



# Annual Report 2024 - 2025





# About Us

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 had 33 members in the 2024/25 year from 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.

The Local Government elections in October 2024 was a pivotal moment in the history of Rural Councils Victoria. Three of the longest serving members of the Committee retired: **Cr Mary-Ann Brown OAM** (Chair at the time); **Cr Rob Gersch OAM** (founding Chair) and **Cr Rob Vance**.

Following the elections, RCV member councils voted for a CEO and Councillor representative for their region. A new Committee was announced and a new Chair and Deputy Chair were elected at the first Committee meeting on 24 January 2025.

**Cr Rob Amos** from Campaspe Shire Council (Chair) and **Cr Kate Makin** from Corangamite Shire Council (Deputy Chair) will lead the organisation for two years.

# RCV Committee

## Rural North West Region



**Cr Stuart King**  
Mayor  
Swan Hill Rural City



**Tammy Smith**  
CEO  
Yarriambiack Shire Council

## Rural North East



**Cr Sophie Price**  
Mayor  
Indigo Shire Council



**Juliana Phelps**  
CEO  
Towong Shire Council

## Rural North Central



**Cr Rob Amos (Chair)**  
Councillor  
Campaspe Shire Council



**Darren Fuzzard**  
CEO  
Mount Alexander Shire Council

## Rural South Central



**Cr Tanya Kehoe**  
Mayor  
Pyrenees Shire Council



**Bradley Thomas**  
CEO  
Hepburn Shire Council

## Rural South West



**Cr Kate Makin (Deputy Chair)**  
Mayor  
Corangamite Shire Council



**Helen Havercroft**  
CEO  
Glenelg Shire Council

## Rural South East (Gippsland) Region



**Cr Catherine Bannerman**  
Councillor  
Wellington Shire Council



**Fiona Wiegall**  
CEO  
East Gippsland Shire Council

# Chair's message

In my first year as Chair of Rural Councils Victoria, I am constantly grateful to the members of the RCV Committee who work to advocate and improve the standing of rural Victoria and its communities and councils.

We work from a strong base, created from years of strong leadership from **Cr Mary-Ann Brown** and **Cr Rob Gersch** who have gone before me. We wish them well in their retirement from public life.

## ***Developing a new Strategic Plan***

As a new Committee entered 2025 and a four-year term working together, we commissioned the Secretariat to complete a survey of members to determine (or confirm) the big issues for rural councils.

This survey formed the basis of our Strategic Planning Day in May 2025. From the survey, the Committee was able to create the *Rural Councils Victoria Strategic Plan 2025-2028*. A simple document, the basis is around the things members told us. Read more about the Plan on Page 6.

## ***Responsiveness – Emergency Services Volunteer Fund (ESVF) and Drought***

Responsiveness – members providing detail and RCV acting – has shaped the work of RCV in the first six months of 2025.

The announcement in December 2024 of the Emergency Services Volunteer Fund (ESVF) has dominated the Committee's time. Along with many others, we realized very quickly that this was a levy that was deeply unfair to rural communities.

We went to you, our members, to understand just how bad this levy was going to be in your communities. Using the data you provided, we sought media and stakeholder attention.

Behind the scenes, we were writing letters and having meetings and discussions with the government, with crossbenchers and the opposition to ensure our voice was heard. At the height of the ESVF debate in Parliament and in the media, RCV statistics were quoted in all the major newspapers, on the floor of parliament and by our allies.

All of that work matters – because it helps ensure that rural needs are considered, not just metro assumptions.

Following on from our work on the levy, our drought advocacy has been a priority – again, driven by your feedback and information.

I am pleased to report that as the Drought Taskforce was convened, we were at the table. RCV Deputy Chair and Corangamite Shire Mayor Cr Kate Makin took up the important and difficult task of representing rural councils.

Again, member input was critical, because real experiences give RCV credibility. At very short notice you told us what was happening with feed, water, stock, mental health, and council budgets and we turned that into action.

