



# Conservation Council ACT Region Incorporated

[ABN 69 248 339 828]

Financial Report: Year ended 30 June 2021



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## Board's Report

Year ended 30 June 2021

The Board submit the Financial Report of the Conservation Council ACT Region Incorporated for the financial year ended 30 June 2021.

### Board Members

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

Board Members	Position	Last Appointed	Retired/ Resigned
<i>Elected members</i>			
McAllister, Gordon	President	10/11/2020	
Reid, Sarah	Vice President	10/11/2020	
Ottesen, Peter	Vice President	10/11/2020	
Sims, Helen	Secretary	10/11/2020	
Abel, Nick		10/11/2020	
Cathro, Warwick		10/11/2020	
Dorman, Chris		12/11/2019	10/11/2020
Falconer, Ian		10/11/2020	
Griffiths, Rod		10/11/2020	
Hassall, Marcus		12/11/2019	10/11/2020
Patulny, Glenys		10/11/2020	
Woodforde, MaryClare		10/11/2020	
<i>Co-opted members</i>			
Bustillo, Jgitome (Sed)	Treasurer	10/12/2019	8/12/2020
Ikin, Chris	Treasurer	8/12/2020	
Hassall, Marcus		8/12/2020	

### Principal Activities

The principal activity of the Council during the financial year was the protection of the ACT's environment through its role as a peak environment body.

### Significant Changes

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

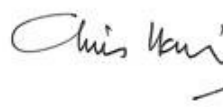
### Operating Result

The Surplus in Comprehensive Income for the year ended 30 June 2021 was \$75,151 [2020: \$24,539].

Signed on 30 October 2021 in accordance with a resolution of the Board:



Gordon McAllister – President



Chris Ikin – Treasurer

## Statement of Comprehensive Income and Retained Funds

Year ended 30 June 2021

		2,021	2,020
	Note	\$	\$
<b>Operating Income</b>			
ACT Government operational grant		156,741	152,918
Federal Government COVID19 cash flow boost		34,928	10,000
Donations DGR	2(f)	88,093	109,785
Donations non-DGR		7,647	597
Fundraising income - ticket sales, sponsorships & auction proceeds	2(f), 3	136,806	24,640
Interest received		520	1,606
Membership fees received	2(f)	3,832	4,668
Publication and merchandise sales (net)		2,778	427
<b>Total Income</b>		<b>431,345</b>	<b>304,641</b>
<b>Operating Expenditure</b>			
<i>Office accounting, insurance and financial costs</i>			
Accounting fees	4	8,615	7,338
Bank charges		2,128	1,123
Insurance		9,354	7,115
<i>Office administration costs</i>			
Advertising & promotion		7,327	-
Campaign event hosting costs		2,918	179
Energy		3,098	3,308
Equipment expensed		-	522
Depreciation		1,731	628
Fundraising expenses		55,218	1,903
IT software and support		5,147	4,038
Miscellaneous		2,035	1,078
Office rent		(863)	8,319
Postage and delivery		476	333
Printing, stationery and other supplies		1,224	563
Professional services sub-contracted		6,160	2,800
Subscriptions		505	355
Telephone		2,308	2,412
<i>Office personnel costs</i>			
Salaries and wages	5	216,388	206,936
Annual leave and time-in-lieu accrued		(1,570)	10,030
Superannuation		24,837	21,275
<b>Total Office Administration Expenditure</b>		<b>347,036</b>	<b>280,254</b>
<b>Administered Grant projects</b>	2(g), 12		
Expenditure incurred		55,950	43,752
Less Offsetting Project funding received		(46,792)	(43,904)
<b>Deficit/(Surplus) on Administered Grant Projects</b>	6	<b>9,158</b>	<b>(152)</b>
<b>Total Expenditure</b>		<b>356,194</b>	<b>280,102</b>
<b>Net Comprehensive Income for year – Surplus</b>	7	<b>75,151</b>	<b>24,539</b>
<b>Retained Members' Funds at the beginning of the year</b>		<b>164,137</b>	<b>139,598</b>
<b>Retained Members' Funds at the end of the year</b>		<b>239,288</b>	<b>164,137</b>

