

MACKAY CONSERVATION GROUP

ANNUAL REPORT
2020-21



Mackay Conservation Group Annual Report

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President’s Report

Mackay Conservation Group has was formed 37 years ago and is as strong and as ambitious as ever.

To quote to IPCC we are in a “Code Red for Climate” (not to mention biodiversity). Thankfully, Mackay Conservation Group — through its fantastic staff, volunteers and committee — has this year carried on the necessary work and advocacy that the group is famous for.

Despite the headwinds of seemingly increasing apathy and Covid, Mackay Conservation Group has continued to engage positively and productively with our community.

With a new strategic plan soon to be published, Mackay Conservation Group has roadmap that will enable us to continue as the leading voice in our region advocating for a healthy natural environment, valued and protected by our community. The group was very fortunate in 2020-21 to receive funding from the Queensland Community Foundation to develop our strategic plan and fundraising plan.

Our staff are constantly looking for grants and funding opportunities for our lobbying and advocacy work. In 2020-21 the Queensland Government, through the Department of Environment & Science, once again made a significant contribution to supporting the operational expenses of the group.

The work of Mackay Conservation Group is only possible through our volunteers and through the many small and sometimes large donations we receive to help us remain viable. Thank you to those of you who contribute in this way. Making a donation may be the easiest and is arguably the most effective thing you can do to help the group.

We have seen the word ‘unprecedented’ used for the bushfires, drought, rising temperatures, species loss, polar ice melts, coral bleaching and fish kills in the Murray Darling river system. While our governments have listened to the science on how to manage the pandemic crisis, it is disappointing that they are seemingly ignorant of the science of the climate crisis. We need action on this front to keep fossil fuels in the ground. In the years ahead we must continue working to hold government, business and our community to account for action on climate change.

Yours in conservation

JONATHON DYKYJ
PRESIDENT

Front Cover: One of the beautiful but little known places in our region is Reliance Creek National Park. Just kilometres from the centre of the city of Mackay, it is a place that is peaceful and provides a living example of the type of forest landscape that was once common to the coastal plain. The national park is tiny, just 14 hectares, but it is the most intact example of coastal palm forest in our region. In the past, lots of the low lying land around Mackay consisted of dense palm forests.





**Eungella bottlebrush (*Melaleuca paludicola*)
at the Mackay Environment Centre**

Coordinator's Report

I love working with Mackay Conservation Group, having been involved on and off since 1993. The group has given me many volunteer opportunities and even paid employment from time to time. I appreciate the investment that MCG's people have made in making me a better and more effective advocate for our region's environment.

Recently I asked some of our former staff to write about their experience with MCG. Here are a couple:

If you want to see where the rubber really hits the road on stopping coal mines and changing the politics of climate action in Australia there are few better places to do that than Mackay. MCG has a long and proud history and is an excellent place to gain experience, experiment and work with a great group of staff and volunteers.

Ellie Smith, Lock The Gate Alliance

I was fortunate enough to work with MCG for 2 years. When I first started, I was full of environmental passion but short on skills. Working with the MCG team, I quickly developed a wide range of campaign skills, made heaps of useful contacts and maintained the passion, all of which I am using today to continue my environmental work.

Tony Fontes, Whitsunday Conservation Council

For me the most important thing that Mackay Conservation Group does is educate and train environmental activists, campaigners and advocates. It is Mackay Conservation Group's ambition that anyone who becomes involved, as a volunteer or a paid staff member, builds on their skills and experience so they can be better equipped to face future challenges.

That wasn't easy to do in 2020-21. The global pandemic forced us to shut the Environment Centre for nearly three months from March to June 2020. Even after the first wave of Coronavirus subsided, many of our usual supporters were hesitant to be in close contact with others. So we had to adapt, working online a lot more, and in some ways it has made Mackay Conservation Group even stronger. We now regularly meet with people within and outside Mackay using Zoom and other videoconferencing platforms.

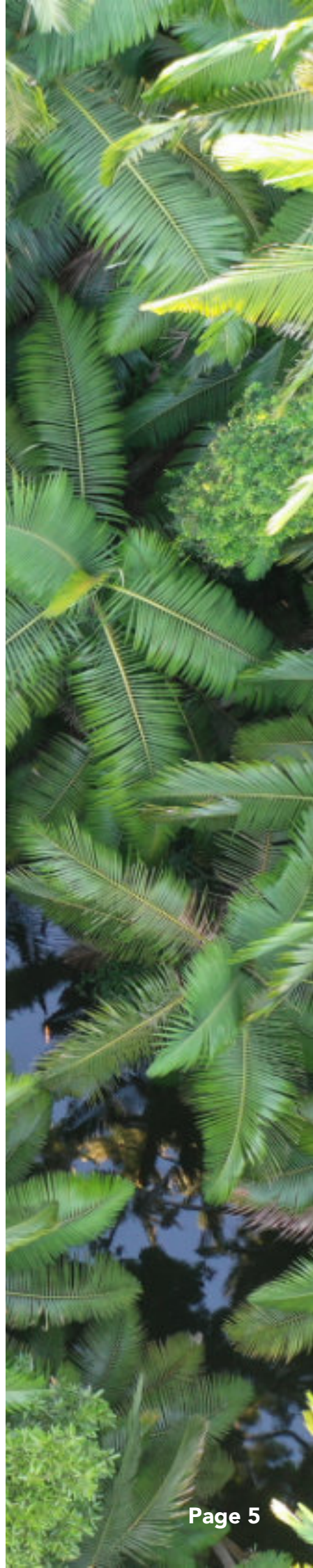
Our supportive management committee continued with their unpaid and often thankless work to ensure that the group functions according to the laws that govern us. I tip my hat to that wonderful team of volunteers. Without them our organisation would be rudderless.

