

# 2025 ANNUAL REPORT



LOCAL GOVERNMENT  
**LGPRO**  
PROFESSIONALS  
THE LEADING VOICE

The member association and leading voice for people working in Victorian Local Government.

## Acknowledgement of Country

LGPro acknowledges the Traditional Owners of the lands that make up Victoria. We pay our respects to Aboriginal and Torres Strait Islander Elders past, present, and emerging.

**LGPro is  
the member  
association and  
leading voice for  
people working  
at all levels in Local  
Government in Victoria.**



## Contents

|                          |    |
|--------------------------|----|
| About Us                 | 4  |
| Our Board                | 6  |
| President's Report       | 8  |
| CEO's Report             | 9  |
| Membership               | 11 |
| Special Interest Groups  | 12 |
| Professional Development | 14 |
| Events                   | 16 |
| Awards                   | 18 |
| Advocacy                 | 21 |
| Corporate Partnerships   | 22 |



**pullman**  
HOTELS AND RESORTS

MELBOURNE ALBERT PARK

# About Us

## OUR VISION

To connect, promote, and empower everyone in the Victorian local government workforce.



## OUR MISSION

We understand and represent the Victorian local government workforce so that its people and communities flourish.



## WHAT WE DO

LGPro is the member association and leading voice for people working in Victorian Local Government.

We are an independent organisation offering high quality, competitively priced professional development opportunities designed specifically for the Victorian context.

We connect professionals in local government, creating networks, promoting excellence, and fostering a community of resilience and capability.

These unique opportunities are developed and maintained with input from members throughout the sector.

Our activities include:

- Professional Development
- Thought Leadership
- Sector Advocacy
- Events and Awards
- Membership
- Networking
- Special Interest Groups
- Corporate Partnership



**The member  
association  
for everyone in  
Victorian Local  
Government –  
in every role.**

# Our Board

Our Board comprises of nine representatives from the Local Government sector who were elected by financial LGPro Fellow, Professional, and Young Professional members. The current Board began in November 2023 and will serve until 2026, with nine members and one vacancy held.



**Sue Wilkinson**  
**President**  
Chief Executive Officer  
Yarra City Council



**Liana Thompson**  
**Vice President**  
Director City Life  
Wyndham City Council



**Bruce Dobson**  
**Treasurer**  
Chief Executive Officer  
Knox City Council



**Chris Leivers**  
**Secretary**  
Director Infrastructure  
and City Services  
Brimbank City Council



**Jen Bednar**  
Director Customer and  
Corporate Services  
Casey City Council



**Gail Gatt**  
Chief Executive Officer  
Horsham Rural City Council



**Cathy Henderson**  
Chief Executive Officer  
Merri-bek City Council



**Renae Littlejohn**  
Director Planning and  
Environment  
Mornington Peninsula  
Shire Council



**Tanya Scicluna**  
Director Community  
Services  
Monash City Council



# President's Report



**With great pride on behalf of the Board, I present the 2025 Annual Report, reflecting a year of progress and purpose.**

This financial year was marked by new Councillor cohorts and inductions, new budgets and renewed Council plans. It was made all the more challenging by sudden changes in the regulatory space and seismic technological shifts that we're still feeling today.

LGPro was behind its members and the sector every step of the way, spearheading the positive changes and providing support to navigate the negative. Years of advocating on your behalf saw the introduction of new governance regulations that followed last year's legislative change that made councils safer places for Councillors and staff alike. And change is still coming, with the tangible changes behind more of LGPro's advocacy for the sector coming through in the year ahead.

Backing the sector has meant listening to the sector. We've been on a regional tour since the start of the year, making our way from Melbourne to Daylesford to Horsham, visiting councils across Victoria to find out how their member association can truly help them.

These voices have informed what you see reflected in this report and what you'll be seeing in the year ahead.

Looking ahead, we want LGPro to be an association that welcomes more of the sector by championing diversity and inclusion. But this Annual Report is a reflection of how far we've already come in this space and the great work the team is doing to support our members. With your active involvement, we'll take this even further in the year to come.

Thank you for supporting the association that supports you.

**Sue Wilkinson**  
**President**  
**Local Government Professionals Inc.**

# CEO's Report



## This past year's priorities reflected our commitment to inclusion, insight, and opportunity.

We are building something big at LGPro.

This financial year, LGPro put together the pieces that will become our Diversity and Inclusion Strategy in the new financial year – an important milestone in our ongoing commitment to reflect and support the full breadth of the local government workforce.

We also invested in research exploring the future of work in local government, also coming in the new financial year. This work is providing a foundation for deeper understanding and will continue to inform how we support our members to adapt and thrive in a changing environment.

But we have also been working in the here and now. As we offer more and evolve to meet the sector's changing needs, our programs have expanded. In our stream of scholarships, for example, we introduced a New Zealand exchange program to create a new opportunity for cross-jurisdictional learning and professional development.

