

## Annual General Meeting Minutes

### **TIME AND DATE**

4:30pm on 10 December 2024

### **VENUE**

Lexis English Noosa, 6 Lanyana Way, Noosa Heads

### **CHAIRPERSON**

Chris Brinkley

### **SECRETARY**

Chris Brinkley

### **WELCOME**

The Chairperson welcomed everyone to the meeting which he said he calculated to be the 21<sup>st</sup> Annual General Meeting of the Association. He said the Association was incorporated in 2003 as Noosa Junction Traders Association Incorporated at which time membership was limited to the operators of businesses in Noosa Junction and that, in 2014, its name was changed to Noosa Junction Association Incorporated to open up membership to the owners of properties in Noosa Junction as well as business operators.

### **AGENDA**

The Chairperson said the Agenda for this meeting was in the Notice convening it and that it included a number of attachments. He said he will assume attendees have read these attachments and invited attendees to ask any questions they may have when the meeting comes to them.

### **ATTENDEES**

See attached Attendee List.

### **APOLOGIES**

None

### **PROXIES**

Gary Kruger

Ray White Commercial & Sunshine Coast

Chloe Tozer

Chrissy Robson

Jenny Wilson

Megan Dean

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### **QUORUM**

The Chairperson declared a quorum was present.

### **MINUTES FROM PREVIOUS MEETING**

The Chairperson referred to the Minutes of the Annual General Meeting of the Association held on 5 December 2023 a copy of which accompanied the Notice convening this meeting.

It was unanimously resolved that the Minutes of the Annual General Meeting held on 5 December 2023 be confirmed as a true and correct record of the proceedings at that meeting.

### **NOT-FOR-PROFIT ASSOCIATION REPORT FOR YEAR ENDING 30 JUNE 2024**

The Chairperson referred to the Not-For-Profit Association Report for the year ended 30 June 2024 a copy of which formed part of the Notice convening this meeting and a further copy of which is attached to these Minutes.

It was unanimously resolved that receipt of the Not-For-Profit Association Report for the year ended 30 June 2024 be acknowledged.

### **ANNUAL REPORT 2024**

The Chairperson referred to the Annual Report 2024 a copy of which formed part of the Notice convening this meeting and a further copy of which is attached to these Minutes.

The Chairperson referred to the section in the Annual Report about the proposal to streetscape Noosa Junction which was jointly adopted by the Association and Noosa Council in 2019. He said sometime later, \$500k was included in Council's budget for the preparation of a Master Plan for the streetscape which was to be paid by way of a special levy on the owners of land in designated areas of Noosa Junction some of which are members of the Association.

He said earlier this year Council sought tenders for preparation of the Master Plan and subsequently advised it wanted to increase its estimate for the Master Plan from \$500k to about \$800k and gave us several options which we put to our members in a letter which said:

“Please indicate your preferred option by completing and returning by email the attached Voting Paper to [visitnoosajunction@gmail.com](mailto:visitnoosajunction@gmail.com), as soon as possible. If we do not receive your Voting Paper within 10 business days from today, we will assume Option 5 is your preference.”

Only 6 members replied, 4 of whom chose Option 5 where the streetscape is either suspended or cancelled, payment of the special levy ceases and the unspent funds reimbursed to the Noosa Junction landowners who pay the special levy.

He said that, on 4 November 2024, Council was sent a copy of the letter we sent to our members advising them of Council's options and pointing out that:

“Owners of land in Noosa Junction who pay the landscaping special levy, but are not members of our Association, must also be given an opportunity to choose one of the options listed in your letter dated 23 September 2024. It is Council's responsibility to put these options to this group of landowners.”

He said he has unable to obtain any response from Council to this letter and, accordingly, we do not know if Council has put the options to Noosa Junction landowners which are not members of our Association.

The meeting discussed this subject at length and resolved that the Association send a letter to Noosa Councillors setting out the history of the matter and expressing concern about the manner in which our communications have

## Annual General Meeting Minutes

been ignored. The Chairperson said he would prepare a draft of the letter and send it to the new Committee for their attention.

