



# Shire of Tammin

Bungulla • Tammin • Yorkrakine

1 Donnan Street  
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Tammin WA 6409  
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All correspondence to be addressed to the Chief Executive Officer.

## APPLICATION FOR RATES EXEMPTION

Local Government Act 1995 – Section 6.26

### Privacy

The personal information collected on this form will only be used by the << Local Government >> for the sole purpose of providing requested and related services. Information will be stored securely by us will not be disclosed to any third parties without your express written consent.

Shire of Tammin  
1 Donnan Street  
TAMMIN WA 6409  
**ABN 38 425 632 721**  
**Phone: 08 9637 0300**  
**Email :**  
[rates@tammin.wa.gov.au](mailto:rates@tammin.wa.gov.au)  
**Website :**  
[www.tammin.wa.gov.au](http://www.tammin.wa.gov.au)

This application form is to be used by organisations seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any additional documents requested, as failure to do so may result in the application being refused.

**Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted exemption from rates are subject to periodic reviews to ensure continued approval.**

**Instructions:** Please print clearly in the spaces provided.

### 1. PROPERTY ADDRESS DETAILS

Street address	36-38 WAKSTON STREET
Suburb	TAMMIN WA 6409
Rates Assessment Number (if known)	A347

### 2. WHAT IS THE CURRENT USE OF THE PROPERTY? Please provide full details:

MEETING ROOM FOR THE COUNTRY WOMEN ASSOCIATION OF WA TAMMIN BRANCH

### 3. PROPERTY OWNER DETAILS

<b>Organisation:</b>	THE COUNTRY WOMEN'S ASSOCIATION OF WA (INC)		
<b>Property Owner:</b> if different to above			
<b>Postal Address:</b>	PO BOX 97 WEST PERTH		
<b>Telephone:</b>	08 9321 6041	<b>Postcode:</b>	6072
<b>Mobile:</b>		<b>Facsimile:</b>	
<b>E-mail:</b>	accounts@cwafwa.asn.au		

### 4. APPLICANT DETAILS

<b>Contact Person:</b>	PATRICIA LANGDON		
<b>Position Title:</b>	CEO		
<b>Postal Address:</b>	PO BOX 97 WEST PERTH		
<b>Telephone:</b>	08 9321 6041	<b>Postcode:</b>	6072
<b>Mobile:</b>		<b>Facsimile:</b>	
<b>E-mail:</b>	ceo@cwafwa.asn.au		

### 5. ORGANISATION INFORMATION

**Is/does the organisation:**

An incorporated body as per the Associations Incorporations Act 1987 (WA)? Yes  No

*If yes, provide a Certificate of Incorporation*

Provide an extract of the relevant certificate from the ACNC. Yes  No

Have a tax exemption from the Australian Tax Office (ATO)? Yes  No   
*If yes, provide a certificate of tax exemption from the ATO*

Leasing the property? Yes  No   
*If yes, provide a copy of the lease and confirm if the lessee is responsible for payment of the rates*

Have planning approval for the land use of the property? Yes  No   
*A site inspection may be required before the application is processed*

## 6. DOCUMENTATION REQUIREMENTS

Please provide a copy of (in addition to those specified in Section 4):

- Organisation's Constitution
- Written statement outlining the nature of the Organisation's operations.

It should include the following details:

- Confirm the grounds upon which an objection is being made to the rate record under Section 6.76 of the Local Government Act 1995
- Confirm the grounds upon which the exemption application applies under Section 6.26 of the Local Government Act 1995
- Use and occupancy of the land, inclusive of date of commencement
- Type of service provided (e.g. food, accommodation etc)
- Frequency of service provision (e.g. full-time, daily, weekly etc)
- Whether payment is received for the service
- If there is commercial activity conducted on the land, provide details of the activity and if revenue is raised, where it is disbursed

A plan of the property, showing all buildings and outbuildings

OR


A floor plan of the leased property area, if only part of the property is the subject of this application

A Copy of the current years audited financial statements for the Organisation  
*(If this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to.)*

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## 7. AUTHORISATION

By signing this application, I hereby certify that the information provided is true and correct to the best of my knowledge.

<b>Name:</b>	<b>Christine Wood</b>		
<b>Position:</b>	<b>Accounts Officer</b>		
<b>Organisation:</b>	<b>The Country Women's Association of WA (Inc)</b>		
<b>Signature of Applicant:</b>		<b>Date:</b>	<b>18/07/2023</b>

# OFFICE USE ONLY

## 1. CONSIDERATIONS

Approval with Town Planning Scheme?

YES

NO

Has the property been inspected?

YES

NO

Recommend for non-rateable status?

YES

NO

Applicant/Owner Name: \_\_\_\_\_

Section of the Local Government Act 1995 6.26(2) \_\_\_\_\_

Exemption Description: \_\_\_\_\_

Reason for non-rateable status:

New Application

Review of Exemption

Amount of rates to be exempted and dates to be applicable from (application date). The approval will be for a period of \_\_\_\_\_ years, unless circumstances change.

Amount: \_\_\_\_\_

Date (from): \_\_\_\_\_

Rubbish bin changes to be levied and dates to be applicable from:

Amount: \_\_\_\_\_

Date (from): \_\_\_\_\_

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**2. DECISION UNDER DELEGATED AUTHORITY**

This application has been:

DECLINED for  
non-rateable status

APPROVED for partial  
non-rateable status

APPROVED for  
non-rateable status

**Name:**

**Signature:**

	<b>Date:</b>	

**OR**

**Council Resolution Reference:** \_\_\_\_\_

**Date of Council Meeting:** \_\_\_\_\_



# Country Women's Association of WA

Est. 1924

**Trish Langdon**  
Chief Executive Officer  
Country Women's Association of WA  
1176 Hay Street  
WEST PERTH WA 6872  
Email: [ceo@cwaofwa.asn.au](mailto:ceo@cwaofwa.asn.au)

**Racheal King**  
Rates & Finance Officer  
Shire of Tammin  
1 Donnan Street  
TAMMIN WA 6409  
Your reference A347

Dear Racheal

Please find attached the Country Women's Association of Western Australia (Incorporated) Application for Rates Exemption for its property situated at 36-38 Walston Street TAMMIN 6409. (Lot 33 & 34 on Deposited Plan 223141). The CWA of WA is the owner of this property.

The CWA of WA is a not-for-profit organisation incorporated in WA. The Tammin property is used for the following purpose:

1. Branch meetings for members which occur once a month.
2. Supporting CWA of WA projects such as the provision of scholarships for primary, secondary, tertiary students; welfare payments for people in need; monetary donations to local community projects and other charitable organisations.
3. Supporting the local Tammin Community

I have attached the following documents:

1. The Certificate of Incorporation (1924)
2. Charitable Collection Licence ACNC
3. Income Tax Exemption Status
4. The CWA of WA Constitution
5. A plan of the CWA Centre in Tammin
6. A copy of the Tammin Branch financial statements for 2022
7. CWA of WA Financials 2022.

Please do not hesitate to contact me on 9321 6041 if you have any queries.

Kind regards

**Trish Langdon**  
Chief Executive Officer

Western Australia.

In the matter of "The Associations Incorporation Act, 1895."

(59 Vic., No. 20.)

There are to certify that THE COUNTRY WOMEN'S ASSOCIATION

OF WESTERN AUSTRALIA

is registered under the provisions of "The Associations Incorporation Act, 1895."

Dated this seventh day of September 1925

h.s.

E. E. Fewings

Acting Master of the Supreme Court.

# The Country Women's Association of Western Australia Incorporated

ABN 75 087 227 582

Annual financial report for the financial year ended 31 March 2022

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# The Country Women's Association of Western Australia Incorporated

## Special purpose financial statements For the financial year ended 31 March 2022

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Board Members' Report	3
Auditor's Independence Declaration	6
Independent Auditor's Report	7
Declaration by Members of the Board	8
Statement of profit or loss and other comprehensive income	9
Statement of financial position	10
Statement of changes in equity	11
Statement of cash flows	12
Notes to the financial statements	13

# The Country Women's Association of Western Australia Incorporated

## Board Members' Report

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The Board members present their report, together with the financial statements, on the incorporated association for the year ended 31 March 2022.

The Board of CWA of WA is:

	<b>Appointed</b>	<b>Current Role/s</b>	<b>No. Meetings</b>
Elaine Johnson	July 2019	State President/Chairperson	7/7
Felicity Edwards	November 2020	State Treasurer	7/7
Carolyn Cover	July 2019	Board Member	6/7
Stephanie Miles	July 2019	Board Member	7/7
Linda Tammen	July 2019	Board Member	5/7
Chris Kingsnorth	November 2019	Board Member	6/7
Sue Meredith	March 2020	Board Member	6/7
Audrey Sully	January 2021	Board Member	7/7
Dorothy Crogan	July 2021	Board Member	4/4
Jessica Worrall	July 2021	Board Member	4/4
Janice Baker	November 2021	Board Member	2/2

	<b>Appointed</b>	<b>Former Role</b>	
Janet Brooks	August 2018	Board Member	Retired 27 July 2021
Karyn Collins	August 2018	Board Member	Retired 27 July 2021

### **Governance**

CWA of WA is governed by a Board which consists of the State President, State Treasurer and nine ordinary members.

The Board governs CWA of WA in accordance with its Constitution and its Board policies which are revised periodically. The Board sets the direction of the Association, gives leadership, works effectively and consistently and ensures that its fiduciary responsibilities are met.

All Board members are elected annually and shall serve no more than three consecutive terms in any one office.

The Board meets no less than five times per year.

Patricia Langdon was appointed as the Chief Executive Officer of CWA of WA on 9 August 2021. The CEO is an ex-officio member of the Board without the power to vote.

Proper records of all Board meetings and committee meetings are kept and maintained.

# The Country Women's Association of Western Australia Incorporated

## Board Members' Report

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The Board's key responsibilities include:

- Exercising the authority given to it by its Constitution;
- Ensuring compliance with relevant legislation;
- Maintaining governance and holding its CEO accountable for operational matters;
- Being accountable for overall performance of CWA of WA;
- Ensuring that CWA of WA is solvent and able to meet its financial obligations as and when they become due;
- Being responsible for Board development, succession planning, and its own performance and processes;
- Setting strategic direction of CWA of WA and progressing an annual work plan and agenda consistent with that direction;
- Exercising due diligence, fiduciary responsibility and ensuring that risk is identified and managed appropriately.

The financial statements of CWA of WA are audited by Crowe Perth.

A General Meeting is held annually to present the audited annual financial statements to the members.

### **Review of operations**

CWA of WA continued to support, develop and champion up to 132 branches across regional, remote and metropolitan WA. These are place-based, community-led, accessible, safe and neutral places for all communities.

CWA of WA and branches continued to uphold the Association's purpose of uniting women and strengthening their communities through friendship, education, service and advocacy through their activities where possible. However, the principal activities usually undertaken to support the work of CWA of WA in communities were hindered throughout the year due to restrictions imposed by the COVID-19 pandemic.

Key movements in balances from the previous year include a significant gain in the fair value adjustment of the Morgan Stanley investment portfolio of \$272,894 (2021: net fair value gain \$904,767) and impairment loss values attributed to the Albany Seaside Flats totalling \$140,363 (2021: Port Hedland investment property and CWA House \$615,044).

The operating surplus for the Association for the year ended 31 March 2022 amounted to \$49,531 (2021: surplus \$166,958).

