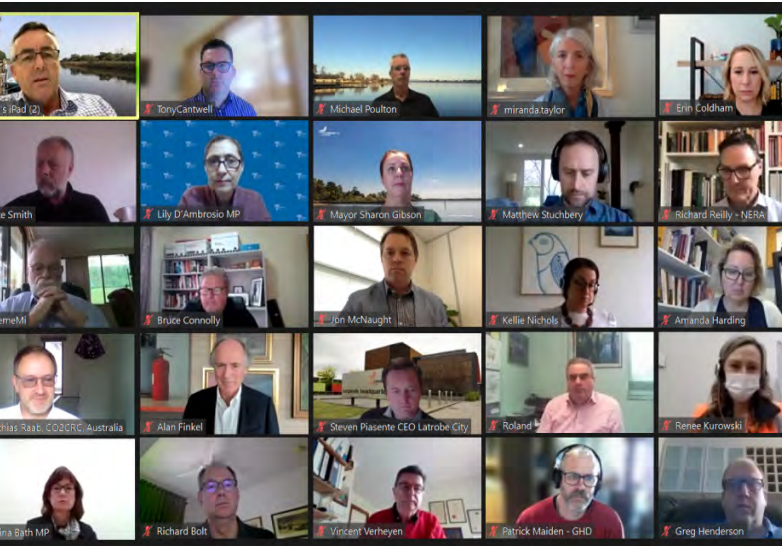




Committee for  
**GIPPSLAND**  
ANNUAL REPORT | 2021





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We acknowledge the Traditional Custodians of Country and recognise their continuing connection to the land, water, air and sky; culture and community. We pay our respects to their Elders past and present.

We acknowledge the two Registered Aboriginal Party's within Gippsland – the Gunaikurnai Land and Waters Aboriginal Corporation and the Bunurong Land Council Aboriginal Corporation.

## A message from the Chair & Chief Executive Officer

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**Tony Cantwell**  
Chief Executive Officer



**Rochelle Wrigglesworth**  
Chair

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We are pleased to present our 2020-2021 Annual Report for our 11th year in operation, we are immensely proud of the work we are delivering with the support of our members and regional stakeholders.

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While COVID-19 continued to provide challenges and opportunities in 2021 we would like to acknowledge the ongoing support from our members and key stakeholders from across the region.

Our members have been central in identifying the priorities included in our 2021-2024 Strategic Plan. We wish to acknowledge our members for their insight, sector knowledge and input which informed and shaped our planning.

The Strategic Plan identifies key opportunities and challenges for the region. The Committee for Gippsland (C4G) are working towards delivering its priorities, whether it be within energy transition, regionalisation and liveability focus areas. This also ensures infrastructure and services meet the requirements of our region and develop a positive infrastructure and policy framework for Gippsland.

In 2021 C4G began operating from the Morwell Innovation Centre. This is a pivotal move in further connecting industry with education, research and technology to drive the opportunities and advancement for Gippsland.

C4G have also developed important advocacy tools in the *Gippsland's Clean Energy Future: Through Investment and Growth*, which highlight the opportunities to attract public and private investment into the region while helping transition to the clean energy future. In 2022, C4G will be refreshing the Gippsland Freight Infrastructure Masterplan which will also set out the opportunities for investment into freight networks across Gippsland.

C4G activities and engagement have broadened to include programs through the Gippsland Hydrogen Cluster in supporting the developing local hydrogen

sector; the GROW – East Gippsland and Wellington Program helping build local procurement capacity; and developing regional leaders through the Gippsland Community Leadership Program. These are each important programs of work and discuss them in further detail in this report.

We would like to thank our current and outgoing Board of Directors for their dedicated support and valuable contribution to the organisation and the region. In 2021 we also said farewell to Tim Weight who as a passionate Gippslander, has made a significant impact across the region and for many organisations including C4G. Tim's insight, professionalism and positive attitude will be missed.

We look forward to working with you, as our members, to further advance opportunities for Gippsland and create a more resilient and prosperous region.

C4G is pleased to present our 2021 Annual Report, and again we are proud of what the organisation has achieved with the support of our members and key stakeholders.

**Tony Cantwell**  
*Chief Executive Officer*

**Rochelle Wrigglesworth**  
*Chair*

## Committee for Gippsland Board Members

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### **ROCHELLE WRIGGLESWORTH** Chair

C4G Chair of Finance, Audit and Risk Sub-Committee.

Rochelle is a chartered accountant and registered company auditor and is also a member of the Institute of Company Directors with experience across the private, public and not-for-profit sectors.

After working at PwC (PricewaterhouseCoopers) and then at Crowe Horwath for many years, Rochelle was the founding Director of DMG Audit and Advisory. She is experienced in risk management, internal and external auditing, financial management and strategic planning.

Rochelle lives in Gippsland with her family, is passionate about helping the community and contributing towards the future prosperity of our region.



### **SEAN DIGNUM** Deputy Chair

Sean is principal of the advisory firm SDA Strategic and has extensive experience in public affairs and reputation risk management. He has specific expertise in advising government, boards and CEOs during issues containment, crisis management, policy implementation, service disruption, industrial disputation and organisational restructuring.

His broad public affairs and corporate advisory experience includes development and implementation of communication policies, campaign strategies and stakeholder information and education programs.

Sean's firm SDA Strategic has supported tenders and contract negotiations, project development and assessment, community outreach and construction for many major infrastructure projects, including energy, transport, food production and processing, franchise business and healthcare.

In the area of policy formulation and implementation, Sean has overseen introduction of diverse regulatory and service changes in employment and workplace relations, health and energy. As a Member of the Risk Management Institute of Australia, he regularly addresses diverse business and professional forums.

Sean has a deep commitment to community service, with extensive experience as an appointed or volunteer member of diverse boards and committees in health, youth, business and environment. As a primary producer in West Gippsland, he is also a strong advocate for sustainable farming and sensible land management.