These initiatives are not isolated efforts.

They are part of a broader strategy to ensure LGPro continues to evolve in step with the sector, while remaining grounded in the needs of the people who serve our communities.

My thanks to our Board and President for their support and dedication in shaping such a responsive LGPro, to our team who bring their vision to life, and to our members who give meaning to the work we do.

**Jill Brown**  
**Chief Executive Officer**  
**Local Government Professionals Inc.**



**LGPro is investing  
in the member  
experience.**

# Membership

LGPro completed the first phase of a complete digital transformation, iterating on the customer experience to make it easier and more intuitive for members to interact with their association. This has included an overhaul of the LGPro website and the introduction of a new member portal, giving users access to exclusive offerings and control over their account in a single location.

Members were key stakeholders for a raft of reforms in LGPro's advocacy agenda and in the planning behind its big projects for the year ahead, including its work on diversity and inclusion and the future of the local government workforce.

LGPro has been laying the strategic groundwork for an invigorated membership offering in the year ahead. A review of membership and Council Subscription categories has begun in earnest, with new benefits including more member-exclusive perks and opportunities in development.

---

**77** COUNCIL SUBSCRIBERS

---

**NEW** MEMBER PORTAL

---

# Special Interest Groups

**LGPro's Special Interest Groups – its "SIGs" – remain a cornerstone of its professional collaboration and knowledge exchange offering.**

This last year has reflected LGPro's commitment to fostering communities of practice that are inclusive, responsive, and aligned with the evolving needs of professionals across Victoria.

Under constant review, SIGs are introduced and dissolved according to sector demand. The latest update came with the reinstatement of the Executive Assistants SIG following strong support from these professionals.

Peer connection is what delivers true value in these communities. To increase participation, LGPro has made these communities more accessible over the year. While offering in-person and online meetings, hybrid formats were more frequently offered to accommodate broader preferences on how to engage.

A work in progress, resources have been invested into the administration of these groups that will pay efficiency and user engagement dividends in the year ahead.

---

**34** **SPECIAL INTEREST GROUPS**

---

**72** **MEETINGS**

---



**Special Interest  
Groups are  
evolving alongside  
participants.**

# Professional Development



## **LGPro maintained its reputation as local government’s trainer of choice through its sensitivity to accessibility, inclusivity, and sector demand.**

LGPro has maintained its responsiveness to feedback from professional development participants – particularly on cultural safety – and acted to make its offerings more inclusive. Making inclusive access a priority has included offering targeted scholarships, especially for Indigenous professionals and women.

Making content itself more accessible has meant diversifying delivery modes to include more online and hybrid options while offering training in the regions. Highlighting the demand for training that meets participants where they work, LGPro remains the sector’s trainer of choice for delivering professional development in-house at councils across the state.

Part of this responsiveness to sector needs has been scaling LGPro offerings to meet demand. Management and leadership have been high priorities over the year, with additional programs like Ignite being scheduled while new programs were developed or customised upon request. Meeting bespoke needs, LGPro launched the “Understanding Local Government for Advisory Committees” workshop as well as a limited run of custom “Managing Challenging Interactions” workshops.

---

**90** IN-HOUSE COUNCIL WORKSHOPS

---

**60** PUBLIC WORKSHOPS

---

**1,781** WEBINAR ATTENDEES

---

**10** LEADERSHIP PROGRAMS

---



**LGPro  
listened and  
acted on sector  
feedback.**

# Events

**While evolving conferences remain standout fixtures on the local government calendar, LGPro’s increasingly responsive events calendar has expanded with a growing roster of bespoke offerings.**

LGPro’s major conferences continue to stand out on the local government calendar while consistently evolving.

With the ongoing mission of bringing more of the sector into the flagship Annual Conference, content streams were diversified and expanded across a two-day schedule, catering to more professionals across the gamut of local government roles and levels of seniority. This marked an expanding trend of making multi-stream events the norm.

While the structure has evolved, so too has the content. Sessions captured emergent and future-focused skills needs from cyber security and Artificial Intelligence to customer experience and agile leadership amid change and crisis. As a mainstay of the local government calendar, the intention has been ensuring this flagship event remains responsive to sector demands.

The Women’s Forum and Dinner followed suit with an expanded roster of speakers and streams to explore more issues – and in more detail. Linking into LGPro’s developing work in diversity and inclusion, leadership development for women was a central theme, from empowering women in council roles, unlocking hidden talent, and cultivating influence and resilience.

LGPro’s events calendar has grown (while growing more responsive) over the year through an expanded roster of bespoke and finely targeted events.

Executive-level engagements like the CEO+ Director Forum continued to offer spaces for strategic dialogue, peer learning, and sector-wide collaboration, with strong attendance reinforcing the value of these more intimate engagements for leadership. Managers were meanwhile offered international learning experiences through the debut of the New Zealand Manager Exchange Program which continues into the new financial year through a strategic partnership with Taituarā.