### **Short-term and long-term objectives and strategies**

The Association's aim is to improve the well-being of all people, especially those in country areas by promoting courtesy, cooperation, community effort, ethical standards and the wise use of resources. To implement this aim, the Association has identified the following priorities in its three-year strategic plan:

- Membership
- Leadership and Services
- Advocacy
- Financial Performance
- Manage Assets

# The Country Women's Association of Western Australia Incorporated

## Board Members' Report

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### Association Performance

Key performance indicators detailed for measuring the Association's performance include:

- Growth by demonstrating the value of membership and increasing opportunities for inclusion
- Delivering strategic leadership and appropriate support services that meet the needs of current and future members
- Being sought for our views on issues that impact women and families
- Having the funding model and performance that guarantees our viability and strategic success
- Develop and protect fit-for-purpose assets


### Likely developments and expected results of operations

The Association expects to continue its operations in the year ending 31 March 2023.

### Auditor's independence declaration

A copy of the auditor's independence declaration is set out immediately after this Board Members' Report.

This report is made in accordance with a resolution of the Board.

  
State President

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Dated this 1<sup>st</sup> day of June 2022.

## AUDITOR'S INDEPENDENCE DECLARATION

In accordance with the requirements of section 80 of the Associations Incorporation Act 2015, as lead auditor for the audit of The Country Women's Association of Western Australia Incorporated for the year ended 31 March 2022, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



Crowe Perth



Sean McMurphy  
Partner

Signed at Perth, Western Australia  
1 June 2022

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNTRY WOMEN'S ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED**

### *Opinion*

We have audited the financial report of The Country Women's Association of Western Australia Inc ('the Association'), which comprises the statement of financial position as at 31 March 2022, the statement of profit and loss and other comprehensive income, the statement of changes in accumulated funds, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration of members of the Board.

In our opinion, the financial statements of The Country Women's Association of Western Australia Incorporated presents fairly, in all material respects the financial position of the Association as at 31 March 2022, and its performance and its cash flows for the year then ended in accordance with the financial reporting requirements of *Section 15(1) and 15(2) of the Charitable Collections Act 1946* and associated regulations and the *Associations Incorporations Act 2015*.

### *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 (including Independence Standards)* (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 and Restriction on Distribution and Use*

We draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the *Charitable Collections Act 1946* and associated regulations and the *Associations Incorporations Act 2015*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members of the Association and should not be distributed or used by parties other than members of the Association. Our opinion is not modified in respect of this matter.

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

The Board is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation and accounting policies described in Note 1 to the financial report is appropriate to meet the requirements of the *Charitable Collections Act 1946* and associated regulations and the *Associations Incorporations Act 2015*. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Association'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 intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

#### *Auditor's Responsibilities 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 reasonably 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:

- I. 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.
- II. 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.
- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- IV. Conclude on the appropriateness of the Board's use of the going concern basis of accounting in the preparation of the financial report. We also conclude, based on the audit evidence obtained whether a material uncertainty exists related to events and 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.
- V. Evaluate the overall presentation, structure and content of the financial report, including the disclosures and whether the financial statements represent 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 deficiencies in internal control that we identify during our audit.

**Report on Other Areas and Regulatory Requirements**

*Opinion pursuant to the Charitable Collections Act (WA) and Charitable Collections Regulations (WA) 1947*

In our opinion, the Association has complied in all material respects, with the requirements of the *Charitable Collections Act (WA) 1946* and *Charitable Collections regulations (WA) 1947* for the year ended 31 March 2022.



**Crowe Perth**



**Sean McMurphy**

Partner

Signed at Perth, Western Australia

1 June 2022



# The Country Women's Association of Western Australia Incorporated

## Declaration by Members of the Board

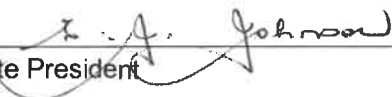
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As detailed in Note 1 to the financial statements, the Association is not a reporting entity because in the opinion of the Board there are unlikely to exist users of the financial statements who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the Board's reporting requirements under the *Charitable Collections Act 1946* and the *Associations Incorporation Act 2015 (WA)*.

In the opinion of the Board:

1. there are reasonable grounds to believe that the Association will be able to pay its debts when they become due and payable; and
2. the attached financial statements and notes thereto are in accordance with the *Charitable Collections Act 1946* and the *Associations Incorporation Act 2015 (WA)*, including compliance with accounting standards and giving a true and fair view of the financial position and performance of the Association.

This statement is made in accordance with a resolution of the Board.

  
State President

  
State Treasurer

Dated this 1<sup>st</sup> day of June 2022.

# The Country Women's Association of Western Australia Incorporated

## Statement of profit or loss and other comprehensive income For the year ended 31 March 2022

	Notes	2022 \$	2021 \$
Revenue	2	1,328,554	1,320,467
Other income	2(a)	190,028	155,337
Administration expenses	2(a)	(73,669)	(57,377)
Accounting, consultancy and legal		(91,182)	(97,002)
CWA Board		(47,025)	(43,435)
CWA House		(102,872)	(105,891)
Employee benefits expenses		(353,698)	(383,255)
Depreciation		(206,596)	(224,370)
Insurances and taxes		(96,413)	(93,896)
Impairment of property assets	9,10	(140,363)	(615,044)
Magazines		(28,057)	(27,813)
Office expenses		(48,741)	(33,075)
State conference expenses		(54,342)	(5,894)
CWA Holiday Homes		(138,070)	(165,057)
CWA Retirement Units		(112,643)	(157,279)
Other properties		(36,393)	(50,855)
Loss on disposal of properties		-	-
Other expenses		(211,881)	(153,370)
Net fair value gains/(losses) on financial assets at fair value through profit or loss	2(b)	272,894	904,767
Surplus before tax		49,531	166,958
Income tax expense	1(a)	-	-
<b>Surplus for the year</b>		<b>49,531</b>	<b>166,958</b>
Other comprehensive income		1,234	11,492
<b>Total comprehensive income for the year</b>		<b>50,765</b>	<b>178,450</b>

The accompanying notes form part of these financial statements.

# The Country Women's Association of Western Australia incorporated

## Statement of financial position As at 31 March 2022

	Notes	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	2,330,661	1,683,248
Trade and other receivables	4	204,627	143,545
Stock on hand at cost	5	28,429	40,334
Financial assets at fair value through profit or loss	6	7,828,072	7,758,949
Other financial assets	7	479,325	617,698
<b>TOTAL CURRENT ASSETS</b>		<b>10,871,114</b>	<b>10,243,774</b>
<b>NON-CURRENT ASSETS</b>			
Financial assets at fair value through other comprehensive income	8	45,073	45,203
Investment properties	9	959,721	977,296
Property, plant and equipment	10	10,791,573	11,286,484
<b>TOTAL NON-CURRENT ASSETS</b>		<b>11,796,367</b>	<b>12,308,983</b>
<b>TOTAL ASSETS</b>		<b>22,667,481</b>	<b>22,552,757</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	208,692	138,138
Provision for employee entitlements	13	9,697	18,478
<b>TOTAL CURRENT LIABILITIES</b>		<b>218,389</b>	<b>156,616</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for employee entitlements	13	13,624	11,438
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>13,624</b>	<b>11,438</b>
<b>TOTAL LIABILITIES</b>		<b>232,013</b>	<b>168,054</b>
<b>NET ASSETS</b>		<b>22,435,468</b>	<b>22,384,703</b>
<b>MEMBER FUNDS</b>			
Accumulated surplus		21,505,516	21,705,628
Reserves – Special Purpose Funds	18	929,952	679,075
<b>TOTAL MEMBER FUNDS</b>		<b>22,435,468</b>	<b>22,384,703</b>

The accompanying notes form part of these financial statements.

# The Country Women's Association of Western Australia Incorporated

## Statement of changes in equity For the year ended 31 March 2022

	Accumulated surplus \$	Special Purpose Funds \$	Total \$
Balance at 1 April 2020	21,687,901	518,352	22,206,253
Surplus for the year	166,958	-	166,958
Gain on revaluation of equity instruments at fair value through other comprehensive income	11,492	-	11,492
Total comprehensive income for the year	178,450	-	178,450
Transfer to / (from) Special Purpose Funds	(160,723)	160,723	-
<b>Balance at 31 March 2021</b>	<b>21,705,628</b>	<b>679,075</b>	<b>22,384,703</b>
Surplus for the year	49,531	-	49,531
Gain on revaluation of equity instruments at fair value through other comprehensive income	1,234	-	1,234
Total comprehensive income for the year	50,765	-	50,765
Transfer to / (from) Special Purpose Funds	(250,877)	250,877	-
<b>Balance at 31 March 2022</b>	<b>21,505,516</b>	<b>929,952</b>	<b>22,435,468</b>

The accompanying notes form part of these financial statements.

The Country Women's Association of Western Australia Incorporated

Statement of cash flows  
For the year ended 31 March 2022

	Notes	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members and customers		1,467,954	1,352,351
Payments to suppliers and employees		(1,131,035)	(1,278,321)
Interest received		1,460	2,038
<b>Net cash generated by operating activities</b>	14(b)	<u>338,379</u>	<u>76,068</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property		-	-
Proceeds from sale of investments		3,152,829	976,197
Payments for purchase of investments		(2,809,321)	(3,865,450)
Payments for property, plant and equipment		(34,474)	(10,419)
<b>Net cash generated by/(used in) investing activities</b>		<u>309,034</u>	<u>(2,899,672)</u>
<b>Net increase/(decrease)in cash and cash equivalents</b>		647,413	(2,823,604)
<b>Cash and cash equivalents at beginning of year</b>		<u>1,683,248</u>	<u>4,506,852</u>
<b>Cash and cash equivalents at the end of the year</b>	14(a)	<u>2,330,661</u>	<u>1,683,248</u>

The accompanying notes form part of these financial statements.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 1: Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **New or amended Accounting Standards and Interpretations adopted**

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

#### **Financial reporting framework**

The Association is not a reporting entity because in the opinion of the Board there are unlikely to exist users of the financial statements who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the Board's reporting requirements of the *Associations Incorporation Act 2015 (WA)*.

The Association has not assessed whether it has relationships with other entities which, for financial reporting purposes, might be considered subsidiaries, associates or joint ventures as it is not required to do so.

For the purpose of preparing the financial statements, the Association is a not-for-profit entity.

#### **Statement of compliance**

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards (except for the requirements set out in AASB 10 Consolidated Financial Statements or AASB 128 Investments in Associates and Joint Ventures) and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1048 *Interpretation of Standards* and AASB 1054 *Australian Additional Disclosures*, as appropriate for not-for-profit entities.

#### **Basis of Preparation**

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated. All amounts have been rounded to the nearest dollar.

The revenue and expenses, assets and liabilities of the retirement lodges and holiday units and the assets of the branches are included in this financial report, as under the Association's constitution these are controlled by the Association.

The revenue and expenses of the branches are not included in this financial report as the Association is not a reporting entity and as such exempt from the requirements of AASB 10 Consolidated Financial Statements.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 1: Significant Accounting Policies (continued)

#### Accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements:

#### (a) Income tax

No liability for income tax has been recognised as the Association is exempt from income tax under Division 50-10 of the Income Tax Assessment Act 1997.

#### (b) Property, Plant and Equipment

Freehold land and buildings are brought to account at cost.

The depreciable amount of all fixed assets are depreciated on a straight-line basis over the expected useful lives of the assets to the Association commencing from the time the asset is held ready for use.

Freehold buildings	80 years
Leasehold improvements	40 years
Plant and equipment	3-7 years
Office equipment	3 – 5 years

#### (c) Impairment of non-financial assets

At each reporting date, the Association reviews the carrying value of its non-financial assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Statement of Profit or Loss and Other Comprehensive Income.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value-in-use is determined as the depreciated replacement cost of an asset.