### **LEIGH KENNEDY** Board Member

As an executive with 20 years of international leadership experience, spanning five continents, Leigh is acknowledged for her proficiency in strategy, research and planning, consulting, communications, research, and analytics.

Leigh has previously worked with consulting firms Deloitte Touche Tohmatsu, Accenture and British bank Standard Chartered.

After serving approximately four years as Gippsland Regional Director for Regional Development Victoria, Leigh joined Federation University in March 2019.

As Head of Campus, Gippsland, Leigh is responsible for facilitating the integration and engagement of the campus into the wider university operations and into the local, regional context. She represents the university locally and engages collaboratively with local community, industry, and government leaders to advance the Gippsland campus, and to optimise the campus' development and contribution to the region.

Leigh is passionate about Gippsland, having grown up in Latrobe Valley. Leigh has a Bachelor of Commerce (Honours) from Monash University and an Executive MBA (Distinction) from Bayes Business School (previously CASS Business School), City University London.



### **LORETTA WILLATON** Board Member

Loretta is the Regional Australia Executive for Telstra holding responsibility for rural, regional, and remote nationally. Prior to her Executive role, Loretta held the position of Regional General Manager for Eastern for more than 10 years. She is responsible for Telstra's brand and reputation, stakeholder engagement, customer advocacy and commercial success in the Consumer and Small Business segments across the area.

Loretta joined Telstra in 1994 and has worked in diverse roles holding responsibility for infrastructure planning and investment, sales, program management, finance and business development, community and stakeholder engagement and local market leadership.

She brings a deep knowledge of Victoria/NSW regional markets, having led the Regional Australia business across Gippsland, North East Vic, Geelong & Southern NSW, during the last 10 years.

Loretta is a Graduate of the 2004 Gippsland Community Leadership Program, currently a board member of the Committee for Gippsland, previously deputy chair of Apprenticeship Group Australia (2014- 2019) and non-executive director at IntoWork

## Committee for Gippsland Board Members

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### LISA GOODING Board Member

Lisa Gooding has extensive experience in energy and climate change policy.

She brings to the Committee for Gippsland more than 15 years' expertise advising government and industry, delivering structural economic reforms, and creating growth opportunities for businesses.

Lisa is a fourth generation Gippslander who grew up in the Latrobe Valley and knows firsthand the challenges facing the region. She is passionate about collaborating with stakeholders to generate sustainable economic opportunities for Gippsland and improving their living standards.

Lisa has previously worked for the Australian Public Service before serving as an Energy Adviser to the Federal Minister for Resources and Energy. She contributed to Australia's first national emissions trading scheme and has provided strategic advice on Australia's energy policy.

She has a Bachelor of Commerce majoring in economics and worked as the Director of Energy Policy at the Business Council of Australia before joining Energy Australia in 2015, where she led the Policy and Government Relations Team and is now the Yallourn Transition Leader.



### MICHELLE BROOKER Board Member

Member of the Finance, Audit and Risk Sub-Committee

Michelle has over 18 years experience in the banking industry, working in business finance and management roles as well as 19 years experience in the construction industry. She is a joint owner, along with her husband, of Brooker Builders and is responsible for the financial and strategic direction of the business. Brooker Builders is a commercial and domestic construction business which services East Gippsland and Wellington Shire Councils.

Michelle is a former member of the Nagle College School Advisory Board and Finance Sub Committee, the Treasurer of the Bairnsdale Tennis Club and the East Gippsland Council Economic Advisory Board.





### **ELENA KELAREVA** Board Member

Dr Elena Kelareva is the founder of GippsTech, an award-winning digital innovation consultancy with the mission of growing regional startup and tech ecosystems.

Elena has a PhD in Computer Science from ANU and 15 years' experience in innovation, startups and technology, including at Google where she was the Product Manager for the Google Maps Web APIs. Elena worked with the 6 local councils in Gippsland to create Startup Gippsland, one of the largest regional startup programs ever to be run in Australia.

She has been recognised for her work on building regional startup and tech communities by being selected as one of 3 finalists for the Regional Development Victoria Leadership & Innovation Award 2018, and a winner of the PauseFest SuperConnector award 2020.

Elena brings to the board her expertise as a futurist and digital innovation strategist, as well as her extensive experience supporting regional businesses to start, grow and adapt to change.

## *Thank you*

We thank and acknowledge Alex Aeschlimann, Wendy Bezzina and Tim Weight for their significant contribution to the Committee for Gippsland Board during their time served on the board.

## *Vale Tim Weight*

Tim served as a Director for the Committee for Gippsland, for many years with great commitment.

He leaves a legacy of great business acumen, excellence in governance and a passion for our community recognized by all of us, who came to know him for his helpful considered nature, with deep insights and experience spanning decades, which have been critical in the delivery of many of the Committee for Gippsland's strategic objectives.

Tim was a passionate advocate for Gippsland, and represented the region to the highest levels of Government.

Vale Tim Weight.



## 2021-2024 Strategic Plan

The Committee for Gippsland's Strategic Plan 2021-2024 was launched in 2021 by Victorian Treasurer Tim Pallas. Following a thorough review in 2020 and after months of diligent work and careful consultation, the comprehensive plan was produced in the third quarter of 2021 featuring five priority areas: Regionalisation Liveability, Investment and Growth, Transition to a Clean Energy Future, Transformational Projects and Regional Leadership.

Some of the infrastructure projects which work to these strategic priorities include the Traralgon Bypass, improved infrastructure and passenger/freight services, a new West Gippsland Hospital, improved road access to markets, Port of Melbourne and Hastings, South East Airport, water/waste infrastructure upgrades, expanded population centres and improved digital infrastructure for mobile and internet services.



