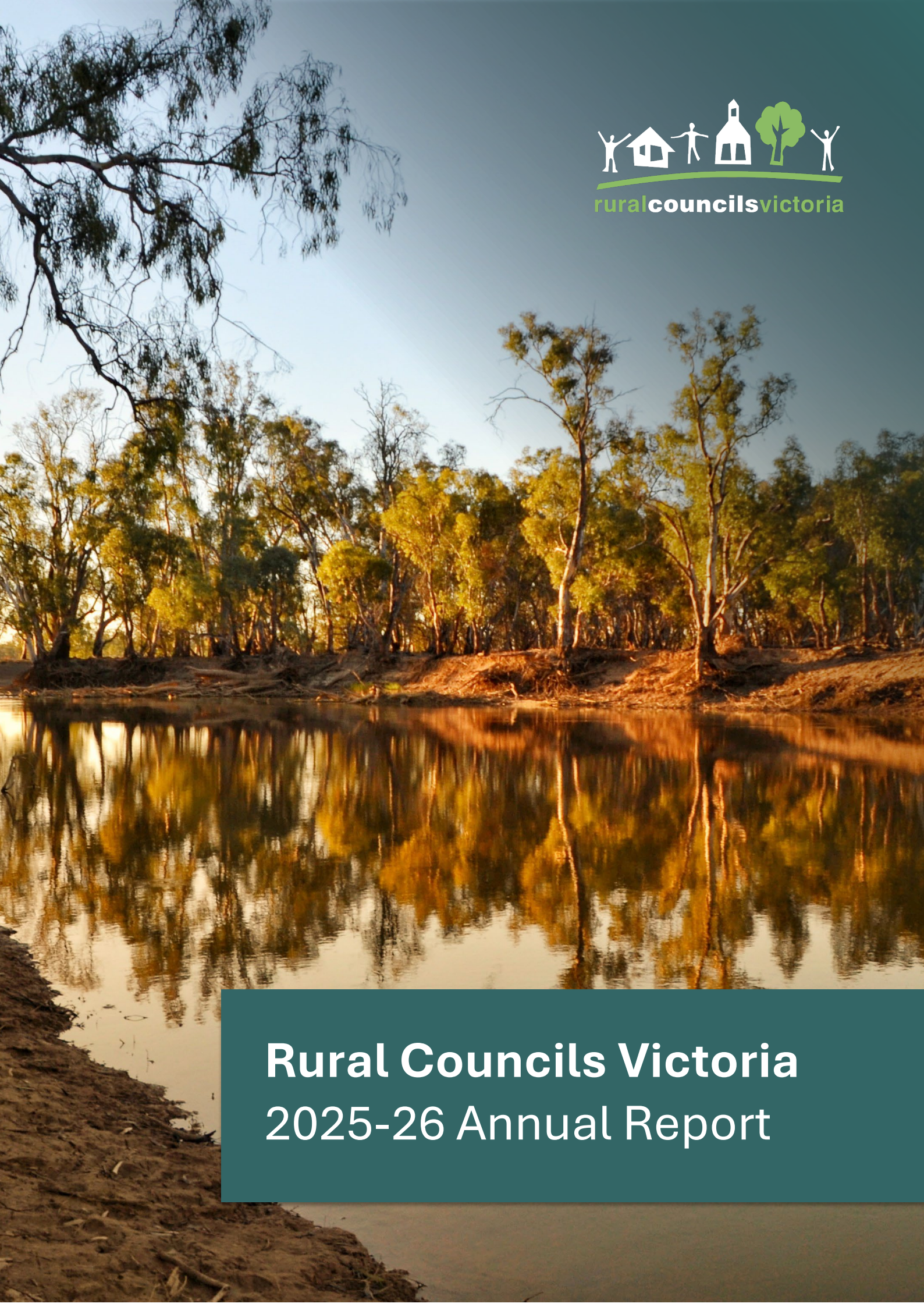

ruralcouncilsvictoria

Rural Councils Victoria
2025-26 Annual Report

From the Chair

2025-26 has shown the power of rural councils working together with a clear purpose and a united voice.

