



Regional Capitals Alliance

WESTERN AUSTRALIA

Regional Capitals Alliance Western Australian

Annual General Meeting

2022-2023

15 December 2023

Minutes

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1 OFFICIAL OPENING

Meeting opened at: 9:00

RECORD OF ATTENDANCE

Attendance:

Greg Stocks	Mayor City of Albany
Andrew Sharpe	CEO City of Albany
Chris Mitchell	President Shire of Broome
Sam Mastrolembo	CEO Shire of Broome
Jaysen de San Miguel	Mayor City of Bunbury
Phill Cronin	Mayor City of Busselton
Tony Nottle	CEO City of Busselton
Ron Chambers	Shire President of Esperance
Shane Burge	CEO Shire of Esperance
Jerry Clune	Mayor City of Greater-Geraldton
Ross McKim	CEO City of Greater Geraldton
Andrew Brien	CEO City of Kalgoorlie-Boulder
Daniel Scott	Mayor City of Karratha
Lee Reddell	Director Development Services
Chris Antonio	Shire President Shire of Northam
Debbie Terelinck	CEO Shire of Northam
Ash Christensen	Deputy Mayor Town of Port Hedland
Carl Askew	CEO Town of Port Hedland
Paul Rosair	Executive Officer
Jane Lewis	Executive Assistant
Rebecca Billing	RCAWA Admin Assistant

Apologies:

Virginia Miltrup	CEO City of Karratha
Peter Carter	Mayor Town of Port Hedland
Alan Ferris	Mayor City of Bunbury
Glenn Wilson	Mayor City of Kalgoorlie-Boulder

2 RCAWA ANNUAL GENERAL MEETING RULES OF ASSOCIATION

Date of Report:	15 December 2022
Report Author:	Secretary RCAWA, Andrew Sharpe
Disclosure of Interest:	Nil
Attachments:	1. RCAWA Association Rules (separately attached)

Purpose

In accordance with rule 50 of the RCAWA rules of association, the ordinary business of the annual general meeting is as follows —

- (a) to confirm the minutes of the previous annual general meeting and of any special general meeting held since then if the minutes of that meeting have not yet been confirmed;
 - (b) to receive and consider —
 - (i) the committee’s annual report on the Association’s activities during the preceding financial year; and
 - (ii) if the Association is a tier 1 association, the financial statements of the Association for the preceding financial year presented under Part 5 of the Act; and
 - (iii) if the Association is a tier 2 association or a tier 3 association, the financial report of the Association for the preceding financial year presented under Part 5 of the Act;
 - (iv) if required to be presented for consideration under Part 5 of the Act, a copy of the report of the review or auditor’s report on the financial statements or financial report;
 - (c) to elect the office holders of the Association and other committee members;
 - (d) if applicable, to appoint or remove a reviewer or auditor of the Association in accordance with the Act;
 - (e) to confirm or vary the entrance fees, subscriptions and other amounts (if any) to be paid by members
-
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Background

Under the adopted rules of association, any person, association or corporation who supports the objectives or purposes of the Association is eligible to apply to become a member. Having said that, the committee of RCAWA must consider each application for membership of the Association and decide whether to accept or reject the application.

Currently, RCAWA has ten corporate members. Under the terms of the rules of association a corporate member is eligible to nominate two (2) individuals as their members of the association. Each individual corporate nominee has full voting rights and any other rights conferred on members by these rules or approved by resolution at a general meeting or determined by the committee.

The rules of association require the appointment of the following office holders of the Association:

- (a) the chairperson;
- (b) the deputy chairperson;
- (c) the secretary;
- (d) the treasurer.

Rule 1 under the Term of Office states that the term of office for the Chairperson shall be for two (2) consecutive years with a new chair elected at every second annual general meeting.

Full Association Rules have been provided as an attachment, however the following extracts from the rules of association are pertinent to the process of appointment of committee members and to the appointment of a proxy if a normal member is unable to attend a meeting.

Division 3 – Election of committee members and tenure of office

How members become Committee members

A member becomes a committee member if the member —

- (a) is elected to the committee at a general meeting; or
- (b) is appointed to the committee by the committee to fill a casual vacancy under rule 38.

Nomination of committee members

- (1) At least 42 days before an annual general meeting, the secretary must send written notice to all the members —
 - (a) calling for nominations for election to the committee; and
 - (b) stating the date by which nominations must be received by the secretary to comply with subrule (2).
- (2) A member who wishes to be considered for election to the committee at the annual general meeting must nominate for election by sending written notice of the nomination to the secretary at least 28 days before the annual general meeting.