*"Gippsland has a bright future in terms of jobs and investment growth."*

- Tim Pallas

### Regionalisation Liveability

The Committee for Gippsland will promote Gippsland lifestyle choices such as its natural beauty and supporting services such as an upgrade of Gippsland's health networks, promote the region's high quality education assets and services, advocate for digital connectivity enabling workforce mobility. C4G will work with government and stakeholders to develop a regional relocation scheme. We will advocate and target investment opportunities which encourage skilled employment, which in turn will increase Gippsland's standard of living.



## Investment and Growth

The Committee for Gippsland works towards securing an investment-ready environment. C4G advocates for government investment into large scale infrastructure to facilitate commercial opportunities, seek government support for circular economy investment such as recycling and organics. We will do this by showcasing opportunities to leverage Gippsland's natural assets, built environment, workforce capability to secure investment leading to a sustainable future. C4G is prioritising a long-term vision for land use optimisation and to capitalize on new and emerging industry, opportunities and jobs with an adaptation and re-skilling of our workforce will take priority.

C4G will also ensure Gippsland's industry is leveraged to secure highest value growth and investment opportunities and further expand the region's traditional growth sectors. In order to do this C4G will build strong partnerships with Invest Victoria, Victorian Government Business Offices, Gippsland Local Government Economic Development.



## Transition to a Clean Energy Future

The Committee for Gippsland is promoting Gippsland as a clean energy powerhouse by way of developing the *Gippsland Clean Energy Future: Through Investment and Growth* advocacy document. This will include support for the Gippsland Hydrogen Cluster, a Gippsland Renewable Energy Zone, an advancement of clean energy investments such as proposed wind, waste-to-energy, gas and battery projects, advancing the Gippsland basin carbon capture and storage, thermal energy transfer programs and ensuring a safe, stable and beneficial Latrobe Valley mine rehabilitation.

## Transformational Projects

The Committee for Gippsland will advocate for projects which create long-term sustainable jobs, facilitate investment bolstering supply chains. C4G will advocate for the development of tourism facilities to grow the visitor economy, material and organic recycling facilities and infrastructure by way of a circular economy. Development of mineral resources, new healthcare infrastructure to improve access for all Gippsland communities. Food and fibre initiatives ensuring sustainable production and export growth opportunities, will also be strongly advocated for.



## Regional Leadership

The Committee for Gippsland will help grow local leadership capabilities and strengthen collective efforts to build a collaborative whole-of-Gippsland approach. The Gippsland Community Leadership Program (GCLP) delivers a contemporary curriculum, which allows the C4G to advocate for a whole-of-region thinking and planning. GCLP also allows for the connectivity of regional leadership programs and education providers to enhance pathways for lifelong learning.

# Programs

## Gippsland Hydrogen Cluster

In 2021, the Committee for Gippsland's Hydrogen Cluster joined a national network to lead the development and advancement of the growing hydrogen energy sector.

The Cluster was launched in 2021 with Special Advisor to the Australian Government on Low Emissions Technology, Dr Alan Finkel in attendance, as well as Victorian government Minister for Energy and Climate Change, Hon Lily D'Ambrosio, Federal Member for Gippsland Hon Darren Chester and former Latrobe City Council Mayor Sharon Gibson, and CEO of National Energy Resources Australia, Miranda Taylor.



As a network of industries with a pipeline of projects, the Gippsland Hydrogen Cluster, which C4G auspice, connects, facilitates and drives the development of a local hydrogen industry from generation through to application.

By partnering with world-leading technology driven companies and organisations, the Gippsland Hydrogen Cluster helps encourage government investment, drive technology innovation, attract business investment, develop local industry, leading to a brighter and stronger future for Gippsland.

### Why Hydrogen?

Hydrogen will help Australia and other countries achieve a net-zero economy, as well as transition to a low-carbon economy to meet climate change challenges.

As a clean energy source of fuel, hydrogen produces no carbon emissions, only water vapour, and is considered a clean, flexible, storable and safe fuel.

### Hydrogen can be used to:

1. Power vehicles, including heavy freight, rail and shipping,
2. Generate electricity and produce heat,
3. Make products like fertilisers, plastics, and explosives.



## Gippsland Community Leadership Program

At the end of February, we celebrated the graduation of the 2021 cohort at the Laurels Function Centre in Sale. The 2022 GCLP participants were also welcomed to the program on the night.

Committee for Gippsland congratulates the 2021 cohort for an outstanding year and overcoming adversity with all the challenges posed by COVID. C4G CEO Tony Cantwell, GCLP Program Director Mark Answerth, Gunaikurnai Land and Waters Aboriginal Corporation CEO Daniel Millar, and Regional Development Victoria's Regional Director Sara Rhodes-Ward spoke at the event.

Thank you to Regional Development Victoria, the sponsors and scholarship providers who assist in ensuring GCLP is accessible to a diverse range of participants from across Gippsland. This support enables the GCLP to encompass a vibrancy and depth to the delivery of the program.

C4G is immensely proud to be able to continue developing regional leaders through exposing participants to industry, social challenges, and business leaders, which empowers participants to make an ongoing difference in their communities and our region.

GCLP continues to be an experiential face-to-face program which involves interactive engagements, workshops and residentials. The 2021 program year commenced in Koonwarra, South Gippsland, with the first residential held in Lakes Entrance in mid-March. While some sessions were held online due to COVID, GCLP was still able to deliver significant content and insight for participants. Two years utilising online mediums has equipped us with a new skill set and allowed us to access speakers from all around the nation.

During the year we were fortunate enough to secure some additional partnerships with Latrobe Health Services providing the GCLP Disability Scholarship, Star of the South offering the Coastal Communities Scholarship, a new Telstra scholarship and CFA providing two volunteer scholarships while we welcome Westernport Water as a new sponsor to the program.

To GCLP 2021, congratulations on your leadership journey so far, on behalf of the Committee for Gippsland we look forward to seeing the positive contribution you will be able to make to the region and your community in the years ahead.

