

Annual Return for 2022-23 financial year for committees of management of Crown land reserves

Completion of this Annual Return is a legislative requirement of the *Crown Land (Reserves) Act 1978*

Due date: 30 September 2023 (earlier lodgement welcome)

Lodgement options

- Online using the Crown Land Kiosk (preferred). See instructions below.
- Email this form as a word document or pdf to: Department of Energy, Environment and Climate Action (DEECA) Customer Contact Centre customer.service@delwp.vic.gov.au
- Mail the completed form to: DEECA Customer Contact Centre, Level 4, 402-406 Mair Street, Ballarat, Victoria, 3350.

Phone/email enquiries: DEECA Customer Contact Centre 136 186 or voluntary.committees@delwp.vic.gov.au

Website for further background and other information for your committee:

<https://www.deeca.vic.gov.au/boards-and-governance/committees-of-management>

On-line lodgement through the Crown Land Kiosk

The Kiosk is DEECA's preferred method for lodgement of the Annual Return. Significant improvements have been made to the Kiosk for 22-23 Annual Return lodgements, including the capacity to view and check a report of data entered (including bank reconciliation) before submitting.

To register for the Kiosk for the first time, please email clip@delwp.vic.gov.au (You will be emailed instructions for completing the Kiosk registration process).

For people already registered for the Kiosk, go to: <https://crown-land-kiosk.delwp.vic.gov.au/landing> and log in (If you have forgotten your Kiosk password, hit "forgot password" and follow instructions to reset). The proceed button for "Submission of Annual Return for 2022-23" will appear on your Kiosk Dashboard page under "Committee Obligations".



Energy,
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and Climate Action

Detailed guidance notes for completing the Annual Return

These notes are designed to assist people using this form or the Kiosk to complete the Annual Return (form and Kiosk have identical questions). It is recommended the notes be read in full before beginning the Annual Return.

The Annual Return has seven sections (see the following pages 4-8):

1. Income
2. Expenditure
3. Bank Balances and other Cash/Cheques
4. Grants Received
5. Day-to-day Financial Management
6. Additional Comments
7. Attestation of Committee's Responsible Officer

Committee of Management Guidelines information on financial management

The Committee of Management Guidelines, available from the DEECA website at <https://www.deeca.vic.gov.au/boards-and-governance/committees-of-management> includes detailed guidance for committees on financial matters, including the importance of:

- Financial management being a responsibility of the whole committee and every committee member, not just the Treasurer
- The basics of good financial management, including segregation of duties; regular bank reconciliations; all key financial decisions being recorded in meeting minutes

Additional Comments

In addition to completing the financial information, your committee is encouraged to use the "Additional Comments" section to provide information you would like DEECA staff to consider, including successes and achievements or any issues of concern.

You may also like to include a general description of the reserve(s) your committee manages, including activities that occur on the reserve(s) and any relevant history, recent changes and/or plans for the future.

Any details you include in Additional Comments are appreciated and helpful in informing DEECA staff about your reserve(s).

Committee agreement and Attestation

For Section 7 "Attestation":

- Your committee must ensure that the financial information included in the Annual Return is approved by a majority of the committee before it is submitted (agreement via phone/email process is acceptable).
- When submitting through the Kiosk you must put a date or other descriptive information in the "date" box under Attestation, otherwise the Annual Return will not submit electronically.

If your committee has had no financial transactions for the year

- If your committee did not have any income or expenditure for the financial year, you are still required to complete the Annual Return.
- Please complete by showing \$0.00 in the lines for Income Total and Expenditure Total and completing the remaining sections, including any bank account details.
- If no bank account, please state “No accounts” in the line for Bank Account 1 and put \$0.00 for both Opening Balance and Closing Balance. Please then repeat \$0.00 for both Opening and Closing Balance in the line for Total Cash Assets.
- Please also include an appropriate description for the Day-to-day Financial Management question, such as “No income/expenditure and no bank account.”
- In instances where the Crown land reserve committee itself has no income/expenditure, but there are operations on the reserve undertaken by a group or club, for example a bowling or golf club, please indicate this in either the Day-to-day Financial Management question and/or in Additional Comments. For example, “the golf/bowling club operates on the reserve and does its own finances separate to the committee.”
- Please also include any relevant Additional Comments and the Attestation.

If your committee does “accrual” accounting (has “Depreciation” and/or a balance sheet)

- Please note that the Expenditure section includes a line for v) Depreciation. Please ensure that any Depreciation recorded in your income/expenditure (profit/loss) statement is recorded in the line v) Depreciation.
- If your committee has a Balance Sheet, please provide a copy with your Annual Return lodgement.

If your committee has Financial Statements in a particular format

If your committee has an Income/Expenditure (or Profit/Loss) statement (and/or Balance Sheet) that does not fit neatly with the line-items outlined in the Annual Return (for example, if you have one line item for “Maintenance” rather than separate items for “Building maintenance” and “Land maintenance”) there are two options to consider in completing the Annual Return.