I'd like to pay tribute to fellow staff members, Ashleigh Wyles, Sunny Hungerford, Annabel Gorman Deane and Wendy Eiteneuer. All of them faced significant challenges working in new roles with Mackay Conservation Group in 2020-21.

We worked alongside our colleagues in the environment movement in Queensland and around Australia and continue to do so. Many of the problems faced in our region are replicated elsewhere in the country. For example, Urannah Dam is only one of four new dam proposals in the Burdekin Basin. During 2020-21 we were able to collaborate with North Queensland Conservation Council and WWF Australia to build a campaign to protect the Burdekin River system as a whole.

2021-22 will be a time when Mackay Conservation Group builds on our legacy and extends our reach. I encourage you to become part of the journey we are embarking upon.

**PETER McCALLUM
COORDINATOR**





Climate Change

Living and working in Central Queensland has many advantages. It is a beautiful place, with the world's most biodiverse ecosystems nearby, including the Great Barrier Reef and Eungella's tropical rainforests. On the downside, the region is now home to many coal mines, the main cause of climate change.

Part of Mackay Conservation Group's work is to try to change the entrenched view that coal mining will be part of our region's economy forever. That hasn't been an easy task. However, many people in our community have serious concerns about the impacts of climate change and coal's role in it.

School students led the way in 2020, organising another *School Strike For Climate*, inspired by Swedish climate protection activist, Greta Thunberg. MCG assisted the students pull together a very successful online event.

In 2021 Mackay Conservation Group employed local activist, Sunny Hungerford, as a community organiser working on coal and climate issues. Soon after commencing work, Sunny was alerted to a Facebook post that appeared to show a serious pollution incident in waterways. Adani was constructing its mine's rail line through. By working with other organisations and individuals, Sunny was able to prepare a comprehensive report on the incident which was submitted to the Queensland Coordinator General for investigation. An expert report on behalf of the Coordinator General found that insufficient action had been taken to prevent pollution.



Mackay Conservation Group was engaged in a number of other climate activities during the year.

We organised opposition to the proposed Central Queensland Coal Project, a coal mine within kilometres of the Great Barrier Reef World Heritage Area. After serious concerns were raised by people in Mackay and elsewhere, Queensland's Environment Minister agreed with the advice of an expert scientific review panel and rejected the project. A first for Queensland.

We also made a comprehensive submission on the Saraji East coal mine project with support from the Environmental Defenders Office. The proposal is now on hold for several years and may never proceed.

MCG supported the campaign by Wangan and Jagalinguo traditional owners to reverse the Adani mine's impacts on culture and human rights. Mackay Conservation Group supporters joined the Tour de Carmichael bicycle ride that enabled people to visit cultural sites affected by the mine.

Throughout 2020-21 Mackay Conservation Group members and supporters assisted with online campaigning aimed at major companies financing and insuring the Adani mine. The global divestment movement against climate damaging projects has had many successes. Initially the movement focussed on Australia's major banks. All of them have adopted policies that rule out investment in the Galilee Basin. Since then more than 100 companies have ruled out Adani's coal mine. The mine is more than 7 years behind schedule.

It is now a crucial time in human history. If we don't prevent a climate disaster, we are condemning future generations to ecological catastrophe. We will continue working in Central Queensland to keep our world safe.





Urannah Dam

Urannah Dam was first proposed in the 1960s but has never received support from government, mainly because it makes no economic sense. The current proposal is for a private company to build and operate what would be Queensland's second largest dam with up to 50 per cent of the construction costs provided by taxpayers.

As the prospect of building Urannah Dam gathers momentum, Mackay Conservation Group has continued to campaign against this proposal. Construction of this dam will result in the drowning of one of the few remaining permanently flowing clear-water rivers in the region. The project will result in irreversible impacts on a number of very restricted species, ecosystems, riverine wetlands and cultural heritage values.

Species such as Irwin's Turtle, (*Elseya irwini*) named after its discoverers, Steve and Bob Irwin, will be severely threatened by the proposal, as will vulnerable plants like the Black Ironbox (*Eucalyptus raveretiana*). We organised an information session *Hunt for the Irwin's Turtle* with James Cook University researchers in 2020.



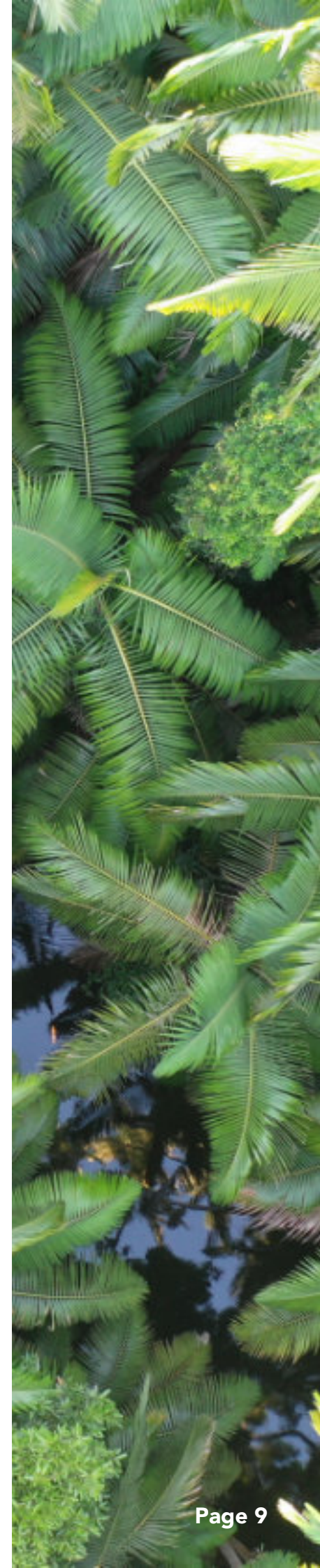
Many species of wildlife rely on these permanently watered riparian areas as a dry season refuge and inundation will destroy a large amount of habitat and connectivity for these species. This is in addition to the negative impacts the dam will have on downstream water quality and quantity, sediment transport and migratory bird feeding/roosting sites in Great Barrier Reef estuaries.