C4G look forward to seeing the continued growth of Gippsland leadership, in what is one of Australia's longest running regional leadership programs. Since 1996, more than 650 Gippsland community members have taken part in the program and gone on to be respective leaders within their Gippsland communities.



## GROW East Gippsland & Wellington

Growing Regional Opportunities for Work (GROW) Gippsland is a collaborative program with business, government, community organisations and individuals working together to build a stronger local economy.

GROW seeks to strengthen social and economic outcomes and increase job opportunities through maximising local spend in the region and focussing on generating job opportunities for key target groups – including young people, transitioning workers, people with a disability, Aboriginal people and the long-term unemployed.

GROW East Gippsland and Wellington is supporting local businesses and contractors to tender for projects funded through bush fire recovery efforts. The team is providing procurement coaching directly to Gippsland businesses seeking to win work and introduces businesses to non-Gippsland contractors who have won work in Gippsland.



# Advocacy



The Committee for Gippsland exists to help create a thriving and sustainable future for Gippsland communities.

C4G represents a leading voice for the region encouraging investment, connectivity, new ideas and innovation and better engagement with all levels of government.

## Gippsland Clean Energy Future

The *'Gippsland's Clean Energy Future: Through Investment and Growth'* work, which includes the Energy Vision

prospectus will showcase the strengths Gippsland offers for a clean energy future. It highlights the opportunities for investment and sets out support the region will need to realise those opportunities. It is our roadmap from a vital, high-carbon past to a thriving net-zero future.

Decarbonisation means that while Gippsland will transition away from traditional energy industries it creates opportunities for new industries to replace them. The region's natural resources, coupled with our infrastructure and workforce, can make a major contribution to Australia's transition to clean energy. This will create opportunities within renewable technologies like wind and solar power, storage including batteries and the potential for new sectors such as hydrogen.

Government leadership and support will be essential for business to grow new energy industries in Gippsland. By working with our workforce and communities, government and business can strengthen the region, secure Victoria's economy, and help deliver a clean energy future not only for Gippsland but also Australia.

As a strategic priority, Committee for Gippsland is advocating for clean energy investment and projects that will help realise these opportunities, whether it is in off-shore or on-shore wind, battery storage, hydrogen generation projects, carbon capture, and storage or supporting infrastructure networks in our region.



## Gippsland Freight Infrastructure Master Plan



In 2022 the Committee for Gippsland will undertake a review of the Gippsland Freight Infrastructure Masterplan (GFIMP).

This is an important refresh that will articulate the current demands and opportunities for investment into the region to ensure Gippsland produce and resources can move in and out of the region efficiently and effectively.

By way of background, in June 2013 the GFIMP was developed in collaboration with Gippsland Local Government Areas, State Government agencies and industry. The GFIMP aimed to work with, complement and enhance the Gippsland Freight Strategy, seeking to maximise outcomes and better engage private industry to ensure comprehensive stakeholder input.

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In 2013 industry identified a large number of trends, issues and opportunities for freight movement in Gippsland including seven overarching trends:

1. Resilience for growth: Increasing demand on the limited main routes is exacerbating existing issues. Incidents on these main routes have increasingly wide impacts for industry because of the Region's dependence on them,
2. Vehicle productivity: Industry seeks more widespread access for larger vehicles, particularly on the secondary road network but also on the rail system where train lengths are limited,
3. The role of rail: Industry sees potential benefit in using rail, provided it is at the right price and has the right capability,
4. Townships: Freight issues are concentrated at townships, which are experiencing increasing amenity and congestion issues,
5. Maintaining the asset: The existing assets are declining in performance because of maintenance gaps. The quality and extent of road maintenance is not meeting industry's needs and imposes higher costs on business,
6. Exports: Emerging higher value export opportunities may need new freight infrastructure such as connections to the Port of Hastings,
7. Information: Increasing use of information technology could enable new strategies to optimise vehicles and demonstrate compliance with freight regulation.

The refreshed GFIMP will look at including local priorities to improve freight and production outcomes.

## Policy Submissions

### Gippsland Renewable Energy Zone

Gippsland has a strong and proud history as the powerhouse energy generator region and the Committee for Gippsland is pleased that the Gippsland Renewable Energy Zone (GREZ) identifies Gippsland's potential to continue generating and transmitting Victoria's energy supply. C4G welcomed the opportunity to respond to the Victorian Renewable Energy Zones Development Plan Directions Paper.

Broadly, C4G believes enabling infrastructure will drive growth in the region. Infrastructure that supports industry, enabling further investment and promotes sector growth, will be central to Gippsland's continued productivity and positive future. As the region transitions to a cleaner energy future, it is paramount the Victorian Renewable Energy Zones Development Plan includes energy projects which acknowledge the transition occurring locally with a focus on future jobs, continued energy generation enabling a brighter future for Gippsland. This response to the Victorian Renewable Energy Zones Development Plan primarily focuses on the Gippsland Renewable Energy Zones.

The Committee for Gippsland is supportive of the creation of a Gippsland Renewable Energy Zone and identifies this with its inclusion within the Committee for Gippsland Strategic Plan 2021-2024. It is further pertinent to prioritise this project given the current transition underway in the Latrobe Valley with the recently announced



planned closure of Yallourn power station. In progressing the GREZ it is important the development and delivery of projects within the GREZ are strategically timed to avoid skills and industry shortages but also to maximise the potential for local skills to be transferred to new projects such as the transmission line identified for Gippsland.

In order to assist government with planning for the GREZ and highlighting the importance of a timely development of renewable energy projects in Gippsland the following projects are proposed for the region and are at various stages of planning and development:

- Fulham solar farm, a 50MW solar project,
- Maffra solar farm, a 25MW solar and 30 MW battery storage project,
- Omega solar farm, a 250MW solar and 250MW battery storage project.