Our successful advocacy around the unfair Emergency Services Volunteer Fund was one of RCV's most significant achievements. Member councils collected the evidence, local stories and practical insights that enabled us to demonstrate the levy's unjust impact on rural communities.

Working with partners and engaging heavily with the media, we took that case directly to Government and achieved significant revisions and an implementation delay for the ESVF. The levy's ultimate fate is dependent on the makeup of the next Victorian Parliament. However, the campaign stands as an example of the power of coordinated rural advocacy.

While the upcoming Victorian election falls outside the reporting period for this report, 2025-26 was dominated with planning, positioning and early advocacy ahead of this electoral contest.

Our advocacy on roads, rural infrastructure, economic development and council sustainability — among other topics — helped shape the political agenda, and fed into our formal ***Election Priorities*** manifesto, which was formally launched in February 2026 as part of **RCV's Melbourne Members' Event**.

The day-long event at the Hotel Windsor included presentations and capacity building sessions, as well as advocacy and media training. This was followed by an evening networking event at the Imperial Hotel opposite Parliament House, attended by ministers, MPs and other rural stakeholders.

Over the past six months, Rural Councils Victoria have built on this policy platform to rollout a comprehensive election pre-campaign called ***Invest in Rural Victoria***. This campaign is ongoing, and will keep making the case for more investment and support for rural communities right up to election day — and beyond.

The **2025 RCV Annual Forum at Yarrawonga** in July demonstrated the strength of bringing rural leaders together to tackle shared challenges and shape a common agenda. Hosted by Moira Shire Council, the Forum included councillors, chief executives, government representatives and sector experts in discussion about housing, childcare, Maternal and Child Health, financial sustainability and the future of rural communities. A key feature of the Forum was a live broadcast on ABC Radio.

The Forum was also used to launch of the ***RCV Strategic Plan 2025–2028***, setting a clear direction for the organisation's advocacy and member engagement.

The achievements of 2026-26 belong to our members, who through unity and hard work have helped strengthen the rural voice.

As we move past the 2026 Victorian election, RCV will continue to be constructive, solutions-focused and unwavering in our commitment to winning better outcomes for rural Victoria.



Cr Rob Amos
Chair

RCV Committee 2025–2026

The Committee brought together one councillor and one CEO representative from each of RCV's six regions. Members served in a voluntary capacity and guided advocacy, member engagement, governance and financial stewardship.

Darren Fuzzard and Bradley Thomas (gray backgrounds) departed the RCV Committee during 2025-26. They were replaced by Lincoln Fitzgerald (Rural North Central) and Adam McSwain (Rural South Central), respectively.



Rural North West

Cr Stuart King
Swan Hill Rural City



Tammy Smith
RCV Treasurer
Yarriambiack Shire CEO



Rural North East

Cr Sophie Price
Indigo Shire



Will Jeremy
Alpine Shire CEO



Rural North Central

Cr Rob Amos
RCV Chair
Campaspe Shire



Darren Fuzzard
Mount Alexander CEO



Lincoln Fitzgerald
Loddon Shire CEO



Rural South Central

Cr Tanya Kehoe
Pyrenees Shire



Bradley Thomas
Former RCV Secretary
Hepburn Shire CEO



Adam McSwain
Golden Plains Shire CEO



Rural South West

Cr Kate Makin
RCV Deputy Chair
Corangamite Shire



Helen Havercroft
Glenelg Shire CEO



Rural South East

Cr Catherine Bannerman
Wellington Shire



Fiona Weigall
East Gippsland
Shire CEO

USING YOUR DATA

A strong voice for rural Victoria

Rural Councils Victoria (RCV) represents Victoria's rural councils, supporting sustainable, prosperous and liveable rural communities. Strong rural councils are essential to the state's economy, food security, energy, manufacturing, tourism and quality of life.

One in nine Victorians lives outside metropolitan Melbourne. Rural councils serve communities spread across 79 per cent of Victoria's land area, often with smaller revenue bases, higher per-capita service costs and large infrastructure networks to maintain.