In 2020, MCG used funds donated to our *Swim For Our Rivers* fundraiser to commission Andrew Buckwell, economist and researcher from Griffith University Business School, to undertake an evaluation and reassessment of the preliminary business case and benefit cost analysis for the Urannah Dam project. After testing the assumptions of the preliminary business case, the take home message was that from an economic perspective, the construction of the Urannah Dam will come at a net social cost to the community and should not be supported. The Benefit Cost Ratio was as low as 0.26, i.e a 26 cent return for every dollar invested, hardly an attractive investment proposition.

Proponents of the dam continue to receive substantial sums of money from the federal government to fund the Environmental Impact Studies that are required for the project. At the time of writing, \$25.65 million in taxpayers funds have been committed to this private infrastructure proposal.

MCG will continue to provide submissions through the formal Environmental Impact Assessment process, however it is shaping up to be a David vs Goliath battle, and the only way we will prevent our rivers becoming a new Murray Darling basket-case is to harness the concerns of our local communities in valuing and protecting these important waterways.

In 2021-22 we will be working more publicly on this campaign by organising opposition from conservationists, farmers and other members of our community. We will continue to support the traditional owners of Urannah, the Widi & Birrah people, in their efforts to protect country.





Lord's Table Mountain, Peak Range National Park, Brigalow Belt

Habitat & Biodiversity

The Mackay-Isaac-Whitsunday region covers an area of more than nine million hectares. That's 32 per cent larger than Tasmania. The area we work in straddles three biogeographic regions: Central Queensland Coast, Brigalow Belt and Desert Uplands.

The Central Queensland Coast includes the islands, coastal plains and high altitude rainforests from the Whitsundays in the north, to the Broadsound Range in the south. The highlands force moist air upwards resulting in much higher rainfall, that is the key characteristic of the biogeographic region.

Surrounding the Central Queensland Coast is the Brigalow Belt. The drier landscape was once dominated by acacia woodland but most of it has been cleared for grazing and other agriculture.

On the very west of our region is the even more arid Desert Uplands. That bioregion is in some ways typically Australian, dominated by red soils and spinifex.

During 2020-21 Mackay Conservation Group was not specifically campaigning on Habitat and Biodiversity. We were developing plans to work for increased protection of habitat in the future.

The Queensland Government's *Protected Areas Strategy* has an ambition of 17% of our state eventually being protected. However, only about 3% of our region is currently in some form of protected area such as a national park, resource or timber reserve and most of that is along the coast.

For our region to retain the biodiversity values that still exist and restore country that has been damaged we will have to work with landholders, government, traditional owners and communities to develop a shared vision for biodiversity protection.