## Skilled Migration

Gippsland's economic and social fabric is underpinned by our rich history of welcoming international migrants to our region. Gippsland has a below average workforce participation rate, and we implore Government planning and initiatives which will improve participation, address known skill shortages in certain sectors, increase the working-age population, incentivise business investment in regions to create more employment opportunities to maximise economic and social benefits. Gippsland has experienced in more recent times a decline in migrant workers.

COVID-19 presented a global challenge limiting the migrant intake however many parts of Gippsland are forecast to experience long term economic downturn (due to a series of devastating events) and recovery will be dependent on strong leadership, economic stimulus, enabling policy, and flexible access to a skilled migrant workforce. Gippsland faces several significant challenges associated with structural adjustment to its primary industries and we welcome strategies that will attract migrants to the region driving productivity growth and boosting GDP per capita.

Migration should not be limited to international migrants – C4G encourages Government to consider incentives to drive internal migration to regional Victoria reducing the population growth burden many major cities are experiencing today. Gippsland recognises the need to grow its population, for the future sustainability of our region, providing for a thriving diverse economy, and a healthy standard of living for its residents.



## Code of Practice for Timber Production



The timber industry plays an important role in regional Victoria, particularly in Gippsland where the industry supports the direct employment of timber workers in the forests and plantations, through to the processing and value adding sectors including mills and the construction and building industry. Across Victoria, the timber industry contributed more than \$7 billion to the state's economy last financial year. While the Committee for Gippsland welcomes clarification of language used within the Code of Practice for Timber Production, there remains uncertainty within the industry and regional community

regarding the future of forestry in Victoria, while the industry transitions. The C4G would welcome further deep consultation with the Victorian State Government to ensure that the proposed variations to the Code of Practice are in the best interests of the timber industry and the regional communities it supports.



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Amendments to the Code should enhance job security across this supply chain. The C4G welcomes the better alignment of language contained within the Code, including insertion of a definition of the precautionary principle. These changes must ensure that greater clarity is achieved in the Code's implementation rather than creating additional issues. This clarity should reduce the level of litigation that has resulted in significant delays for harvesters and suppliers, placing jobs and communities at risk. While the C4G is supportive of tightening and clarifying language in the Code of Practice, we encourage the Victorian State Government to continue reviewing and amending legislation to prevent further litigation.

### Hydrogen Guarantee of Origin Certificate scheme

The Committee for Gippsland's Hydrogen Cluster supports the proposal to create hydrogen Certificates of Origin. In doing so, there needs to be a clear appreciation that different technologies and fuel sources have different emission intensities. This is recognised in the proposed approach of outlining the methodologies for guaranteeing the origin of clean hydrogen from three main production pathways: electrolysis, coal gasification with Carbon Capture and Storage (CCS), and steam methane reforming with CCS. As the discussion paper notes, the potential hydrogen market, especially for household, transport and zero emission industrial applications has yet to develop. However, it is recognised that early work on ensuring appropriate standards is established. These need to reflect the likely requirements of the potential domestic and international buyers. The cluster supports the proposed approach to work with the International Partnership for Hydrogen and Fuel Cells in the Hydrogen Production Analysis Taskforce. It also supports the development of a mutually agreed methodology to determine the carbon emissions associated with hydrogen production. Specifically, the Hydrogen Cluster recommends the Guarantee of Origin scheme include:



- Reporting of net eCO<sub>2</sub> intensities, enabling the buyers to make their own choice based on their price point,
- Australian Carbon Credit Units created under the CCS methodology be incorporated in the calculation of net eCO<sub>2</sub> intensity,
- The potential allocation of eCO<sub>2</sub> take into consideration for calculating net eCO<sub>2</sub> for the H<sub>2</sub>,
- eCO<sub>2</sub> benefits (and incorporation into net eCO<sub>2</sub> figures) of waste forestry and green waste mixed into the coal for gasification.

# Committee for Gippsland Members 2022

## CORPORATE PARTNERS



## MEMBERSHIP

Advance Morwell	Dahlsens	GQS
Aerium	DFP Recruitment Services	HVP Plantations
AGL	Dullard Motor Group	Hydro Australia
AML Advisory	Dyers Gippsland Transport	Jana Group
ANZ	EAST GIPPSLAND MARKETING INC	Kalbar Operations
Ausnet Services	Elders Rural Services	La Concierge
Australia Carbon Innovation	Energy Australia	Lardner Park
Australian Sustainable Hardwoods	Engie - Hazelwood Power	Latrobe Community Health Services
Bank Australia	Esso Australia	Latrobe Valley Bus Lines
Best Match Recruitment	Federation University	Latrobe Valley Enterprises
Branstrans	FGM Consultants	Fennings Timber
Brooker Builders	First National King & Heath	Alinta
Burra Foods	GBS Recruitment	Mac&Ernie
Civil Contractors Federation (Victoria)	GHD AUSTRALIA	Marathon Electrical
Committee for Wellington	DMG Audit & Advisory	Marinus Link
Community College Gippsland	Gipps Tech	McFarlane Criminal Lawyers
Connectivity IT	Gippsland LLEN (Baw Baw Latrobe LLEN)	Leah Methers
Corrinne Armour	Gippsland Ports	Metung Hot Springs
Cranes Asphaltting & Bitumen Sealing	Gippsland Water	Monash School of Rural Health
Crowther & Sadler		Monash University - Fire to Flourish

## MEMBERSHIP - CONTINUED

Mount Baw Baw Alpine Resort  
National Australia Bank  
NBN Co.  
Neerim District Health Service  
Octopus Investments  
OPAL  
OSMi Australia  
Paradise Consulting (Vic)  
Pathfinder Law  
Patties Foods  
Quantum Support Services  
Radfords

Regional Migration Australia  
RGM Financial Group  
Ritchies Stores  
RubberTough Industries  
Safetech  
SDA Strategic  
SMEC  
Snowy Advisory  
Solis Renewable Energy  
Southern Rural Water  
Spiire  
TAFE Gippsland

Telstra Country Wide Gippsland  
Star of the South  
ViPlus Dairy  
Victoria East Telstra Business Tech Centre  
Victorian Livestock Exchange  
Warragul Linen Service  
Warren Graham and Murphy  
Workways Australia



Gippsland Water

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2021**

Tyrrell Partners  
Suite 2, First Floor  
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Moe Vic 3825  
Phone: (03) 5127 2255

**Liability limited by a scheme approved under Professional Standards Legislation**

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

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**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**BOARD'S REPORT**

Your board members submit the financial report of the Committee for Gippsland Inc for the financial year ended 30 June 2021.