The Chairperson referred to the section in the Annual Report about the affordable housing crisis which exists in Noosa Shire and invited Vice-President, Michael Tozer, to speak to this subject.

Michael said the owners of 2-12 Lanyana Way Noosa Heads propose a two staged project which would comprise residential accommodation above ground level retail and shared public spaces. The residential component would include genuine affordable housing for key workers and community contributors such as nurses, teachers, retail and hospitality workers, emergency services workers and carers who are unable to afford to live in Noosa Shire. The inclusion of affordable housing would assist business owners who currently struggle to attract and retain staff due to their inability to find affordable housing within Noosa Shire.

After unsuccessfully working with Noosa Council since mid 2021 to obtain approval for the project, the owners sought and obtained planning approval through the Queensland Government's State Facilitated Development (SFD) process which was established to address the State's housing crisis. The owners have continuing discussions with SFD personnel and Federal and State Government bodies which provide finance for projects of this nature. They also remain in discussions with Council about the project.

It was unanimously resolved that receipt of the Annual Report 2024 be acknowledged.

### **APPOINTMENT OF AUDITORS**

The Chairperson referred to the Engagement Letter dated 24 October 2024 from JCA Accountants & Business Advisors a copy of which formed part of the Notice convening this meeting and a further copy of which is attached to these Minutes.

It was unanimously resolved that JCA Accountants & Business Advisors be appointed as auditors of the Association for the financial year ending 30 June 2025 on the terms and conditions in their engagement letter dated 24 October 2024 and that the President be authorised to sign and send it to them.

### **REGISTER OF COMMITTEE MEMBER INTERESTS**

The Chairperson referred to the Register of Committee Member Interests a copy of which formed part of the Notice convening this meeting and a further copy of which is attached to these Minutes. He said the Register of Committee Member Interests was a requirement of the Association's auditors.

It was unanimously resolved that receipt of the Register of Committee Member Interests be acknowledged.

### **ELECTION OF COMMITTEE**

The Chairperson advised nominations for membership of the Committee had been received from:

<b>Position</b>	<b>Name</b>
President	Tim Rook
Vice President	Joel Laventure
Secretary	Joel Laventure
Treasurer	Anne Ferrand
Committee Persons	Alex Harris Judi Lalor

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Josh Overell

Christine Robson

It was unanimously resolved the above nominations be accepted.

### **GENERAL BUSINESS**

The Chairperson enquired if there were any items of general business anyone wished to raise and was advised there was none.

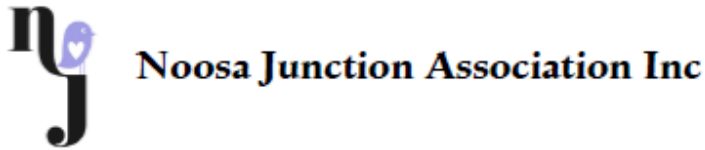
### **CLOSURE**

The meeting closed at 5:45pm.

.....   
Joel Laventure

Secretary

ATTENDEE LIST



AGM Attendee List 2024

[tick appropriate box]

NAME	ORGANISATION/BUSINESS	MEMBER	VISITOR	PRESENT	PROXY
1. Brinkley, Chris and Pauline	Ebonbridge Pty Ltd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Dean, Megan and Richard (proxy C Brinkley)	The Steamed Bun Co	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Ferrand, Anne	The Coffee Noosa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Gregor, Melinda	Gregor & Lewis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Harrington, Christian and Mandy	Harringtons Bullion	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Harris, Alex	Noosa 4 Sale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. King, Jackson and Renee	Village Bicycle	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Kruger, Gary (proxy C Brinkley)	Ogilvie Group	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Lalor, Judi	Firstpoint Marketing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Laventure, Joel	iO2Insurance Group	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Martoo, Greg	Martoo Consulting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. Overell, Josh and Poynter, Mark	RECOR	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. Ray White Commercial Noosa & Sunshine Coast (proxy C Brinkley)	Ray White Commercial Noosa & Sunshine Coast	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Robson, Chrissy (proxy C Brinkley)	Dimmick Property Group	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. Rook, Tim	FootMotion Noosa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16. Smith, Clint and Suter, Ian and Linda	Suter Smith Cleine	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Thiele, Glenn	Beach Road by 4 Pines	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18. Tozer, Chloe (proxy M Tozer)	CLO Studios	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19. Tozer, Michael	Noosa Junction Properties	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. Webb, Douglas	SPLAT 3D POD	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
21. Wilson, Jenny (proxy C Brinkley)	Noosa Body & Skin Care	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
22. Wilson, Samantha and TBA , Bree	D'Fine All	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