#### (d) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognised as (and when) the performance obligation is satisfied.

#### Memberships

Annual subscriptions are due by 1 January each year (2021: 1 April) and are collected by the branches and submitted to State Office. The income stream arising there from is then accounted for as subscriptions received in advance and drawn down in 12 equal amounts on a monthly basis.

#### Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 1: Significant Accounting Policies (continued)

#### (d) Revenue Recognition (cont'd)

##### Retirement Lodges and Holiday Units

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed weekly rent or a daily tariff.

##### Grants

Grant revenue is recognised depending on the terms of the arrangement. For grant contracts which are not enforceable or the performance obligations are not sufficiently specific, this will result in immediate recognition under AASB 1058. Income will be deferred under AASB 15 otherwise and recognised when (or as) the performance obligations are satisfied.

##### Donations and bequests

The majority of the donations and bequests do not meet the enforceability and the 'sufficiently specific' criteria under AASB 15 and would therefore be recognised as income once the Association controlled the relevant asset (assuming no other related amounts are applicable) under AASB 1058.

##### Investment income

Dividend and distribution income is recognised when received or when the right to receive payment is established.

Interest revenue is recognised on a proportional basis taking into account the interest rate applicable to the financial asset.

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received.

#### (e) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first in first out basis.

#### (f) Employee Entitlements

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of short-term employee benefits, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of long term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Association in respect of services provided by employees up to reporting date.



# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 1: Significant Accounting Policies (continued)

#### (g) Special Purpose Funds

Special Purpose Funds represent bequests and other monies held in Trust for special purposes. The funds are administered by the Board and are not available for use in general operations.

As these funds are designated for specific purposes by the members and the Association, they are recorded as Special Purpose Funds in equity and can only be used for the purpose specified.

#### (h) Investment properties

The Association's investment properties represent freehold land and buildings and are stated at cost. Investment properties are depreciated on a straight-line basis over 80 years, which is the expected useful life of the properties to the Association, commencing from the time the asset is held ready for use.

Any gains or losses on the sale of an investment property are recognised in the income statement in the year of sale.

#### (i) Critical Accounting Estimates and Judgements

In the application of the Association's accounting policies, the Board is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The financial report contains no judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### (j) Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- i. where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- ii. for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 1: Significant Accounting Policies (continued)

#### (k) Cash and cash equivalents

Cash comprises cash on hand and term deposits. Term deposits are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### (l) Trade and Other Receivables

Receivables are measured at amortised cost less any impairment. An estimate for doubtful debts is made for the expected lifetime credit losses. In using this practical expedient, the Association uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

#### (m) Provisions

Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of a past event, it is probable that the Association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cashflows estimated to settle the present obligation, its carrying amount is the present value of those cashflows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

#### (n) Financial instruments

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

#### Classification of Financial assets

Debt instruments that meet the following conditions are measured subsequently at amortised cost:

- The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows;
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are measured subsequently at fair value through profit or loss (FVTPL).

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 1: Significant Accounting Policies (continued)

#### **Initial measurement of financial assets**

Financial assets are classified according to their business model and the characteristics of their contractual cash flows.

#### **Subsequent measurement of financial assets**

For the purpose of subsequent measurement, financial assets are classified into the following categories:

- Financial assets at amortised cost
- Financial assets at FVTPL
- Financial assets at FVOCI

#### **(i) Amortised cost and effective interest method**

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

#### **(ii) Financial assets at fair value through profit or loss (FVTPL)**

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss to the extent they are not part of a designated hedging relationship. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset and is included in the 'other gains and losses' line. The Association does not have any financial assets measured at fair value through profit or loss.

#### **(iii) Financial assets at fair value through other comprehensive income (FVOCI)**

Financial assets at fair value through other comprehensive income include equity investments which the Association intends to hold for the foreseeable future and has irrevocably elected to classify them as such upon initial recognition.

#### **Impairment of financial assets**

The Association recognises a loss allowance for expected credit losses on trade receivables. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the trade receivables. Long standing debts identified by management and those which are unlikely to be received have also been included in the provision for impairment of receivables.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

	2022	2021
	\$	\$
<b>Note 2: Revenue</b>		
Membership subscriptions	157,400	118,660
Administration support	32,033	50,314
State Conference receipts	59,022	4,577
CWA House	13,057	5,106
CWA Holiday Homes	105,138	204,255
CWA Retirement Units	232,089	230,946
Other properties	19,207	39,347
Profit on disposal of properties	11,493	-
Expenses recovered	90,823	53,533
Investment income	347,017	233,368
Other income	123,366	76,262
Grants, donations and sponsorships	137,909	148,565
Government subsidies	-	155,534
	<u>1,328,554</u>	<u>1,320,467</u>

(a) Other income and administration expenses relate to revenue and expenses associated with special purpose funds.

(b) Investment portfolio fair value adjustment at 31 March 2022.

	2022	2021
	\$	\$
<b>Note 3: Cash Assets</b>		
Cash at bank	2,330,101	1,682,618
Cash on hand	560	630
	<u>2,330,661</u>	<u>1,683,248</u>

	2022	2021
	\$	\$
<b>Note 4: Trade and other receivables</b>		
Trade debtors	118,444	71,120
Accrued income	9,612	7,767
Prepayments	76,571	64,658
	<u>204,627</u>	<u>143,545</u>

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Note 5: Stock on Hand – At Cost</b>		
Gift and craft shop merchandise	-	864
CWA merchandise	28,429	39,470
	<u>28,429</u>	<u>40,334</u>
	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Note 6: Financial assets at fair value through profit or loss</b>		
Investment share portfolio – held for trading	7,828,072	7,758,949
Reconciliation of the fair values at the beginning and end of the previous financial year are set out below:		
Opening fair value at 1 April	7,758,949	4,185,716
Additions	2,949,058	3,644,663
Disposals	(3,152,829)	(976,197)
Fair value adjustment	272,894	904,767
Closing fair value at 31 March	<u>7,828,072</u>	<u>7,758,949</u>
	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Note 7: Other financial assets</b>		
<i>Term Deposits</i>		
- Branches	398,886	354,360
- Port Hedland	-	73,902
	<u>398,886</u>	<u>428,262</u>
Interest Bearing Term Deposits – restricted (i)		
<i>Special Purpose Funds</i>		
- Jubilee Fund	-	104,190
- CTA Scholarship Deposit	80,439	85,246
	<u>80,439</u>	<u>189,436</u>
	<u>479,325</u>	<u>617,698</u>

(i) The amounts disclosed in the Special Purpose Funds include restricted cash and restricted investments which can only be used for the purpose for which they have been designated.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

	2022	2021
	\$	\$
<b>Note 8: Financial assets at fair value through other comprehensive income</b>		
- Clarice Rudduck Memorial – Wesfarmers	29,458	30,742
- Clarice Rudduck Memorial – Coles	10,593	9,423
- 75/100 <sup>th</sup> Admin Fund – Wesfarmers	3,694	3,856
- 75/100 <sup>th</sup> Admin Fund – Coles	1,328	1,182
	<u>45,073</u>	<u>45,203</u>

Reconciliation of the fair values at the beginning and end of the previous financial year are set out below:

Opening fair value at 1 April	45,203	33,712
Revaluation – 75/100 <sup>th</sup> Admin Fund	138	265
Revaluation – Clarice Rudduck Memorial	1,096	11,226
Return of Capital	(1,364)	-
Closing fair value at 31 March	<u>45,073</u>	<u>45,203</u>

	2022	2021
	\$	\$
<b>Note 9: Investment Properties</b>		
Investment property – at cost	1,327,157	1,327,157
Less: Accumulated depreciation	(71,862)	(54,287)
Less: Impairment loss – Port Hedland	(295,574)	(295,574)
	<u>959,721</u>	<u>977,296</u>

### Investment Property

	\$
Balance at 1 April 2021	977,296
Depreciation expense	(17,575)
Impairment loss – Port Hedland	-
Balance at 31 March 2022	<u><u>959,721</u></u>

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

	2022	2021
	\$	\$
<b>Note 10: Property, Plant and Equipment</b>		
Freehold property branches – at cost	5,775,630	5,975,630
Less: Accumulated depreciation	(259,563)	(195,016)
	<u>5,516,067</u>	<u>5,780,614</u>
Freehold property SPF – at cost	4,229,203	4,229,203
Less: Accumulated depreciation	(211,000)	(162,000)
Less: Impairment loss – 1176 Hay Street	(319,470)	(319,470)
	<u>3,698,733</u>	<u>3,747,733</u>
Crown Grant property branches – at cost	85,228	85,228
Less: Accumulated depreciation	(26,372)	(19,779)
	<u>58,856</u>	<u>65,449</u>
Crown Grant property SPF - at cost	1,764,106	1,764,106
Less: Accumulated depreciation	(200,950)	(159,150)
Less: Impairment loss – Albany Seaside Flats	(140,363)	-
	<u>1,422,793</u>	<u>1,604,956</u>
Crown Reserve property branches - at cost	11,117	11,117
Less: Accumulated depreciation	(3,432)	(2,574)
	<u>7,685</u>	<u>8,543</u>
Leasehold improvements - at cost	31,384	31,384
Less: Accumulated depreciation	(9,836)	(7,377)
	<u>21,548</u>	<u>24,007</u>
Fixtures, Fittings & Equipment – at cost	228,056	193,582
Less: Accumulated depreciation	(162,165)	(138,400)
	<u>65,891</u>	<u>55,182</u>
	<u>10,791,573</u>	<u>11,286,484</u>

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Freehold branches	Freehold SPF	Crown Grant property branches – at cost	Crown Grant property SPF - at cost	Crown Reserve property branches - at cost	Leasehold improvements - at cost	Fixtures, Fittings & Equipment – at cost	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 April 2021	5,780,614	3,747,733	65,449	1,604,956	8,543	24,007	55,182	11,286,484
Additions	-	-	-	-	-	-	34,474	34,474
Disposals	(200,000)	-	-	-	-	-	-	(200,000)
Depreciation expense	(64,547)	(49,000)	(6,593)	(41,800)	(858)	(2,459)	(23,765)	(189,022)
Impairment loss	-	-	-	(140,363)	-	-	-	(140,363)
Balance at 31 March 2022	5,516,067	3,698,733	58,856	1,422,793	7,685	21,548	65,891	10,791,573

### Note 11: Leases

The Association has several lease agreements in place with lease payments that are significantly below market value (peppercorn leases), principally to enable the Association to further its objectives.

The nature and terms of the Association's peppercorn lease agreements are detailed below.

