



# ANNUAL REPORT

## 2020

**Driving in a sustainable environment**







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## Colin Oates

### President

Idlers 4WD Club Member 2005-2010, Offpeak 4WD Club, Foundation Member 2007, Club President 2008 - 2015, FWDV Delegate 2008 - Present, FWDV Board Member 2012 - 2014 and again since 2017 as Board Member then Vice President and currently President.

### Education & Qualifications

1981	Certificate of Technical Teaching	Hawthorn Institute of Education
1984	Trained Special Teachers Certificate	Melbourne College of Adv. Educ.
1988	Diploma of Technical Teaching	Hawthorn Institute of Education
1995	Bachelor of Education	University of Melbourne
1997	Graduate Diploma in Curriculum	University of Melbourne
1999	Master of Education	University of Melbourne

Now retired, after a successful career in the automotive field, including five years in Papua New Guinea and twenty-three years in TAFE, Colin has held leadership roles in Service Management and as an Advanced Skills Teacher. He managed groups of teachers, particularly in delivering new training courses. Through relationship building with employers Colin became co-ordinator and principal teacher in a national Certificate III in Automatic Transmissions, Light Vehicles Stream.

## Fred de Gooyer

### Vice President

Member of Land Rover Owners Club of Victoria 1999 - present, Ordinary Member on committee 2012 - 2014, Vice President 2015, Club President 2016 - 2018 & at present. Registrar of the LROCV Club Permit Scheme 2015 - present, FWDV Club delegate 2017 - present.

FWDV Board member 2019 - present, currently FWDV Vice-President.

### Education and Qualifications

1973	Bachelor of Economics	Monash University
1974	Diploma of Education	Rusden Teachers College
1977	Bachelor of Education	Monash University
1985	Certificates 1 & 2 of Building & Construction	Warragul TAFE College

Retired after 35 years running a successful business in the Construction Industry as the Head Contractor for many large and varied Commercial and Domestic projects. Now operates a small farming enterprise.





### Doug Mitchell

#### **Treasurer**

Doug is a member of Off Peak 4WD Club Inc and drives a Nissan Patrol.

Doug is a Chartered Accountant, Registered Tax Agent, Registered Company Auditor and Financial Planner. He owned and operated the accounting practice of Mitchell Wilson from 1991 until 30 June 2018, and is currently a consultant with Mitchell Wilson, in principally the same capacity as when he owned the business.

The client base includes SME's (employing up to 300 staff, with branches in all Australian states and New Zealand) and high net worth investors. Doug sits on a number of client Boards.

In addition Doug is a Board Member of various not for profits, including St Alfred's Anglican Church and NADRASCA an organisation based in Nunawading which provides services to people with a disability.

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### Dave Roberts

#### **Member**

Dave joined the Toyota 4 Wheel Drive Club of Victoria more than 16 years ago and has been an active member since then. For more than six years, he was the club's Association Delegate, attending members' update days, AGMs, Regional Reps and other meetings on behalf of the club. He relinquished the role of delegate when elected to the Board of Four Wheel Drive Victoria in 2017.

Dave participates in shows with FWDV, manning our stand and providing information to the general public and members about FWDV's role in the community and of the benefits for our members. Dave also volunteers in the office, and assists in keeping our Association running.

Dave also participates in various programs such as Clean up the Bush and Camp Host. He is the co-ordinator for the Australian Red Cross Lifeblood Red25 team.

Dave has wide experience and qualifications in agriculture, aviation, marine, and science fields amongst others.

Dave has a passion for the Association and works to advance it for the benefit of its members and the wider community.





## Kathryn Marmara-Stewart

### Member

Kat has been very active in the four wheel drive scene since first joining the Melbourne Jeep Owners Club in 2016. With a passion for Club life, Kat has been a member of 3 other four wheel drive clubs. Kat is currently Vice President & FWDV Delegate for the Gippsland Four Wheel Drive Club in addition to being a board member with Four Wheel Drive Victoria since 2017.

For Kat, there is nothing like driving all day through some of the most beautiful parts of the Victorian High Country and sitting around the fire at the end of the day and camping with friends.

Away from the tracks, Kat's other hobbies include swimming and Taekwondo. She has competed at State and National championship levels in both pursuits, is affiliated with Masters Swimming Victoria and also achieved her Taekwondo Black Belt in 2000 with international recognition.

### Current Occupation

TJM Dandenong – Sales representative of four wheel drive and off-road accessories and administrative assistant since March 2018.

## Fred Schenck

### Member

Fred is an avid 4-wheel enthusiast spending the last 30 years exploring the high country and outback Australia, leading many iconic trips.