New, limited-run events were introduced to capture demand for support at critical points of the year. As councils scrambled for support on implementing AI, LGPro introduced the “AI in Local Government” roadshow across regional and metropolitan areas. As new regulations on councillor inductions came into force, “Working Effectively with Elected Representatives” met the demand for practical, leadership-focused training.





## ANNUAL CONFERENCE IN NUMBERS:

**369**   
REGISTRATIONS

**77**   
SPEAKERS

  
**274**  
RECORD-SETTING  
WELCOME EVENT  
ATTENDEES

## WOMEN'S FORUM IN NUMBERS:

**7**   
RURAL  
WOMEN'S  
SCHOLARSHIPS

**470**   
WOMEN'S  
NETWORK  
DINNER  
ATTENDEES

# Awards

**Awards remain vital opportunities for connection, learning, and celebration, with new additions ensuring they reflect the unique contexts of local government’s diverse professionals.**

LGPro’s Awards for Excellence program reached a peak of 152 nominations for the second consecutive year, reflecting sustained sector-wide engagement in the premier awards program.

But as local governments evolve, so too do the awards that reflect, connect, and celebrate them. This year saw the introduction of new award categories that compliment emerging priorities, including the new “Digital and Technology” and “Disaster Readiness and Recovery” categories.

The suite of Specialist Awards continued to showcase the broader sector’s diversity and commitment to the highest standards across highly specialised areas of practice. Award criteria here were revised to ensure that equitable comparisons are made between competing initiatives, where like-for-like projects and programs are assessed alongside each other for fairer outcomes.

Additionally, the “Community Assets and Infrastructure” category was refined into more specific subcategories, enabling more equitable comparisons by ensuring like-for-like projects are assessed alongside each other. These changes aim to enhance the relevance and fairness of the awards process.

**Updated awards reflect a changing sector.**





**152**

**AWARDS FOR  
EXCELLENCE  
NOMINATIONS**

**37**

**SPECIALIST AWARD  
NOMINATIONS**



**This was a year of  
positive change for  
Local Government.**



# Advocacy

**This has been a building year for the next stage of LGPro’s advocacy as key wins close off a successful year.**

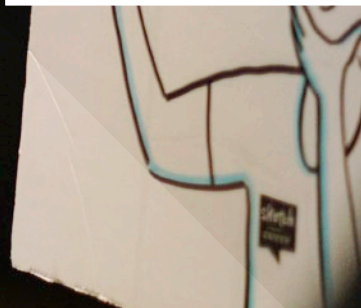
LGPro has continued its pursuit of positive, tangible outcomes on the issues most important to local government officers.

Comprehensive regulatory change in the governance space came into effect earlier in the financial year, supporting councils as safe places to work for councillors and staff alike. LGPro also worked directly with the Local Government Minister on key recommendations from IBAC’s Operation Sandon to reach the best outcome for the sector. This put a cap on LGPro’s long-running culture reform agenda while a review of Community Satisfaction Surveys was pursued, with positive change on the horizon.

LGPro has meanwhile been establishing the foundations of what will become its focus areas for the year ahead.

LGPro has been developing its Diversity and Inclusion Strategy, informed by engagement across the sector. This year of engagement will feed into a comprehensive action plan in the new year, informing action to be taken both within LGPro and for the sector.

The team has simultaneously been researching the future of the local government workforce. While insights will be delivered in the new financial year, LGPro has been engaging on the key skills and workforce issues putting pressure on the sector, engaging with the Federal Government to address skills shortages, lending insight as thought leaders on national stages, and sharing knowledge with its Victorian counterparts.



# Corporate Partnerships

**A focus on sector benefit is delivering mutual success between local government professionals and the subject matter experts who compliment them.**

Earlier work on aligning LGPro's corporate partnerships to its strategic direction has rewarded the sector with more meaningful interactions with subject matter experts.

LGPro's future focus has helped foster a network of specialist expertise that has been increasingly called on to help the sector meet the unique and fast-moving challenges facing local government professionals today.

Reflecting the needs of a diverse workforce and a rapidly evolving skillset requirement, partner organisations were tapped for thought leadership and expert advice. They made valuable contributions across the LGPro suite of events and services, digitally across webinars, podcasts, and magazines, and in-person at flagship conferences and specialist events.



---

# 53

**CORPORATE  
PARTNERS**

---

## 2024-25 Corporate Partners

|   |   |  |  |   |
|---|---|--|--|---|
|    |    |     |    |    |
|    |    |     |    |    |
|    |    |     |    |    |
|    |    |     |   |    |
|   |   |    |   |   |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |  |  |   |

# Financial Statements

For the year ended 30 June 2025

## Contents

- 28 Statement of profit or loss and other comprehensive income
- 29 Statement of financial position
- 30 Statement of changes in equity
- 31 Statement of cash flows
- 32 Notes to the financial statements
- 40 Officers' declaration
- 41 Independent auditor's report to the members of Local Government Professionals Inc.