Our purpose

To advocate relentlessly for rural communities to receive their fair share from the Victorian and Australian governments.

Member priorities

Council financial sustainability Fair funding, a realistic rate-cap framework and long-term capacity to deliver essential services.	**Rural infrastructure** Better roads, bridges and enabling infrastructure that supports safety, productivity and growth.	**Housing** Practical action to unlock worker, social and affordable housing in rural communities.

Our strategic plan

The RCV Strategic Plan 2025–2028 translates these priorities into three connected commitments:

ADVOCATE Build relationships across political parties, develop clear policy proposals and press for tangible outcomes.	**COMMUNICATE** Lift the rural voice through media, member updates and transparent reporting on advocacy activity.	**ENGAGE** Strengthen the rural council network through events, partnerships, consultation and shared learning.

GOVERNANCE

Turning member evidence into influence

Rural councils are strongest when we speak with one voice and bring real evidence from our communities. During 2025–2026, RCV did exactly that.

The Emergency Services Volunteer Fund remained a defining issue. Members quantified its impact, supplied local examples and helped RCV build a case that could not be dismissed as a metropolitan assumption.

We worked with Regional Cities Victoria and the Municipal Association of Victoria, took our message to government, opposition and crossbenchers, and kept the issue in the media and Parliament.

The Government's decision to defer the levy for primary producers until at least mid-2027 was welcome relief. It was not the final outcome we sought, but it demonstrated what coordinated rural advocacy can achieve.

We also moved early on the 2026 Victorian election. Members helped shape a practical platform, built around a **$1 billion Rural and Regional Victoria Productivity and Growth Fund**, stronger roads investment, a rural lens for policy and fairer settings for councils.

Our Melbourne members event combined advocacy and media training with direct political engagement and the launch of the platform. Through the remainder of the year we met Ministers, Shadow Ministers, MPs and Advisers across the political spectrum.

Thank you to every Councillor, Chief Executive and staff member who responded quickly, shared evidence, attended an event or carried RCV's message into your own community. That contribution is what gives RCV credibility and influence.

Looking ahead

We will remain constructive but firm: identify the issues, put forward workable solutions and ensure rural Victoria receives its fair share.

YEAR IN REVIEW

A year of purposeful action

The Strategic Plan's three pillars — Advocate, Communicate and Engage — provided a practical framework for the year. RCV combined long-term policy development with fast, evidence-led responses to emerging issues.

JUL–AUG 2025	The annual Forum in Yarrawonga brought members together around housing, childcare, Maternal and Child Health, financial sustainability and the new Strategic Plan. RCV also continued its work on the Premier's Drought Taskforce.
SEP–DEC 2025	RCV introduced a more direct Member Update, advanced joint ESVF advocacy, provided a rural planning-reform webinar and began detailed consultation on the 2026 election platform. In December, the primary-producer component of the ESVF was deferred.
JAN–MAR 2026	A Melbourne members event delivered advocacy and media training, strengthened links with government agencies and launched the RCV Victorian Election Platform to MPs, ministers and rural leaders.
APR–JUN 2026	RCV responded to state and federal budgets, continued meetings with ministers and MPs, developed a practical member campaign toolkit, secured a seat at the Victorian Government Fuel Forum and advanced planning for the Swan Hill Forum.

The RCV operating model

Listen	Translate	Influence
Ask members for local evidence, costs, examples and priorities.	Turn member evidence into policy positions, briefings and clear public messages.	Use relationships, media and political engagement to secure change.

PRIORITY ADVOCACY

Emergency Services Volunteer Fund

The issue

RCV maintained that the ESVF placed a disproportionate and unfair burden on rural communities and that councils should not be made the collection agency for a state tax.

Evidence from members

Member councils supplied detailed figures, local examples and practical information about the levy's effect on farms, households and council administration. This evidence enabled RCV to show the real-world impact of the policy rather than debate it only in the abstract.

A united rural and local-government front

RCV joined with Regional Cities Victoria and the Municipal Association of Victoria in coordinated advocacy to the Premier. The collaboration brought together rural and regional voices around common positions: opposition to the levy, recognition of its inequitable rural impact and a call for councils not to be responsible for collection.