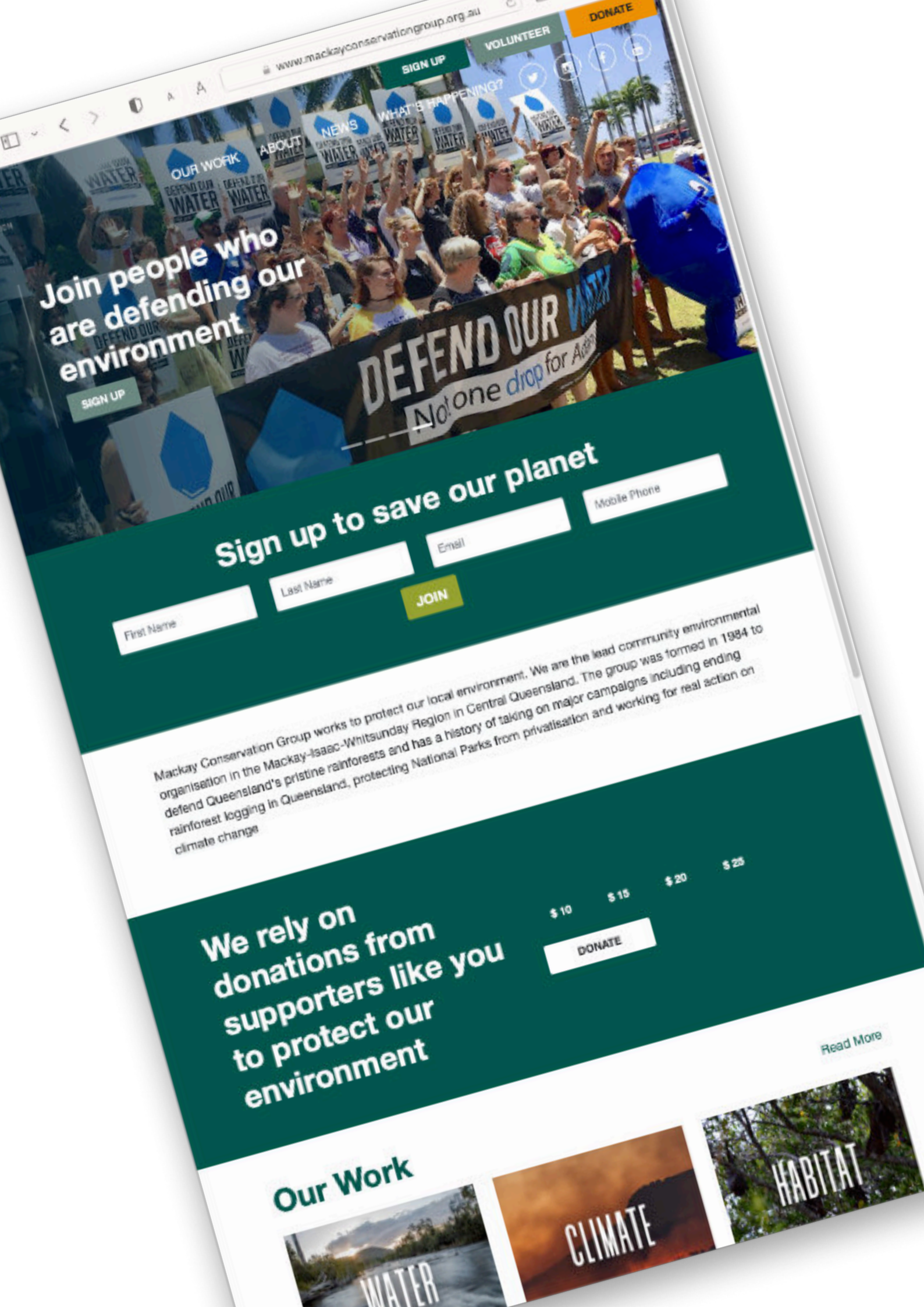
From Mackay Conservation Group's viewpoint the vision is one where:

- the economic value of habitat protection is fully understood by landholders
- government adopts more ambitious plans to protect country by expanding the protected areas estate
- activities that damage habitat for threatened species are brought to an end or moved elsewhere
- fire and land management respects the knowledge and cultural affinity with country of First Nations peoples

Other members of our region's community may have different ideas, so we must work together to find common-ground and a willingness to work cooperatively to find solutions. Otherwise the failures of the past will continue to repeat themselves.

The pause that was forced upon us by the pandemic during 2020-21 gave us time to think about the way forward. The next three years will be the time we turn those thoughts into concrete actions.





Community Organising

This year the Covid19 pandemic had a significant impact on Mackay Conservation Group's community organising efforts. Face-to-face meetings were hard to organise as people were both legally unable to gather in groups and wanted to avoid contact. Mackay Conservation Group continued to work online by organising meetings with people via platforms such as Zoom.

Our main work was organising people of faith and young people to speak out on climate change. Mackay Conservation Group supported Ashleigh Wyles to participate in the Foundations Training program hosted by the Queensland Community Alliance so she could do this work in a more structured manner.

Organising the faith community was especially challenging for Ashleigh but results eventually flowed. Many faith community members were older and more vulnerable to Covid19 but Ashleigh maintained contact with this community through the year. The Mackay Churches Together alliance formed an independent environmental faith group which held its first meeting in June 2020. MCG's Mary Anne Baillie played a leading role with support from Rev. Dr. Julia Pitman of St Paul's Uniting Church, and it continues to grow.

Ashleigh also had success organising young people from around the region, speaking at two high schools and organising a group of high school and university students who met regularly online and at the environment centre. In September 2020 those students hosted an online School Strike for Climate with the theme "Fund Our Future Not Gas!". This event had been planned to be an in-person rally but Covid19 restrictions in the lead-up meant that it quickly pivoted to an online event. The students took this in their stride, speaking passionately about their concerns for the future of Mackay and the environment to other students and supporters. ABC Tropical North interviewed some of the student organisers and other local media covered the story.

While Ashleigh is no longer in this role, she is excited to see that the seeds she planted with members of our community are coming to fruition.