## General information

The financial statements cover Local Government Professionals Inc. as an individual entity. The financial statements are presented in Australian dollars, which is Local Government Professionals Inc.'s functional and presentation currency.

Local Government Professionals Inc. is a not-for-profit incorporated association.

A description of the nature of the incorporated Association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of officers, on 25 September 2025. The officers have the power to amend and reissue the financial statements.

**Statement by Members of the Board of  
Local Government Professionals Inc.**

In the opinion of the Board the financial report:

1. Presents a true and fair view of financial position of Local Government Professionals Inc. as at 30 June 2025 and its performance and cash flows for the year ended on that date in accordance with Australian Accounting Standards – Reduced Disclosure Requirements mandatory professional reporting requirements and other authoritative pronouncements of the Australian Account Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Local Government Professionals Inc. will be able to pay its debts as and when they fall due.

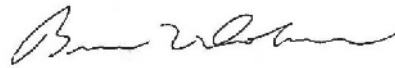
This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Association by:



President

.....

Sue Wilkinson



Treasurer

.....

Bruce Dobson



Chief Executive Officer

.....

Jill Brown

Dated this 25 day of September 2025

**Local Government Professionals Inc.**  
**Officers' report**  
**30 June 2025**

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2025.

**Officers' report**

The following person/s were officers of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Jill Brown (appointed March 2021)

**Committee members**

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

|                 | <b>Position</b> | <b>Appointed</b> | <b>Re-appointed</b> | <b>Resigned</b> |
|-----------------|-----------------|------------------|---------------------|-----------------|
| Liana Thompson  | President       | February 2021    | November 2023       |                 |
| Sue Wilkinson   | Vice President  | February 2021    | November 2023       |                 |
| Bruce Dobson    | Treasurer       | February 2021    | November 2023       |                 |
| Chris Leivers   | Secretary       | February 2021    | November 2023       |                 |
| Jen Bednar      | Board Member    | February 2021    | November 2023       |                 |
| Gail Gatt       | Board Member    | February 2021    | November 2023       |                 |
| Sally Jones     | Board Member    | February 2021    | November 2023       | 14 July 2025    |
| Cathy Henderson | Board Member    | November 2023    |                     |                 |
| Rena Littlejohn | Board Member    | November 2023    |                     |                 |
| Tanya Scicluna  | Board Member    | November 2023    |                     |                 |

**Objectives**

Local Government Professionals Victoria (LGPro) is a membership organisation for people working in Victorian Local Government and is the preferred provider of professional development programs to local government officers and professionals across Victoria.

LGPro's mission is to provide access to professional development opportunities to enhance knowledge, skills, and networks of local government professionals.

**Principal activities**

LGPro actively supports its members by:

- Developing and delivering high quality, sector specific professional development activities and services
- Facilitating positive communication with other levels of government and key stakeholders through a credible and independent voice
- Providing Special Interest Groups for people to network, share best practice and learn about new developments
- Celebrating excellence in the sector through a range of award programs.

**Performance measures**

LGPro measures its performance through:

- The number of Council and individual members of the organisation
- The number of attendees it attracts to its events and professional development activities
- Its profile through newsletter, media and social media presence.

On behalf of the officers



---

Sue Wilkinson  
President

25 September 2025

**Local Government Professionals Inc.**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2025**

|   | <b>Note</b> | <b>2025</b><br>\$ | <b>2024</b><br>\$ |
|---|-------------|-------------------|-------------------|
| <b>Revenue</b>  |             |                   |                   |
| Revenue from operating activities   | 3           | 4,434,670         | 3,928,681         |
| Interest revenue calculated using the effective interest method   |             | 114,007           | 79,698            |
| <b>Expenses</b>   |             |                   |                   |
| Conference and seminar expenses   |             | (1,578,482)       | (1,431,648)       |
| Consultants and contractors expenses  |             | (127,951)         | (4,869)           |
| Depreciation and amortisation expense   | 4           | (35,107)          | (94,170)          |
| Employee benefits expenses  | 4           | (1,244,095)       | (1,300,672)       |
| Membership expenses   |             | (45,159)          | (4,210)           |
| Supplies and services expenses  |             | (678,389)         | (772,760)         |
| <b>Surplus before income tax expense</b>  |             | <b>839,494</b>    | <b>400,051</b>    |
| Income tax expense  |             | -                 | -                 |
| <b>Surplus after income tax expense for the year attributable to the members of Local Government Professionals Inc.</b> |             | <b>839,494</b>    | <b>400,051</b>    |
| <b>Other comprehensive income</b>   |             |                   |                   |
| <i>Items that will not be reclassified subsequently to profit or loss</i>   |             |                   |                   |
| Loss on the revaluation of land and buildings, net of tax   | 7           | (295,489)         | -                 |
| Other comprehensive income for the year, net of tax   |             | (295,489)         | -                 |
| <b>Total comprehensive income for the year attributable to the members of Local Government Professionals Inc.</b>       |             | <b>544,005</b>    | <b>400,051</b>    |

