkit:



Or visit:
bit.ly/3DzW9Tq

Webinars

IN PARTNERSHIP with organisations such as Emergency Management Victoria, Regional Development Victoria, SGS Economics and Planning, Ironbark Sustainability, FinPro and Deloitte, RCV hosted six webinars in the 2022-2023 financial year.

Webinar topics included the new EPA

Act, Disaster Ready Funds, rural councils transformation, regional economic development, climate change and alternative sources of income for councils

The webinars provide valuable information to rural councils' leaders and employees.

Visit RCV's YouTube Channel to view the webinars:
youtube.com/@ruralcouncilsvictoria

RCV Forum 2023

RCV's Forum 2023 was held on 14 July in Echuca. The theme was **Doing Things Differently**, with an emphasis on resource-challenged rural councils sharing innovative ideas and approaches



Warm welcome: Campaspe CEO Pauline Gordon; the Hon Melissa Horne MP Minister for Local Government; RCV Chair Cr Mary-Ann Brown; Yorta Yorta and Wollithiga Elder Uncle Rick Ronan, who performed the welcome to country; and Campaspe Mayor Rob Amos.

Doing Things Differently: Speakers at the RCV Forum 2023 included: **Hon Melissa Horne** MP Minister for Local Government; **Liz Ritchie** CEO Regional Australia Institute; **Hon Peter Walsh** MP; **Malcolm Lazenby** and **Gayle Hardie** from the Global Leadership Foundation.

Karina Munday, Acting Assistant Coordinator-General of Recovery Programs National Emergency Management Agency and **Sharon MacDonnell**, Director Sector Investment and Performance Emergency Management Victoria provided an emergency management update.

Visit: ruralcouncilsvictoria.org.au/rcv-2023-forum



From the front: Forum attendees in discussion

RCV Forum 2023



NSW Country Mayors: Cr John Medcalf OAM (left), and Cr Rick Firman OAM JP (right) with Campaspe Mayor Cr Rob Amos (centre)



John Tanner AM, Chair Administrator for Moira Shire with Regional Australia Institute CEO Liz Ritchie



Cr Bruce Meyer, RCV's Cr Robert Vance, Cr Kevin Erwin and Northern Grampians CEO Brent McAlister



Leading discussion: Global Leadership Foundation co-founders Gayle Hardie and Malcolm Lazenby.



RCV's Cr Sonia Buckley, Cr Geraldine Conheady, Deputy Mayor, Corangamite Shire Council, RCV Chair Cr Mary-Ann Brown and the Hon Peter Walsh MP.



Cr Lauren Dempsey, Northern Grampians, Cr Sally Hayes-Burke, Strathbogie, and Cr Linda Jungworth, Loddon.

RCV Forum 2023

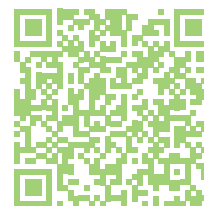


Working together : Karina Menda, Acting Assistant Coordinator-General of Recovery Programs National Emergency Management Agency (NEMA); RCV Chair Cr Mary-Ann Brown; Sharon MacDonnell, Director Sector Investment and Performance, Emergency Management Victoria; and Megan Keating, Project Manager, Emergency Recovery Victoria



Doing Things Differently: The afternoon panel discuss how rural councils can and are doing things differently, led by Gayle Hardie and Malcolm Lazen from the Global Leadership Foundation.

More
photos



Scan the QR code
or visit:
bit.ly/3KrOQRA

RCV Forum 2023



Rural leaders: Former RCV Chair Rob Gersch OAM with current RCV Chair Cr Mary-Ann Brown.



Business boost: East Gippsland Shire Entrepreneur Facilitator, Rebecca Steenholdt.



Housing question: Attendees seek answers on the rural housing crisis.