We are the voice of rural Victoria – and we're ready to lead the next chapter.

*Continued over the page >*



## ***What to Expect from the RCV Committee in 2025-2026***

The RCV Committee is committed to delivering:

- More – and different – communication. So members know what we're doing and can give us feedback and input. That may mean more media, direct updates, more chances to feed in early, and more clarity about where we're headed.
- We'll keep working for you, but also with you. We're not a think tank. We're not a peak body in a tower. We are here to amplify your voice, your ideas and your concerns.

And we will keep investigating new territory – whether its economic development, housing, skills, or infrastructure. With only a small budget to work with, these priorities have to be balanced, but that is a skill rural Councillors, CEOs and staff have been developing for years.

***Cr Rob Amos***  
***RCV Chair***





# Strategic Plan 2025-2028

When the RCV Committee met in May to map out a plan for the Committee's four-year term, we were guided by Council survey responses.

You told us your three main concerns are:

## 1) Council Financial Sustainability

Rural councils are under financial pressure, and our members want us to lead the charge on securing fairer funding and long-term sustainability.

## 2) Rural Infrastructure

Roads, bridges, and essential infrastructure are falling behind. RCV must keep this front and centre in government planning and investment.

## 3) Housing

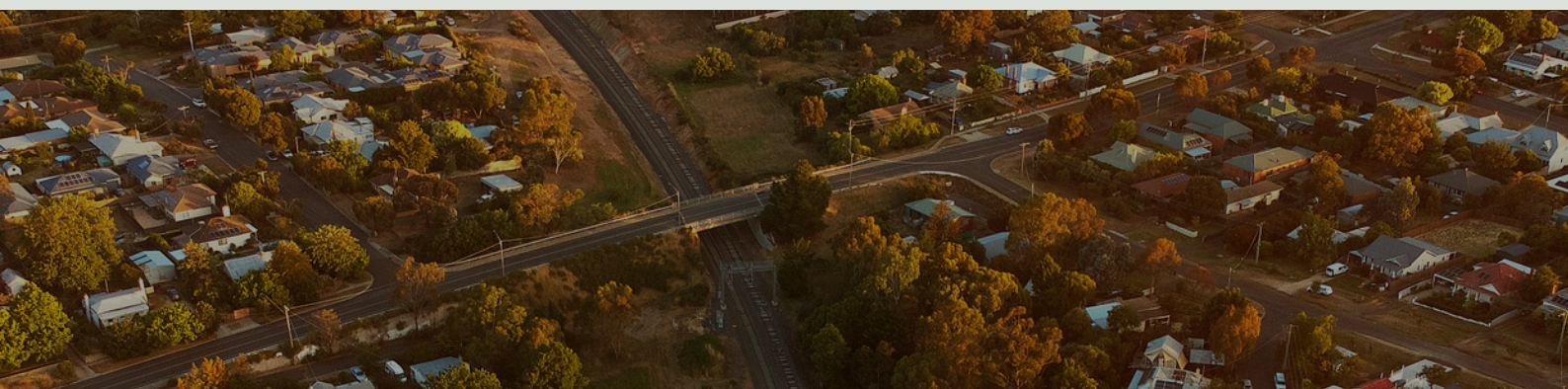
From worker accommodation to social and affordable housing, rural communities are struggling. Our members need targeted, practical solutions.

The Committee talked about purpose and ensuring that any plan would need to be flexible, able to adapt to the changing political landscape and respond to emerging issues.

The result is a short, high-level Strategic Plan. You told us that you want RCV to be a strong, consistent voice, to advocate, influence and lead on behalf of rural communities.

You've also told the Committee that you want to feel more connected to RCV (and to each other) and for us to be nimble, responsive and ready when challenges or opportunities arise.

So, our Strategic Plan is focused on three pillars: **Advocate. Communicate. Engage.**





Under **Advocate**, we'll build relationships across all sides of politics, develop strong policy platforms, and work with stakeholders to push for the outcomes rural communities need.