The accompanying Notes are to be read in conjunction with this financial statement

## Statement of Financial Position

At 30 June 2021

		2021	2020
	Note	\$	\$
<b>Assets</b>			
<i>Current assets</i>			
Cash and cash equivalents	2(h), 8	260,736	189,737
Accounts receivable	9	8,217	23,175
Prepayments		10,652	8,536
Inventory	2(j)	570	-
<i>Total current assets</i>		280,175	221,448
<i>Non-current assets</i>			
Office equipment	2(k), 10	13,591	35,930
Less Accumulated depreciation		(2,359)	(22,968)
<i>Total non-current assets</i>		11,232	12,962
<b>Total Assets</b>		<b>291,407</b>	<b>234,410</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Accounts payable		12,339	6,643
PAYG withholdings payable		6,062	5,264
Superannuation payable	2(m)	-	2,703
Provision for employee leave entitlements	2(m), 11	12,305	13,876
<i>Current contract liabilities</i>			
Fundraising income received in advance		-	13,154
Deferred special purpose donations	2(i)	10,000	10,000
Deferred (unexpended) administered grants	2(g), 12	11,413	18,633
<i>Total current liabilities</i>		52,119	70,273
<b>Total Liabilities</b>		<b>52,119</b>	<b>70,273</b>
<b>Net Assets</b>		<b>239,288</b>	<b>164,137</b>
<b>Members' Funds</b>			
Retained members' funds		<b>239,288</b>	<b>164,137</b>

The accompanying Notes are to be read in conjunction with this financial statement

## Statement of Cash Flows

Year ended 30 June 2021

		2021	2020
	Note	\$	\$
<b>Cash Flow from Operating Activities</b>			
Operating income receipts		599,048	307,733
Project grants and funding received		52,606	39,168
Interest received		520	1,606
Payments made to employees		(314,393)	(279,468)
Payments made to suppliers		(261,844)	(54,197)
<b>Net cash generated from/(used in) Operating Activities</b>		<b>75,937</b>	<b>14,842</b>
<b>Cash Flow from Investing Activities</b>			
Payments for property plant and equipment		(4,938)	(8,653)
<b>Net cash generated from/(used in) Investing Activities</b>		<b>(4,938)</b>	<b>(8,653)</b>
<b>Net increase (decrease) in Cash and Cash equivalents</b>		<b>70,999</b>	<b>6,189</b>
<b>Cash and Cash equivalents at beginning of year</b>	2(i)	<b>189,737</b>	<b>183,548</b>
<b>Cash and Cash equivalents at end of year</b>		<b>260,736</b>	<b>189,737</b>

The Council did not engage in any financing activities during the current or prior financial year.

**Reconciliation of Net cash generated from/(used in) Operating Activities (as shown above) and Net Comprehensive Income - Surplus/(Deficit) (as shown in the Statement of Comprehensive Income and Retained Funds)**

	2021	2020
	\$	\$
<b>Net Comprehensive Income for year – Surplus</b>	<b>75,151</b>	<b>24,539</b>
Depreciation	1,731	628
<i>Changes in assets and liabilities:</i>		
Accounts receivable and other receivables	14,957	(17,127)
Prepayments	(2,116)	(8,536)
Inventories	(570)	-
Accounts payable and salaries & wages related liabilities	3,790	3,187
Provision for employee leave entitlements	(1,570)	10,029
Fundraising income received in advance	(13,154)	13,154
Deferred (unexpended) project grants & project funding	(7,220)	(11,032)
<b>Net cash generated from Operating Activities</b>	<b>70,999</b>	<b>14,842</b>

The accompanying Notes are to be read in conjunction with this financial statement

## Notes to and forming part of the Financial Statements

Year ended 30 June 2021

### 1: Regulatory background

The Conservation Council ACT Region Incorporated (the Council) is an entity incorporated as an association under the *Associations Incorporation Act (ACT) 1991*.

The liability of members is limited to the unpaid portion of their annual membership fee.