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**Local Government Professionals Inc.**  
**Statement of financial position**  
**As at 30 June 2025**

|                                      | Note | 2025<br>\$       | 2024<br>\$       |
|--------------------------------------|------|------------------|------------------|
| <b>Assets</b>                        |      |                  |                  |
| <b>Current assets</b>                |      |                  |                  |
| Cash and cash equivalents            | 5    | 2,965,318        | 3,575,078        |
| Trade and other receivables          | 6    | 329,627          | 450,078          |
| Prepayments                          |      | 2,093            | 66,023           |
| <b>Total current assets</b>          |      | <u>3,297,038</u> | <u>4,091,179</u> |
| <b>Non-current assets</b>            |      |                  |                  |
| Property, plant and equipment        | 7    | 2,189,092        | 2,501,251        |
| <b>Total non-current assets</b>      |      | <u>2,189,092</u> | <u>2,501,251</u> |
| <b>Total assets</b>                  |      | <u>5,486,130</u> | <u>6,592,430</u> |
| <b>Liabilities</b>                   |      |                  |                  |
| <b>Current liabilities</b>           |      |                  |                  |
| Trade and other payables             | 9    | 242,166          | 355,054          |
| Employee benefits                    | 10   | 169,939          | 188,451          |
| Income received in advance           |      | 360,202          | 1,868,444        |
| <b>Total current liabilities</b>     |      | <u>772,307</u>   | <u>2,411,949</u> |
| <b>Non-current liabilities</b>       |      |                  |                  |
| Employee benefits                    | 11   | 21,014           | 31,677           |
| <b>Total non-current liabilities</b> |      | <u>21,014</u>    | <u>31,677</u>    |
| <b>Total liabilities</b>             |      | <u>793,321</u>   | <u>2,443,626</u> |
| <b>Net assets</b>                    |      | <u>4,692,809</u> | <u>4,148,804</u> |
| <b>Equity</b>                        |      |                  |                  |
| Retained surpluses                   |      | 3,481,018        | 2,641,524        |
| Reserves                             |      | 1,211,791        | 1,507,280        |
| <b>Total equity</b>                  |      | <u>4,692,809</u> | <u>4,148,804</u> |

*The above statement of financial position should be read in conjunction with the accompanying notes*

**Local Government Professionals Inc.  
Statement of changes in equity  
For the year ended 30 June 2025**

|   | <b>Retained<br/>surpluses<br/>\$</b> | <b>Asset<br/>Revaluation<br/>Reserve<br/>\$</b> | <b>Total equity<br/>\$</b> |
|---|--------------------------------------|---|----------------------------|
| Balance at 1 July 2023                              | 2,241,473                            | 1,507,280                                       | 3,748,753                  |
| Surplus after income tax expense for the year       | 400,051                              | -   | 400,051                    |
| Other comprehensive income for the year, net of tax | -                                    | -   | -                          |
| Total comprehensive income for the year             | <u>400,051</u>                       | <u>-</u>  | <u>400,051</u>             |
| Balance at 30 June 2024                             | <u><u>2,641,524</u></u>              | <u><u>1,507,280</u></u>                         | <u><u>4,148,804</u></u>    |

|   | <b>Retained<br/>surpluses<br/>\$</b> | <b>Asset<br/>Revaluation<br/>Reserve<br/>\$</b> | <b>Total equity<br/>\$</b> |
|---|--------------------------------------|---|----------------------------|
| Balance at 1 July 2024                              | 2,641,524                            | 1,507,280                                       | 4,148,804                  |
| Surplus after income tax expense for the year       | 839,494                              | -   | 839,494                    |
| Other comprehensive income for the year, net of tax | -                                    | (295,489)                                       | (295,489)                  |
| Total comprehensive income for the year             | <u>839,494</u>                       | <u>(295,489)</u>                                | <u>544,005</u>             |
| Balance at 30 June 2025                             | <u><u>3,481,018</u></u>              | <u><u>1,211,791</u></u>                         | <u><u>4,692,809</u></u>    |