Fred is a Certified Practising Accountant (CPA) and Chartered Tax Adviser. Fred has over 30 years of experience in tax and commerce, including roles as a principal in public accounting practices. Fred has also had senior management roles in commerce and industry, including operations management, financial control, and training & development. Fred has over 10-year experience as a director and president serving on the Board of a Not for Profit sporting organisation.

### Current occupation

Senior Tax Trainer – Taxbanter Pty Ltd.

Director and 50% Shareholder - Wyndham Taxation a CPA public accounting practice.

Instructor 4 Wheel Drive Victoria

### Education

- Master's degree in taxation law - University of Melbourne
- CPA Professional program
- Bachelor of Business Degree
- Cert IV Project Management
- Advanced certificate of Management
- Company Director course – Institute of Company Directors
- Train the trainer course.



## PRESIDENT'S REPORT 2019 - 2020



The February 2020 meeting of the Board received the resignation of President, Michael Martin. Michael is a TLCCV member and was a Board Member for nearly seven years. Michael came to the Board as an ordinary Board member, then became Vice President and finally President. We thank Michael for his work for our association and wish him well as he follows other interests. At the March 2020 Board meeting Colin Oates was unanimously appointed association President, having been Vice President.

Our association has had a good, yet challenging year. The biggest challenges have come from outside our association – fire, rain and floods in some parts of our state, followed by COVID19. These have impacted on some internal aspects of our association and noticeably on what we do – using our four wheel drives.

In spite of these external factors, our association is generally in good shape. The financial position is showing positive trends into the future, with a small deficit likely for the 2020–2021 financial year. This has come about from the Board's decision to help club members remain affiliated by subsidising affiliation fees for the first half of the 2020-2021 financial year. Income from training, which was expected to slow, but is increasing and together with a successful grant application will help the budget move towards being balanced. Club affiliation fees are steadily arriving, our government funding is secure, trending towards a good year ahead. The Board has focussed on providing service to our members through judicious financial management and cost-efficient operation. This enabled the subsidy for members to occur. We are very thankful for the astute efforts of our CEO to keep costs under tight control to maximise income generating activities.

In 2019, Four Wheel Drive Victoria was nominated for the Victorian Regional Achievement and Community Awards, in the Environmental Sustainability Category, sponsored by Parks Victoria. The award recognises organisations that show a proven passion and dedication towards improving the environment for current and future generations. Our association was the winning finalist and recipient of the Parks Victoria Award. The outstanding contribution by Geoff Kenafacke from Mid Week 4WD Club, to document our 15,000 volunteer hours was a key component in this achievement. Our thanks to you Geoff! Thanks to our volunteers, you are the best!

It must be said - where would we be without our members who so willingly volunteer? A big thank you to our association members who have been volunteers during the last twelve months. Four Wheel Drive Victoria has the most helpful band of volunteers in our state. It's where a lot of rubber hits the road in our association and is a long established part of what we do. Those communities who have been helped will always remember their contact with volunteers and how help came to them in their time of crisis. Many of our club members are still engaged in volunteer work as part of that big ongoing effort – Bushfire Recovery. Tangible help is going to be needed for some time yet, so please continue volunteering whenever possible.

This year, as part of its governance work, the Board has been creating a Mind Map of our association and a Four Wheel Drive Victoria Strategic Plan. The Mind Map identifies four main segments of our association – our Governance Framework, Strategic Alignment, Sources of Revenue and Operations.

The Strategic Plan contains six integrated parts showing why we exist, our values, affiliates and partners, our strategic themes, our areas of focus and strategy, our approach to risk and how we govern. Each of these six parts has a number of smaller parts. The work of creating action plans to implement the Strategic Plan has commenced.

Four Wheel Drive Victoria has been a key part of the government's Victorian 4WD Strategy since its inception. In this partnership Four Wheel Drive Victoria has two representatives on the Ministerially Appointed Four Wheel Drive Advisory Committee. Our representatives are our President, Colin Oates and our CEO, Wayne Hevey, with DELWP and Parks Victoria each having two representatives. Being an advisory committee to the Honourable Lilli D'Ambrosio, Minister for Energy, Environment and Climate Change, it provides advice on 4WD policies, initiatives and



## PRESIDENT'S REPORT 2019 - 2020 *(continued)*



strategies and is a forum for consultation and support on issues relating to 4WD use of public land. As part of this strategy, the opportunity arises to fulfill our KPI's, which contribute to our government funding. This underpins our work with the land managers assisting them in any way possible and enabling discussions about how issues can be co-operatively resolved.

In closing, even in adverse COVID-19 working conditions our hardworking staff always go the second mile, have a clearly professional approach to what they do and are always helpful. A big thankyou to them from the Board, all association clubs and their members, for your commitment and support for our association throughout the year. Being confident in our staff is essential and contributes to making our association the best four wheel drive peak body in Australia.