The Council is a Deductible Gift Recipient (DGR) not-for-profit charity registered by the Australian Charities and Not-for-profits Commission (ACNC).

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) and comply with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. The Council has adopted the Reduced Disclosure reporting requirements (Tier 2 disclosure requirements) permitted under *AASB 1053 – Application of Tiers of Australian Accounting Standards*.

Furthermore, The Council has elected to early adopt *AASB1060 - General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. This election has not caused any material change to the way in which the Council reports its financial position, financial performance or cash flows.

### 2: Statement of significant accounting policies

Material accounting policies used in the preparation of these financial statements are set out below and have been consistently applied unless stated otherwise.

#### 2(a) Historical cost

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected assets and liabilities.

#### 2(b) Rounding

The amounts presented in the financial statements have been rounded to the nearest whole dollar.

#### 2(c) Comparatives information

The classification of comparative figures has been changed where the change improves the comprehension of the financial information. Major reclassifications arise because (i) Jobkeeper subsidies have been treated as subsidies, rather than income, and deducted from the salaries and wages expense for which they were given (see Note 5), and (ii) grant funding for projects has been disclosed as a deduction from total project expenditure, rather than as an element of Operating Income (see Note 2(g)). Other minor reclassifications have occurred within items of Income and Expenditure, Current Assets and Current Liabilities.

#### 2(d) Income Tax

The Council is exempt from income tax in accordance with Section 50.5 of the *Income Tax Assessment Act 1997*.

#### 2(e) Goods and Services Tax (GST)

All income, expenditure and asset amounts are reported net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of the asset or as part of the item of expense. Cash flows have been reported in the Statement of Cash Flows on a gross (GST inclusive) basis, in accordance with *AASB UIG Interpretation 1031 – Accounting for GST*.

#### 2(f) Revenue recognition

Grant project administration fees received – Project administration fees (which include administration fees on projects in progress) are recognised at the end of the financial year in the Statement of Comprehensive Income and Retained Funds on a percentage of completion basis.

Membership fees – Membership fees cover the financial year from 1 July to 30 June. Membership fees received in May and June each year are deemed to relate to the subsequent financial year and are recognised as a contract liability in the Statement of Financial Position.

Other income – All other sources of revenue are recognised as income when the related goods or services have been provided and the income earned.



## Notes to and forming part of the Financial Statements

### Year ended 30 June 2021

**Donations** – Donations (greater than \$2, which are tax deductible for the donor) are deposited, in the first instance, into the Council's Public Fund (the Bogong Fund) bank account. Donation income is recognised when the Council gains control of the funds, which is generally at the time of receipt. Where a donor stipulates that the donation be used for a specific purpose, the donation is not recognised as income but deferred as a current contract liability in the Statement of Financial Position until such time as the funds have been disbursed for that specific purpose.

**Fundraising** – Fundraising (including the sale of donated goods) is recognised as income when received. (The value of donated goods is not recognised as revenue by the Council.)

#### 2(g) Accounting for administered Grant projects

The Council applies to government and semi-government agencies and charitable foundations for, and receives, grants and special purpose funding associated with conservation projects in the ACT region. The Council is charged with the responsibility of administering the project income in accordance with a formal contract, for which it receives a fixed fee and/or a reimbursement of some or all of its administration costs.

Project grants are accounted for in accordance with the requirements of *AASB 15 - Revenue from Contracts with Customers* as all current grants are enforceable and have specific performance obligations. As such, the revenue is recognised as the performance obligations are satisfied.

Project expenses are reported in the Statement of Comprehensive Income and Retained Funds net of the relevant project grants and funding received, in accordance with *AASB 120 – Accounting for Government Grants and Disclosure of Government Assistance*, para 29, because the Council believes that the project expenses would not have been incurred if the grants and project funding had not been available and that presentation of the expense without offsetting the funding income may therefore be misleading.

Any grant funds received prior to year end but unexpended at that date are shown as a current contract liability.

#### 2(h) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, cash at bank and "at call" deposits with banks or financial institutions.