Public and political pressure

RCV briefed government, opposition and crossbench representatives, wrote to decision-makers and worked through the media. RCV statistics and member examples were cited in major newspapers and in parliamentary debate, helping to keep the rural impact at the centre of the discussion.

A significant reprieve — and unfinished business

In December 2025, the Victorian Government deferred the levy for primary producers until at least mid-2027. RCV welcomed the immediate relief while making clear that delay did not remove the underlying uncertainty or inequity. Abolishing the ESVF — or, at minimum, removing councils from collection — remained part of the 2026 election platform.

1 MEMBER DATA	2 COALITION	3 PERSISTENCE
Local figures and case studies gave the campaign authority.	Aligned advocacy broadened the pressure for change.	Letters, meetings, media and member updates sustained momentum.

VICTORIAN ELECTION 2026

Planning early for a stronger rural offer

RCV began election planning well before the formal campaign. Member councils were invited to identify practical, credible projects and policy changes; chief executives were consulted on the high-level priorities and the detail needed to make the platform useful to political parties and candidates.

The flagship ask

$1 billion Rural and Regional Victoria Productivity and Growth Fund

A long-term fund with four streams: community wellbeing and local places renewal; council sustainability and system reform; economic development; and housing supply and enabling infrastructure.

Roads outside the fund

RCV called for stronger state-road maintenance, investment in productive corridors and bottlenecks, and continuation and expansion of the Safe Local Roads and Streets Program.

A practical platform

Use a rural lens Assess the rural effect of legislative and regulatory change and engage meaningfully with the sector.	**Fix the funding system** Implement the Local Government Cost Index and the recommendations of the funding and services inquiry.
Scrap the ESVF Abolish the levy or ensure councils are not responsible for collection.	**Build emergency resilience** Increase Municipal Emergency Resourcing Program support and improve natural-asset management.
Strengthen council capability Fund training for councillors and executives and include local government in workplace protections.	**Fund the rural voice** Resource RCV to be an effective partner in reform and a representative voice for rural communities.

The election platform was supported by a detailed companion briefing, member examples, speaking notes and a campaign toolkit for local use.

MELBOURNE PARLIAMENTARY ENGAGEMENT

Taking rural priorities to decision-makers

18 February 2026 — members event and platform launch

RCV brought members to Melbourne for a day of rural-specific advocacy and media training at The Hotel Windsor, followed by an evening networking event and election-platform launch at The Imperial Hotel near Parliament House.

The daytime program combined peer networking with direct access to senior public-sector leaders, including the CFA Chief Officer, the Chief Executive of Agriculture Victoria and the Deputy Secretary responsible for Bushfire and Forest Services. The evening placed RCV's election priorities before Ministers, MPs and rural stakeholders.

From launch to sustained advocacy

The launch was the start of a structured program of meetings rather than a one-off event. In May and June, RCV met with representatives from across the political spectrum, including:

Government	Opposition and crossbench	Sector partners
The Office of Premier Jacinta Allan; Minister Michaela Settle; Minister Ros Spence; and Tom McIntosh MP.	James Newbury MP; Gaelle Broad MP; and Rikkie-Lee Tyrrell MP.	MAV, Regional Cities Victoria, Parks Victoria and other agencies and alliances with an interest in rural outcomes.

What RCV brought to the table

- A concise election platform with clear, costed or scalable proposals.
- A detailed supporting brief explaining the rural problem and the practical response.
- Examples supplied by member councils to put "meat on the bones" of each ask.
- Consistent speaking notes, likely questions and local campaign tools for members.

Approach

Constructive but firm engagement across all sides of politics — focused on solutions, relationships and practical outcomes rather than partisan positioning.

KEY BUSINESS

Responding to the breadth of rural council needs

Drought response

RCV held a seat on the Premier's Drought Taskforce through Deputy Chair Cr Kate Makin. Members supplied rapid intelligence on feed, water, stock, mental health and council budgets, including an estimate of the cost of rates relief for primary producers.