Location	Lessor	Restrictions of use	Commencement Date	Rent	Term	Further Term	Expiry date
<b>Railway leases</b>							
Burekup	Public Transport Authority of WA	For use as a rest room	1-Dec-10	\$200 pa.	10 years	Not specified	30-Nov-20*
Coolup	Public Transport Authority of WA	For use as a rest room	1-Oct-10	\$200 pa.	10 years	Not specified	30-Sep-20*
Newdegate	Public Transport Authority of WA	CWA Rooms	1-Oct-10	\$200 pa.	10 years	Not specified	30-Sep-20*
Collie	Department of Planning, Lands and Heritage	Club and Community Use	30-Jun-20	Not specified	Not specified	Not specified	Not specified
*Expired leases are being renegotiated, at 31 March 2022 the Association are tenants-at-will.							
<b>Shire leases</b>							
Bindoon	Shire of Chittering	Community meeting place, public hall and rest room	28-May-12	\$1.10 pa.	20 years	N/A	27-May-32
Esperance	Shire of Esperance	For use as a rest room	12-Sep-15	\$100 pa.	5 years	5 years	11-Sep-25



# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

Location	Lessor	Restrictions of use	Commencement Date	Rent	Term	Further Term	Expiry date
Gidgegannup	City of Swan	In accordance with the aim of the Association as specified in the CWA Constitution Use of licensed premises during the agreed hours of Monday to Sunday 7am to 10pm.	1-Feb-21	License fee of \$750 pa plus GST (increased by CPI on each anniversary)	3 years	2 year	31-Jan-24
Goomalling	Goomalling Road Board	For use as a rest room	1-Mar-1950	Not specified	40 years	N/A	28-Feb-90
Lake Grace	Shire of Lake Grace	For use as a thrift shop	21-Dec-16	'Peppercorn rent'	1 year	To be reviewed after 1 year	Not specified
Manjimup	Shire of Manjimup	All normal activities of the Lessee as authorised by it's Constitution	1-Jan-17	\$10 pa.	10 years	10 years	31-Dec-26
Mundaring	Shire of Mundaring	Activities and functions which may be lawfully carried out by the Association pursuant to its Constitution	1-Jul-01	\$100 pa.(reviewed annually on 1 July – greater of 2.5% or CPI)	Not specified	N/A	Not specified
<b>Other</b>							
Baldivis Park (Sales Office and Garage)	East Baldivis Nominees Pty Limited	Storage of items in the Garage, pre-	9-Aug-19	\$nil pa.	4 years	N/A	8-Aug-23

The Country Women’s Association of Western Australia Incorporated

Notes to the financial statements

Location	Lessor	Restrictions of use	Commencement Date	Rent	Term	Further Term	Expiry date
		arranged meetings and conferences in the Sales Office and any other related uses agreed by the Owner in writing					

**2022**  
**\$**                      **2021**  
**\$**

**Note 12: Trade and other payables**

Trade creditors	50,373	26,770
GST payable	11,350	-
Bond deposits	13,950	12,403
Other liabilities	133,019	98,965
	<u>208,692</u>	<u>138,138</u>

**2022**  
**\$**                      **2021**  
**\$**

**Note 13: Provision for employee entitlements**

Current - Annual leave provision	<u>9,697</u>	<u>18,478</u>
Non-Current – Long service leave provision	<u>13,624</u>	<u>11,438</u>

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### Note 14: Notes to the statement of cash flows

#### (a) Reconciliation of cash and cash equivalents

For the purposes of the statement of cashflows, cash and cash equivalents includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	2022	2021
	\$	\$
Cash at bank	2,330,101	1,682,618
Cash on hand	560	630
Cash and cash equivalents – Association	<u>2,330,661</u>	<u>1,683,248</u>

#### (b) Reconciliation of surplus for the year to net cash flows from operating activities

	2022	2021
	\$	\$
Surplus/(deficit) for the year	49,531	166,958
Depreciation	206,597	224,370
Loss on sale/transfer of property assets	200,000	55,832
Impairment of property assets	140,363	615,044
Fair value adjustment to investment portfolio	(272,894)	(904,767)
<b>Changes in net assets and liabilities:</b>		
Decrease / (increase) in assets:		
Trade and other receivables	(61,082)	3,856
Inventories	11,905	(5,965)
Other assets	-	-
(Decrease) / increase in liabilities		
Trade and other payables	70,554	(83,752)
Provisions	(6,595)	4,492
Net cash flows generated by operating activities	<u>338,379</u>	<u>76,068</u>

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

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### **Note 15: Contingent liabilities**

The Association is responsible for several properties which require capital works and repairs. The properties identified as requiring repair are currently being investigated to clarify the extent of the work required. The Association is unable to determine the financial impact at this time. Accordingly, no provision has been provided within these financial statements.

### **Note 16: Commitments**

The Association has no commitments for expenditure as at 31 March 2022 (31 March 2021: Nil).

### **Note 17: Subsequent Events**

There has been no matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

# The Country Women's Association of Western Australia Incorporated

## Notes to the financial statements

### Note 18: Reserves – Special Purpose Funds

The following tables shows the movements of the Special Purpose Funds for the year ended 31 March 2022.

Special Purpose Funds 2022 – Reserve	Balance 1 Apr 2021 \$	Receipts \$	Payments \$	Transfer from Retained earnings \$	Interest \$	Revaluation through OCI \$	Jubilee Loan Repaid \$	Jubilee Grant Disbursals \$	Jubilee Loan Disbursals \$	Balance 31 Mar 2022 \$
Archives	12,667	300	(248)	-	-	-	-	-	-	12,719
Centenary Fund	10,845	8,536	(720)	-	-	-	-	-	-	18,661
International Fund	16,336	16,999	(12,298)	-	-	-	-	-	-	21,037
Jubilee Fund	159,897	37,075	(7,193)	74,459	921	-	-	-	-	265,159
Learning and Development	17,454	100	(346)	-	-	-	-	-	-	17,208
Sir James Mitchell Fund	245,873	87,075	(46,268)	37,500	-	-	-	-	-	324,180
State Project Funds	-	262,093	(109,100)	(87,850)	-	-	-	-	-	65,143
Statewide Fundraisers	43,006	15,882	-	(41,606)	-	-	-	-	-	17,292
Travel Fund	7,056	2,530	(4,935)	-	-	-	-	-	-	4,651
Clarice Rudduck Memorial Award	51,244	1,402	(1,000)	-	-	1,097	-	-	-	52,743
Harriet Avery Bequest	8,281	-	-	-	-	-	-	-	-	8,281
CTA Henderson Field Scholarship	84,916	20,000	(5,375)	-	424	-	-	-	-	99,965
100 Amazing Women	21,500	1,520	(107)	-	-	-	-	-	-	22,913
<b>Total</b>	<b>679,075</b>	<b>453,522</b>	<b>(187,590)</b>	<b>(17,497)</b>	<b>1,345</b>	<b>1,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>929,952</b>

The following tables shows the movements of the Special Purpose Funds for the year ended 31 March 2021.

Special Purpose Funds 2021 – Reserve	Balance 1 Apr 2020 \$	Receipts \$	Payments \$	Transfer from Retained earnings \$	Interest \$	Revaluation through OCI \$	Jubilee Loan Repaid \$	Jubilee Grant Disbursals \$	Jubilee Loan Disbursals \$	Balance 31 Mar 2021 \$
Archives	12,440	890	-	(663)	-	-	-	-	-	12,667
Centenary Fund	-	1,490	-	9,355	-	-	-	-	-	10,845
International Fund	16,186	2,380	-	(2,230)	-	-	-	-	-	16,336
Jubilee Fund	132,190	25,680	(4,724)	-	(315)	-	7,066	-	-	159,898
Learning and Development	17,175	1,540	(1,261)	-	-	-	-	-	-	17,454
Sir James Mitchell Fund	188,687	83,883	(39,965)	13,368	-	-	-	-	-	245,873
Statewide Fundraisers	13,167	1,400	-	28,439	-	-	-	-	-	43,006
Travel Fund	1,929	9,430	(4,303)	-	-	-	-	-	-	7,056
Clarice Rudduck Memorial Award	37,765	1,478	(1,000)	1,775	-	11,226	-	-	-	51,244
Harriet Avery Bequest	9,031	-	(750)	-	-	-	-	-	-	8,281
CTA Henderson Field Scholarship	89,882	-	(5,375)	(648)	1,057	-	-	-	-	84,916
100 Amazing Woman	-	21,500	-	-	-	-	-	-	-	21,500
<b>Total</b>	<b>518,352</b>	<b>148,271</b>	<b>(57,378)</b>	<b>50,796</b>	<b>742</b>	<b>11,226</b>	<b>7,066</b>	<b>-</b>	<b>-</b>	<b>679,075</b>

# The Country Women's Association of Western Australia Incorporated

## Additional Information (unaudited)

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### **Explanatory Statement**

Our audit was conducted for the purpose of forming an opinion on the financial statements of Country Women's Association of Western Australia Incorporated for the year ended 31 March 2022. The following State Project Fund Profit and Loss Statement is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements of Country Women's Association of Western Australia Incorporated for the year ended 31 March 2022, and accordingly, we do not express an opinion or provide any assurance on it.

# The Country Women's Association of Western Australia Incorporated

## Additional Information (unaudited)

### THE COUNTRY WOMEN'S ASSOCIATION OF WESTERN AUSTRALIA INCORPORATED

#### STATE PROJECT FUNDS

## Profit & Loss Statement

April 2021 To March 2022

	CWA HOLIDAY HOMES		CWA RETIREMENT UNITS		
	ALBANY	ESPERANCE	BLUFF POINT	COCKBURN	SOUTH COAST
<b>Receipts</b>					
Application & Ingoing Fees	-	-	\$3,000.00	\$6,000.00	\$6,200.00
Bonds, Deposits & Rent	\$22,727.29	\$70,266.66	\$62,001.37	\$52,776.93	\$97,920.05
Donations & Other Income	-	-	\$840.00	\$756.00	\$1,384.00
Expenses Recovered	-	-	\$771.23	\$294.00	\$145.45
Interest	\$1.52	-	-	-	-
Jobkeeper & Cash Flow Boost	-	-	-	-	-
	<b>\$22,728.81</b>	<b>\$70,266.66</b>	<b>\$66,612.60</b>	<b>\$59,826.93</b>	<b>\$105,649.50</b>
<b>Payments</b>					
Administration Fees	-	-	\$20,000.00	\$20,000.00	\$32,000.00
Equipment & Maintenance	\$2,116.93	\$39,520.18	\$10,768.50	\$22,212.62	\$32,849.21
Rates & Taxes	\$12,759.29	\$10,270.28	\$9,874.74	\$4,152.51	\$10,274.90
Running Costs & Other Expenses	\$11,592.10	\$15,891.43	\$8,216.14	\$6,553.22	\$7,741.45
Wages and Oncosts	\$14,073.72	\$13,246.56	-	-	-
	<b>\$40,542.04</b>	<b>\$78,928.45</b>	<b>\$48,859.38</b>	<b>\$52,918.35</b>	<b>\$82,865.56</b>
<b>SURPLUS (DEFICIT) FOR YEAR</b>	<b>-\$17,813.23</b>	<b>-\$8,661.79</b>	<b>\$17,753.22</b>	<b>\$6,908.58</b>	<b>\$22,783.94</b>
Amounts Paid to State Office	-\$8,477.00	-	-	-	-
Fundraising	-	-	-	-	-

Employee Expenses & Overheads, Accounting Expenses, Liability Insurances are not identified, apportioned or allocated to CWA Holiday Home



**PRINCIPALS**

F. Iannantuoni CA ANZ  
D. T. Barnes CA ANZ  
M. J. Tulloch CA ANZ  
R. Setiadi CA ANZ (Aff), CPA

PO Box 204  
BENTLEY WA 6982  
Suite 13, 8 Welshpool Road  
EAST VICTORIA PARK WA 6101  
TELEPHONE: (08) 9361 0000  
EMAIL: [office@acmorrisandco.com.au](mailto:office@acmorrisandco.com.au)

9 May 2023

To whom it may concern,

**THE COUNTRY WOMEN'S ASSOCIATION OF WESTERN AUSTRALIA (INC.)**

We can confirm that the above organisation is an incorporated body and is not required to lodge an income tax return and therefore does not pay income tax.

Please find attached conformation that The Country Women's Association of Western Australia Inc. is an incorporated body.

Should you have any queries regarding the income tax status of the organisation, please do not hesitate to contact our office.

Yours faithfully,  
**A.C. MORRIS & CO.**

**FRANK IANNANTUONI**





# Association search



Start > Search

Search for an association so that you can select available documents from it.