#### 2(i) Moira Rowland bequest

Prior to 2016 a bequest of \$10,000 was made to the Council from the Estate of Moira Rowlands. It was agreed that the money would be held in a term deposit with the interest earned assisting with the costs associated with the Council's "Moira and John Rowland Environmentalist of the Year Award".

In prior years, the principal was not reported in the Council's Statement of Financial Position nor Statement of Cash Flows. Full disclosure of this was made in the Notes to the Financial Statements. This year it has been decided to retrospectively report the principal sum as a component of cash and cash equivalents together with a corresponding contract liability (a liability to the recipients of the Environmentalist of the Year Award in future years), reflecting the special purpose of this donation. Comparative figures have been adjusted accordingly.

#### 2(j) Inventory

Inventory comprises Council branded merchandise and is measured at the lower of cost to purchase and net realisable value.

#### 2(k) Office equipment

Office equipment (comprising furniture, fixtures and fittings, and computer equipment) is carried at cost less accumulated depreciation. Assets are depreciated, on a straight-line basis, over their useful lives to the Council commencing from the time the asset was installed ready for use. Depreciation rates are as follows: Furniture, fixtures and fittings - 10%; Computer equipment - 20%.

#### 2(l) Impairment

At year end the Council reviews the carrying value of its assets to determine whether there is any indication that the value of those assets has been impaired. If such an indication exists, the asset is measured at the lower of its carrying value and recoverable amount.

#### 2(m) Employee benefits

The Council's obligations for short-term employee benefits (including wages and salaries, time-in-lieu, annual leave and superannuation) are recognised at year end as current liabilities. They are measured at the un-discounted amounts expected to be paid when the obligation is settled. The Council has no material non-current employee benefits (including long-service leave). Employee entitlements to personal/carer's leave are accumulating but non-vesting on termination/retirement and the Council's liability is contingent upon the extent to the leave entitlement is accessed before then. See also Note 13.

## Notes to and forming part of the Financial Statements

### Year ended 30 June 2021

#### 2(n) Going concern

The financial statements have been prepared on a going concern basis which contemplates continuity of normal activities and the realisation of assets and settlement of liabilities in the ordinary course of operations. The ability of the Council to continue to operate as a going concern is dependent upon the ability of the Council to generate sufficient cash flows from operations, including membership fees, donations and fundraising to meet its liabilities.

#### 2(o) Critical accounting estimates and judgements

The Council evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Council.

#### 2(p) Pro bono services

In accordance with AASB 1058 – *Income of Not-for-profit Entities*, para 19, the Council has elected not to account for the benefit gained from subsidised rent and pro bono services provided by various professionals and volunteers. This decision is based principally because the fair value of such services cannot be reliably measured.

	2021	2020
Note	\$	\$

### 3: Fundraising

Net proceeds from fundraising events are calculated as total fundraising event income received (including merchandise sales made, and donations received, at the events) less total event expenditure (comprising related advertising and promotion, salaries & wages, printing & stationery as well as more general "Event expenses").

#### Fundraising Income

Fundraising - Corporate sponsorships	26,500	5,000
Fundraising - Ticket sales	59,982	18,222
Fundraising - Sale of food and beverage	-	1,123
Fundraising - Raffles and auctions	50,324	295
	<u>136,806</u>	<u>24,640</u>
Fundraising - Donations	8,120	16,044
Fundraising - Merchandise sales	2,473	-
Total Fundraising Income	<u>147,399</u>	<u>40,684</u>

#### Less Fundraising Expenses

Fundraising - Advertising	4,340	-
Fundraising - Event expenses	55,218	1,903
Fundraising - Merchant fees	963	4
Fundraising - Printing & stationery	170	-
Fundraising - Salaries & wages	10,398	5,499
Fundraising - Superannuation	988	522
Total Fundraising Expenditure	<u>72,077</u>	<u>7,928</u>
<b>Net Surplus from Fundraising</b>	<u><b>75,322</b></u>	<u><b>32,756</b></u>

Net proceeds from fundraising events were as follows:

Christmas auction	16,117	14,442
Spring mingle		4,663
Walk the border		13,651
On-line Spring dinner	19,345	
WED 2020 auction	13,918	
WED 2021 dinner and auction	25,942	
<b>Net Surplus from Fundraising</b>	<u><b>75,322</b></u>	<u><b>32,756</b></u>

## Notes to and forming part of the Financial Statements

### Year ended 30 June 2021

	2021	2020
Note	\$	\$

#### 4: Accounting fees

Accounting fees relate to bookkeeping fees only. The auditor received no remuneration or any other benefits.