NOT-FOR-PROFIT ASSOCIATION REPORT



## Not-For-Profit - Association Report

Noosa Junction Association Inc.

ABN 81 677 152 078

For the year ended 30 June 2024

Prepared by JCA-BNH



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## Committee's Report

### Noosa Junction Association Inc. For the year ended 30 June 2024 Cash Basis

#### Committee's Report

Your committee members submit the financial report of Noosa Junction Association Inc. for the financial year ended 30 June 2024.

#### Committee Members

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

Committee Member	Position
Chris Brinkley	President / Secretary
Michael Tozer	Vice President / Treasurer
Judi Lalor	General Committee Member
Joel Laventure	General Committee Member
Gary Kruger	General Committee Member
Chrissy Robson	General Committee Member
Greg Martoo	General Committee Member
Anne Ferrand	General Committee Member
Tim Rook	General Committee Member

#### Principal Activities

To provide a forum for members to discuss & plan activities supporting and enhancing their individual and collective business successes and thus foster common purpose amongst members.

To promote the success of business in Noosa Junction

To obtain favorably publicity for concerning residents and businesses in Noosa Junction

To represent the needs, goals and aspirations of members to appropriate authorities.

#### Significant Changes

No significant changes in the year



Committee's Report



**Operating Result**

The surplus after providing for income tax for the financial year amounted to, as per below:

2024 \$ (10,710)

2023 \$ 5,591

**Going Concern**

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realization of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

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



Chris Brinkley (President)

Date 31/10/2024



Michael Tozer (Treasurer)

Date 31/10/24



## Income and Expenditure Statement

### Noosa Junction Association Inc. For the year ended 30 June 2024 Cash Basis

	2024	2023
<b>Income</b>		
BUSINESS CONTRIBUTIONS: Projects funding	-	3,900
Interest Income	545	525
Membership fees	6,900	8,000
Noosa Junction ED Levy income	181,310	181,310
SPONSORSHIP Income	5,500	9,857
REVENUE: Market Stall Fees	-	425
Donations	11,489	29,297
<b>Total Income</b>	<b>205,744</b>	<b>233,314</b>
<b>Gross Surplus</b>		
	<b>205,744</b>	<b>233,314</b>
<b>Expenditure</b>		
Bookkeeping Fees	-	2,650
Consulting & Accounting	735	700
Contract staff (part-time)	80,880	67,720
Council Admin fee (3.9%)	6,861	6,861
ACTIVATIONS: Street & Laneway Art	2,585	3,858
ACTIVATIONS: Christmas in the Junction	4,115	4,713
ACTIVATIONS: Electric Vehicle Expo	4,340	4,936
ACTIVATIONS: Lighting & Power	4,830	11,142
ACTIVATIONS: Sounds like Summer Fest	-	4,895
ACTIVATIONS: Twilight Nights music	45,970	57,287
ACTIVATIONS: Santa Street Party	5,492	10,259
Insurance: markets, office liability & association insurance	2,669	2,553
Licenses, Fees & Registrations	60	176
MARKETING: Christmas in the Junction	886	-
MARKETING: Digital/Advertising/Printing/Design	2,312	4,173
CULTURE: Membership Events/Networking Nights	712	1,722
DESTINATION DNA: 2022-2027 5 Year Precinct Plan	-	2,000
DESTINATION DNA: Precinct Research & Benchmarking	-	1,609
DESTINATION DNA: Submissions, draft concept plans, drawings etc.	1,000	5,630
Postage & Other Office Expenses	-	153
Printing & Stationery	-	144
Repairs, Maintenance & Storage	5,111	-
Software expenses - Xero, Website Hosting, Dropbox, Domains	2,056	2,044
Subscriptions & Memberships	158	-
ACTIVATIONS: Backstreets Event	38,345	1,973
ACTIVATIONS: Other	-	8,893
ACTIVATIONS: Saturday Jams live music	1,870	950