- (3) The written notice must include a statement by another member in support of the nomination.
- (4) A member may nominate for one specified position of office holder of the Association or to be an ordinary committee member.
- (5) A member whose nomination does not comply with this rule is not eligible for election to the committee unless the member is nominated under rule 33(2) or 34(2)(b).

Election of office holders

- (1) At the annual general meeting, a separate election must be held for each position of office holder of the Association.
- (2) If there is no nomination for a position, the chairperson of the meeting may call for nominations from the ordinary members at the meeting.
- (3) If only one member has nominated for a position, the chairperson of the meeting must declare the Member elected to the position.
- (4) If more than one member has nominated for a position, the ordinary members at the meeting must vote in accordance with procedures that have been determined by the committee to decide who is to be elected to the position.
- (5) Each ordinary member present at the meeting may vote for one member who has nominated for the position.
- (6) A member who has nominated for the position may vote for himself or herself.
- (7) On the member's election, the new chairperson of the Association may take over as the chairperson of the meeting.

Election of ordinary committee members

- (1) At the annual general meeting, the Association must decide by resolution the number of ordinary committee members (if any) to hold office for the next year.
- (2) If the number of members nominating for the position of ordinary committee member is not greater than the number to be elected, the chairperson of the meeting —
 - (a) must declare each of those members to be elected to the position; and
 - (b) may call for further nominations from the ordinary members at the meeting to fill any positions remaining unfilled after the elections under paragraph (a).
- (3) If —
 - (a) the number of members nominating for the position of ordinary committee member is greater than the number to be elected; or
 - (b) the number of members nominating under subrule (2)(b) is greater than the number of positions remaining unfilled, the ordinary members at the

meeting must vote in accordance with procedures that have been determined by the committee to decide the members who are to be elected to the position of ordinary committee member.

- (4) A member who has nominated for the position of ordinary committee member may vote in accordance with that nomination.

Term of office

- (1) The term of office for the Chairperson shall be for two (2) consecutive years with a new chair elected at every second annual general meeting.
- (2) The term of office of a committee member begins when the member —
 - (a) is elected at an annual general meeting or under subrule 36(3)(b); or
 - (b) is appointed to fill a casual vacancy under rule 38.
- (3) Subject to rule 37, a committee member holds office until the positions on the committee are declared vacant at the next annual general meeting.
- (4) A committee member may be re-elected.

Resignation and removal from office

- (1) A committee member may resign from the committee by written notice given to the secretary or, if the resigning member is the secretary, given to the chairperson.
- (2) The resignation takes effect —
 - (a) when the notice is received by the secretary or chairperson; or
 - (b) if a later time is stated in the notice, at the later time.
- (3) At a general meeting, the Association may by resolution —
 - (a) remove a committee member from office; and
 - (b) elect a member who is eligible under rule 27(4) to fill the vacant position.
- (4) A committee member who is the subject of a proposed resolution under subrule (3)(a) may make written representations (of a reasonable length) to the secretary or chairperson and may ask that the representations be provided to the members.
- (5) The secretary or chairperson may give a copy of the representations to each member or, if they are not so given, the committee member may require them to be read out at the general meeting at which the resolution is to be considered.

When membership of committee ceases

- A person ceases to be a committee member if the person —
- (a) dies or otherwise ceases to be a member; or
 - (b) resigns from the committee or is removed from office under rule 36; or

- (c) becomes ineligible to accept an appointment or act as a committee member under section 39 of the Act;
- (d) becomes permanently unable to act as a committee member because of a mental or physical disability; or
- (e) fails to attend 3 consecutive Committee meetings, of which the person has been given notice, without having notified the Committee that the person will be unable to attend.

Filling casual vacancies

- (1) The committee may appoint a member who is eligible under rule 27(4) to fill a position on the committee that —
 - (a) has become vacant under rule 37; or
 - (b) was not filled by election at the most recent annual general meeting or under rule 36(3)(b).
- (2) If the position of secretary becomes vacant, the committee must appoint a member who is eligible under rule 27(4) to fill the position within 14 days after the vacancy arises.
- (3) Subject to the requirement for a quorum under rule 45, the committee may continue to act despite any vacancy in its membership.
- (4) If there are fewer committee members than required for a quorum under rule 45, the committee may act only for the purpose of —
 - (a) appointing committee members under this rule; or
 - (b) convening a general meeting.