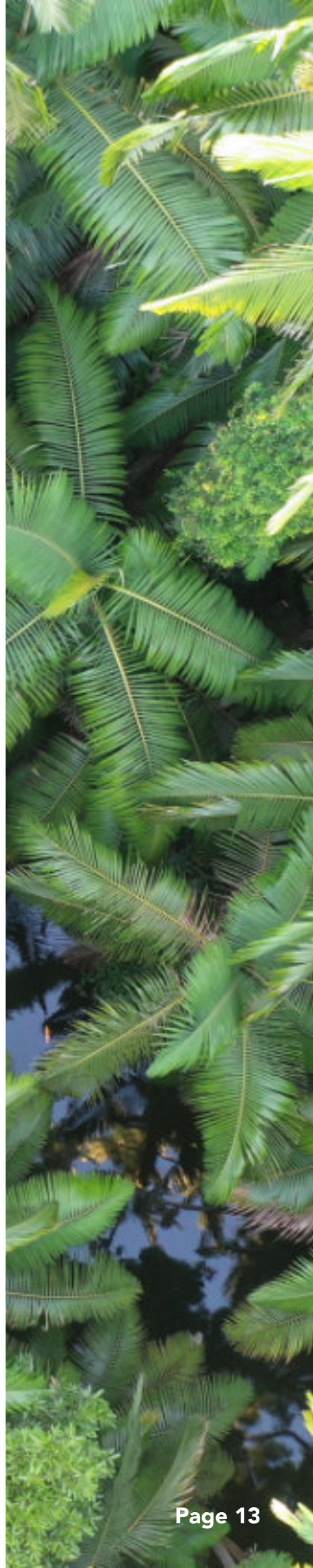
Digital Outreach

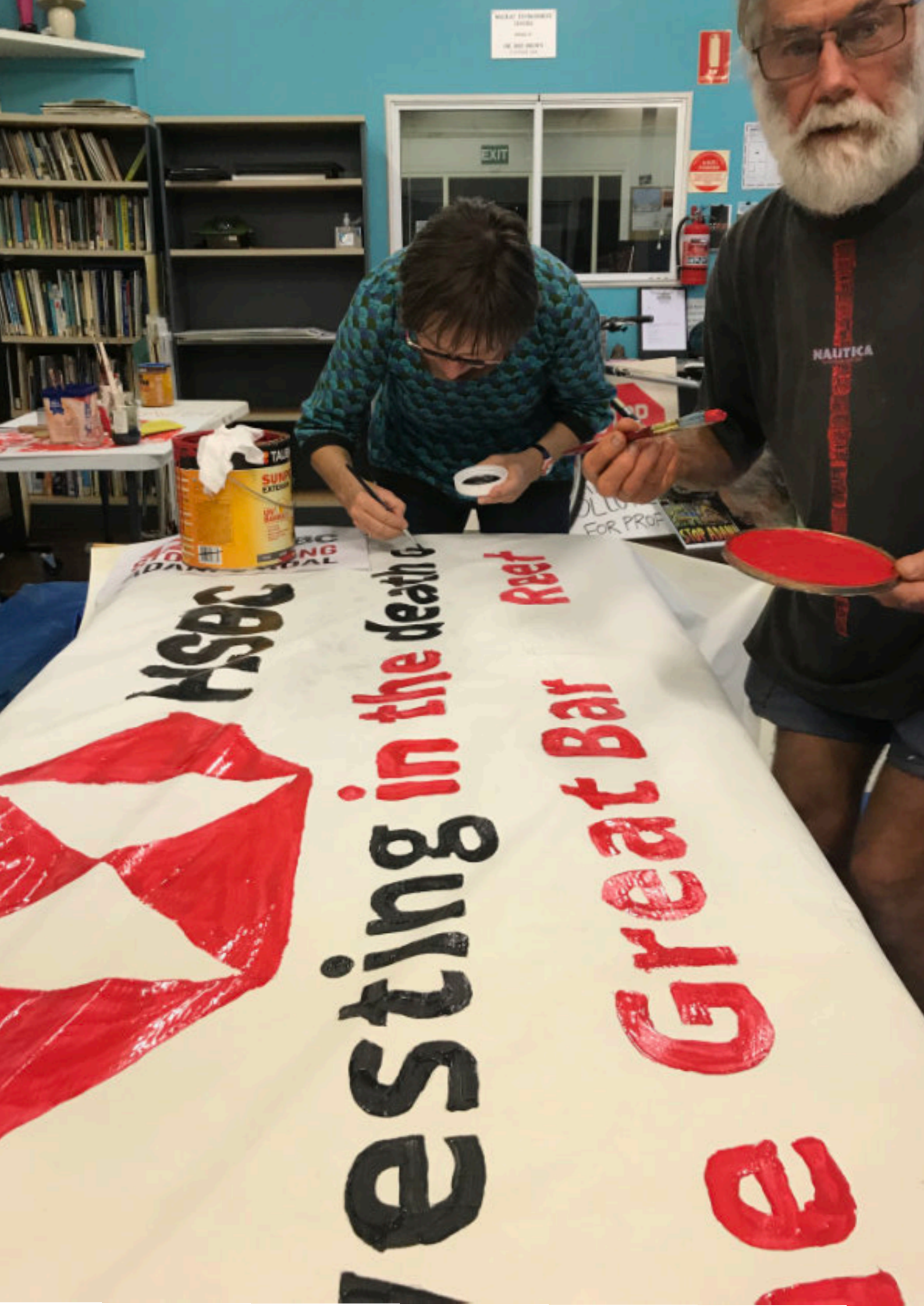
In the past, the Mackay Environment Centre was the first place many people came into contact with Mackay Conservation Group. Today people are more likely to find us through Facebook, Twitter, Instagram and our website. To ensure people can find the information they need we made major changes to our website in 2021.

This was a huge project. It was important for the new website to be easy to navigate, visually appealing, informative and that it preserved the history of the original site. We mapped out a new website and made sure it was clear and easy to donate. After a few months' work, the website was reviewed by staff, management committee, and supporters so that we could incorporate feedback on the website's information and functionality before launching.

Our Facebook, Instagram and Twitter accounts are also an important channel to update Mackay Conservation Group's supporters about the work we are doing. It is a great way to engage with people and share with them news updates or encourage them to visit our website. Primarily, we do this through Facebook though have been building our other platforms, especially Instagram.

In the future we want to dedicate more resources to our online work. We hope to put together a team of volunteers to ensure our website and other online assets remain relevant.





Membership & Supporters

Mackay Conservation Group is a community organisation. We are more than 4,500 people who want the environment protected and restored, especially in the Mackay-Isaac-Whitsunday region of Central Queensland.