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

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## Income and Expenditure Statement



	2024	2023
ACTIVATIONS: Partnered Event	5,468	20,682
<b>Total Expenditure</b>	<b>216,454</b>	<b>227,723</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>(10,710)</b>	<b>5,591</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>(10,710)</b>	<b>5,591</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>(10,710)</b>	<b>5,591</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



## Assets and Liabilities Statement

Noosa Junction Association Inc.

As at 30 June 2024

Cash Basis

	NOTES	30 JUNE 2024	30 JUNE 2023
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
NJAI Westpac levy account		41,066	56,530
NJAI Westpac transaction acc		1,095	1,227
<b>Total Cash and Cash Equivalents</b>		<b>42,162</b>	<b>57,757</b>
<b>Total Current Assets</b>		<b>42,162</b>	<b>57,757</b>
<b>Non-Current Assets</b>			
<b>Other Non-Current Assets</b>			
Debit Card Account		900	-
<b>Total Other Non-Current Assets</b>		<b>900</b>	<b>-</b>
<b>Total Non-Current Assets</b>		<b>900</b>	<b>-</b>
<b>Total Assets</b>		<b>43,062</b>	<b>57,757</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
GST Payable		9,418	13,402
<b>Total Current Liabilities</b>		<b>9,418</b>	<b>13,402</b>
<b>Other Current Liabilities</b>			
Rounding		-	-
<b>Total Other Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>9,418</b>	<b>13,403</b>
<b>Net Assets</b>		<b>33,644</b>	<b>44,355</b>
<b>Member's Funds</b>			
<b>Capital Reserve</b>			
Current Year Earnings		(10,710)	5,591
Retained Earnings (prior year)		44,355	38,763
<b>Total Capital Reserve</b>		<b>33,644</b>	<b>44,355</b>
<b>Total Member's Funds</b>		<b>33,644</b>	<b>44,355</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



## Notes to the Financial Statements

### Noosa Junction Association Inc. For the year ended 30 June 2024

#### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Queensland. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

#### Income Tax

Noosa Junction Association Regional is a not-for-profit Incorporated Association and is not liable for Income Tax.

#### 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.

#### Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

#### Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### Cash on Hand

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

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These notes should be read in conjunction with the attached compilation report.

## Accounts Receivable and Other 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.

## 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 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.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

## 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.

## Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and 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.

## Accounts Payable and Other Payables

Accounts payable 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 that 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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These notes should be read in conjunction with the attached compilation report.



**2. Remuneration Disclosure**

For the Year ended 30/06/2024 there has been \$0.00 remuneration and other benefits given to:

Each Member of the management committee.

Each senior staff member of of the association

Each spouse, parent, sibling, child, grandparent or grandchild of the above

**3. Related Party Transactions**

For the year ended 30/6/2024 there have been the following related party transactions:

Committee Member	Company	Service	Amount
Judi Lalor	First Point Marketing	Marketing	43,536.18
Joel Laventure	iO2 Insurance	Insurance	2,668.88
Greg Martoo	Martoo Consulting	Town Planning	1,000.00

These were for arms length transactions for services rendered at fair value.

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These notes should be read in conjunction with the attached compilation report.