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

**Local Government Professionals Inc.**  
**Statement of cash flows**  
**For the year ended 30 June 2025**

|  | <b>Note</b> | <b>2025</b>             | <b>2024</b>             |
|--|-------------|-------------------------|-------------------------|
|  |             | <b>\$</b>               | <b>\$</b>               |
| <b>Cash flows from operating activities</b>                      |             |                         |                         |
| Receipts from customers (inclusive of GST)                       |             | 3,752,753               | 3,577,576               |
| Payments to suppliers (inclusive of GST)                         |             | <u>(4,458,083)</u>      | <u>(3,446,912)</u>      |
|  |             | (705,330)               | 130,664                 |
| Interest received  |             | <u>114,007</u>          | <u>79,698</u>           |
| Net cash from/(used in) operating activities                     |             | <u><b>(591,323)</b></u> | <u><b>210,362</b></u>   |
| <b>Cash flows from investing activities</b>                      |             |                         |                         |
| Payments for property, plant and equipment                       | 7           | <u>(18,437)</u>         | <u>(21,594)</u>         |
| Net cash used in investing activities                            |             | <u>(18,437)</u>         | <u>(21,594)</u>         |
| Net cash from financing activities                               |             | <u>-</u>                | <u>-</u>                |
| Net increase/(decrease) in cash and cash equivalents             |             | (609,760)               | 188,768                 |
| Cash and cash equivalents at the beginning of the financial year |             | <u>3,575,078</u>        | <u>3,386,310</u>        |
| Cash and cash equivalents at the end of the financial year       | 5           | <u><u>2,965,318</u></u> | <u><u>3,575,078</u></u> |

*The above statement of cash flows should be read in conjunction with the accompanying notes*

## **Note 1. Material accounting policy information**

The accounting policies that are material to the incorporated Association are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

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

The incorporated 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.

### **Basis of preparation**

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the *Australian Charities and Not-for-profits Commission Act 2012* and *Australian Capital Territory legislation the Associations Incorporation Act 1991*, the *Charitable Collections Act 2003* and associated regulations, as appropriate for not-for profit oriented entities.

#### *Historical cost convention*

The financial statements have been prepared under the historical cost convention.

#### *Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

### **Revenue recognition**

The incorporated Association recognises revenue as follows:

#### *Conference and Program Revenue*

For Conferences and for those Programs which occur on specific annual or biennial dates, the Association will continue to carry forward income and expenditure which relates to events occurring in future years.

#### *Membership Revenue*

All Council and Corporate Partner memberships are based on a financial year. All Council and Corporate Partner membership revenue is recognised progressively over the life of the membership, from the point of receipt. At balance date, a liability (unearned income) is recognised for any Council and Corporate Partner membership income that has been received for a future period.

Individual memberships renew on anniversary dates. Individual membership revenue is recognised when payment is received.

#### *Grants*

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

#### *Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

#### *Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

### **Income tax**

The organisation is an incorporated association and is assessable to income tax only on non-member income sources.

**Note 1. Material accounting policy information (continued)**

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Trade and other receivables**

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated Association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

**Property, plant and equipment**

Land and buildings are stated at fair value.

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

|                       |            |
|-----------------------|------------|
| Buildings             | 40 years   |
| Freehold improvements | 15 years   |
| Plant and equipment   | 3-10 years |
| Office equipment      | 3-5 years  |
| Intangible assets     | 3-10 years |

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Note 1. Material accounting policy information (continued)**

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the incorporated Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Employee benefits**

*Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

*Other long-term employee benefits*

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

*Defined contribution superannuation expense*

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

**Fair value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**Note 2. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

**Note 2. Critical accounting judgements, estimates and assumptions (continued)**

*Allowance for expected credit losses*

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

*Estimation of useful lives of assets*

The incorporated Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

*Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

The incorporated Association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

*Employee benefits provision*

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

**Note 3. Revenue**

|  | <b>2025</b>             | <b>2024</b>             |
|--|-------------------------|-------------------------|
|  | <b>\$</b>               | <b>\$</b>               |
| <i>Revenue from contracts with customers</i> |                         |                         |
| Membership fees                              | 526,772                 | 534,009                 |
| Conference fees                              | 1,101,470               | 927,385                 |
| Program and seminar fees                     | 2,697,269               | 1,871,045               |
|  | <u>4,325,511</u>        | <u>3,332,439</u>        |
| <i>Other revenue</i>                         |                         |                         |
| Work Cover recoupment                        | -                       | 87,270                  |
| Grants                                       | 107,887                 | 481,217                 |
| Advertising                                  | -                       | 5,181                   |
| Other revenue                                | 1,272                   | 22,574                  |
|  | <u>109,159</u>          | <u>596,242</u>          |
| Revenue                                      | <u><b>4,434,670</b></u> | <u><b>3,928,681</b></u> |
|  | <b>2025</b>             | <b>2024</b>             |
|  | <b>\$</b>               | <b>\$</b>               |

*Disaggregation of revenue*

The disaggregation of revenue from contracts with customers is as follows:

*Geographical regions*

|           |           |           |
|-----------|-----------|-----------|
| Australia | 4,434,670 | 3,928,681 |
|-----------|-----------|-----------|