Search for: \*



## Search results

<u>Association Name</u>	<u>Number</u>	<u>Status</u>	<u>Date Incorp</u>
THE COUNTRY WOMEN'S ASSOCIATION OF WESTERN AUSTRALIA	A0250016E	Registered	07/09/19





## Current details for ABN 75 087 227 582

### ABN details

Entity name:	THE COUNTRY WOMENS ASSOCIATION OF WESTERN AUSTRALIA (INC.)
ABN status:	Active from 01 Nov 1999
Entity type:	<a href="#">Other Incorporated Entity</a>
Goods & Services Tax (GST):	Registered from 01 Jul 2000
Main business location:	WA 6005

### Deductible gift recipient status

Not entitled to receive tax deductible gifts

#### Disclaimer

The Registrar makes every reasonable effort to maintain current and accurate information on this site. The Commissioner of Taxation advises that if you use ABN Lookup for information about another entity for taxation purposes and that information turns out to be incorrect, in certain circumstances you will be protected from liability. For more information see [disclaimer](#)

#### Warning Statement

If you use ABN Lookup for information about a person or entity that provides financial or investment products or advice, make sure they have an Australian Financial Services (AFS) licence. You can check licenced professional registers [here](#)



## CHARITABLE COLLECTIONS LICENCE

### CHARITABLE COLLECTIONS ACT 1946 (WA)

Section 12

LICENCE NO. **CC1771**

This is to certify that, in accordance with the provisions of the *Charitable Collections Act 1946* (CC Act), a licence has been granted to **The Country Women's Association of Western Australia**, to collect money or goods for a charitable purpose.

Date of issue: 10 JUNE 2022

#### APPLICATION

All licences issued under the CC Act are subject to Standard Conditions imposed by the Commissioner in accordance with section 12(2) of the CC Act. These are in addition to, and do not derogate from, any additional specific conditions that may be imposed on a licence under that section.

A breach of the conditions may result in revocation of the licence, or prosecution for an offence under any applicable offence provision in the CC Act.

#### CONDITIONS OF LICENCE

##### Disqualified persons

1. The Licence Holder must not, without the written consent of the Commissioner:
  - a. permit a person who is a member of the Governing Body and who is, or becomes, a Disqualified Person, to continue to be a member of the Governing Body; or
  - b. appoint a Disqualified Person to be a member of the Governing Body.

##### Reporting

2. If the Licence Holder is registered with the ACNC, it does not have to give Collection Records to the Commissioner unless the Commissioner issues notice in writing pursuant to section 15(3) of the CC Act.
3. If the Licence Holder is not registered with the ACNC, it must, within six (6) months of the end of any financial year in which it holds a licence, give to the Commissioner in the Approved Form:
  - a. if the total annual revenue from collections for a financial year is less than \$250,000, copies of the Collection Records for that financial year;
  - b. if the total annual revenue from collections for a financial year is \$250,000 or over but less than \$1,000,000, copies of the Collection Records for that financial year reviewed or audited by an auditor approved by the Commissioner; or
  - c. if the total annual revenue from collections for a financial year is \$1,000,000 or over, copies of the Collection Records for that financial year audited by an auditor approved by the Commissioner.

## Cessation or Re-location

4. Subject to Condition 5, if the Licence Holder does not, for a continuous period of 12 months, undertake any charitable collection with the meaning of section 6 of the CC Act, the Licence Holder shall surrender its licence forthwith by notifying the Commissioner in writing.
5. A Licence Holder is not required to surrender its licence under Condition 4 if it gives to the Commissioner notice in writing that it intends, within the period of 12 months from the date of the notice, to undertake a charitable collection.
6. If a Licence Holder who has given notice under Condition 5 does not, within the period of 12 months from the date of the notice, undertake a charitable collection, it shall surrender its licence forthwith by notifying the Commissioner in writing.
7. If a licence is surrendered by the Licence Holder, or revoked by the Commissioner, the Licence Holder must, within six (6) months of the date of surrender or revocation, give to the Commissioner in the Approved Form:
  - a. if the Licence Holder has previously given Collection Records in accordance with Condition 3, copies of the Collection Records for the period since the Licence Holder last gave Collection Records under Condition 5; or
  - b. if the Licence Holder has not previously given Collection Records in accordance with Condition 3, copies of the Collection Records for the period of twelve (12) months preceding the surrender or revocation, or such other period as the Commissioner notifies in writing.

## DEFINITIONS

**ACC** is the Australian Charities and Not-for-profit Commission.

**Approved Form** is the form approved by the Commissioner for Consumer Protection. The Approved Form will vary for different categories of licence holders based on annual revenue.

**CC Act** is the *Charitable Collections Act 1946 (WA)*.

**Commissioner** is the Commissioner for Consumer Protection.

**Collection Records** has the definition at section 15(1) of the CC Act.

**Disqualified person** is any person who:

- is disqualified from managing corporations under the *Corporations Act 2001 (Cth)* Part 2D.6, or
- must not accept appointment or act as a member of a management committee of an incorporated association under the *Associations Incorporation Act 2015 (WA)* Division 1, or
- has been disqualified from acting as a responsible person of a charity by the Commissioner of the ACNC under the *Australian Charities and Not-for-profits Commission Regulation 2013 (Cth)* Subdivision 45-B – Governance Standards.

**Governing body** is the body responsible for management of the Licence Holder and may be a committee, board of management or trustee.

**Licence Holder** is the entity named on the Charitable Collections licence granted by the Commissioner for Consumer Protection.



ARY WCOM  
COMMISSIONER FOR COLLECTIONS MANAGEMENT ROTCTIO



# The Country Women's Association of Western Australia

## CONSTITUTION

(Updated 27 July 2021)

### **NAME**

- (1) The name of the organisation shall be The Country Women's Association of Western Australia, a non-party political and non-sectarian organisation, hereinafter called "the Association".

### **MOTTO**

- (2) The Motto shall be:

Honour to God  
Loyalty to the Throne  
Service to the Country  
Through Country Women  
For Country Women  
By Country Women

### **AIM**

- (3) The Aim of the Association shall be to improve the well being of all people, especially those in country areas by promoting courtesy, co-operation, community effort, ethical standards and the wise use of resources.

### **NOT FOR PROFIT STATUS**

- (4) The property and income of the Association shall be applied solely for the furtherance of the Aim and no portion shall be distributed directly or indirectly to the members of the Association except as *bona fide* compensation for services rendered or expenses incurred on behalf of the Association.

### **STRUCTURE**

- (5) Branches  
Board  
State Conference

### **MEMBERSHIP**

- (6) Membership shall be open to women who are willing to abide by the rules and further the Aim of the Association. Membership ceases on the death, resignation, non-payment of fees or expulsion of the member.

### **Membership Categories**

- (a) A branch member who belongs to a branch and has voting rights within that branch.  
(b) An Associate Member who shall not belong to a branch and shall not have voting rights.

### **Subscriptions**

- (a) The annual subscription payable by each member shall be due on the first day of the calendar year.  
(b) The subscription for new members who join the Association after 30<sup>th</sup> June in any year shall be 50% of the annual subscription.



## **BRANCHES**

- (9) A branch shall consist of at least five (5) members.
- (10) New branches shall be formed with the approval of the Board.
- (11) When a new branch is formed the whole of the annual subscription for that year shall be retained by the branch.
- (12) A quorum for branch meetings shall be one-quarter of the branch membership, but never less than three (3).
- (13) Members in attendance at a branch meeting shall have one (1) vote each.
- (14) **Branch Decisions**
- (a) A simple majority (50% + 1) of votes taken shall be required for general matters to be carried.
- (b) A seventy-five percent (75%) majority of votes taken shall be required for all financial motions to be carried.
- (c) A seventy-five percent (75%) majority vote of all branch members shall be required for all property motions to be carried.
- (15) The Annual General Meeting of a branch shall be held before the 31st of March each year at which the positions of President, Secretary and Treasurer shall be elected, and a CWA Branch Accounts Examiner appointed.
- (16) The term of office of the President, Secretary and Treasurer shall be one (1) year and a member may hold any such office for a maximum of three (3) consecutive years. An office holder may have this period extended with permission from the Board.
- (17) In the event of a vacancy occurring in an office of the branch during the year, the branch shall, at its next meeting, elect a member to fill that vacancy.
- (18) **Special Meetings**
- (a) A Special Meeting of a branch shall be called only at the request, in writing, of at least twenty percent (20%) of the branch members, or at the discretion of the State President. Written notice of the meeting stating time, place and business to be discussed at the meeting shall be sent to each member at least seven (7) days prior to the meeting.
- (b) A Special Meeting of the Association may be called by at least twenty percent (20%) of branches upon written notification to the Chief Executive Officer. Written notice of the meeting stating time, place and business to be discussed at the meeting, shall be sent to each branch within sixty (60) days following notification to the Chief Executive Officer.
- (19) **Branches shall:**
- (a) ensure that the name of The Country Women's Association of Western Australia (Incorporated) is coupled with all functions held by the branch.
- (b) be entitled to submit motions to the Board to be considered for inclusion on the State Conference Agenda.
- (c) ensure that all branch obligations are met.
- (d) be entitled to nominate members for the position of State President and State Treasurer.
- (e) be entitled to nominate members as Ordinary Members of the Board.
- (f) vote on Association matters when requested.
- (g) pay directly to the Association State Office annually before State Conference, a Conference Fee as determined by State Conference the previous year.
- (h) meet at least six (6) times per year.



- (i) be entitled to have a Proxy Delegate at State Conference, with full voting rights
- (20) If a branch fails to comply with the rules of the Association, the Board shall close the branch and assume control of all records and property both real and personal. Thereafter no further activities shall be carried out in the name of that branch.

#### **Disbanded Branches**

- (21) Before a branch can disband, written notice of a meeting stating time and place to vote on the intention to disband shall be sent to every member of the branch and the Chief Executive Officer at least four (4) weeks prior to the meeting.
- (22) Seventy-five percent (75%) of all members of a branch shall, by secret ballot, be required to approve a motion to disband the branch.
- (23) In the event of a branch disbanding or being closed the existing office holders shall be responsible for the safekeeping of all monies, books and property. After all liabilities have been paid the balance of monies, property and all record books shall be sent to the Association State Office.

*Branch Property:* refer to rules under Property

### **BOARD**

#### **Composition**

- (24) The Board shall consist of the State President, the State Treasurer and nine (9) Ordinary Members, each of whom shall have one (1) vote.
- (25) Nominations from Branches for State President, State Treasurer and Ordinary Members of the Board shall be on official forms supplied from the Association's State Office.
- (26) Nominations for State President, State Treasurer and Ordinary Members of the Board shall reach the Chief Executive Officer at least twelve (12) weeks before State Conference and be circulated to the branches for a postal vote at least eight (8) weeks before State Conference. Each branch shall have one (1) vote only and the closing date for return of votes shall be seven (7) days prior to the official opening of State Conference. The successful candidates are to be elected in order of preference. The poll shall be declared at State Conference.
- (27) If insufficient nominations have been received for members of the Board, or any nominations withdrawn leaving insufficient numbers for an election, then new nominations will be called, and new elections held for the vacant positions.
- (28) All members of the Board shall be elected for a three-year consecutive term. Thereafter, a member may not be eligible for re-nomination to the Board until a year has expired from their end of term.
- (29) At the first meeting of the Board following State Conference a Deputy Chairman shall be elected by the Board from the 9 Ordinary Members of the Board.