Financial sustainability

RCV advanced research on alternative revenue streams, contributed to the debate on local-government funding and services, and advocated for a cost index that reflects the real cost pressures facing councils.

Housing and infrastructure

RCV pressed for enabling infrastructure, rural access to national housing programs, practical housing-delivery capacity and stronger investment in roads and productive corridors.

Maternal and Child Health

Member feedback showed significant concern about the sustainability of MCH delivery. RCV elevated the issue with government and sought a credible, long-term service model for communities.

Fuel and business continuity

After member input and direct advocacy to the Premier, RCV secured representation on the Victorian Government Fuel Forum and brought rural transport, service and supply-chain impacts into the discussion.

Planning, regulation and public land

RCV provided a planning-reform webinar with Maddocks, sought member feedback on mineral sands and renewable-energy proposals, engaged Parks Victoria and contributed to consultations affecting councils.

RCV also engaged on pest management, ecologically sustainable development, the Fair Jobs Code, councillor safety, budget measures and the relationship between state and local government.

RCV Forum 2025 — Yarrawonga

Hosted by Moira Shire Council on 31 July and 1 August 2025, the Forum combined policy discussion, member networking and public profile.

ABC Radio Statewide Drive broadcast from the venue, and sessions covered housing, childcare, Maternal and Child Health, rate-cap variation and the financial position of Victoria's smallest rural councils.

The RCV Strategic Plan 2025–2028 was formally launched at the event.















AFTER THE REPORTING PERIOD

We've been busy all year

At the 2027 Rural Councils Victoria AGM, we look forward to reporting on key activities from 2026 including:

- RCV Forum in Swan Hill (September 2026)
- *Invest in Rural Victoria* campaign launch (September 2026)
- Direct Victorian election campaign advocacy
- RCV delegation to Parliament House, Canberra (October 2026)



FINANCIAL REPORT

Financial highlights 2025–2026

RCV closed the year in a sound financial position, with higher membership, sponsorship and event income supporting an expanded program of advocacy, engagement and events.

$293,061 **total income**	**$266,846** **total expenditure**
$26,215 **surplus for the year**	**$191,645** **net assets at 30 June 2026**

Income mix

Income source	2025–2026	Share
RCV membership fees	$201,000	68.6%
Sponsorship and licensing fees	$28,000	9.6%
Summit, event and Forum fees	$64,061	21.9%

Independent audit

The independent auditor concluded that the financial report gave a true and fair view of RCV's financial position at 30 June 2026 and its performance for the year. The auditor drew attention to the basis of accounting described in the report and did not modify the opinion in respect of that matter.

Audited statements reproduced in full

The following 16 pages contain the Committee report, financial statements, notes, true and fair position statement, independent auditor's report and auditor's independence declaration.

Not For Profit - Association Report

Rural Councils Victoria Inc
For the year ended 30 June 2026

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6 Assets and Liabilities Statement

7 Notes to the Financial Statements

10 Movements in Equity

11 Statement of Cash Flows - Direct Method

12 True and Fair Position

Committee's Report

Rural Councils Victoria Inc
For the year ended 30 June 2026

Committee's Report

Your committee members submit the financial report of Rural Councils Victoria Inc for the financial year ended 30 June 2026.

Committee Members

The names of committee members throughout the year and at the date of this report are:

- Cr Rob Amos, North Central Region (Campaspe Shire) (Chairperson)
- Darren Fuzzard, North Central Region (Mount Alexander Shire)
- Cr Kate Makin, South West Region (Corangamite Shire) (Deputy Chairperson)
- Helen Havercroft, South West Region (Glenelg Shire)
- Cr Stuart King, North West Region (Swan Hill Rural City)
- Tammy Smith, North West Region (Yarriambiack Shire) (Treasurer)
- Cr Tanya Kehoe, South Central Region (Pyrenees Shire)
- Bradley Thomas, South Central Region (Hepburn Shire)
- Cr Catherine Bannerman, South East Region (Wellington Shire)
- Fiona Weigall, South East Region (East Gippsland Shire)
- Cr Sophie Price, North East Region (Indigo Shire)
- Will Jeremy, North East Region (Alpine Shire)

Principal Activities

We advocate relentlessly for rural communities to get their fair share from the Federal and Victorian governments.