**Local Government Professionals Inc.**  
**Notes to the financial statements**  
**30 June 2025**

**Note 4. Expenses**

|   | <b>2025</b>      | <b>2024</b>      |
|---|------------------|------------------|
|   | <b>\$</b>        | <b>\$</b>        |
| <i>i) Depreciation and Amortisation</i>     |                  |                  |
| Depreciation - property                     | 21,761           | 42,750           |
| Depreciation - plant and equipment          | 12,500           | 23,117           |
| Depreciation - office equipment             | 846              | -                |
| Amortisation - software                     | -                | 28,303           |
|   | <u>35,107</u>    | <u>94,170</u>    |
| <i>ii) Employee Benefits</i>                |                  |                  |
| Employee Costs                              | 1,073,713        | 1,040,726        |
| Movement in provision for employee benefits | (29,175)         | 15,231           |
| Superannuation                              | 119,852          | 94,374           |
| Workcover                                   | 2,518            | 30,710           |
| Payroll Tax                                 | 6,185            | 17,946           |
| Staff training                              | 28,264           | 62,194           |
| Other employee costs                        | 4,703            | 39,491           |
| Recruitment fees                            | 38,035           | -                |
|   | <u>1,244,095</u> | <u>1,300,672</u> |

**Note 5. Current assets - cash and cash equivalents**

|                 | <b>2025</b>      | <b>2024</b>      |
|-----------------|------------------|------------------|
|                 | <b>\$</b>        | <b>\$</b>        |
| Cash at bank    | 362,515          | 1,185,638        |
| Cash on deposit | 2,602,803        | 2,389,440        |
|                 | <u>2,965,318</u> | <u>3,575,078</u> |

**Note 6. Current assets - trade and other receivables**

|                           | <b>2025</b>    | <b>2024</b>    |
|---------------------------|----------------|----------------|
|                           | <b>\$</b>      | <b>\$</b>      |
| Program debtors           | -              | 88,027         |
| Other Debtors             | 347,695        | 377,051        |
| Less expected credit loss | (18,068)       | (15,000)       |
|                           | <u>329,627</u> | <u>450,078</u> |

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

**Local Government Professionals Inc.**  
**Notes to the financial statements**  
**30 June 2025**

**Note 7. Non-current assets - property, plant and equipment**

|                                    | <b>2025</b>             | <b>2024</b>             |
|------------------------------------|-------------------------|-------------------------|
|                                    | <b>\$</b>               | <b>\$</b>               |
| Land and buildings - at fair value | 2,600,000               | 2,600,000               |
| Less: Accumulated depreciation     | (154,511)               | (132,750)               |
| Less: Movement in revaluation      | (295,489)               | -                       |
|                                    | <u>2,150,000</u>        | <u>2,467,250</u>        |
| Plant and equipment - at cost      | 151,378                 | 143,496                 |
| Less: Accumulated depreciation     | (121,995)               | (109,495)               |
|                                    | <u>29,383</u>           | <u>34,001</u>           |
| Office equipment - at cost         | 10,555                  | -                       |
| Less: Accumulated depreciation     | (846)                   | -                       |
|                                    | <u>9,709</u>            | <u>-</u>                |
|                                    | <u><u>2,189,092</u></u> | <u><u>2,501,251</u></u> |

*Reconciliations*

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

|                         | Land and<br>buildings<br>\$ | Plant and<br>equipment<br>\$ | Office<br>equipment<br>\$ | Total<br>\$             |
|-------------------------|-----------------------------|------------------------------|---------------------------|-------------------------|
| Balance at 1 July 2024  | 2,467,250                   | 34,001                       | -                         | 2,501,251               |
| Additions               | -                           | 7,882                        | 10,555                    | 18,437                  |
| Revaluation decrements  | (295,489)                   | -                            | -                         | (295,489)               |
| Depreciation expense    | (21,761)                    | (12,500)                     | (846)                     | (35,107)                |
| Balance at 30 June 2025 | <u><u>2,150,000</u></u>     | <u><u>29,383</u></u>         | <u><u>9,709</u></u>       | <u><u>2,189,092</u></u> |

The valuation of buildings was performed by Sovereign Valuations. A revaluation was undertaken on 17 July 2025 with effect from 30 June 2025, resulting in a decrease of \$295,489 in fair value.

**Note 8. Non-current assets - intangible assets**

|   | <b>2025</b>     | <b>2024</b>     |
|---|-----------------|-----------------|
|   | <b>\$</b>       | <b>\$</b>       |
| iMIS Computer Software System - at cost | 212,740         | 212,740         |
| Less: Accumulated amortisation          | (212,740)       | (212,740)       |
|   | <u><u>-</u></u> | <u><u>-</u></u> |