Colin Oates  
President





The 2019 - 2020 year has certainly been a year to remember in several different ways. Firstly, there was the disastrous fires that saw much of the state burn with incredible ferocity commencing in early November and finally being brought under control in late March, followed by the Coronavirus which still occupies and affects all our lives in various ways. We hope that our member clubs and their respective members have been able to cope with this pandemic with minimal effect on their and their families lives.

Amazingly we have been able to compile another volunteer hour record with 16,500 hours recorded during this unprecedented time. Most of this has been actioned with the efforts to assist the unfortunate families seriously affected by the fires with initially food and essential items being amassed and then distributed to those regions, followed by the ongoing efforts to rebuild livelihoods and fences which still continues today. A massive thank you to all those who offered support and commitment to these efforts from all of us at Four Wheel Drive Victoria and those families who were affected.

During these trying times we have been conducting business as usual from the office albeit with everyone working from their respective homes which has certainly made things a little difficult whilst endeavoring to stay in constant touch with the Government and their land managers on all types of fronts. We had a marvelous opportunity at the end of November last, to be with the Environment Minister The Hon Lily D'Ambrosio and two of her executive advisors, along with representatives from both DELWP and PV for a day in the Howqua Hills region where we were able to show why we are so passionate about the outdoors and the environment.

The occasion was highlighted by the Minister's announcement of \$10.5m being earmarked for the upgrading of tracks, camping grounds, facilities and also new campsites across the state.

Our board has seen a couple of changes over the last twelve months with Michael Martin stepping down as President due to family commitments with Colin Oates stepping into the role. Fred De Gooyer has become our Vice President with Fred Schenk also joining the board in recent times. Unfortunately, David Crainean our Secretary, has just resigned which is a huge loss as he brought an enormous amount of experience and knowledge into our midst. We wish him well in his future endeavors.

Whilst this year has been a disaster from our normal training income point of view, we have been very busy performing training for the newly created "Working for Victoria" scheme where the Victorian Government has offered work for the unemployed with both the Department of Environment and Parks Victoria on a six month basis. These new employees have been required to complete training to enable them to conduct their specific tasks and fortunately we were able to tender and take on this role. The training started prior to the stage 3 lockdown and will be completed in mid-November at this stage. This has certainly helped carry us through this year in a financial sense from the RTO income stream. We have a bank of participants waiting to be allowed to gain training from us which is pleasing to know and with the online theory sessions about to be released we are well placed to move ahead as soon as things get back to normal.

The potential training facility at Toolangi is still an ongoing project although things have progressed slowly due to this years disruptions and the normal red tape we have to contend with, hopefully we will be acting on this in the very near future.

We were successful in obtaining a grant also this year which will be put to upgrading our website so it is more user friendly and accessible to all our members with added features enabling more up to date and accurate information being available. We continue to search for grants that are being made available by various government sectors looking to see whether we can meet the requirements of those opportunities on offer.

It has been interesting to see and hear how many of our clubs have been dealing with the pandemic with meetings being held via zoom and Microsoft teams, hopefully keeping spirits up and everyone connected while looking after those not doing it so well. Many different forms of





## CEO'S REPORT 2019 - 2020 *(continued)*



these meetings have been invented and developed from the normal club type get togethers to the more varied social distancing campfire gatherings held in each other's private back yards or properties. Excellent work to all concerned with these activities, hopefully we can get to doing face to face meetings very soon and bring back the camaraderie we all are longing for!

A huge thank you to my team who have battled on from their respective home bases over the last months, it has certainly made it more difficult to conduct our business but accepting the challenge and continuing to perform to our normal standards, has been very pleasing for us all.

Once again, I would like to thank my staff and friends I work with in the office for their support and assistance in making all things happen in the most professional way, every day;

Alison McLaughlin, Karl Norman, Sheila Douglas, Ian Fletcher and Dave Roberts.

Wayne Hevey  
Chief Executive Officer





## TREASURER'S REPORT 2019 - 2020

I am pleased to present the Annual Financial Statements for the Victorian Association of Four Wheel Drive Clubs Inc. for the financial year ended 30 June 2020.

The Financial Statements have been prepared by Knox Taxation & Advisory and audited by Knox Taxation & Advisory.

The 2020 financial year has been very challenging with COVID restrictions weighing heavily on the Association's activities, and yet we have still delivered a positive financial outcome.

The Association recorded a surplus of \$101,333 for the financial year ended 30 June 2020.

The Balance Sheet confirms that the Association has net assets of \$705,818, which is a healthy position.

One of the principles adopted by the Board is to hold sufficient reserves to operate for six months with no income. In the current climate this would amount to \$235, 000. Currently this is well covered.

The sustained trading surplus in recent years is testimony to the Association's determined commitment to secure its future financial independence.