Significant Changes

There have been no significant changes to operation procedures during the 2026 financial year.

Operating Result

The surplus after providing for income tax for the financial year amounted to, as per below: $26,215

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

Cr Rob Amos (President)

Date 17 / 09 / 2026

Tammy Smith (Treasurer)

Date 17 / 09 / 2026

Income and Expenditure Statement

Rural Councils Victoria Inc
For the year ended 30 June 2026

	2026	2025
Income		
RCV Membership Fees	201,000	181,500
Sponsorship and licensing fee	28,000	23,500
Summit/Event/Forum Fees	64,061	26,434
Total Income	**293,061**	**231,434**
Gross Surplus	**293,061**	**231,434**
Expenditure		
Accounting Fees	6,852	6,368
Advertising & Marketing	-	1,317
Audit Fees	3,305	3,305
Bank Fees	94	114
Catering Expenses	1,818	-
Conferences, Events & Venue Hire	40,184	15,339
Consultancy Fees	38,500	1,000
Filing Fees	49	49
Insurance	1,990	2,008
Merchant Fees	2,755	-
Photography Expenses	2,483	3,985
Printing & Stationery	1,196	16
Secretarial Fees	162,000	142,821
Subscriptions	1,762	1,611
Travel & Accommodation	3,384	1,844
Web & Hosting Fees	473	360
Total Expenditure	**266,846**	**180,137**
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	**26,215**	**51,297**
Current Year Surplus/(Deficit) Before Income Tax	**26,215**	**51,297**
Net Current Year Surplus After Income Tax	**26,215**	**51,297**

Assets and Liabilities Statement

Rural Councils Victoria Inc
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents		186,540	161,106
Trade and Other Receivables	3	-	18,859
GST Receivable		5,707	2,458
Rural Councils Vic - Credit Card x4666		-	600
Total Current Assets		**192,247**	**183,023**
Total Assets		**192,247**	**183,023**
Liabilities			
Current Liabilities			
Trade and Other Payables	4	-	17,593
Total Current Liabilities		**-**	**17,593**
Other Current Liabilities			
Other Payables - Historical Adjustment		-	4,800
Rural Councils Vic - Credit Card x4666		602	-
Total Other Current Liabilities		**602**	**4,800**
Total Liabilities		**602**	**22,393**
Net Assets		**191,645**	**160,630**
Member's Funds			
Capital Reserve		191,645	160,630
Total Member's Funds		**191,645**	**160,630**

Notes to the Financial Statements

Rural Councils Victoria Inc
For the year ended 30 June 2026

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Audit Act 1994. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Employee Provisions

Provision is made for the association's liability for employee benefits arising from services renderedby employees to the end of the reporting period. Employee provisions have been measured at theamounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result ofpast events, for which it is probable that an outflow of economic benefits will result and that outflowcan be reliably measured. Provisions are measured at the best estimate of the amounts required tosettle the obligation at the end of the reporting period.

Cash on Hand

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

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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). Receivablesand payables are stated inclusive of the amount of GST receivable or payable. The net amount ofGST recoverable from, or payable to, the ATO is included with other receivables or payables in theassets and liabilities statement.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

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

2. Cash on Hand

	2026	2025
Rural Councils Vic - Bank Account x9545	186,540	161,106
Total Cash on Hand	**186,540**	**161,106**

3. Trade and Other Receivables

	2026	2025
Prepayments		
Prepayments	-	18,859
Total Prepayments	**-**	**18,859**
Total Trade and Other Receivables	**-**	**18,859**

4. Trade and Other Payables

	2026	2025
Trade Payables		
Accounts Payable (Xero Ledger)	-	17,593
Total Trade Payables	**-**	**17,593**
Total Trade and Other Payables	**-**	**17,593**