Our region's land area is 32% larger than Tasmania. It contains some of the most biodiverse landscapes on earth. The region stretches from the edge of the Australian continental shelf through the Great Barrier Reef, to lowland and upland rainforests and west into drier brigalow country. We have a huge responsibility to protect this unique land and seascape and we can only do it by working together.

Our region is challenged by many human activities. Climate change is the most significant threat and our region contributes more than most by being in the heart of coal mining in Queensland. Broadscale tree clearing has been widespread in our region. One of the most pristine landscapes in Central Queensland is also threatened by Urannah Dam. Volunteers set the agenda, do the research and organise our response to these major issues. Our volunteers organise campaigns, speak to the media, write articles, run stalls and much more.

Mackay Conservation Group's members and supporters are the lifeblood of our organisation. The gifts of time and resources our supporters give are essential to protecting our region's environment.

One of our members, Leonard Thompson has been involved since the 1980s. Len is always willing to step in to help. He's often the first person to sign up to a rally, or protest. He writes letters to newspapers. He applies his carpentry skills when necessary. In the photo opposite, Len is wielding a paintbrush to ensure that our message to Adani's investors is delivered clearly. People like Len have made Mackay Conservation Group effective.

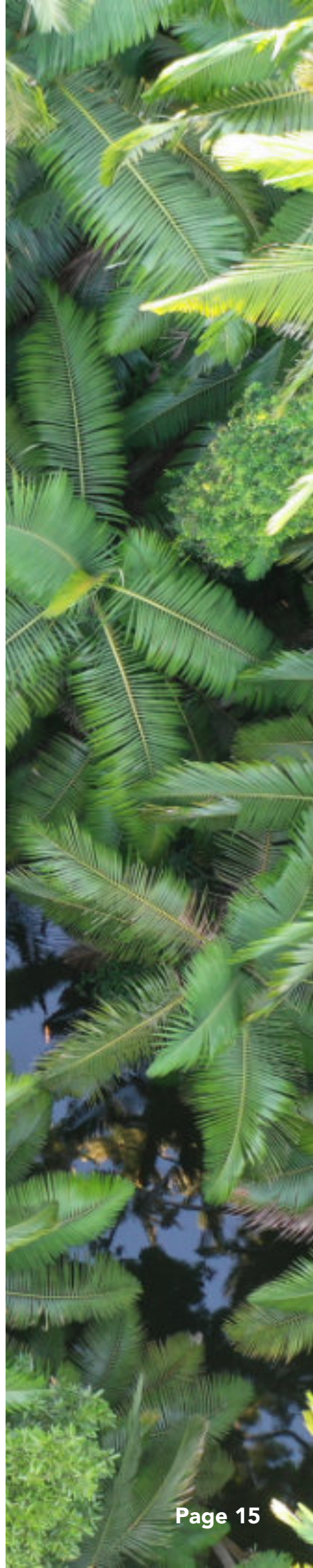
Management & Staff

Mackay Conservation Group was overseen by a Management Committee of nine volunteers during 2020-21 who represent a diversity of backgrounds, professions and interests.

During the first part of the year the committee was chaired by our president, Christine Carlisle and included long term member, Judy Stewart, both of whom decided not to stand for re-election at the 2020 AGM.

In 2021 our executive comprised of president Johnathon Dykyj, vice-president Grant Howard, secretary Jessica Gardner and treasurer Kevin Healy. The other members were Michael Williams (who has been an executive member for almost as long as MCG has existed), Mary Anne Baillie, Alison Friswell, Samarla Deshong and Tony Fontes. Members of the Committee meet on a monthly basis and sit on a range of subcommittees to manage specific areas of MCG's work.

Our staff are highly valued and make a significant contribution to the work of MCG. In 2020-21 employed Annabel Gorman Deane to work on the Urannah campaign and Wendy Eiteneuer to manage the Mackay Environment Centre. Both subsequently left our employment. Sunny Hungerford came back to MCG during the year to organise our work on climate and coal. Other ongoing staff, Coordinator Peter McCallum and Organiser/Fundraiser Ashleigh Wyles continue to play key roles in all aspects of our organisation and importantly keep Mackay Conservation Group relevant, engaged and effective.





People of all ages are the key ingredient for a successful Mackay Conservation Group

Our Future Strategy

Mackay Conservation Group aims to successfully advocate for protection of the environment so we need a plan to harness the power of the people who make up the group. During 2020-21 Mackay Conservation Group was fortunate to receive a grant from the Queensland Community Foundation to assist us to develop a Strategic Plan and a Fundraising Plan.

Many of our key volunteers took part in developing our Strategic Plan. We refined our vision and mission statements. The ultimate aim of Mackay Conservation Group is a healthy natural environment valued and protected by our community. That's our vision.

We will achieve our vision by connecting with our community to advocate for the protection, restoration and care for our region's natural environment. That's our mission.

During 2021-24 our priorities will be to:

- **Undertake strategic campaigns** — We advocate for a thriving natural environment with a focus on the reef, waterways, biodiversity and the transition away from fossil fuels.
- **Educate and raise awareness** — We highlight the importance of a thriving healthy natural environment and inform our community about the threats to it.
- **Engage and empower the community** — We bring together and support the community to protect, repair and care for our natural environment.
- **Build organisational capacity** — A sustainable and independent broad-based organisation that reflects our values.