The added advantage of such a strong position, is that in difficult times such as we are experiencing right now, the Board has the flexibility to provide fee rebates to members as a way of sharing the load so to speak.

The Board is also conscious of and appreciative of the level of State Government support, with the expectation that this will continue into the longer term. The Board also has to consider the implications to the Association, should that support be reduced for any reason.

Looking forward, the budget for the 2020/21 Financial year indicates a small deficit, however, at the time of writing it is likely the Association will record a small surplus.

The Association has three pillars of revenue, being membership fees, training via the Registered Training Organisation (RTO) and the State Government KPI based funding.

The Government funding for 2020 was \$250,000, which was received in April 2020, well in advance for the 2020 financial year. The Association's member volunteers continue to provide important services to Land Managers, guaranteeing our partnership for the future.

Training income has decreased 47% from 2019, as a direct impact of COVID restrictions reducing enquiries and making training difficult to deliver.

Membership income has increased \$19,000 from the 2019 result (partly due to the refund of National Council fees last year). Otherwise membership numbers have been reasonably static in recent years.

Once again I give thanks to the office team meeting the countless challenges from COVID and home based working.

DOUG MITCHELL  
CA



# CLUB MEMBERSHIP STATISTICS



Affiliated Club Membership 30 June 2012 to 30 June 2020									
Club Name	30-06-12	30-06-13	30-06-14	30-06-15	30-06-16	30-06-17	30-06-18	30-06-19	30-06-20
3rd Rock 4x4 Club Inc									
4x4 Bros									
4WD Trackers									
4x4 Adventure Club Inc		15	18	23	23	19	23	25	16
4x4 Aussie Mates Club Inc						5	5		
4x4 Torque Inc									9
4x4 Touring & Adventure Club Inc									5
Adventurer 4x4 Club Inc	30	27	30	20	27	11	12	15	15
Albury-Wodonga 4WD Club Inc									84
Alexandra 4x4 Club									
All Wheel Drive Club Victoria Inc									
All Access Off Road			7	8	8	6			
Amarok Club of Victoria		25	26	31	31	39	36	41	31
Ararat & District 4x4 Club Inc									5
Bacchus Marsh 4x4 Club	15	13	11	10	11	11	11	9	9
Bairnsdale 4WD Social Club Inc.	24	33	35	33	37	31	31	31	37
Ballarat District Four Wheel Drive Club Inc	67	70	58	62	62	92	80	77	69
Ballarat Light Car Club			24	20	23				
Bellarine 4 X 4 Club Inc	40	42	42	41	41	41	61	47	64
Bendigo Four Wheel Drive Club Inc.	82	69	55	55	57	49	47	24	19
Black Spur 4WD Club Inc	21	18	21	21	21	22	25	25	21
Boomerang 4WD Club Inc		16	16	15	15	13	10	5	4
Bureau of 4x4 Inc						9		18	
Bushtrek Four Wheel Drive Club Inc.	24	23	21	21	22	18	19	24	25
Bushventures 4x4 Club								8	8
Central Highlands 4x4 Club Inc	18	17	17	24	24	25	25	35	28
CFA Four Wheel Drive Club	33	19	21	17	17	20	18	20	18
City West	52	22	27	23	25	24	22	26	24
Club 4X4	34	38	50	48	49	50	66	67	63
Cross Country Jeep Club Inc	74	81	67	55	55	50	32	26	21
Dandenong Ranges	68	40	78	73	73	54	51	31	34
Deniliquin Four Wheel Drive Club Inc.	14	15	14	6					8
Double Black 4x4			6	6	6	6	6	6	
Eastern Ranges 4x4 Club Inc									
Eureka 4wd Club Victoria Inc						29	31	35	47
Everest 4wd Club Victoria Inc									18
Extreme Terrain			9	11	11	13	11	11	10
GAA 4wd Club Inc									6
Geelong Four Wheel Drive Club Inc.	94	78	76	60	69	71	61	67	71
Getabout 4WD Club Inc									
Gippsland Four Wheel Drive Club Inc.	33	23	27	13	15	19	29	31	16
Going 4WD Club Inc	4								
Goulburn Valley Four Wheel Drive Club	52	53	53	51	55	50	44	36	33
Grampians Four Wheel Drive Club Inc	12								
Greater Western 4x4 Club Inc.	29	24	31	27	28	25	25	24	22
Growlers Gully 4x4 Club					15	15	13	10	14
Haileybury College 4W Club Inc									
HD Adventures Club									5
Hamilton District 4WD Club Inc	22	26	21	20	20	27	28	24	29
High Country and Beyond Inc								5	4
Idlers 4WD Club of Victoria - Half Year	153	148	152	141	141	149	206	146	148
In Low 4x4 Club									
International Scout Owners Club									
Jackaroo Four Wheel Drive Club Inc.	54	56	52	49	49	41	49	39	40
Jamieson 4wd & Fishing Club									6
Jeep Owners Club Victoria Inc.	19	19	21	16	16	12			
Just Mates	8	10	15	11	11	13	10	11	8
Kerang	12	12	10	11	11	11	14	15	11
Knox 4 Wheel Drive Club Inc									
Kyneton 4 X 4 Club Incorporated	12	13	13	13	14	8	12	10	
Land-Rover Owners Club Of Victoria	617	622	559	580	580	565	545	491	475
Land Rover Owners Club Of Gippsland	24	34	29	28	28	40	34	43	37
Latrobe Valley 4WD Club Inc	30	23	21	17	17	18	19	23	20
Locked and Lifted 4x4 Club Inc									9