#### **State President**

- (30) The highest office of the Association is that of State President.
- (31) A member nominated as State President shall:
- (a) be currently a member of a branch
  - (b) have served for at least three (3) years on the Board and/or State Council
  - (c) be, or have been a woman living on the land or having lived for a minimum of five (5) years in a regional area.
- (32) The State President shall be elected annually for a term of one (1) year. A member may hold office as State President for a maximum of three (3) consecutive years. Thereafter a member shall not be eligible for election to the office of State President until the expiration of at least one (1) year.



- (33) Only the State President or her appointed representative shall speak officially for the Association.
- (34) The State President shall be the Chairperson of State Conference and the Board.
- (35) The State President shall be the leader of any Association delegation, or if she is unavailable, a leader shall be elected by the Board.
- (36) The State President shall be an ex-officio member, with power to vote, of all Association Committees.

#### **State Treasurer**

- (37) To be eligible for the position of State Treasurer a member shall:
  - (a) be currently a member of a branch
  - (b) have held the position of Branch Treasurer for at least two (2) years
  - (c) have served at least two (2) years on the Association's Finance Group
  - (d) able to demonstrate financial and business acumen.

#### **Ordinary Members**

- (38) To be eligible for nomination for the position of Ordinary Member of the Board a member shall:
  - (a) be currently a member of a branch
  - (b) have held office in a branch as President, Secretary or Treasurer and/or held the position of Chairperson on one of the CWA State Groups including the Holiday Units or Retirement Lodge Committees for a period of at least three (3) years
  - (c) have undergone and/or agree to continue professional development relevant to the Association.

#### **Casual Vacancies**

- (39) A casual vacancy occurs if a member of the Board:
  - (a) dies
  - (b) resigns from office
  - (c) ceases to be a member of the Association
  - (d) is absent from more than three (3) consecutive Board meetings in the same Financial Year
  - (e) is removed from office due to misconduct; insolvency, fraud or relevant criminal convictions as listed under the Associations Incorporation Act
  - (f) displays significant reduction in physical or mental capacity.
- (40) In the event of the office of State President becoming vacant before the last six (6) months of her term of office, nominations shall be called, and a postal vote taken in accordance with the provisions of Rule 26, with such modification as is necessary. If such a vacancy occurs in the last six (6) months of the term, the Board shall appoint a member who meets the criteria for the position as provided for in Rule 31. In either case the member so appointed shall hold office until the next State Conference.
- (41) In the event of the office of State Treasurer becoming vacant before the last six (6) months of her term of office, nominations shall be called, and a postal vote taken in accordance with the provisions of Rule 26, with such modification as is necessary. If such a vacancy occurs in the last six (6) months of the term, the Board shall appoint a member who meets the criteria of the position as provided for in Rule 37. In either case the member so appointed shall hold office until the next State Conference.
- (42) In the event of a vacancy occurring on the Board before the last six (6) months of an Ordinary Member's term of office, nominations shall be called and a postal vote taken in accordance with the provisions of Rule 26, with such modification as is necessary. If such vacancy occurs in the last six (6) months of the term, the Board shall appoint a member who meets the criteria for the position as provided for in Rule 38. In either case the members so appointed shall hold office until the next State Conference.





### **Meetings**

- (43) The Board shall meet at least five (5) times a year.
- (44) The quorum for Board meetings shall be two-thirds (2/3) of the Board.
- (45) A seventy-five percent (75%) majority of votes of the Board shall be required for all financial and property motions to be carried.
- (46) A simple majority (50% + 1) of votes of the Board shall be required for all other matters to be carried.
- (47) A special meeting of the Board shall be called only:
  - (a) by the State President; or
  - (b) by a seventy-five percent (75%) majority of members of the Board.

### **Responsibilities**

- (48) The Board shall:
  - (a) ensure the effective management of the Association
  - (b) ensure that the Annual General Meeting of the Association is held in accordance with the Associations Incorporation Act
  - (c) determine the rules of procedure for State Conference and meetings of the Board
  - (d) determine the Conference Fee for branches and Associate Members
  - (e) determine the reimbursement rate to one branch delegate for travel to State Conference
  - (f) recommend allowances for State President and State Treasurer
  - (g) form Committees.
  - (h)
    - (i) elect members of Committees of the Association
    - (ii) ensure that all members of Committees of the Association have been a member of the Association for at least 12 months
  - (i) determine the guidelines for the operation of Committees of the Association
  - (j) determine the guidelines for the operation of Association Projects
  - (k) elect and determine guidelines for all co-ordinators.
  - (l) monitor and evaluate reports and initiate necessary action of Association projects, programmes and activities
  - (m) ensure that the audited current Financial Statement and Balance Sheet of the Association are presented to State Conference with explanatory notes
  - (n) reject any motion for State Conference which is considered by the Board to be contrary to the wellbeing of the Association
  - (o) be entitled to place motions on the State Conference Agenda
  - (p) ensure that a motion which proposes a new or amended Constitutional rule is submitted in the correct wording for inclusion in the Association's Constitution if carried
  - (q) review the Members' Handbook and implement changes as necessary
  - (r) determine with which State organisations the Association shall be affiliated
  - (s) appoint, from nominations received, the delegation to represent the Association at Associated Country Women of the World Conferences.
- (49) The Board shall be empowered to raise money by mortgage or other security on any property of the Association to carry out any authorised project of the Association.
- (50) The Board shall, when considered necessary, call a Special Conference other than the State Conference, provided that at least six (6) weeks' notice in writing is given to every branch together with the matter or matters to be determined at such Special Conference.

### **General**

- (51) Members of the Board shall be reimbursed for reasonable expenses incurred when on authorised Association business.



(52) Members of the Board shall not hold office in any political organisation.

**Chief Executive Officer**

(53) The Board shall be responsible for the employment of a Chief Executive Officer of the Association.

(54) The Chief Executive Officer shall be an ex-officio member of the Board without power to vote.

(55) The Chief Executive Officer shall ensure that:

(a) the agenda and other relevant documents for the Board meetings are sent to each member at least fourteen (14) days prior to the commencement of the meeting

(b) notice of the Association's Annual General Meeting is circulated to all branches at least eight (8) weeks prior to the commencement of the meeting

(c) records, books, documents and the register of members is kept current and secure by the Association's State Office and made available to members in accordance with the Associations Incorporation Act

(d) A notice or other document that is to be given to a member or branch under these rules shall be given in writing and:

- i. couriered or delivered by hand to the recorded address of the member or branch; or
- ii. sent by prepaid post to the recorded postal address of the member or branch; or
- iii. sent by facsimile or electronic transmission to an appropriate recorded number or recorded electronic address of the member or branch.

**Seal Holders**

(56) The State President, State Treasurer and the Chief Executive Officer of the Association shall be the holders of the Common Seal of the Association. Such seal holders shall be indemnified by the Association from any action taken by them at the direction of the Board.

(57) The seal of the Association shall not be affixed to any document except by authority of the Board and in the presence of any two (2) holders of the Common Seal, who shall at that time sign every document to which the Common Seal is so affixed.

(58) The sealing clause of the Association shall be "The Common Seal of The Country Women's Association of Western Australia (Incorporated) was hereto affixed by the authority of the Board previously given and in the presence of ...".

(59) The holders of the Common Seal of the Association shall be empowered to operate the bank account of any disbanded branch.

**STATE CONFERENCE**

(60) State Conference shall include the Annual General Meeting of the Association. Notice of the Association's Annual General Meeting shall be circulated to all branches at least eight (8) weeks prior to the commencement of the meeting.

(61) All motions for the State Conference Agenda shall reach the Chief Executive Officer at least fourteen (14) weeks prior to the date of State Conference and be circulated to branches and the Board at least eight (8) weeks before State Conference.

(62) The quorum for State Conference shall be two-thirds (2/3) of the branches of the Association.

(63) A postal vote of all branches shall be held:

(a) in the event of a quorum not being reached, motions which by the decision of the Board require resolution before the next State Conference



- (b) in the event of issues arising between State Conferences, which by decision of the Board require resolution before the next State Conference.
- (64) Each branch represented at State Conference shall be entitled to one (1) vote on any matter.
- (65) Each branch of the Association shall be entitled to be represented at State Conference by two (2) delegates. If a branch is unable to appoint a branch member as a delegate to State Conference, they may appoint a member of another branch as a Proxy Delegate who would have full voting rights and vote as directed by that branch, and to act on behalf of that branch at State Conference.
- (66) Branch delegates shall be members of that branch and both shall be entitled to speak on any matter with either delegate exercising the vote of the branch.
- (67) One (1) member of the Board shall be entitled to speak on any one (1) matter but shall not vote on that matter.
- (68) A seventy-five percent (75%) majority of votes taken shall be required for Association Constitutional motions to be carried.
- (69) A seventy-five percent (75%) majority of votes taken shall be required for Association financial motions to be carried.
- (70) A simple majority (50% + 1) of votes taken shall be required for all other matters to be carried.
- (71) State Conference shall:
- (a) adopt, amend or rescind resolutions
  - (b) receive the result of the election of State President, State Treasurer, members of the Board and other Committees of the Association
  - (c) each year determine the amount of the annual subscription for membership. In the event of there being no motion for change to the current membership subscription or where motions for change have been lost, the status quo shall prevail
  - (d) each year determine the apportionment of members' subscriptions. In the event of there being no motion for change to the current apportionment of members' subscriptions or where motions for change have been lost, the status quo shall prevail
  - (e) adopt a State Conference Fee as determined by the Board
  - (f) each year determine the annual allowance of the State President and State Treasurer on the recommendation of the Board
  - (g) adopt, amend or delete rules of the Association's Constitution.
  - (h) each year appoint an auditor for the Association.
- (72) Constitutional rules carried at State Conference shall thereafter only be altered by State Conference, but not for a period of three (3) years except in exceptional circumstances.
- FINANCE**
- (73) The operation of any Association branch, group or committee account shall require the signatures of two (2) of three (3) office holders (President or Chairman, Secretary or Treasurer) or such other member as approved by the Board.
- (74) All Association accounts shall be audited at the end of the Financial Year.
- (75) The Financial Year:
- (a) of the Association shall close on the 31<sup>st</sup> March.
  - (b) of a Committee of the Association shall close on the 31<sup>st</sup> March.
  - (c) of a branch shall close on 31<sup>st</sup> December.



- (76) Within any twelve (12) month period a branch or committee shall not undertake expenditure exceeding the amount stated in the Members' Handbook without permission of the Board.
- (77) Money raised in the name of the Association for a specific purpose by a branch shall not be used for any other purpose unless authorised by the Board.
- (78) Money raised in the name of the Association for a specific purpose at State level shall not be used for any other purpose unless authorised by State Conference.

#### **DISSOLUTION**

- (79) In the event of the Association being dissolved, the amount that remains after such dissolution and the satisfaction of all debts and liabilities shall be distributed:
- (a) to another incorporated association; and
  - (b) for charitable purposes.

#### **PROPERTY**

- (80) All property and assets, both real and personal, managed by the Association or by a branch shall be vested in the Association.

#### **Association Managed Property**

- (81) No contract shall be entered into and no property, either real or personal, shall be purchased, acquired, mortgaged, charged, leased, sold or in any way disposed of, for or on behalf of the Association, save by direction of a seventy-five percent (75%) majority vote of members of the Board.
- (82) In the event that property of the Association ceases to be used for the purpose of the Association, the Board shall be empowered to sell or otherwise dispose of same and after reimbursement of costs to the Association, all proceeds shall be paid to the State Projects Fund.
- (83) In the event of the disposal of an Association managed property and after reimbursement of costs to the Association, all proceeds shall be paid into the State Projects Fund.