Cr Wayne Sproull of Central Goldfields and Cr Tosh-Jake Finnigan of Colac Otway Shire



Moorabool Shire: Cr Rod Ward, Mayor, Cr Ally Munari, Deputy Mayor and Cr Moira Berry.



Rural Councils Victoria **Financial Report 2022-23**

Income statement

COMPREHENSIVE INCOME STATEMENT

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue from operations			
Grant income		150,000	350,000
Membership income		136,000	105,000
Leadership training reimbursements		160,445	-
Forum Fees		13,288	
Total revenue from operations	3	459,733	455,000
Expenses from operations			
Materials and services		764,273	535,063
Total expenses from operations	3	764,273	535,063
Surplus/(deficit)		(304,540)	(80,063)
Other comprehensive income		-	-
Total comprehensive income for the period	3	(304,540)	(80,063)

The above income statement should be read in conjunction with the accompanying notes.

Balance sheet

BALANCE SHEET

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents		154,441	467,251
Trade and other receivables		4,423	-
Total current assets		158,864	467,251
Total assets		158,864	467,251
Liabilities			
Current liabilities			
Trade and other payables		45,682	22,735
Other payables	2	(6,307)	20,487
Total current liabilities		39,375	43,222
Total liabilities		39,375	43,222
Net assets		119,489	424,029
Equity			
Accumulated surplus		119,489	424,029
Total equity		119,489	424,029

The above balance sheet should be read in conjunction with the accompanying notes.

Changes in equity

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2023

	Note	2023 Retained earnings \$
Balance at the beginning of the financial year		424,029
Deficit for the period		(304,540)
Balance at the end of the financial year		119,489

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

	Note	2022 Retained earnings \$
Balance at the beginning of the financial year		504,092
Deficit for the period		(80,063)
Balance at the end of the financial year		424,029

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

Statement of cash flows

STATEMENT OF CASH FLOWS

For the year ended 30 June 2023

		2023	2022
		Inflows/ (Outflows)	Inflows/ (Outflows)
	Notes	\$	\$
Cash flows from operating activities			
Receipts from operating activities (inclusive of GST)		455,310	566,500
Payments to suppliers and employees (inclusive of GST)		(768,120)	(530,109)
Net cash provided by/(used in) operating activities	5	(312,810)	36,391
Net increase/(decrease) in cash and cash equivalents		(312,810)	36,391
Cash and cash equivalents at the beginning of the financial year		467,251	430,860
Cash and cash equivalents at the end of the financial year		154,441	467,251

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

Notes

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Introduction

The Financial Statements cover Rural Councils Victoria Incorporated as an individual entity which was incorporated on 30 June 2016. Rural Councils Victoria Incorporated is an incorporated association under the *Associations Incorporation Reform Act 2012*.

Basis of preparation

a) Statement of compliance

These general purpose financial statements – Simplified Disclosures reporting requirements have been prepared in accordance to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012*, Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board.

b) Basis of measurement

The financial statements have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Note 1: Accounting policies

a) Revenue and other income

Revenue is recognised at the time of the provision of the service to the customer.

Grant funding where there are no specific obligations is recognised at the time of receipt of funding or when the Association has the unconditional right to receive funding in accordance with AASB 1058 *Income of Not-for-Profit Entities*.

Council contributions are recognised at the time membership invoices are raised to member Councils.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax.

b) Income tax

The Association is a not-for-profit organisation and is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*.

c) Employee provisions

The Association has no employees.

d) Cash and cash equivalents

Cash on hand includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

e) Accounts receivable

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from grants from government departments. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

f) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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 ATO is included with other receivables or payables in the balance sheet.

g) Accounts payable and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Association during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

h) Critical accounting estimates and judgements

There were no material estimates made during the preparation of this report.

i) Accounting standards

A number of Australian Accounting Standards and interpretations have been issued or amended since the last reporting date and are applicable to the entity but are not yet effective.

The Committee has assessed the impact of these amendments and they are immaterial to the Association. They have not been adopted in the preparation of the Financial Statements at balance date.