# CLUB MEMBERSHIP STATISTICS *(continued)*



Lo-Range 4x4 Club									
Low Range Offroad					9	9			
Macalister 4WD Touring	19	17	18	18	18	22	32	26	26
Mansfield Alpine Four Wheel Drive Club	27	24	22	20	21	21	21	21	20
Melbourne Jeep Owners Club Inc	132	148	301	208	208	249	230	240	224
Melton & District 4WD Club Inc.	31	41	40	41	45	48	38	37	35
Midweek 4WD Club Inc		19	24	23	23	31	33	37	35
Mildura Four Wheel Drive Club Inc	23	23	19	18	24	27	29	31	22
Mount Gambier & Districts 4wd Club									21
Nissan Four Wheel Drive Club	216	203	184	179	183	204	212	224	218
Northern Districts	10	8	11	11	12	10	10	10	9
Northern Gateway				12	13	12	13	12	9
O.C.K.A 4x4 Inc							9	8	42
Offpeak 4WD Club Inc.	38	35	20	22	22	26	23	21	26
Offroad and Camping Club of Victoria Inc								16	19
On Track 4wd Club Inc									
Otway Four Wheel Drive Club Inc	16	19	21	25	25	25	21	21	20
Overland Expeditions Inc									6
Overlanders 4x4 Club Inc	24	24	21	20	20	15	13	10	13
Ozi Expeditions 4WD Club Inc							18	4	
Pajero 4WD Club of Victoria Inc.	397	414	363	336	354	347	361	323	317
Peter Stevens Motors 4WD Club Inc ( merged with Ballarat)									
Peninsula				22	22	19	25	32	40
Pioneer 4x4 Club Inc							8	11	12
Port Phillip Four Wheel Drive Club	58	59	42	49	53	66	62	70	49
Portland & District 4WD Club Inc	18	15	16						
RAAF Williams 4WD Club Inc	15	11	17	11	11	12	10		
Range Rover Club Of Australia	185	197	168	160	160	194	189	245	230
Red Dirt 4X4 Club Inc.		24	27	27	27	26	27	28	27
Sandhurst 4WD Club Inc							16	55	53
Side Tr@cked				11	11	17	19	18	15
Snatchem 4x4 Gippsland Inc				8	12	15	17	18	16
Solid Rock 4x4 Club	12	10	14	13	13	13	15	8	8
South Gippsland 4X4 Camping	27	24	26	25	30	25	32	28	23
Subaru Four Wheel Drive Club	31	30	33	43	43	46	45	37	26
Suburban 4wd Club Inc	14	15							
Sunbury Rangers 4 By 4 Club	16	13	14	14	14	18	17		
Surfcoast 4x4 Inc								8	8
Suzuki Four Wheel Drive Club	32	24	14	30	30	37	34	37	40
Swan Hill Four Wheel Drive Club Inc	11	11	18	25	25	26	19	13	7
Toyota Four Wheel Drive Club	70	73	50	44	44	50	39	40	36
Toyota Hilux Four Wheel Drive Club	23	16	18	16	16	12	14	20	14
Toyota Land Cruiser Club of Australia	516	494	434	398	411	424	445	495	509
Trakmaster Off Road Caravan Club Inc									
True Grit 4wd Club Inc									19
VicKrawlers Inc	12	15	15	14	14	10			
Victoria Police Four Wheel Drive Club	25	41	39	53	53	50	53	58	57
Victorian All Terrain 4WD Club Inc									
Victorian Four Wheel Drive Club	48	38	36	45	45	35	45	45	52
Victorian Mobile Land Care Group Inc	21								
Victorian Scout 4Wheel Drive Service Unit	8	7				11	13	21	28
Wanderin 4 Wheelers Inc	37	37	45	42	48	47	49	44	42
Wangaratta Four Wheel Drive Club	46	44	48	42	49	29	25	26	30
Warrnambool 4WD Club Inc	19	21	22	27	27	22	19	17	22
Werribee District 4WD Club	49	56	55	73	73	74	98	98	98
Wesley PA Touring Club	30	29	27	27	27	27	25	24	25
Westside 4x4 Club Inc	8								
Whitehorse Landrover Club Inc		5	5	6	6	7	7	5	5
Wimmera 4WD Club Inc	55	56	58	62	64	63	58	52	38
Yarra Valley 4x4 Club Inc.	79	80	70	80	85	95	100	98	89
Yarraman Four Wheel Drive Club	21	22	21	27	27	21	21	22	27
Unknown 4x4 Club Receipts			9			1	3	14	37
TOTAL CURRENT MEMBERSHIPS	4190	4166	4118	3987	4124	4235	4323	4295	4388
COUNT OF CURRENT CLUBS	70	72	73	77	78	81	81	83	91
Associate members	83	43	76	46	51	49	35	39	39