#### 5: Salaries and wages

Wages and salaries	270,388	230,936
Less Federal government JobKeeper subsidy	(54,000)	(24,000)
<b>Total salaries and wages</b>	<b>216,388</b>	<b>206,936</b>

#### 6: Deficit/(Surplus) recognised on completed projects

The following amounts were realised/written off during the year:

Cat Containment		(80)
Ginninderry Treasures		(72)
Heritage	5,101	
CZE Make the Switch	4,057	
<b>Completed project Net Deficit/(Surplus)</b>	<b>9,158</b>	<b>(152)</b>

#### 7: Comprehensive Income

There were no reportable items of Other Comprehensive Income (as defined in AASB1060 - General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Entities) in either the current year or in the prior year.

#### 8: Cash and cash equivalents

*Held for Council administrative operations*

Cash at bank – Australia Bank Community Access Account	185,621	57,632
Cash at bank – Australia Bank Debit Card Account	314	901
Cash at bank – Australia Bank Public Donations (Bogong) Fund*	52,029	110,040
Cash at bank – Australia Bank Public Donations (M Rowland) Fund	2(i) 10,000	10,000
PayPal Account	1,359	1,608
	<b>249,323</b>	<b>180,181</b>

*Held for Projects*

Cash at bank – Australia Bank Community Access Account	11,413	9,556
<b>Total cash and cash equivalents</b>	<b>260,736</b>	<b>189,737</b>

\*Movements in the public donations Bogong Fund are as follows:

Balance at the beginning of the year	110,040	6,837
DGR donations received	84,059	102,788
Interest net of bank fees	148	415
Donations transferred to the Community Access Account	(142,218)	-
<b>Balance at the end of the year</b>	<b>52,029</b>	<b>110,040</b>

## Notes to and forming part of the Financial Statements

### Year ended 30 June 2021

		2021	2020
Note		\$	\$
<b>9: Accounts receivable</b>			
<i>Relating to Council administrative operations</i>		8,217	14,098
<i>Relating to Projects</i>		-	9,077
<b>Total accounts receivable</b>		<b>8,217</b>	<b>23,175</b>
<b>10: Office Equipment</b>	2(k)		
Movements in Office Equipment at cost were as follows:			
Balance at the beginning of the year		35,930	22,339
Additions during the year		-	13,591
Disposals/write-off during the year		(22,339)	-
<b>Balance at the end of the year</b>		<b>13,591</b>	<b>35,930</b>
<b>11: Provision for Employee Leave Entitlements</b>	2(m)		
Movements in the Provision for Employee Leave Entitlements were as follows:			
Balance at the beginning of the year		13,876	3,846
Entitlements accrued during the year		26,705	26,302
Less Leave entitlements paid and expensed during the year		(28,276)	(16,272)
<b>Balance at the end of the year</b>		<b>12,305</b>	<b>13,876</b>
<b>12: Administered Projects - Expenditure and offsetting Income</b>	2(g)		
<u>Project expenditure:</u>			
Consultants and contractors		3,516	-
Equipment expensed		4,582	-
Printing and stationery		3,823	-
Website development and hosting		7,225	-
Photo/video costs		5,000	-
Miscellaneous expenses		15,338	13,792
Salaries and wages		15,053	27,426
Superannuation		1,413	2,534
<b>Total Project expenditure</b>		<b>55,950</b>	<b>43,752</b>
<u>Less Offsetting Project funding received:</u>			
Project grants and funding rolled forward from prior year		18,633	29,665
New Grants received/receivable in current year		39,572	32,872
Less Project grants and funding rolled forward to following year		(11,413)	(18,633)
<b>Total Project income recognised</b>		<b>46,792</b>	<b>43,904</b>
<b>Completed project Net Deficit/(Surplus)</b>		<b>9,158</b>	<b>(152)</b>