Notes

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Note 2: Other payables	2023 \$	2022 \$
GST liability/(refundable)	(11,107)	15,687
Other payables	4,800	4,800
Total other payables	(6,307)	20,487

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Note 3: Comprehensive income statement - Member detail (2023)			
	Government funding \$	Member funding \$	Total \$
Income			
Grant funding - Thriving Rural Victoria Program	150,000	-	150,000
Leadership Training Reimbursements	160,445		160,445
Council membership fees	-	136,000	136,000
Forum Fees	-	13,288	13,288
Total income	310,445	149,288	459,733
Expenses			
Workstream TRV: Thriving Rural Victoria			
- Governance costs	25,166	-	25,166
- Secretariat services	70,000	-	70,000
- Professional Development	282,597	-	282,597
- Consultancy (note 1)	195,530	-	195,530
- Other Expenses	6,418	-	6,418
	579,711	-	579,711
Workstream: RCV Membership			
- Governance costs	-	5,307	5,307
- Secretariat Services	-	122,625	122,625
- Consultancy	-	5,500	5,500
- Consultancy - Advocacy	-	48,000	48,000
- Other Expenses	-	2,034	2,034
	-	183,466	183,466
Workstream 1: RCV governance, networking and communications			
- Governance costs	30		30
- Other Expenses	364		364
	394	-	394
Un-assigned			
- Governance Expense	625	-	625
- Other Expenses	77		77
	702	-	702
Total expenses	580,807	183,466	764,273
Deficit for the year	(270,362)	(34,178)	(304,540)

Note 1: Consultancy expenses consists of:

Alternative income sources	\$ 72,238
Climate change toolkits	\$ 72,290
Thriving Rural Victoria research review	\$ 51,002
Total	\$195,530

Notes

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Note 3: Comprehensive income statement - Member detail (2022)			
	Government funding	Member funding	Total
	\$	\$	\$
Income			
Grant funding - Stronger Rural Councils Initiative (SRCI)	350,000	-	350,000
Council membership fees	-	105,000	105,000
Total income	350,000	105,000	455,000
Expenses			
Workstream TRV: Thriving Rural Victoria			
- Governance costs	7,982	-	7,982
- Secretariat Services	98,000	-	98,000
- Other Expenses	9,766	-	9,766
	115,748	-	115,748
Workstream 2: RCV Membership			
- Governance costs	-	668	668
- Consultancy – Advocacy	-	58,000	58,000
- Other Expenses	-	114	114
	-	58,783	58,783
Workstream 1: RCV governance, networking and communications			
- Secretariat services	76,000	-	76,000
- Governance costs	5,728	-	5,728
- Consultancy – Advocacy	8,000	-	8,000
- Consultancy	138,480	-	138,480
- Other Expenses	1,001	-	1,001
	229,209	-	229,209
Workstream 2: Sustainable rural councils			
- Consultancy	32,725	-	32,725
	32,725	-	32,725
Workstream 3: Sustainable rural communities			
- Consultancy	98,598	-	98,598
	98,598	-	98,598
Total expenses	476,280	58,783	535,063
Deficit for the year	(126,280)	46,217	(80,063)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Note 4: Related party transactions	2023 \$	2022 \$
a) Key management personnel		
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any director (whether executive or otherwise) is considered key management personnel.		
Key management personnel compensation:		
- Short term benefits	-	-
- Post-employment benefits	-	-
- Other long-term benefits	-	-
	-	-
b) Other related parties		
Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel, individually or collectively with their close family members.		
There were no transactions with related parties.		
	-	-
	-	-

Note 5: Reconciliation of cash flows from operating activities with net current year surplus/(deficit)	2023 \$	2022 \$
Net current year surplus/(deficit)	(304,540)	(80,063)
Change in assets and liabilities:		
(Increase)/decrease in accounts receivable and other debtors	(4,423)	66,000
Increase/(decrease) in accounts payable and other payables	(3,847)	50,454
Net cash provided by/ (used in) operating activities	(312,810)	36,391

Notes

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Note 6: Financial risks management

The Association’s financial instruments consist of deposits with banks, receivables and payables.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

Credit risk

The maximum exposure to credit risk by classes of recognised financial assets at the end of the reporting period is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Accounts receivable and other debtors that are neither past due nor impaired are considered to be of high credit quality. The Association’s financial assets and liabilities are all non-interest bearing.