Under **Communicate**, we'll lift the voice of rural Victoria through media, support members with messaging, and be transparent about who we're meeting with and what we're achieving.

And under **Engage**, we'll strengthen the rural council network with more events, better communications, and new partnerships beyond local government.

Our long-term vision is simple:

- To leave RCV stronger than we found it.
- To position rural councils as respected, capable leaders.
- And to make sure rural Victoria gets its fair share.

## State Election Ahead: RCV Will Be Proactive

One of the first actions we will take under the new *RCV Strategic Plan* will be advocacy ahead of the State Election in November 2026.

This election campaign is a chance to do things differently. In the past RCV has been high-level in its election asks and advocacy. This time around we want to also include more specific elements. We know politicians are looking for concrete ideas, projects and initiatives they can announce and hopefully deliver.

Building on the profile RCV has raised with its advocacy in 2025 we are in a moment where rural Victoria can be heard – if we're strategic.

### The road to November 2026:

- We'll be inviting all member councils to put forward practical project examples.
- We will be providing a template to make it easy to submit and align ideas.
- We'll be looking for projects that are ready to go – or close to it.
- And we'll apply a pragmatic lens – how do we build a coherent, compelling RCV package?

The timeframe will be tight but if we do this well, we can shape the political conversation – and deliver wins for rural communities.



## RCV Forum 2025

Lake Mulwala served as the backdrop for the **RCV Annual Forum** on 31 July and 1 August. Thanks to **Moira Shire Council** for hosting the Forum at a quality location: The Sebel Yarrawonga.

Members enjoyed a paddle steamer trip on day one as **ABC Radio Statewide Drive** did an outside broadcast from the venue. A dinner with plenty of time to speak to new and old friends was a highlight.

The Forum saw panels of experts on housing as well as childcare and Maternal and Child Health. **Bradley Thomas**, CEO of Hepburn Shire, joined with **Daryl Whitfort** from the MAV to talk about applying for a rate cap variation and a study into the 19 smallest rural councils.

The Forum moves to Swan Hill Rural City in 2026.









# Financial Report 2024-2025

## Income Statement

### COMPREHENSIVE INCOME STATEMENT

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
<b>Revenue from operations</b>			
Grant income		-	-
Membership income		181,500	170,000
Sponsorship		23,500	15,000
Event Fees		26,434	27,061
<b>Total revenue from operations</b>	3	<b>231,434</b>	<b>212,061</b>
<b>Expenses from operations</b>			
Materials and services		180,137	222,151
<b>Total expenses from operations</b>	3	<b>180,137</b>	<b>222,151</b>
<b>Surplus/(deficit)</b>		<b>51,297</b>	<b>(10,090)</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the period</b>	3	<b>51,297</b>	<b>(10,090)</b>

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



# Balance sheet

## BALANCE SHEET

As at 30 June 2025

	Note	2025 \$	2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		161,781	127,920
Prepayment		18,859	-
<b>Total current assets</b>		<b>180,640</b>	<b>127,920</b>
<b>Total assets</b>		<b>180,640</b>	<b>127,920</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables		17,594	17,441
Other payables	2	2,350	1,080
<b>Total current liabilities</b>		<b>19,944</b>	<b>18,521</b>
<b>Total liabilities</b>		<b>19,944</b>	<b>18,521</b>
<b>Net assets</b>		<b>160,696</b>	<b>109,399</b>
<b>Equity</b>			
Accumulated surplus		160,696	109,399
<b>Total equity</b>		<b>160,696</b>	<b>109,399</b>

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 2025

	Note	2025 Retained earnings \$
Balance at the beginning of the financial year		109,399
Surplus for the period		51,297
<b>Balance at the end of the financial year</b>		<b>160,696</b>