#### **Branch Managed Property**

- (84) No contract shall be entered into and no property, real or personal, shall be acquired, mortgaged, charged, leased, sold or in any way disposed of, for, or on behalf of any branch, unless so resolved by:
- (a) seventy-five percent (75%) majority vote of all branch members; and
  - (b) the approval by a seventy-five percent (75%) majority vote of members of the Board.
- (85) Any decision made by a branch to build, sell, purchase or mortgage property shall be made at a meeting called for that purpose. Written notice of the meeting stating the time, place and business to be discussed at the meeting shall be sent to each member of the branch at least four (4) weeks prior to the meeting.
- (86) Any decision to build, sell, purchase or mortgage property by a branch requires:
- (a) seventy-five percent (75%) majority vote of all branch members, and
  - (b) the approval by a seventy-five percent (75%) majority vote of members of the Board.
- (87) A written request to reconsider a decision to sell, buy, purchase, build or mortgage property shall require the signature of at least fifty percent (50%) of all branch members and reach the Branch President within four (4) weeks following the decision.
- (88) Written notice of a meeting to reconsider a decision made to sell, buy, build, purchase or mortgage a property, stating the time, place and business to be discussed at the meeting shall be sent to each member of the branch at least four (4) weeks prior to the meeting.



- (89) To alter a decision made by the branch to buy, sell, purchase, build or mortgage property shall require:
- (a) a seventy-five percent (75%) majority vote of all branch members; and
  - (b) ratification of the decision by the Board.
- (90) In the event of the disposal of any branch managed Association land and/or building, and after reimbursement of costs to the Association, at least fifty percent (50%) of the proceeds shall be paid into the State Projects Fund. Disbursement of the remainder shall be at the discretion of the members of the branch, subject to the approval of the Board.

#### **AWARDS**

- (91) **Honorary Life Membership:** The highest award of the Association shall be an Honorary Life Membership. An Honorary Life Member shall belong to only one branch and shall have voting rights in that branch. This shall be awarded in recognition of at least ten (10) years' outstanding service to the Association. An initial recommendation shall be by a branch to the Board. An agreement by secret ballot of 75% of the Board shall be required before the recommendation is sent to branches for a postal vote. For the award to be approved a seventy-five percent (75%) majority vote of **branch votes returned** shall be required. No more than two (2) Honorary Life Memberships shall be conferred in any one (1) year.
- (92) **Honour Badge:** An Honour Badge shall be an award for at least ten (10) years' **outstanding service** to the Association. Recommendations shall be by the Board or by a branch to the Board. For the award to be approved a seventy-five percent (75%) majority vote by secret ballot of the Board shall be required.
- (93) **Loyal Service Badge:** A Loyal Service Badge shall be an award for at least ten (10) years' loyal service to the Association. Recommendations shall be by the branch of which the nominee is a member and shall require the approval of a seventy-five percent (75%) majority vote by secret ballot of the Board.

#### **GENERAL**

- (94) The Association shall be affiliated with the Associated Country Women of the World.
- (95) An employee of the Association, if a member of a branch, is entitled to vote within that branch, but not act as a branch delegate. An employee of the Association is not entitled to be elected as a member of any committee of the Association.

#### **DISPUTE RESOLUTION**

- (96) Disputes arising under or relating to the Rules
- (a) This Rule applies to:
    - (i) disputes between members; and
    - (ii) disputes between the Association and one (1) or more members.
  - (b) A member wishing to initiate the procedure under this Rule must give written notice to the Chief Executive Officer of the Association, of the parties to and the details of the dispute.
  - (c) The State President must convene or cause to be convened a Board meeting within twenty-eight (28) days after the Chief Executive Officer receives notice of the dispute under this Rule for the Board to determine the dispute.
  - (d) At the Board meeting called pursuant to this Rule, all parties to the dispute shall be provided with a reasonable opportunity to state their respective cases orally, or in writing, or both.



- (e) The Chief Executive Officer must inform the parties to the dispute of the Board's decision within seven (7) days after the Board meeting called pursuant to this Rule.
- (f) If any party to the dispute is dissatisfied with the Board's decision that party may appeal the decision to a Special General Meeting as set out in this Rule. No such appeal is open to a member who is expelled under Rule 98.

**(97) Resolution by Special General Meeting**

- (a) The State President must convene or cause to be convened a Special General Meeting within sixty (60) days after the Chief Executive Officer receives the appeal notice.
- (b) The Chief Executive Officer must ensure that when notice of the Special General Meeting at which the dispute is to be considered is given to branches, such notice is to include details of the parties to and nature of the dispute.
- (c) At the Special General Meeting convened pursuant to this Rule, all parties to the dispute shall be provided with a reasonable opportunity to state their respective cases orally, or in writing, or both.
- (d) After hearing the parties, the branches at the Special General Meeting must by resolution confirm, vary or set aside the decision of the Board.
- (e) The decision of the branches at the Special General Meeting is final and binding on the parties to the dispute.

**(98) Where the Board is advised or considers that a member has allegedly:**

- (a) breached, failed, refused or neglected to comply with a provision of the Constitution, the Members' Handbook or any resolution or determination of the Board or any Committee; or
- (b) acted in a manner prejudicial to the Aim of the Association; or
- (c) brought the Association into disrepute.

the Board may commence proceedings to expel that member, and that member will be subject to, and shall submit unreservedly to the jurisdiction, procedures, penalties and appeal mechanisms of the Association as set out in the rules of this Constitution.

**(99) Where proceedings are so commenced the Board shall give, or cause to be given, to the member written notice specifying:**

- (a) the time, date and place of the Board meeting at which the disciplinary proceedings will be conducted; and
- (b) the reasons for the proposed expulsion, at least thirty (30) days before the date of that Board meeting.



- (100) The Board must:
- (a) at the Board meeting, and after giving the member a reasonable opportunity to be heard by, or to make representations in writing to the Board, decide whether to expel that member; and
  - (b) after deciding whether or not to expel that member, advise the member of its decision in writing
  - (c) receive representations in writing, if a previously expelled member wishes to re-join the Association after a mandatory period of 10 years has elapsed.

### **CONFLICTS**

- (101) Conflict of Interest
- (a) A member of the Board shall declare an interest in any:
    - (i) contractual matter;
    - (ii) selection matter;
    - (iii) disciplinary matter; or
    - (iv) other financial matter;in which a conflict of interest arises or may arise and shall remain absent from discussions of such matter and shall not be entitled to vote in respect of such matter.
  - (b) In the event of any uncertainty as to whether it is necessary for a member of the Board to remain absent from discussions and refrain from voting, the issue should be immediately determined by vote of the Board, or if this is not possible, the matter shall be adjourned or deferred.
- (102) Disclosure of Interests
- (a) The nature of the interest of a member of the Board must be declared by the member at the meeting of the Board at which the contract or other matter is first taken into consideration if the interest then exists or in any other case at the first meeting of the Board after the acquisition of the interest.
  - (b) If a member of the Board becomes interested in a contract or other matter after it is made or entered into the declaration of the interest must be made at the first meeting of the Board held after the member becomes so interested.
- (103) It is the duty of the Chief Executive Officer to record in the minutes any declaration made or any general notice given by a member of the Board in accordance with Rule 101.

### **LIABILITY**

- (104) The members of the Association shall have no liability to contribute towards the payment of debts and liabilities of the Association or the costs, charges and expenses of winding up the Association except to the amount of any unpaid membership fee.




**(105) Technology**

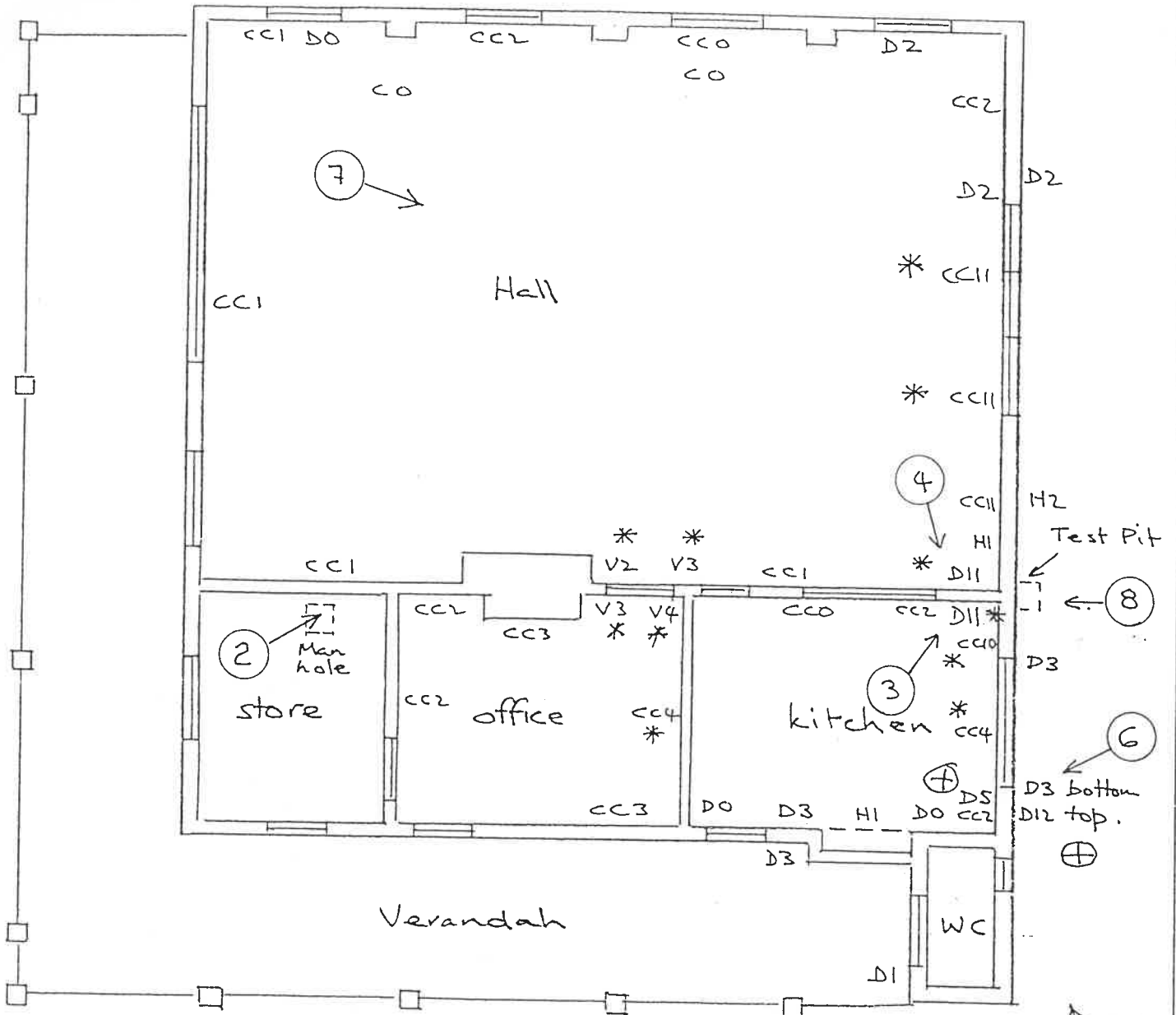
- a) The presence of a Board / Committee / Branch member at a Board / Committee / Branch / AGM / special or general meeting, need not be by attendance in person but may be by that Board / Committee / Branch member and each other Board / Committee / Branch member at the meeting being simultaneously in contact by telephone or other means of instantaneous communication.
- b) A member who participates in a Board / Committee / Branch / AGM / special or general meeting as allowed under Subrule (a), is taken to be present and entitled to vote at the meeting.