Proxies

- (1) Subject to subrule (2), an ordinary member may appoint an individual who is an ordinary member as his or her proxy to vote and speak on his or her behalf at a general meeting.
- (2) An ordinary member may be appointed the proxy for not more than 5 other members.
- (3) The appointment of a proxy must be in writing and signed by the member making the appointment.
- (4) The member appointing the proxy may give specific directions as to how the proxy is to vote on his or her behalf.
- (5) If no instructions are given to the proxy, the proxy may vote on behalf of the member in any matter as the proxy sees fit.
- (6) If the committee has approved a form for the appointment of a proxy, the member may use that form or any other form —
 - (a) that clearly identifies the person appointed as the member's proxy; and
 - (b) that has been signed by the member.

- (7) Notice of a general meeting given to an ordinary member under rule 52 must —
 - (a) state that the member may appoint an individual who is an ordinary member as a proxy for the meeting; and
 - (b) include a copy of any form that the committee has approved for the appointment of a proxy.
 - (8) A form appointing a proxy must be given to the secretary before the commencement of the general meeting for which the proxy is appointed.
 - (9) A form appointing a proxy sent by post or electronically is of no effect unless it is received by the Association not later than 24 hours before the commencement of the meeting.
-

Link to Strategic Directions

Partnership and Collaboration

Budget Implications

Nil

For information only.

Members noted this information. The inconsistent terms on office were discussed and decided that this would be dealt with at a later date.

2 RCAWA 2021/22 AGM MINUTES

Date of Report: 15 December 2023
Report Author: EO - Paul Rosair
Disclosure of Interest: Nil
Attachments: 2. Minutes RCAWA 2021/22 AGM (separately attached)

Purpose

For the Alliance members to confirm the minutes of the previous annual general meeting.

Resolution:

- **That the minutes of the 2021/22 AGM be accepted as a true record of proceedings**

Moved: Jaysen de San Miguel

Second: Andrew Sharpe

3 RCAWA ANNUAL REPORT

Date of Report:	15 December 2023
Report Author:	EO - Paul Rosair
Disclosure of Interest:	Nil
Attachments:	3. Annual Report

Purpose

For the Alliance to receive and consider its Annual Report 2022/2023

Discussion

RCAWA is a not-for-profit organisation and under its association Rules requires an annual report to be tabled at its Annual General Meeting (AGM), on 15th December 2023.

This Annual Report contains information about RCAWA's activities and audited finances as a not-for-profit organisation during the 2022/2023 financial year. Specifically, it outlines strategic priorities and key actions and lists key stakeholders that the Alliance has engaged with throughout the year.

The report has been tabled as a web version; however printed copies could be made available if members wish. The cost would be approximately \$11 per copy for smaller quantities up to 50, but would reduce to \$10 or less per copy for 100 copies or more.

Link to Strategic Directions:

Partnership and Collaboration
Representation

Budget Implications:

Printing costs estimated to be \$550 maximum.

Resolution:

- **That the Alliance members note and receive the Annual report**
- **That up to 50 copies of this report be printed for stakeholder engagement purposes.**

Moved: Chris Antonio

Second: Daniel Scott

4 ELECTION OF OFFICE BEARERS AND MEMBERS

Date of Report:	15 December 2023
Report Author:	EO - Paul Rosair
Disclosure of Interest:	Nil
Attachments:	4. RCAWA Member Register 2022

Purpose

For the Alliance to elect 2023-24 office bearers and members

Discussion

On the 9th October 2023, an email was sent to members with notification of the AGM and a call for office bearers by the 16th November.

The following responses were received:

Jaysen de San Miguel, Mayor City of Bunbury nominated for the position of Chair (2-year position)

Greg Stocks, Mayor City of Albany nominated for the position of Deputy Chair (1-year position)

Alan Ferris, CEO of Bunbury nominated for the position of Secretary (1-year position)

Tony Nottle, CEO City of Busselton nominated for the position of Treasurer (1-year position).

All positions can be extended pending re-election.