**Board Members**

The name of each member of the board during the year and if different, at the date of the report;

**Rochelle Wrigglesworth (Acting Chair)**  
**Leigh Kennedy**  
**Loretta Willaton**  
**Toni Wakefield (retired 2020)**  
**Wendy Bezzina**  
**Tim Weight**  
**Mary Aldred (retired 2021)**

**Sean Dignum**  
**Michelle Brooker**  
**Elena Kelareva**  
**Lisa Gooding**  
**Alex Aeshlimann**  
**John McNaught (retired 2020)**

**Principal Activities**

The principal activities of the association during the financial year were:

To work collaboratively with existing government and community organisations across Gippsland to help maximise economic and social outcomes for the region.

**Significant Changes**

No significant change in the nature of these activities occurred during the year.

**Operating Result**


The operating profit of the association for the period amounted to \$111,306.42. (2020 operating profit \$187,458.60)

Signed in accordance with a resolution of the Members of the Board.

**Board Member:**

  
\_\_\_\_\_  
Rochelle Wrigglesworth

**Board Member:**

  
\_\_\_\_\_  
Sean Dignum

**Dated this 12<sup>th</sup> day of November 2021**

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>INCOME</b>			
Memberships		307,083.30	292,166.70
Sponsorship & Scholarship Income		101,067.94	205,154.11
Funds Received	2	541,150.08	229,596.52
Course Fees		74,304.54	84,613.70
Event Income		3,201.89	4,290.53
		1,026,807.75	815,821.56
<b>OTHER INCOME</b>			
Interest Received		2,418.52	4,776.30
Other Revenue		-	2,706.35
Government Subsidies	3	101,492.00	93,992.00
		103,910.52	101,474.65
		1,130,718.27	917,296.21

The accompanying notes form part of these financial statements.

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**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note	2021 \$	2020 \$
<b>EXPENDITURE</b>		
Administration Costs	17,050.55	23,067.81
Auditor's Remuneration	4,500.00	4,200.00
Bank Charges	1,702.42	758.72
Bookkeeping	17,825.00	36,727.26
Contract Work	43,336.59	102,644.14
Depreciation	3,606.93	4,676.02
Donations	-	2,000.00
Electricity	-	2,767.84
Functions	24,917.96	35,324.26
General Expenses	1,064.43	1,589.09
Guest Speakers & Program Activities	20,894.62	16,227.46
Insurance - Workcover	4,656.30	1,843.34
Insurance	2,917.65	2,591.79
IT and Communications	5,161.95	14,682.22
Legal Costs	1,261.04	1,482.14
Materials and Supplies	2,658.54	3,183.55
Marketing	1,896.93	4,290.00
Project Expenses	381,992.53	-
Rates & Taxes	-	2,885.85
Staff Recruitment	1,500.00	-
Rent	-	13,259.54
Repairs & Maintenance	-	1,583.90
Staff Training & Welfare	7,312.72	5,000.00
Superannuation Contributions	40,818.56	30,425.94
Temporary Staff Hire	-	28,701.00
Travelling Expenses	17,502.05	39,747.26
Wages	416,835.08	350,178.48
	<u>1,019,411.85</u>	<u>729,837.61</u>
Operating surplus for the year	<u>111,306.42</u>	<u>187,458.60</u>
<b>Other comprehensive income</b>	-	-
<b>Total other comprehensive income</b>	-	-
<b>Total comprehensive income</b>	<u>111,306.42</u>	<u>187,458.60</u>
Total other comprehensive income attributable to members of the association	<u>111,306.42</u>	<u>187,458.60</u>

The accompanying notes form part of these financial statements.



**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**BALANCE SHEET**  
**AS AT 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,354,644.59	750,201.47
Trade and other receivables	5	238,295.00	57,341.88
Prepayments		16,021.81	-
<b>TOTAL CURRENT ASSETS</b>		<u>1,608,961.40</u>	<u>807,543.35</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	6,269.18	9,876.11
<b>TOTAL NON-CURRENT ASSETS</b>		<u>6,269.18</u>	<u>9,876.11</u>
<b>TOTAL ASSETS</b>		<u>1,615,230.58</u>	<u>817,419.46</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	88,701.62	46,207.39
Accrued Expenses		29,936.37	35,172.28
Prepaid Income		13,416.81	-
Income in Advance	8	263,273.45	327,371.29
Grant Income Unused	9	733,784.28	29,454.55
Employee Entitlements		19,504.26	23,906.58
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,148,616.79</u>	<u>462,112.09</u>
<b>TOTAL LIABILITIES</b>		<u>1,148,616.79</u>	<u>462,112.09</u>
<b>NET ASSETS</b>		<u>466,613.79</u>	<u>355,307.37</u>
<b>MEMBERS' FUNDS</b>			
Retained earnings	10	466,613.79	355,307.37
<b>TOTAL MEMBERS' FUNDS</b>		<u>466,613.79</u>	<u>355,307.37</u>

The accompanying notes form part of these financial statements.