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

	Note	2024 Retained earnings \$
Balance at the beginning of the financial year		119,489
Deficit for the period		(10,090)
<b>Balance at the end of the financial year</b>		<b>109,399</b>

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 2025

		2025 Inflows/ (Outflows) \$	2024 Inflows/ (Outflows) \$
	Notes		
<b>Cash flows from operating activities</b>			
Receipts from operating activities (inclusive of GST)		231,434	216,483
Payments to suppliers and employees (inclusive of GST)		(197,573)	(243,004)
<b>Net cash provided by/(used in) operating activities</b>	5	<b>33,861</b>	<b>(26,521)</b>
Net increase/(decrease) in cash and cash equivalents		33,861	(26,521)
Cash and cash equivalents at the beginning of the financial year		127,920	154,441
<b>Cash and cash equivalents at the end of the financial year</b>		<b>161,781</b>	<b>127,920</b>

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 2025

### 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 2025

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 TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

	2025	2024
Note 2: Other payables	\$	\$
GST liability/(refundable)	(2,450)	(3,720)
Other payables	4,800	4,800
<b>Total other payables</b>	<b>2,350</b>	<b>1,080</b>



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

### Note 3: Comprehensive income statement - Member detail (2025)

	Government funding \$	Member funding \$	Total \$
<b>Income</b>			
Sponsorship	-	23,500	23,500
Council membership fees	-	181,500	181,500
Event Fees	-	26,434	26,434
<b>Total income</b>	-	<b>231,434</b>	<b>231,434</b>
<b>Expenses</b>			
Workstream: RCV Membership			
- Governance costs	-	15,658	15,658
- Secretariat Services	-	142,821	142,821
- Consultancy	-	1,000	1,000
- Consultancy - Advocacy	-	-	-
- Other Expenses	-	20,658	20,658
<b>Total expenses</b>	-	<b>180,137</b>	<b>180,137</b>
<b>Surplus for the year</b>	-	<b>51,297</b>	<b>51,297</b>

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

### Note 3: Comprehensive income statement - Member detail (2024)

	Government funding \$	Member funding \$	Total \$
<b>Income</b>			
RCV Membership fees		170,000	170,000
Summit/Forum Fees	-	27,061	27,061
Sponsorship	-	15,000	15,000
<b>Total income</b>	-	<b>212,061</b>	<b>212,061</b>
<b>Expenses</b>			
Workstream: RCV Membership			
- Governance costs	-	19,458	19,458
- Secretariat Services	-	185,054	185,054
- Other Expenses	-	17,639	17,639
<b>Total expenses</b>	-	<b>222,151</b>	<b>221,151</b>
<b>Deficit for the year</b>	-	<b>(10,090)</b>	<b>(10,090)</b>

### Note 4: Related party transactions

2025  
\$

2024  
\$

#### 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

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#### 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.

<b>Note 5: Reconciliation of cash flows from operating activities with net current year surplus/(deficit)</b>	<b>2025 \$</b>	<b>2024 \$</b>
Net current year surplus/(deficit)	51,297	(10,090)
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in accounts receivable and other debtors	-	4,423
(Increase)/decrease in prepayments	(18,859)	-
Increase/(decrease) in accounts payable and other payables	1,423	(20,854)
<b>Net cash provided by/ (used in) operating activities</b>	<b>33,786</b>	<b>(26,521)</b>



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

### 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:

181 Manifold Street  
Camperdown VIC 3260

### Note 7: Events occurring after reporting date

There were no material matters or circumstances which have arisen between 30 June 2025 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

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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 2025.

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.

A handwritten signature in black ink, appearing to read "Rob Amos".

Cr Rob Amos (Chair)

Dated this day 18 August 2025

A handwritten signature in black ink, appearing to read "Tammy Smith".

Ms Tammy Smith (Treasurer)



# Auditor's Report



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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 2025, 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 2025 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 (including International Independence Standards)* (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.

### 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 Report (cont.)


## Independent auditor's report to the members (continued)

### 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  
20 August 2025