Interest rate risk

As there are no investments or borrowings, there is no interest rate risk applicable to RCV.

Liquidity risk

Liquidity risk arises from the possibility that the Association might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities.

The Association manages this risk by monitoring the total inflows and outflows expected on a monthly basis. The Association ensures that sufficient liquid assets are available to meet all the short-term cash payments.

The Association’s contractual maturity for financial assets and liabilities are all due within 3 months or less.

Entity details

The registered office of the entity is:

1 Bridge Street East
(PO Box 227)
BENALLA VICTORIA 3672

Note 7: Events occurring after reporting date

There were no material matters or circumstances which have arisen between 30 June 2023 and the date of this report that have significantly affected or may significantly affect the operations of the Association, the result of those operations or the state of affairs of the Association in subsequent financial periods.

Note 8: Contingent assets or liabilities

The Committee are not aware of any contingent assets or liabilities at balance date.

Note 9: Commitments

The Committee are not aware of any commitments at balance date.



Committee declaration

COMMITTEE DECLARATION

In accordance with a resolution of the Committee of Rural Councils Victoria Incorporated, the Committee declare that:

The financial statements and notes, as set out on pages 3 to 13, are in accordance with Australian Accounting Standards – simplified disclosures and the *Associations Incorporation Reform Act 2012* and give a true and fair view of the financial position and performance of the Association during and as at the financial year ending 30 June 2023.

In the opinion of the Committee there are reasonable grounds to believe that Rural Councils Victoria incorporated will be able to pay its debts as and when they become due and payable.



Cr Mary-Ann Brown (Chair)

Dated this day **9 August 2023**



Ms Tammy Smith (Treasurer)

Dated this day **9 August 2023**

Auditors report



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PO Box 375
Albury NSW 2640

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Independent auditor's report to the members of Rural Councils Victoria Inc.

Opinion

We have audited the financial statements, being general purpose financial statements – simplified disclosure of Rural Councils Victoria Inc, which comprises the balance sheet as at 30 June 2023, and the income statement, statement of changes in equity and the statement of cash flows for the period ended on that date, notes to the financial statements, including a summary of accounting policies and other explanatory notes and the committee declaration.

In our opinion, the accompanying financial statements of Rural Councils Victoria Inc. are in accordance with the *Associations Incorporation Reform Act 2012*, including:

- a) giving a true and fair view of Rural Councils Victoria Inc.'s financial position as at 30 June 2023 and of its performance for the financial period ended on that date, and
- b) complying with Australian Accounting Standards – simplified disclosures and the *Associations Incorporation Reform Regulations 2012*.

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 Statements* section of our report. We are independent of the entity in accordance with the auditor independence 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 statements in Australia. We have also fulfilled our other ethical 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.

Information Other than the Financial Report and Auditor's Report

The Committee of Management is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2023 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent auditor's report to the members (continued)

Responsibilities of the Committee of Management for the Financial Statements

The Committee of Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with Australian Accounting Standards – simplified disclosures and the *Associations Incorporation Reform Act 2012* and for such internal control as the Committee determine is necessary to enable the preparation of the financial statements that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee of 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 the 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 these financial statements.

A further description of our responsibilities for the audit of the financial statements 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.

Johnsons MME
Chartered Accountants



Stephen Clarke
Director

Albury
15 August 2023



Rural Councils Victoria

C/- RCV Secretary

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