Movements in Equity

Rural Councils Victoria Inc
For the year ended 30 June 2026

	2026	2025
Equity		
Opening Balance	160,630	-
Increases		
Profit for the Period	26,215	51,297
Retained Earnings	4,800	109,333
Total Increases	**31,015**	**160,630**
Total Equity	**191,645**	**160,630**

Statement of Cash Flows - Direct Method

Rural Councils Victoria Inc
For the year ended 30 June 2026

	2026	2025
Operating Activities		
GST	(3,249)	(2,458)
Cash receipts from other operating activities	293,061	231,434
Cash payments from other operating activities	(264,378)	(67,870)
Net Cash Flows from Operating Activities	**25,433**	**161,106**
Net Cash Flows	**25,433**	**161,106**
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	161,106	-
Net change in cash for period	25,433	161,106
Cash and cash equivalents at end of period	186,540	161,106

These notes should be read in conjunction with the attached compilation report.

True and Fair Position

Rural Councils Victoria Inc
For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

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 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 and performance of the Association during and as at the financial year ending 30 June 2026.

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.

Signed:

Dated: 17 / 09 / 2026

Signed:

Dated: 17 / 09 / 2026

MIDWEST FINANCIAL
ACCOUNTANTS & BUSINESS ADVISORS

PO Box 99, Geraldton WA 6531
66 Chapman Road, Geraldton WA 6530
Phone: 08 9964 4700
reception@midwestfinancial.com.au

Auditor's Report

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF RURAL COUNCILS VICTORIA

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Rural Councils Victoria, which comprises the statement of financial position as at 30 June 2026 and the income statement, statement of changes in equity, statement of cash flows for the year then ended, 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 has been prepared in accordance with the *Associations Incorporation Reform Act 2012* including:

i. Giving a true and fair view, in all material aspects, of the financial position of Rural Councils Victoria as at 30 June 2026, and of its financial performance for the year then ended; and

ii. Complying with the accounting policies described in Note 1 and the *Associations Incorporation Reform Act 2012.*

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 Rural Councils Victoria Inc. Incorporated in accordance with Associations Incorporation Reform Act 2012 and 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 ethical responsibilities in accordance with the Code.

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.

Emphasis of Matter-Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Rural Councils Victoria to meet the requirements of the *Associations Incorporation Reform Act 2012.* As a result, then financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012* and the need of the members. Management's responsibility also includes such internal control as determined necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing Rural Councils Victoria 's financial reporting process.

Auditor's Responsibility for the Audit Review 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 review 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit review in order to design audit review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on

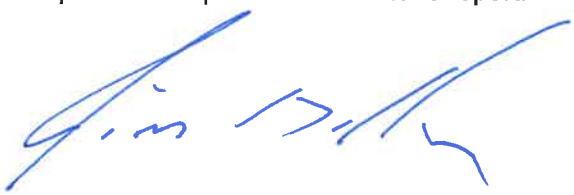
the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



JIM DILLON
DIRECTOR
MIDWEST FINANCIAL
CPA AUSTRALIA: 699724

66 Chapman Road, Geraldton WA

Dated this 25th day of August 2026

AUDITOR'S INDEPENDENCE DECLARATION

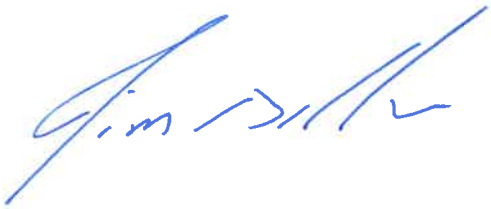
TO THE BOARD OF

RURAL COUNCILS VICTORIA

I declare that to the best of my knowledge and belief, during the year ended 30 June 2026, there have been no contraventions of:

i. The auditor independence requirements as set out in Section 60.40 of the *Associations Incorporation Reform Act 2012* in relation to the audit; and

ii. Any applicable code of professional conduct in relation to the audit.



JIM DILLON
DIRECTOR
CPA AUSTRALIA 699724

66 Chapman Road, Geraldton WA 6530

Dated this 25th day of August 2026