1. Complete the Annual Return by transcribing your Financial Statements information into the Annual Return format as best you can. This is the preferred option as it ensures your committee is in control of the information recorded. The space for “Comments” can be used to provide any relevant explanation (for example “Maintenance includes both building and land maintenance”). It is highly recommended that you also provide a copy of your original Financial Statements so that DEECA staff can, if necessary, check your original Financial Statements against the recorded Annual Return information.
2. Provide a copy of your Financial Statements without attempting to fully transcribe all line-items into the Annual Return format. In this instance DEECA staff will be responsible for transcribing the information into the Annual Return format. If using this method, please still ensure that you include figures for “Income Total” and “Expenditure Total” within the Annual Return format, along with Bank Balance details. Please also complete the other questions including Day-to-day Financial Management, Additional Comments and Attestation.

2022-23 Annual Return

Committee Name:

Committee’s DEECA Land Manager ID No. (if you don’t know this number, just leave blank):

1. Income

Income for the 2022-23 financial year (1 July 2022 to 30 June 2023). Please only include income and expenditure for the committee of management itself, including any lease/licence/user group income received by the committee. The overall financial accounts of lessees/licensees/user groups are not required.

Please add further rows to the income table if required. Please use the space at the bottom of the page for any comments/additional information relating to income.

Income Type	2022–23 (\$)
a) Leases and licences	
b) Facility Hire	
c) Grants	
d) Fundraising and gifts/donations	
e) Interest Received	
f) GST / Tax Refunds	
g) Other (Please specify)	
g) Other (Please specify)	
g) Other (Please specify)	
g) Other (Please specify)	
g) Other (Please specify)	
Income Total (add a to g)	

Comments/additional information relating to income:

2. Expenditure

Please add further rows to the expenditure table if required. Please use the space at the bottom of the page for any comments/additional information relating to expenditure.

Note: For groups using “accrual” accounting, please use the line-item v) Depreciation for any depreciation expenditure.

Expense Type	2022–23 (\$)
k) Utilities	
l) Fundraising costs	
m) Administration expenses	
n) Building maintenance	
o) Asset purchases and additions	
p) Land maintenance	
q) Insurance costs	
r) Salaries & Wages	
s) Banking costs	
t) GST / Tax Payments	
u) Other (<i>please specify</i>)	
u) Other (<i>please specify</i>)	
u) Other (<i>please specify</i>)	
u) Other (<i>please specify</i>)	
u) Other (<i>please specify</i>)	
v) Depreciation (if applicable)	
Expenditure Total (<i>add k to v</i>)	

Comments/additional information relating to expenditure:

3. Bank Balances and other Cash/Cheques

Balances require an “Opening Balance” for the financial year (1 July 2022) and a “Closing Balance” (30 June 2023).

Accounts	Account name	Institution	Opening Balance (1 July 2022)	Closing Balance (30 June 2023)
a) Bank account 1				
b) Bank account 2				
c) Bank Account 3				
d) Other Bank Account				

Other Cash and/or Cheques	Opening Balance (1 July 2022)	Closing Balance (30 June 2023)
e) Petty Cash on Hand		
f) Receipts not yet banked and/or other money owed to the committee		
g) Unpresented Cheques and/or other Current Liabilities		

Total Cash Assets	Opening Total (1 July 2022)	Closing Total (30 June 2023)
Calculate total by a + b + c + d + e + f and then subtract g		

4. Grants Received

Please include details of grants received during 2022-23.

Grant Provider (for example, name of government department, local council, or other grant provider)	Purpose for which the grant was provided. Please include any specific name of the grant.	Funding received from grant in 2022–23 (\$)

5. Day-to-day Financial Management

Please summarise your committee's approach to financial management, including:

- Frequency and style of financial reports for the committee
- Process and timing for bank reconciliations
- Other aspects of financial management outlined in the Committee of Management Guidelines (available from <https://www.deeca.vic.gov.au/boards-and-governance/committees-of-management>) including “segregation of duties” and a minimum of 2 people to sign-off on key transactions

Please also describe the basis of your committee’s financial record system, for example, Excel spreadsheet, any financial management software used and/or use of an external accountant.

6. Additional Comments

To inform DEECA about your committee's operations, please include any further information you would like department staff to consider, including successes and achievements or any issues of concern.

You may also like to include a general description of the reserve(s) your committee manages, including activities that occur on the reserve(s) and any relevant history, recent changes and/or plans for the future.

7. Attestation* by Committee “Responsible Officer”

I certify that the financial information supplied can be substantiated from supporting records and that all information is accurate.

Name	Position on committee

The Committee's Responsible Officer must be a committee member (Chairperson, Secretary, Treasurer, Secretary/Treasurer or General Member).

It is required that the financial details of this Annual Return are agreed upon at a committee of management meeting (agreement via phone/email process also acceptable) prior to submission, and that this agreement is noted in writing as minutes of the meeting or phone/email process.

Date of committee meeting (or finalisation of phone/email process) when Annual Return financial details were agreed to by a majority of the committee:

(Optional) Please attach any additional documentation your committee would like to provide.

If your committee has a Balance Sheet, please provide a copy with your Annual Return submission.