28 FEB 2023

SCANNED  
28/3/23

 <b>Country Women's Association of WA</b> BRANCH ANNUAL FINANCIAL RETURN [For Year Ending 31st December 2022]			
BRANCH: <u>TAMMIN</u>		BANK A/C BSB: <u>086 732</u>	
BRANCH ABN: <u>75 087 227 582</u>		BANK A/C NUMBER: <u>867 86 4362</u>	
BANK RECONCILIATION			
CASH BOOK		BANK STATEMENT	
Opening Balance at 01/01/2022	2649.66	Closing Balance at 31 / 12 /2022	3566.71
Plus Total Receipts	3868.10	Plus Unbanked Money	-
<b>Sub Total</b>	<b>6517.76</b>	<b>Sub Total</b>	<b>3566.71</b>
Less Total Payments	3026.00	Less Unpresented Cheques	75.00
<b>Cash Book Balance as at 31/12/2022</b>	<b>3491.76</b>	<b>Reconciled Bank Balance</b>	<b>3491.71</b>
Please note: Cash Book balance and Reconciled Bank balance must be the same			
STATEMENT OF RECEIPTS & PAYMENTS			
RECEIPTS 2022 10/270		PAYMENTS 2022	
Full Year Association Members Fees <u>MW @ \$85</u>	700.00	Full Year Association Member Fees to SO @ \$65	650.00
Half Year Association Members Fees @ \$32.50		Half Year Member Fees to SO @ \$32.50	-
Hon Life Members @ No Fee		Conference fee - meals <u>MW \$210.00</u>	270.00
Full Year Branch Fee 2 @ \$5	10.00	ES Levy - Shire	93.00
Half Year Branch Fee @ \$2.50		INSURANCE	1060.63
Branch Activities (eg branch / member receipts)	110.40	Branch Activities (eg branch / member payments)	397.40
CWA Rooms - Income (eg Venue Hire Income)	100.00	CWA Rooms Expenses - Utilities <u>Water</u>	30.00
Fundraising Income (incl Raffle and Trade Table)	1089.00	CWA Rooms Expenses - Repairs & Maintenance	310.00
ACWW - Rural Women in Action Fund Receipts	56.60	Fundraising Expenses <u>included - branch activities</u>	
CWA Merchandise Sales (eg CWA Cookbook)	30.00	ACWW - Rural Women in Action Fund Payments	
Donations Received	672.10	Statewide Fundraising	
		Donations Outside CWA (Forward List to State Office)	75.00
		Donations to CWA (Forward List to State Office)	100.00
		Plant & Equipment Purchases over \$100	
Transfers from Investment Bank Accounts		Transfers to Investment Bank Accounts	
Other Receipts (eg Grants received)		Other Payments (eg Grants dispersed & CWA Merch)	
Sundry Receipts (eg Bank Interest)		Sundry Payments (eg Bank Fees)	
Change / Float / Petty cash acquittal	100.00	Change / Float / Petty Cash Withdrawal	100.00
<b>TOTAL RECEIPTS</b>	<b>✓ 3868.10</b>	<b>TOTAL PAYMENTS</b>	<b>✓ 3026.00</b>
INVESTMENT ACCOUNTS			
RECEIPTS		PAYMENTS	
Balance as per last year's Balance Sheet	8097.75		
Interest Received in Investment Bank Account	13.76	Bank Fees withdrawn from Investment Bank Account	
Money Added to Investment Bank Account	-	Money withdrawn from Investment Bank Account	
		Balance of Investment Bank Account as at 31/12/2022	
<b>TOTAL</b>	<b>✓ 8111.51</b>	<b>TOTAL</b>	<b>8111.51</b>
Jubilee Loan Outstanding			
LIABILITIES		ASSETS	
Amount Owing (excluding Jubilee Loans)		CWA Cashbook Balance as at 31/12/2022	3491.71
		Unbanked Petty Cash	-
		Investment Bank Account Balances	8111.51
Surplus Assets over Liabilities	22349.22	Total value of Plant & Equipment Schedule	10716.00
<u>Land &amp; Buildings</u>	<u>60000.00</u>	Stock on Hand (CWA Merchandise)	30.00
<b>TOTAL</b>	<b>22349.22</b>	<b>TOTAL</b>	<b>22349.22</b>
<b>HON. BRANCH TREASURER</b>		I hereby certify that the foregoing Financial Statements are true and correct. I have examined the bank statements and find they agree with this Statement.	
Name <u>JOAN BATTON</u>		<b>CWA BRANCH ACCOUNTS EXAMINER</b>	
Signature <u>J Batton</u>		Name <u>MURGAN WARE</u>	
Phone/Email <u>battong@advis. net - au / 96371182</u>		Signature <u>Murgan Ware</u>	
Date <u>30-1-2023</u>		Phone <u>0437 061 010</u>	
<b>HON. STATE TREASURER SIGNATURE</b>		Email <u>sfo@tammin.wa.gov.au</u>	
Signature <u>Sedwards</u>		Date <u>19.02.2023</u>	
Date <u>28/3/23</u>			



N ←

PLAN 1:100 Approx

1 ← Photo location

CRACK WIDTHS:

- VD - (Vertical) 0-1 mm wide
- V1 - 1-2 mm wide
- V2 - 2-3 mm wide (etc)

Note: Minor cracking (most previously repaired) not shown

CRACK TYPES:

- V - Vertical
- H - Horizontal
- D - Diagonal
- C - Ceiling
- CC - Ceiling cornice

\* - Indicates horizm movement →  
 ⊕ - Indicates rotation of wall & settlement of footing SW corner

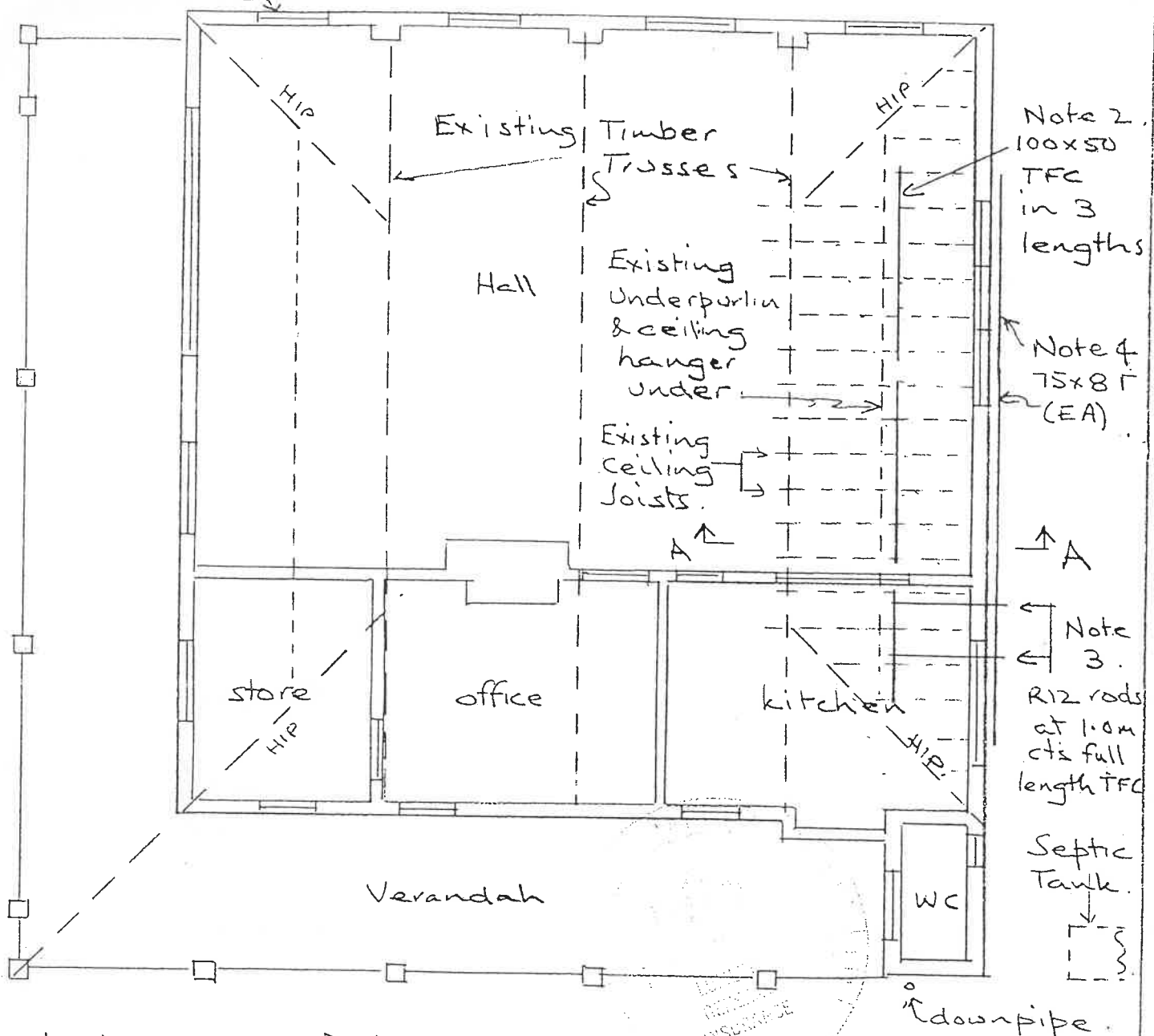
CRACKING & PHOTOGRAPH LOCATIONS

IAN B.S. MAITLAND ENGINEER

JULY 1994

CWA TAMMIN

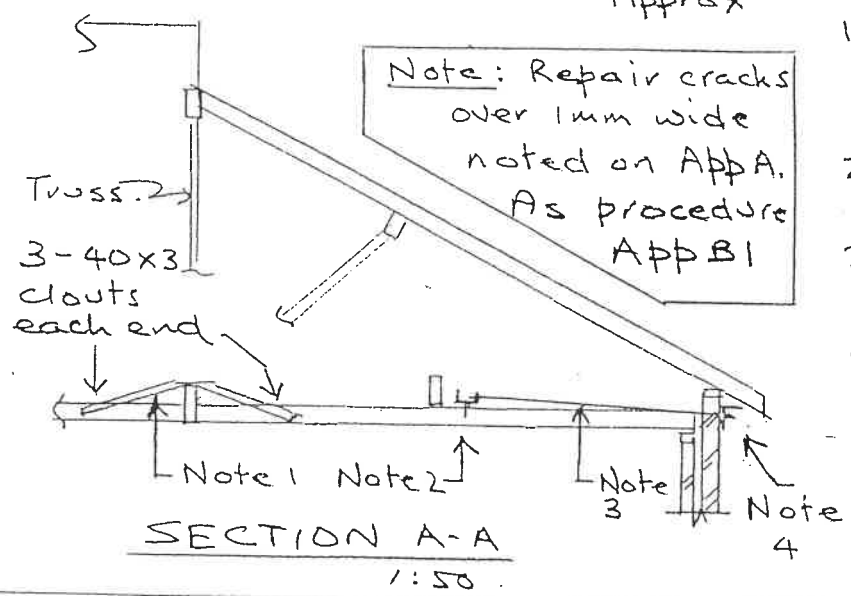
Window or door shown



PLAN 1:100 Approx

NOTES

1. 50x1.6 straps every 2nd ceiling joist over length of note 2 TFC's
2. 100x50 TFC's M10 coach screw to each joist
3. R12 galv rods at 1000 cts. Nut each end
4. 75x8 EA galv. Rod through hole drilled through wall. Tighten nut



SECTION A-A 1:50

RECTIFICATION PROCEDURES. Refer also Report Sec 4