Our 2022-24 Strategic Plan includes a statement of Mackay Conservation Group's values. They are:

- **Environment** – We acknowledge the intrinsic value and beauty of the environment and that we have the responsibility to protect and sustain it for future generations.
- **Justice** – We seek just outcomes for the natural world, communities and future generations.
- **People** – We believe strongly in the power of our people and community to advocate and act for the natural environment. We acknowledge the Traditional Owners and Custodians of the lands and waters on which we operate and their connection to the natural environment
- **Courage** – We have the courage and resilience to advocate for long term reform for the benefit of the community and natural environment.
- **Evidence** – We recognise that scientific evidence underpins good policy and decision making.
- **Legacy** – We recognise our history and are proud of our achievements.

Mackay Conservation Group's volunteers and staff appreciated the support we received from ForPurpose in developing our Strategic Plan. It took many meetings and many hours of consultation to refine our plan to clearly state what we intend to do over the next three years.

We now have a plan but the big task will be implementing it. Central to each of our priorities is people. People advocate, they educate, they build community power and they maintain and build Mackay Conservation Group as an organisation. This plan is for all of us, not just MCG's staff or management committee.

During 2022 we will report frequently on how well we are working towards each of our objectives. We will also be offering opportunities for all of our members and supporters to become involved in helping us fulfil this plan.





The economy is a wholly owned subsidiary of the environment. Members make this clear to the largest global investors at a rally in Mackay.

Treasurer's Report

To reduce the boredom of a financial report the figures quoted are to the nearest \$1000. The actual exact amounts can be obtained from the attached audited financial statements.

Total income for the year was \$274,000 consisting of

- Grants \$155,000
- Donations & Fundraising \$54,000
- Interest & Sundry Income \$1,000
- Cashflow Boost \$33,000
- Job Keeper \$31,000

I initially thought that Job Keeper was probably one of the best economic remedies, but I was mistaken.

We stopped claiming Job Keeper as soon as the reduced income threshold was not met. Many corporates did not and kept claiming when they were not entitled to do so, costing the government \$36 billion. To date no recovery action has been taken against these companies. This is a great example of corporate cronyism especially when compared to the effort to recoup funds from Jobseeker clients.

Total expenditure for the financial year was \$246,000 which leaves a surplus for the year of \$28,000.

As at the end of the financial year the Accumulated Members Funds were \$331,000 this is represented by Assets of \$348,000 and Liabilities of \$17,000.

The Auditor has noted that "There were no issues of a material nature requiring attention" which amounts to a financial clean bill of health.

Thanks must go to Ashleigh for her diligence which results in the accuracy reflected in the financial accounts.

KEVIN HEALY
TREASURER



Financial Statements

Mackay Conservation Group Inc.
Income and Expenditure Statement
For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Donations	45,416.84	40,514.68
Sales, Commissions & Fund Raising	7,937.28	23,410.86
Grants		
Grants - Other	155,000.00	85,000.00
	155,000.00	85,000.00
Cashflow Boost	33,356.00	10,144.00
Jobkeeper Subsidy	31,500.00	18,000.00
Trust Distributions Received	864.61	1,451.53
Interest Received	91.02	2,870.90
Total income	274,165.75	181,391.97

Expenses

Advertising & Promotion	510.34	2,108.93
Audit Fees	1,200.00	1,200.00
Bank & Merchant Fees	372.76	838.46
Bookkeeping Expenses	1,240.82	1,785.91
Catering & Refreshments	326.53	397.89
Computer Expenses	7,072.30	5,497.32
Contract payments	5,000.00	-
Depreciation	8,101.00	6,559.09
Electricity	317.97	746.13
Less: Solar Energy Rebate	(89.76)	(473.00)
Insurance	7,114.91	5,560.05
Legal Fees	-	5,000.00
Motor Vehicle Running Costs	1,546.45	2,715.46
Project Expenses	303.51	248.98
Printing & Stationery	2,096.65	1,525.01
Rent	20,000.00	20,000.00
Registration Fees	151.55	56.60
Repairs & Maintenance	2,472.50	4,566.03
Staff Amenities	241.74	168.18
Staff Training & Welfare	3,257.32	2,330.10
Subscriptions	782.44	609.84
Superannuation	15,318.86	20,189.27
Telephone, Fax & Internet	1,276.87	1,460.24
Travel, Accommodation & Events Costs	2,827.28	5,181.07
Wages	164,408.55	218,155.84

The accompanying notes form part of these financial statements.

Mackay Conservation Group Inc.
Income and Expenditure Statement
For the year ended 30 June 2021

	2021	2020
	\$	\$
Total expenses	245,850.59	306,427.40
Profit from ordinary activities before income tax	28,315.16	(125,035.43)
Income tax revenue relating to ordinary activities	-	-
Net profit attributable to the association	28,315.16	(125,035.43)
Total changes in equity of the association	28,315.16	(125,035.43)
Opening retained profits	302,436.67	427,472.10
Net profit attributable to the association	28,315.16	(125,035.43)
Closing retained profits	330,751.83	302,436.67

The accompanying notes form part of these financial statements.