# Annual Report

FOUR WHEEL DRIVE VICTORIA ABN 40 891 301 368  
FOR THE YEAR ENDED 30 JUNE 2020

PREPARED BY KNOX TAXATION AND BUSINESS ADVISORY



# FINANCIAL REPORT *(continued)*

## Contents

Committee's Report

Trading Account

Income and Expenditure Statement Detailed

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Statement of Cash Flows

Statement by Members of the Committee

Independent Auditor's Report to the Members

Compilation Report



**Four Wheel Drive Victoria**  
**ABN 40 891 301 368**

Your committee members submit the financial accounts of the Four Wheel Drive Victoria for the financial year ended 30 June 2020.

**Committee Members**

The names of committee members at the date of this report are:

<b>Committee Member</b>	<b>Position</b>	<b>Date Started</b>
Colin Oates	President	November 2017
	Vice President	
Douglas Mitchell	Treasurer	August 2019
David Craineane	Secretary	August 2017
Kathryn Mamara-Stewart	Member	February 2017
Dave Roberts	Member	November 2017
Fred de Gooyer	Member	November 2019

**Meeting of Committee Members**

During the Financial Year, a number of Committee meetings were held. Attendances by each committee member during the year were as follows:

<b>Committee Member</b>	<b>Number Eligible to Attend</b>	<b>Number Attended</b>
Colin Oates	11	11
David Craineane	11	9
Dave Roberts	11	9
Doug Mitchell	9	8
Kathryn Mamara-Stewart	11	10
Fred De Gooyer	7	6



## FINANCIAL REPORT *(continued)*

**Four Wheel Drive Victoria**  
**ABN 40 891 301 368**

### Principal Activities

The principal activities of the association during the financial year were to provide support to its members on four wheel drive matters and promote four wheel driving in a sustainable environment.

### Significant Changes

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

### Operating Result

The profit from ordinary activities after providing for income tax amounted to

Year ended	Year ended
30 June 2020	30 June 2019
\$ 101,333.81	\$ 123,200.24

Signed in accordance with a resolution of the Members of the Committee on:



Colin Oates (President)

Date: 20/11/2020



Douglas Mitchell (Treasurer)

Date: 20/11/2020





## FINANCIAL REPORT *(continued)*

### Four Wheel Drive Victoria ABN 40 891 301 368

	2020	2019
<b>Trading Income</b>		
Government Program Funding	250,000.00	250,000.00
Donations	2,750.00	-----
Merchandise Sales	-----	2,174.53
Publications	41,083.62	44,278.16
Shows	909.09	1,254.55
Specialised Courses	8,359.08	18,435.21
Membership Income	216,678.16	197,038.20
RTO Fees	2,059.10	3,031.82
Driver Training Courses	98,905.09	184,776.72
<b>Total Trading Income</b>	<b>620,744.14</b>	<b>700,989.19</b>
<b>Cost of Sales</b>		
<b>Add:</b>		
Opening finished goods	2,860.49	5,839.00
Purchases	123,530.64	170,723.86
<b>Less:</b>		
Closing finished goods	2,860.49	2,863.49
<b>Cost of Sales</b>	<b>123,530.64</b>	<b>173,699.37</b>
<b>Gross Profit from Trading</b>	<b>497,213.50</b>	<b>527,289.82</b>