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COMMITTEE FOR GIPPSLAND INC  
ABN: 68 225 605 779

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings \$
<b>Balance at 1 July 2019</b>	<u>167,848.77</u>
Operating surplus attributed to members	187,458.60
Other comprehensive income attributed to members	-
	<u>187,458.60</u>
<b>Balance at 30 June 2020</b>	<u>355,307.37</u>
Operating surplus attributed to members	111,306.42
Other comprehensive income attributed to members	-
	<u>111,306.42</u>
<b>Balance at 30 June 2021</b>	<u>466,613.79</u>

The accompanying notes form part of these financial statements.

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**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	1,547,317.33	776,268.17
Payments to suppliers and employees	(1,051,784.73)	(653,751.81)
Interest received	2,418.52	4,705.02
Government Subsidies	106,492.00	70,410.00
<b>Net cash provided by operating activities</b>	<b>11</b> 604,443.12	197,631.38
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for plant and equipment	-	(4,659.18)
<b>Net cash provided by (used in) investing activities</b>	<b>-</b>	(4,659.18)
Net increase in cash held	604,443.12	192,972.20
Cash at beginning of financial year	750,201.47	557,229.27
<b>Cash at end of financial year</b>	<b>4</b> 1,354,644.59	750,201.47

The accompanying notes form part of these financial statements.

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**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**Note 1: Summary of Significant Accounting Policies**

**Financial Reporting Framework**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012*. The Board has determined that the association is not a reporting entity as the user of the financial statements are able to obtain additional information to meet their needs.

**Statement of Compliance**

The financial report has been prepared in accordance with the *Associations Incorporation Reform Act 2012*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Statement of Cash Flows*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associations or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

**Basis of Preparation**

The financial statements have been prepared on an accrual basis and are based on historical costs. They 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.

**a. Income Tax**

The association has self-assessed themselves as a not-for-profit educational organisation that is exempt from the assessment of income tax, therefore no provision for income tax has been made and tax effect accounting has not been adopted.

**b. Plant and Equipment**

Plant and equipment is carried at costs less, where applicable, any accumulated depreciation

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

**c. Impairment of Assets**

At the end of each reporting period, the Board 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 exist, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income statement.

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**d. Employee Provisions**

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

**e. Provisions**

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

**f. Cash and Cash Equivalents**

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

**g. Accounts Receivable and Other Debtors**

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

**h. Revenue and Other Income**

Revenue is recognised when the amount of revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the association and specific criteria related to the type of revenue as noted below, has been satisfied.

Membership revenues are recognised on a straight-line basis over the period of the membership

Interest received shall be recognised using the effective interest rate method.

Funding received is recognised in the period in which it applies too, funding received for future periods are recognised in advance are disclosed in the balance sheet as a liability.

Grant income shall be recognised when there is reasonable assurance that the condition of the grant will be complied with, and it will be received

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contributions, 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 (GST).

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**i. 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). Receivable and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST receivable from, or payable to, the ATO is included with other receivables or payable in the balance sheet.

**j. Accounts Payable and Other Payables**

Accounts payable and other payables represents 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.

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2: Project Funding</b>		
<b>GCLP</b>		
RDV Funding	163,703.00	169,596.52
East Gippsland Resilience Project	159,011.87	-
Williamson Clifton Playground Project	56,677.63	-
Williamson Grow Back East Project	22,316.49	-
Toolbox Project	64,184.73	-
	<u>465,893.72</u>	<u>169,596.52</u>
<b>C4G</b>		
Industry Led Transition Project	-	35,000.00
Gippsland Future Direction	15,000.00	25,000.00
Skills Commissioner Grant	15,000.00	-
Innovation Training Project	35,000.00	-
Regional Hydro Cluster Fund	10,256.36	-
	<u>75,256.36</u>	<u>60,000.00</u>
<b>Total Project Funding</b>	<u>541,150.08</u>	<u>229,596.52</u>
<b>Note 3: Government Subsidies</b>		
Cash flow boost	48,992.00	48,992.00
Jobkeeper Payment	52,500.00	45,000.00
	<u>101,492.00</u>	<u>93,992.00</u>

Government subsidies were received to help the association maintain their employees and meet their financial obligations with the downturn of income due to the lockdown restrictions enforced as a result of the COVID-19 pandemic.

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Note 4: Cash and Cash Equivalents</b>		
Petty Cash	38.20	38.20
Bank Australia - C4G Community Access Account	930,584.85	20,487.72
Bank Australia - C4G Expense Account	5,621.67	1,858.91
Bank Australia - GCLP Account	140,150.61	469,572.52
Bank Australia - GCLP Expense Account	5,485.07	5,135.23
CBA Settlement Account	94,368.00	76,305.23
Term Deposit	178,396.19	176,803.66
	<u>1,354,644.59</u>	<u>750,201.47</u>

**Reconciliation of cash**

Cash and Cash equivalents reported in the cash flow statement are reconciled to the equivalent items in the balance sheet as follows:

Cash and cash equivalents	1,354,644.59	750,201.47
	<u>1,354,644.59</u>	<u>750,201.47</u>

Of the total cash and cash equivalents listed above for 2021 \$997,056 is associated to programs and grants received by the association. The breakdown is as follows: C4G programs unspent grants \$506,243, GCLP programs unspent grants \$227,540, C4G membership received in advance \$170,750, GLCP program participant fees, sponsorship and scholarships received in advance \$92,523.