## Notes to and forming part of the Financial Statements

### Year ended 30 June 2021

#### 13: Contingent liabilities

The Board of the Council is not aware of any contingent liabilities other than a potential liability for personal/carer's Leave which, while not vesting at the completion of the employees' employment, nevertheless accumulates and may become payable in the future depending on whether employees claim the benefit before then. Accumulated personal/carer's leave unclaimed at year end amounted to \$11,223 (2020 \$7,509).

#### 14: Related party transactions

During the year the Council did not enter into any related party contracts.

#### 15: Subsequent events

No matters or circumstances have arisen since the end of the financial year which have significantly affected or may significantly affect the operations of the Council, the results of its operations or the state of affairs of the Council in subsequent financial years.

The financial report of the Council for the year ended 30 June 2021 was authorised for issue on the date of signing of the attached Responsible Entity's Declaration.

#### 16: Segment reporting

The Council operates to promote a healthy environment and a sustainable future for the ACT and region through its role as a peak environment body.

#### 17: Council details

The principal place of business of the Council is:

14/26 Barry Drive  
Canberra City ACT 2601

## Responsible Entity's Declaration

### Year ended 30 June 2021

The Responsible Entity of the Conservation Council ACT Region Incorporated is the governing Board.

1: In the opinion of the Board, the Financial Report, set out on pages 4 to 12, gives a true and fair view of the financial position of the Conservation Council ACT Region Incorporated at 30 June 2021 and of its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board; and

2: In accordance with Section 60.15 of the *Australian Charities and Not-for-profits Commission Regulations 2013*, the Board declares that in its opinion:

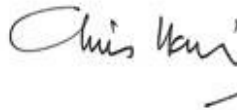
(a) the financial statements and the notes thereto satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*; and

(b) at the date of this declaration, there are reasonable grounds to believe that the Conservation Council ACT Region Incorporated will be able to pay all of its debts as and when they become due and payable.

Signed on 30 October 2021 in accordance with a resolution of the Board and signed for and on behalf of the Board:



Gordon McAllister – President



Chris Ikin – Treasurer

## INDEPENDENT AUDITOR'S REVIEW REPORT

### To the members of Conservation Council ACT Region Incorporated

#### Report on the Financial Report

I have reviewed the accompanying Financial Report of Conservation Council ACT Region Incorporated which comprises:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows
- Notes to and forming part of the Financial Statements
- Responsible Entity's Declaration.

#### Responsible Entity's responsibility for the Financial Report

The governing Board elected annually by the members of Conservation Council ACT Region Incorporated is the Responsible Entity. In this capacity, the Board is responsible for the preparation of a Financial Report that:

- Gives a true and fair view of the financial position of Conservation Council ACT Region Incorporated at 30 June 2021 and of its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements, and other authoritative pronouncements of the Australian Accounting Standards Board
- Satisfies the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*.

#### Auditor's responsibility

A review of a Financial Report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

My responsibility is to express a conclusion on the Financial Report based on my review.

I conducted my review in accordance with the Auditing Standard on Review Engagements *ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether on the basis of the procedures undertaken, anything has come to my attention that causes me to believe that the Financial Report does not satisfy the requirements of Division 60 of the *ACNC Act*.

#### Conclusion

Based on my review, which is not an audit, ***nothing has come to my attention*** that causes me to believe that the Financial Report of Conservation Council ACT Incorporated does not satisfy the requirements of Division 60 of the *ACNC Act* including giving a true and fair view of the financial position of Conservation Council ACT Region Incorporated at 30 June 2021 and of its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements, and other authoritative pronouncements of the Australian Accounting Standards Board.



Greg Field FCPA

Hoskinstown, 30 October 2021