Resolution 1

If there are no further nominations from the floor, the position of RCAWA Chair shall be held for a 2-year period by Jaysen de San Miguel, Mayor City of Bunbury

Moved: Greg Stocks

Second: Chris Antonio

Resolution 2

If there are no further nominations from the floor, the position of RCAWA Deputy Chair shall be held for a 1-year period by Greg Stocks, Mayor City of Albany

Moved: Jerry Clune

Second: Jaysen de San Miguel

Resolution 3

If there are no further nominations from the floor, the position of RCAWA secretariat shall be held for a 1-year period by Alan Ferris, CEO of Bunbury

Moved: Andrew Sharpe

Second: Chris Antonio

Resolution 4

If there are no further nominations from the floor, the position of RCAWA treasurer shall be held for a 1-year period by Tony Nottle, CEO City of Busselton

Moved: Chris Mitchell

Second: Carl Askew

Resolution 5

- **To accept the following General committee member nominations:**

City of Albany
Shire of Broome
City of Bunbury
City of Busselton
Shire of Esperance
City of Greater-Geraldton
City of Kalgoorlie-Boulder
City of Karratha
Shire of Northam
Town of Port Hedland

The representatives of each of these Cities, Shires and Towns are the Mayor/President and the Chief Executive Officer from each, giving a total of 20 representatives.

Moved: Daniel Scott

Second: Tony Nottle

Resolution 6





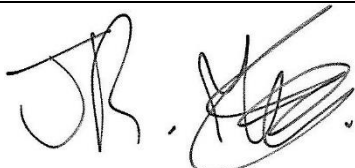

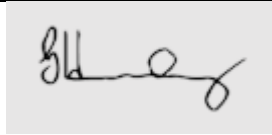

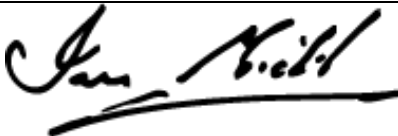
That the 2022 Members Register be updated to reflect the new representatives from each regional capital member and tabled at the February 2024 meeting.






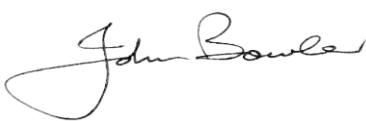


Moved: Chris Mitchell




Second: Tony Nottle

Attachment 4 RCAWA Alliance Member Register 2022

Regional Capitals Alliance Member Register 2022

Location	Position	Name	Signature
City of Albany	Mayor	Dennis Wellington	
City of Albany	Chief Executive Officer	Andrew Sharpe	
Shire of Broome	President	Harold Tracey	
Shire of Broome	Chief Executive Officer	Sam Mastrolembro	
City of Bunbury	Mayor	Jaysen de San Miguel	
City of Bunbury	Chief Executive Officer	Mal Osborne	
City of Busselton	Mayor	Grant Henley	
City of Busselton	Chief Executive Officer	Mike Archer	
Shire of Esperance	President	Ian Mickel	

Location	Position	Name	Signature
Shire of Esperance	Chief Executive Officer	Shane Burge	
City of Greater Geraldton	Mayor	Shane Van Styn	
City of Greater Geraldton	Chief Executive Officer	Ross McKim	
City of Karratha	Mayor	Peter Long	
City of Karratha	Chief Executive Officer	Chris Adams	
City of Kalgoorlie Boulder	Mayor	John Bowler	
City of Kalgoorlie Boulder	A/Chief Executive Officer	David Trevaskis	
Shire of Northam	President	Chris Antonio	

Location	Position	Name	Signature
Shire of Northam	Chief Executive Officer	Jason Whittaker	
Town of Port Hedland	Mayor	Peter Carter	
Town of Port Hedland	Chief Executive Officer	Carl Askew	

5 RCAWA ANNUAL FINANCIAL REPORT

Date of Report: 15 December 2022
Report Author: Treasurer Mal Osborne
Disclosure of Interest: Nil
Attachments: 5. Audit Report

Purpose

To receive the 2022-2023 Audit Report as prepared by Mid West Financial Services.

Background

Mid West Financial Services once again completed the Audit Report.

Discussion

The Alliance members thanked the outgoing Treasurer for his work over the past year. As he was retiring at the end of 2023, the Treasurer decided not to change the auditor during his term but leave that to the discretion of the incoming Treasurer.