**Local Government Professionals Inc.**  
**Notes to the financial statements**  
**30 June 2025**

**Note 9. Current liabilities - trade and other payables**

|                            | <b>2025</b>    | <b>2024</b>    |
|----------------------------|----------------|----------------|
|                            | <b>\$</b>      | <b>\$</b>      |
| Trade payables             | 147,754        | 66,642         |
| Accruals                   | 21,750         | 198,546        |
| Credit card balances owing | 12,690         | 11,580         |
| Employee costs owing       | 19,920         | 21,588         |
| Superannuation payable     | 5,402          | -              |
| GST payable (receivable)   | 34,650         | 56,698         |
|                            | <u>242,166</u> | <u>355,054</u> |

**Note 10. Current liabilities - employee benefits**

|                    | <b>2025</b>    | <b>2024</b>    |
|--------------------|----------------|----------------|
|                    | <b>\$</b>      | <b>\$</b>      |
| Annual leave       | 72,408         | 95,574         |
| Long service leave | 97,531         | 92,877         |
|                    | <u>169,939</u> | <u>188,451</u> |

**Note 11. Non-current liabilities - employee benefits**

|                    | <b>2025</b> | <b>2024</b> |
|--------------------|-------------|-------------|
|                    | <b>\$</b>   | <b>\$</b>   |
| Long service leave | 21,014      | 31,677      |

**Note 12. Operating Cash Flow**

|   | <b>2025</b>      | <b>2024</b>      |
|---|------------------|------------------|
|   | <b>\$</b>        | <b>\$</b>        |
| Net result after income tax                       | 544,005          | 198,842          |
| <i>Non-cash flows in operating activities:</i>    |                  |                  |
| Depreciation                                      | 35,107           | 87,722           |
| Movement in property revaluation                  | 295,489          | -                |
|   | <u>874,601</u>   | <u>286,564</u>   |
| <i>Changes in asset and liabilities:</i>          |                  |                  |
| Decrease/(Increase) receivables                   | 123,520          | (38,597)         |
| Decrease/(Increase) provision for doubtful debts  | (3,068)          | (10,000)         |
| Increase/(Decrease) in prepayments                | 63,929           | (54,530)         |
| Increase/(Decrease) in creditors and accruals     | (818,760)        | (115,970)        |
| Increase/(Decrease) in provisions                 | (29,175)         | (29,802)         |
| Increase/(Decrease) in income received in advance | (802,370)        | (338,167)        |
|   | <u>(591,323)</u> | <u>(300,502)</u> |
| Net cash flow generated from/(used in) operations |                  |                  |

**Note 13. Key management personnel disclosures**

*Compensation*

The aggregate compensation made to officers and other members of key management personnel of the incorporated association is set out below:

|                        | <b>2025</b>    | <b>2024</b>    |
|------------------------|----------------|----------------|
|                        | <b>\$</b>      | <b>\$</b>      |
| Aggregate compensation | <u>211,011</u> | <u>253,227</u> |

**Note 14. Contingent liabilities**

The incorporated association had no contingent liabilities as at 30 June 2025 or 30 June 2024.

**Note 15. Commitments**

The incorporated association had no commitments for expenditure as at 30 June 2025 or 30 June 2024.

**Note 16. Related party transactions**

*Key management personnel*

Disclosures relating to key management personnel are set out in note 13.

*Transactions with related parties*

There were no transactions with related parties during the current and previous financial year.

*Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

*Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.

**Note 17. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the incorporated Association's operations, the results of those operations, or the incorporated Association's state of affairs in future financial years.

**Local Government Professionals Inc.**  
**Officers' declaration**  
**30 June 2025**

In the officers' opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the *Australian Charities and Not-for-profits Commission Act 2012* and *Australian Capital Territory legislation the Associations Incorporation Act 1991*, the *Charitable Collections Act 2003* and associated regulations;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers



---

Sue Wilkinson  
President

25 September 2025

## Independent Auditor's Report

To the Members of Local Government Professionals Incorporated

Report on the Audit of the Financial Report

### Opinion

We have audited the financial report of Local Government Professionals Inc (the Association), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the directors declaration.

In our opinion, the accompanying financial report of the Association is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards– Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Regulation 2022*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

Those charged with governance are responsible for the other information. The other information comprises the information contained in the Entity's Annual Report for the year ended 30 June 2025 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

*Some of the Crowe personnel involved in preparing this document may be members of a professional scheme approved under Professional Standards Legislation such that their occupational liability is limited under that Legislation. To the extent that applies, the following disclaimer applies to them. If you have any questions about the applicability of Professional Standards Legislation to Crowe's personnel involved in preparing this document, please speak to your Crowe adviser.*

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

*The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately-owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Audit Australia, an affiliate of Findex (Aust) Pty Ltd.*

© 2025 Findex (Aust) Pty Ltd

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Board is responsible for overseeing the Entity'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 the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



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

*Crowe Audit Australia*

**Crowe Audit Australia**

*Tim Fairclough*

**Tim Fairclough**

Partner

25 September 2025

Melbourne

LOCAL GOVERNMENT  
**LGPRO**  
PROFESSIONALS  
THE LEADING VOICE