# FINANCIAL REPORT *(continued)*

## Four Wheel Drive Victoria ABN 40 891 301 368

	2020	2019
<b>Income</b>		
Trading profit	497,213.50	527,289.82
ATO Cashflow Boost	25,462.00	-----
Jobkeeper Income	6,000.00	-----
Interest Income	5,209.20	9,055.63
Miscellaneous Income	6,938.09	7,712.52
<b>Total income</b>	<b>540,822.79</b>	<b>544,057.97</b>
<b>Expenses</b>		
Accounting & Audit Fees	5,100.00	4,510.84
Advertising & Promotion	-----	500.00
Bank fees & charges	1,092.87	1,538.78
Depreciation - Plant	3,085.00	3,520.00
Donations	5,000.00	-----
General expenses	12,005.79	6,432.85
Insurance	9,406.44	8,390.90
Office Expenses	36,280.21	31,696.24
Property Expenses	27,334.88	27,109.69
RTO Expenses	10,458.00	8,931.51
Salaries & Associated Expenses	329,725.79	328,226.92
<b>Total expenses</b>	<b>439,488.98</b>	<b>420,857.73</b>
<b>Net profit attributable to the association</b>	<b>101,333.81</b>	<b>123,200.24</b>
Opening retained profits	604,484.85	470,634.61
Net profit attributable to the association	101,333.81	123,200.24
<b>Closing retained profits</b>	<b>705,818.66</b>	<b>593,834.85</b>



# FINANCIAL REPORT *(continued)*

## Four Wheel Drive Victoria ABN 40 891 301 368

	2020	2019
<b>Current Assets</b>		
<b>Cash Assets</b>		
Westpac Trading Acc - 3340	202,296.75	434,274.29
Westpac Deposit Acc 0904	406.99	27,633.01
Westpac Term Deposit	814,087.53	514,087.53
Westpac Annual Leave Provision Acc 796	40,568.06	40,524.19
Contra Acc	650.00	-----
Cash on hand	445.10	250.00
	1,058,454.43	1,016,769.02
<b>Receivables</b>		
Trade debtors	50,738.00	17,045.80
<b>Inventories</b>		
Stock on Hand	2,860.49	2,860.49
<b>Other</b>		
Prepayments	6,419.00	-----
Sundry Debtor	1,911.40	1,911.40
<b>Total Current Assets</b>	<b>1,120,383.32</b>	<b>1,038,586.71</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Plant & equipment - At cost	134,975.25	130,957.22
Less: Accumulated depreciation	(125,769.00)	(122,684.00)
<b>Total Non-Current Assets</b>	<b>9,206.25</b>	<b>8,273.22</b>
<b>Total Assets</b>	<b>1,129,589.57</b>	<b>1,046,859.93</b>



# FINANCIAL REPORT *(continued)*

## Four Wheel Drive Victoria ABN 40 891 301 368

	2020	2019
<b>Current Liabilities</b>		
<b>Payables</b>		
Trade creditors	3,548.37	7,248.94
Sundry Creditors	14,060.55	8,369.32
Westpac Mastercard	2,993.33	228.67
<b>Current Tax Liabilities</b>		
GST Payable	3,309.17	1,670.26
Withholding Tax (No ABN)	-----	882.00
ATO ICA	-----	(142.41)
Prior year PAYGW Adjustments	1,839.00	1,839.00
Amounts withheld from salary & wages	5,336.10	5,134.10
Superannuation Payable	4,038.88	6,715.50
<b>Provisions</b>		
Provision for Long Service Leave	19,811.58	16,730.00
Provision for Annual Leave	37,592.42	32,500.00
<b>Other</b>		
Unearned Government Grants	275,000.00	250,000.00
Advance Gift Voucher Income	8,235.00	6,780.00
Unearned Memberships	5,332.45	100,042.45
Unearned Course & Event Fees	42,674.06	4,377.25
<b>Total Current Liabilities</b>	<b>423,770.91</b>	<b>442,375.08</b>
<b>Total Liabilities</b>	<b>423,770.91</b>	<b>442,375.08</b>
<b>Net Assets</b>	<b>705,818.66</b>	<b>604,484.85</b>
<b>Members' Funds</b>		
Accumulated surplus (deficit)	705,818.66	604,484.85
<b>Total Members' Funds</b>	<b>705,818.66</b>	<b>604,484.85</b>





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

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act . The committee has determined that the association is not a reporting entity.

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

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

### **(a) Property, Plant and Equipment (PPE)**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

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

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

### **(b) Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

### **(c) Employee Benefits**

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

### **(d) Cash and Cash Equivalents**

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



**Four Wheel Drive Victoria  
ABN 40 891 301 368**

## **(e) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

## **(f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

## **(g) Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.



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## Pool : General Pool

Opening Value of the Pool:	8,275
Plus the taxable use percentage of assets allocated to the pool for the income year	4,018
Less deduction for the decline in value of depreciating assets of the pool for the income year	2,482
Less deduction for the decline in value of depreciating assets allocated to the pool for the income year	603
Less the taxable use percentage of the termination value of pooled assets disposed of during the income year	0
Closing Value of the Pool	9,208