Budget Implications:

As per budget 2022/2023

Resolution 1:

- **That the Alliance members receive the audit report from Mid-West Financial Services for the 2021/2022 year**

Moved: Andrew Sharpe

Second: Tony Nottle

Resolution 2:

- **That the incoming Treasurer seek quotes and consider options for the provision of 2023-24 auditing requirements.**

Moved: Tony Nottle

Second: Chris Mitchell

Attachment 5 RCAWA Audit Report for the year ending 30 June 2023



**REGIONAL CAPITALS ALLIANCE
WESTERN AUSTRALIA INCORPORATED**

ABN 67 979 701 579

FINANCIAL REPORT

For the year ended 30 June 2023

REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA INCORPORATED

COMMITTEE'S REPORT

The committee members submit the financial report of Regional Capitals Alliance Western Australia Incorporated for the financial year ended 30 June 2023.

Committee Members

The names of the committee members in office at the end of the year are:

Chairperson	Mayor Dennis Wellington - City of Albany Andrew Sharpe - CEO City of Albany Harold Tracey – Shire President of Broome Sam Mastrolembro – CEO Shire of Broome Jaysen de San Miguel – Mayor City of Bunbury Malcolm Osborne – CEO City of Bunbury Grant Henley – Mayor City of Busselton Tony Nottle – CEO City of Busselton Ian Mickel – Shire President of Esperance Shane Burge – CEO Shire of Esperance Shane Van Styn - Mayor City of Greater Geraldton Ross McKim – CEO City of Greater Geraldton John Bowler – Mayor City of Kalgoorlie-Boulder Andrew Brien – CEO City of Kalgoorlie-Boulder Peter Long – Mayor City of Karratha Virginia Miltrup – CEO City of Karratha Chris Antonio – Shire President Shire of Northam Jason Whiteaker – CEO Shire of Northam Peter Carter – Mayor Town of Port Hedland Carl Askew – CEO Town of Port Hedland
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Significant Changes

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

Operating Result

The net loss for the year amounted to \$9,486-96

Signed in accordance with a resolution of the members of the committee:

Signature  _____

Name: Malcolm Osborne

Dated this 12th day of October 2023

REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA INCORPORATED

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
INCOME		
Interest Income	403	5
Memberships	150,000	150,000
Sponsorship	500	0
	<u>150,903</u>	<u>150,005</u>
LESS EXPENDITURE		
Accountancy Fees	1,263	960
Administration Costs	0	14,927
Audit Fees	1000	1,100
Bank Fees	138	139
Donations	955	500
Executive Support	90,909	81,932
Meetings and functions	4,137	0
Projects	57,929	11,520
Rent	3,250	3,250
Travelling expenses	809	2,834
	<u>160,390</u>	<u>117,162</u>
NET OPERATING PROFIT (LOSS)	(9,487)	32,843

Liability limited by a scheme approved under Professional Standards Legislation

REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA INCORPORATED

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	2023	2022
ASSETS		
BANK		
Regional Capitals Alliance Western Australia Inc	48,126	68,204
Regional Capitals Alliance Saver	47,981	47,578
TOTAL Bank	96,107	115,782
CURRENT ASSETS		
Trade Receivables	550	0
TOTAL CURRENT ASSETS	550	0
TOTAL ASSETS	96,657	115,782
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	2,406	10,132
Provision for audit fees	1000	1,000
Tax Payable	-4,694	-2,782
TOTAL CURRENT LIABILITIES	-1,288	8,350
TOTAL LIABILITIES		
NET ASSETS	97,945	107,432
EQUITY		
Opening Bal Equity	136,570	136,570
Retained Earnings	-29,138	-61,981
Net income	-9,487	32,843
TOTAL EQUITY	97,945	107,432

Liability limited by a scheme approved under Professional Standards Legislation

REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****1. Summary of Significant Accounting Policies**

This special purpose financial report has been prepared for distribution to the members to fulfil the Committee of Management's financial reporting requirements of the *Associations Incorporation Act 2015*. The accounting policies used in the preparation of this report, as described below, are consistent with the financial reporting requirements of the Group's constitution, and are, in the opinion of the Committee of Management, appropriate to meet the needs of members.

- (a) The financial report has been prepared on a cash basis of accounting, including the historical cost convention and the going concern assumption.
- (b) The requirements of Accounting Standards and other professional reporting requirements do not have mandatory applicability to Regional Capitals Alliance Western Australia Inc. because it is not a "reporting entity". The Committee of Management has, however, prepared the financial report in accordance with all the measurement but not disclosure requirements of Accounting Standards and other professional reporting requirements.

REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA INCORPORATED

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report is prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In accordance with a resolution of the committee of Regional Capitals Alliance Western Australia Inc. the members of the committee declare that the financial statements as set out:

1. present a true and fair view of the financial position of Regional Capitals Alliance Western Australia Inc. as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Associations Incorporation Act 2015*; and
2. at the date of this statement there are reasonable grounds to believe that Regional Capitals Alliance Western Australia Inc. will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

Position on Committee Treasurer

Signature 

Name: Malcolm Osborne

Dated this 12th **day of** October 2023

REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA INCORPORATED

AUDITOR'S INDEPENDENCE DECLARATION

TO THE BOARD OF REGIONAL CAPITALS ALLIANCE WESTERN AUSTRALIA

I declare that to the best of my knowledge and belief, during the year ended 30 June 2023, there have been no contraventions of:

- i. The auditor independence requirements as set out in section 80 of the *Associations Incorporation Act (WA) 2015* in relation to the audit; and
- ii. Any applicable code of professional conduct in relation to the audit.



**JIM DILLON – CPA AUSTRALIA 699724
DIRECTOR
MIDWEST FINANCIAL**

Geraldton WA

Dated this 10th day of October 2023



Accountants and Business Advisors

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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF REGIONAL CAPITALS ALLIANCE
WESTERN AUSTRALIA INCORPORATED**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Regional Capitals Alliance Western Australia Incorporated, which comprises the statement of financial position as at 30 June 2023 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 Act (WA) 2015* including:

- i. Giving a true and fair view, in all material aspects, of the financial position of Regional Capitals Alliance Western Australia Incorporated as at 30 June 2023, 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 Act (WA) 2015*.

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 Regional Capitals Alliance Western Australia Incorporated in accordance with the *Associations Incorporation Act (WA) 2015* 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 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 Regional Capitals Alliance Western Australia Incorporated to meet the requirements of the *Associations Incorporation Act (WA) 2015*. As a result, then financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Tax agent
7664002



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 Act (WA) 2015* 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 Regional Capitals Alliance Western Australia, Incorporated'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 Regional Capitals Alliance Western Australia or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Regional Capitals Alliance Western Australia, Incorporated '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.

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- 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.



JIM DILLON
DIRECTOR
MIDWEST FINANCIAL
CPA AUSTRALIA: 699724

66 Chapman Road, Geraldton WA

Dated this 11th day of October 2023

6 CONFIRMATION OF RCAWA ANNUAL FEES

Date of Report: 15 December 2022
Report Author: Executive Officer
Disclosure of Interest: Nil
Attachments: 6. RCAWA 2023/24 adopted budget

Purpose

To confirm the RCAWA Annual fees as adopted in the 2023/24 budget

Discussion

As per the RCAWA budget adopted at the August 2023 meeting, the membership fees will continue as \$15, 000 per annum per regional capital.

For noting only.

Attachment 6: RCAWA 2023/24 Adopted Budget

Budget Item	Budget 2023/2024	Budget 2024/2025
Income		
<i>Interest Received</i>	\$50	\$50
<i>Membership Fee 2023/2024</i>	\$150,000	\$150,000
<i>Sponsorship (for MACWA prizes)</i>	\$1,500	\$1,500
Operating Income	\$151,550	\$151,550
Surplus 2023/20224 (Carry Forward)	\$98,945	\$0
Total Income	\$250,495	\$151,550
Expenses		
<i>Accountancy Fees</i>	\$1,100	\$1,100
<i>Audit Fees</i>	\$1,100	\$1,100
<i>Bank Charges</i>	\$150	\$150
<i>Executive Support</i>	\$110,000	\$110,000
<i>Meetings and Functions</i>	\$2,200	\$2,200
<i>Projects – Current Commitments</i>		
• <i>Performing Arts and Entertainment Centre Review</i>	\$10,000	
• <i>Housing</i>	\$48,700	
• <i>Business Service Reviews</i>	\$25,000	
<i>Project Funds - Uncommitted</i>	\$35,000	
<i>Website</i>	\$500	\$500
<i>Rent</i>	\$3,566	\$3,566
<i>Travel Expenses</i>	\$3,000	\$3,000
<i>MACWA</i>	\$2,600	\$2,600
<i>Contingency</i>	\$7,579	
Total Expenses	\$250,495	\$124,216
Projected Budget Surplus/Deficit	\$0	\$27,334

Annual General Meeting Closed: 9:20