**Note 5: Trade and Other Receivables**

**Current**

Trade Debtors	263,595.00	33,688.60
Less Provision for Doubtful Debt	(25,300.00)	
Other Debtors	-	23,653.28
	<u>238,295.00</u>	<u>57,341.88</u>

**Note 6: Property, plant and equipment**

Plant & Equipment	35,367.23	35,367.23
Less: Accumulated Depreciation	(29,098.05)	(25,491.12)
<b>Total Plant and Equipment</b>	<u>6,269.18</u>	<u>9,876.11</u>

**Note 7: Accounts Payable and Other Payables**

**Current**

Sundry Creditors	11,062.00	8,582.00
Trade Creditors	23,725.14	29,314.10
Other Accounts Payable - ATO	53,914.48	8,311.29
	<u>88,701.62</u>	<u>46,207.39</u>



**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Note 8: Income in Advance</b>		
Participant and Corporate	38,599.99	40,749.99
Prepaid Membership	170,750.01	156,833.31
Regional Development Victoria	-	89,298.00
Scholarships	24,468.90	28,480.00
Sponsorships	29,454.55	7,759.99
Business Support	-	4,250.00
	<u>263,273.45</u>	<u>327,371.29</u>
<b>Note 9: Grant Income Unused</b>		
<b>GCLP</b>		
East Gippsland Resilience Project	90,988.13	-
Community Projects – Sallie Jones Syndicate	30,000.00	-
Community Projects – Williamson Clifton Playground Project	3,322.37	-
Community Projects – Willamson Grown Back East Project	17,669.87	-
Community Projects – Toolbox Project	4,655.27	-
RDV Funding	74,405.00	-
LCC Community Sponsorship Grant	6,500.00	-
	<u>227,540.64</u>	<u>-</u>
<b>C4G</b>		
Gippsland Future Directions	4,000.00	19,000.00
Vic Skills Commissioner	-	10,454.55
Freight Infrastructure Masterplan	75,000.00	-
Gippsland Energy Vision & Prospectus	89,500.00	-
GROW East Gippsland and Wellington	100,000.00	-
Hydrogen Cluster	222,743.64	-
Innovation Training Grant	15,000.00	-
	<u>506,243.64</u>	<u>29,454.55</u>
	<u>733,784.28</u>	<u>29,454.55</u>
<b>Note 10: Retained Earnings</b>		
Retained earnings at the beginning of the financial year	355,307.37	167,848.77
Net profit attributable to the association	111,306.42	187,458.60
Retained earnings at the end of the financial year	<u>466,613.79</u>	<u>355,307.37</u>

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Note 11: Cash Flow Information</b>		
<b>Reconciliation of cash flows from operating activities</b>		
Operating Profit	111,306.42	187,458.60
<i>Adjustment for:</i>		
Depreciation	3,606.93	4,676.02
Provision for Annual Leave	(4,402.32)	19,911.71
<i>Movement in working capital:</i>		
- (increase)/decrease in receivables	(180,953.12)	(44,422.34)
- (increase)/decrease in prepayments	(16,021.81)	12,547.09
- (increase)/decrease in security deposit	-	1,250.00
- increase/(decrease) in trade and other payables	42,494.23	20,437.62
- increase/(decrease) accrued expenses	(5,235.91)	25,089.82
- increase/(decrease) prepaid income	13,416.81	-
- increase/(decrease) income received in advance	(64,097.84)	(58,771.69)
- increase/(decrease) in unused grant income	704,329.73	29,454.55
	<u>604,443.12</u>	<u>197,631.38</u>

**Note 12: Economic Dependence**

While the Association's activities are largely funded by member's subscriptions, the Association is assisted in its activities by operating grants provided by the state government. At the date of this report, members of the board had no reason to believe that the state government would not continue to provide financial support to the Committee for Gippsland Inc.

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**TRUE AND FAIR CERTIFICATION BY MEMBERS OF THE BOARD**

**ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF INCORPORATED ASSOCIATION**

The statements attached to this certificate give a true and fair view of the financial position and performance of the Committee for Gippsland Inc. during and at the end of the financial year of the association ending on 30 June 2021.

**Board  
Member:**

  
\_\_\_\_\_

**Board  
Member:**

  
\_\_\_\_\_

**Dated this 12<sup>th</sup> day of November 2021**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF COMMITTEE FOR GIPPSLAND INC  
ABN: 68 225 605 779**

**Opinion**

We have audited the financial report of the Committee for Gippsland Inc. (the Association), which comprises the balance sheet as at 30 June 2021, the income statements, statement of changes in equity and cash flows statement for the year then ended, and notes to the to the financial statements, including a summary of significant accounting policies, and the certification by members of the Board.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the association as at 30 June 2021 and of its financial performance for then ended in accordance with the accounting policies in Note 1 to the financial statements and the requirements of the *Associations Incorporation Reform Act 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 Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other 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 your attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect to this matter.

**Responsibilities of the Board for the Financial Report**

The board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act 2012* and for such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the association'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 association or to cease operations, or has no realistic alternative but to do so.

**Auditors' Responsibility for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 reasonable be expected to influence the economic decisions of users taken on the basis of this 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, misrepresentations, or the override of internal control.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF COMMITTEE FOR GIPPSLAND INC  
ABN: 68 225 605 779**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the board's 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 association'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 association 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 the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficient in internal control that we identify during our audit.

**Name of Firm:** Tyrrell Partners Pty Ltd  
Certified Practising Accountants

**Name of Director:**

  
\_\_\_\_\_  
Neil Tyrrell

**Address:** Suite 2 Level 1, Cnr George & Moore Streets Moe 3825

**Dated this 17<sup>th</sup> day of March 2022**

**COMMITTEE FOR GIPPSLAND INC**  
**ABN: 68 225 605 779**

**CERTIFICATE BY MEMBERS OF THE COMMITTEE**

I, Rochelle Wrigglesworth, being a member of the Board of Committee for Gippsland Inc certify that:

- a. I attended the annual general meeting of the Association held on 30 March 2022; and
- b. The financial statements for the year ended 30 June 2021 were submitted to the members of the association at the annual general meeting.

**Dated this 30<sup>th</sup> day of March 2022**

**Board Member:**

\_\_\_\_\_  
Rochelle Wrigglesworth



GIPPSLAND

ABN: 68 225 685 779

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[www.committeeforgippsland.com.au](http://www.committeeforgippsland.com.au)