## Plant & Equipment

Plant & Equipment															
			Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				Priv	CWDV
						Date	Consid	Date	Cost	Value	T	Rate	Deprec		
Computer Equipment	28,783.59	01/07/16	28,784	0.00	1,901		0	0	0	1,901	D	30.00	570	0	1,331
ETU Gear/Equipment	4,319.77	01/07/16	4,320	0.00	890		0	0	0	890	D	30.00	267	0	623
General Equipment	14,598.16	01/07/16	14,598	0.00	809		0	0	0	809	D	30.00	243	0	566
Multi Media	1,895.45	01/07/16	1,895	0.00	134		0	0	0	134	D	30.00	40	0	94
Office Equipment	51,370.61	01/07/16	51,371	0.00	1,821		0	0	0	1,821	D	30.00	546	0	1,275
Office Fixtures & Fittings	15,051.13	01/07/16	15,051	0.00	1,801		0	0	0	1,801	D	30.00	540	0	1,261
Computer Equipment	1,363.50	20/06/18	1,363	0.00	811		0	0	0	811	D	30.00	243	0	568
Computer Equipment	124.50	20/07/18	124	0.00	105		0	0	0	105	D	30.00	31	0	74
Computer Equipment	4,018.03	04/09/19	4,018	0.00	0		0	04/09/19	4,018	4,018	D	15.00	603	0	3,415

## Four Wheel Drive Victoria ABN 40 891 301 368

	2020	2019
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	659,144	708,702
Payments to Suppliers and employees	(618,649)	(564,339)
Net cash provided by operating activities	40,495	144,363
<b>Cash Flow From Investing Activities</b>		
Interest Received	5,209	9,056
Purchase of Property, Plant & Equipment	(4,018)	(125)
Net cash provided by investing activities	1,191	8,931
Net Increase Decrease in Cash Held	41,686	153,294
<b>Cash Balances</b>		
Opening Cash Balance	1,016,769	863,475
Closing Cash Balance	1,058,455	1,016,769
Movement in Cash	41,686	153,294



**Four Wheel Drive Victoria**  
**ABN 40 891 301 368**

	2020	2019
<b>Reconciliation Of Net Income to Net Cash Provided by Operating Activities</b>		
Profit Before Interest and After Income Tax	96,125	123,200
<u>Non-Cash Flows in Profit</u>		
Depreciation	3,085	3,520
<u>Changes in assets and liabilities</u>		
(Increase) Decrease in Trade and Other Receivables	(39,009)	8,055
(Increase) Decrease in Inventories	-----	2,979
Increase (Decrease) in Trade and Other Payables	(25,204)	994
Increase (Decrease) in Provisions	5,498	5,615
<b>Net cash provided by operating activities</b>	<b>40,495</b>	<b>144,363</b>



## FINANCIAL REPORT *(continued)*

**Four Wheel Drive Victoria**  
**ABN 40 891 301 368**

The committee Members of Four Wheel Drive Victoria declare that in the opinion of the committee the financial report:

- a) Presents fairly the financial position of Four Wheel Drive Victoria as at 30 June 2020 and its performance for the period ended on that date and the notes to the financial statements comply with accounting policies used to prepare the financial report.
- b) At the date of this declaration, there are reasonable grounds to believe that Four Wheel Drive Victoria will be able to pay its debts as and when they become due and payable.

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



Colin Oates (President)



Douglas Mitchell (Treasurer)

Dated this 20th Day of November 2020



**Four Wheel Drive Victoria**  
**ABN 40 891 301 368**

## **Audit of the Financial Reports**

### **Scope**

I have examined the financial reports of Four Wheel Drive Victoria (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet as at 30 June 2020, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association. I have conducted an independent audit of these financial reports in order to express an opinion on them to the members of the Association.

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurances as to whether the financial reports are free from material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial reports, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian accounting standards so as to present a view of the Association which is consistent with my understanding of the financial position and the results of operations and cash flows.

The financial report has been prepared for the purpose of fulfilling the Associations financial reporting responsibilities under the Association Incorporations Reform Act 2012. As a result, the financial reports may not be suitable for other purposes.

The audit opinion expressed in this report is in accordance with Auditing Standards on Review Engagements as required under Section 96 of the Association Incorporations Reform Act 2012.

### **Audit Opinion**

In my opinion, the financial reports of Four Wheel Drive Victoria:-

- i.) Give a true and fair view of the Associations financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- ii.) Complies with Australian Accounting Standards to the extent described in Note 1

Signed on : 18 November 2020

Xiao Hong Zhao

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Xiao Hong Zhao Chartered Accountant 437813





## **Four Wheel Drive Victoria ABN 40 891 301 368**

We have compiled the accompanying special purpose financial statements of Four Wheel Drive Victoria, which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2020, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide financial information to the committee of management.

### *The Responsibility of the Committee*

The committee of Four Wheel Drive Victoria is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

### *Our Responsibility*

On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

### *Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

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20 November, 2020





## **FOUR WHEEL DRIVE VICTORIA**

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ABN 40 891 301 368 ASSN No: A00135395 RTO 21605



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