Mackay Conservation Group Inc.
Detailed Balance Sheet as at 30 June 2021

	Note	2021 \$	2020 \$
Members' Funds			
Accumulated surplus (deficit)		330,751.83	302,436.67
Total Members' Funds		330,751.83	302,436.67
Represented by:			
Current Assets			
Cash Assets			
General Account 24-4050		165,129.94	177,506.25
Public Fund Donations Account 24-4069		131,469.80	91,003.36
Westpac Debit Card Account		977.11	552.42
Cash on Hand		100.00	100.00
		297,676.85	269,162.03
Total Current Assets		297,676.85	269,162.03
Non-Current Assets			
Other Financial Assets			
Properties Unit Trust - at cost		30,545.00	30,545.00
		30,545.00	30,545.00
Property, Plant and Equipment			
Plant & Equipment		75,531.97	71,794.00
Less: Accumulated depreciation		(55,454.00)	(47,377.00)
Library		10,516.62	10,516.62
Less: Accumulated depreciation		(10,437.00)	(10,413.00)
		20,157.59	24,520.62
Total Non-Current Assets		50,702.59	55,065.62
Total Assets		348,379.44	324,227.65

The accompanying notes form part of these financial statements.

Mackay Conservation Group Inc.
Detailed Balance Sheet as at 30 June 2021

	Note	2021 \$	2020 \$
Current Liabilities			
Payables			
Unsecured:			
Miscellaneous Creditors		54.57	5,849.60
		54.57	5,849.60
Current Tax Liabilities			
BAS Liabilities		17,573.04	10,583.14
		17,573.04	10,583.14
Provisions			
Superannuation Payable		-	5,358.24
		-	5,358.24
Total Current Liabilities		17,627.61	21,790.98
Total Liabilities		17,627.61	21,790.98
Net Assets		330,751.83	302,436.67

The accompanying notes form part of these financial statements.

Mackay Conservation Group Inc.
Detailed Balance Sheet as at 30 June 2021

Note	2021	2020
	\$	\$

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

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 the association is not a reporting entity.

The financial report has been prepared on an accrual 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) Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(b) 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.

(c) 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.

(d) 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.

(e) 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.

(f) 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.

Grants, donations & bequests are recognised when the entity obtains control over the funds, which is generally at the time of receipt

Interest revenue is recognised using the effective interest rate method. Dividend revenue is recognised when the right to receive a dividend has been established

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

Mackay Conservation Group Inc.
Detailed Balance Sheet as at 30 June 2021

Note	2021	2020
	\$	\$

(g) 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 Australian Taxation Office (ATO). 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 ATO is included with other receivables or payables in the assets and liabilities statement.

(h) Investments

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

(i) 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 remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Mackay Conservation Group Inc.
Depreciation Schedule for the year ended 30 June, 2021

Plant & Equipment																						
2	Cups & Plates	138	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Other Equipment	377	0.00	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fridge	150	0.00	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Solar System	2,854	0.00	1,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Air Conditioner, Office	2,845	0.00	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Desk, Filing Cabinet, Chair	1,051	0.00	158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Office Chair	-	0.00	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Office Desk	-	0.00	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Sony Handy Cam	-	0.00	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Laptop, Toshiba	-	0.00	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Typist Chair	-	0.00	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Photocopier, Xerox	-	0.00	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Mitsubishi Triton	33,182	0.00	9,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dual Cab																					
15	Sit & Stand Work Station	317	0.00	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Drone & Accessories	3,936	0.00	1,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		44,850		13,761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes form part of these financial statements.

Mackay Conservation Group Inc.
Depreciation Schedule for the year ended 30 June, 2021

LIBRARY		1,625.00		14/03/95		1,625		0.00		-		-		-		-		-		-		-	
1 Library 1995																							
2 Library 1996																							
3 Library 1997																							
4 Library 1998																							
5 Library 1999																							
6 Library 2000																							
7 Library 2006																							
8 Library 2008																							
9 Library Shelving																							
10 Library 2007																							

The accompanying notes form part of these financial statements.

Mackay Conservation Group Inc.
Compilation Report to Mackay Conservation Group Inc.

We have compiled the accompanying special purpose financial statements of Mackay Conservation Group Inc., which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2021, 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 of Management

The committee of management 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 adopted is appropriate to meet the needs of the committee of management for the purpose of complying with the association's constitution.

Our Responsibility

On the basis of information provided by the committee of management, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 financial reporting framework 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.

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 of management who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Dated : 28 October, 2021

Rasmussen & Associates
Chartered Accountants



Address : 10 Nelson Street
Mackay

Director : _____
Robin Rasmussen

Mackay Conservation Group Inc.
Independent Auditor's Report to the Members

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Mackay Conservation Group Inc. (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet, notes comprising a summary of significant accounting policies and other explanatory notes for the financial year ended 30 June 2021.

Committee's Responsibility for Financial Report

The committee of Mackay Conservation Group Inc. are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the Associations Incorporation Act and is appropriate to meet the needs of the members. The committee's responsibilities also includes such internal control as the committee determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical requirements.

Qualification

Part of the income derived by the Association is of a nature that full control of receipts cannot be maintained until amounts are actually recorded through the Association's books. As there are no reasonable audit procedures to quantify the effect of this, we are unable to express an opinion on receipts prior to their being recorded.

Auditor's Opinion

In our opinion, except for any qualifications, the financial report presents fairly, in all material respects, the financial position of Mackay Conservation Group Inc. as at 30 June 2021 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act .

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Mackay Conservation Group Inc. to meet the requirements of the Associations Incorporation Act . As a result, the financial report may not be suitable for another purpose.



Mackay QLD 4740
Dated this 28 October, 2021

Rasmussen & Associates, Chartered Accountants
Robin Rasmussen - FCA, Director

Contact us

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info@conservation.org.au

ABN 41 123 903 975

Mackay Environment Centre, 156 Wood St, Mackay Qld



Mackay Conservation Group supporters rally against the Central Queensland Coal mine proposal