## Movements in Equity

**Noosa Junction Association Inc.  
For the year ended 30 June 2024  
Cash Basis**

	2024	2023
<b>Equity</b>		
Opening Balance	44,355	38,763
<b>Increases</b>		
Profit for the Period	(10,710)	5,591
<b>Total Increases</b>	<b>(10,710)</b>	<b>5,591</b>
<b>Total Equity</b>	<b>33,644</b>	<b>44,355</b>





## True and Fair Position

**Noosa Junction Association Inc.  
For the year ended 30 June 2024**

### Annual Statements Give True and Fair View of Financial Position and Performance of the Association

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Noosa Junction Association Incorporated as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

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

Signed: 

Dated: 31/10/2024

Chris Brinkley President

Signed: 

Dated: 31/10/24

Michael Tozer Treasurer



## Auditor's Report

### Noosa Junction Association Inc. For the year ended 30 June 2024

#### Independent Auditors Report to the members of the Association

##### Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Noosa Junction Association Inc. (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2024, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, 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.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2024 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 requirements of the Associations Incorporation Act 1981.

##### Basis for Opinion

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

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

##### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Act 1991. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

##### Committee's Responsibility for the Financial Report

The committee of Noosa Junction Association Inc. is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act 1991 is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

##### Basis of Accounting and Restriction on Distribution

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

##### Auditor's Responsibility

## Auditor's Report



Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

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

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 judgment, 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 and fair presentation of the financial report, 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.

Nayyar Hayat CPA

A handwritten signature in blue ink, appearing to read 'Nayyar Hayat', written over a circular stamp or seal.

JCA - BNH Accountants

1/31 Thomas Street Noosaville Qld 4566

Dated: 01/10/24



## Certificate By Members of the Committee

**Noosa Junction Association Inc.  
For the year ended 30 June 2024**

I, Chris Brinkley certify that:

1. I attended the annual general meeting of the association held on
2. The financial statements for the year ended 30 June 2024 were submitted to the members of the association at its annual general meeting.

Chris Brinkley - President \_\_\_\_\_

Dated: / /

## ANNUAL REPORT 2024



# Noosa Junction Association Inc

## Annual Report 2024

### INTRODUCTION

A challenging year for the Noosa Junction business community suffering across most sectors due to the cost-of-living crisis. Already sluggish results post-Covid have been heightened by further economic downturn, high interest rates, staff shortages due to lack of affordable housing in Noosa, lack of progress on streetscaping and carparking concessions, and an over-regulated, inconsistent operating environment for music and nighttime economy.

For lease signs are the highest they've been in many years and numerous businesses are seeking rent relief or closing. The precinct reputation for street-eat dining, next gen chefs, street art and activated spaces though still strong, is under threat. Restrictions of precinct activation, live music and resultant impact on foot traffic has seen graffiti, vandalism and higher homeless presence at times during the year. Despite these many challenges, NJA continues to advocate for the precinct, partnering with like-minded stakeholders and has maintained consistent membership numbers. NJA delivered a range of new pop up and partner events – so important to precinct activation and flow on economic benefit to precinct businesses.

### ACTIVITIES

Key activities for the 23/24 financial year include:

**1. Junction music – Twilight Nights/Saturday Jams**

Music, both live and amplified key part of Noosa Junction's hospitality offerings. The Association engaged both stakeholder and council highlighting the links between live music and the night-time economy and giving feedback on proposed Noosa Plan Amendments including lack of provision for small bars and restaurants and over regulation of music and activation. The Twilight nights Friday night live music program where musicians are paid by the Association to perform at various venues and laneways on Friday nights was expanded and Saturday Jams featuring emerging artists were delivered at key event and peak times. A Weekly GIG guide for the Junction precinct is produced each week.

**2. Signature FLAVA food event – Backstreet Bush and Botanicals August**

A new event designed to showcase precinct hospitality, next generation flavours and unique locations. Pop up long table dinner with guest chef and local chefs and producers highlighting people and produce. Extensive partnerships with local businesses, the event generated significant publicity.

**3. New Lighting and Street Art Installation – 'Come as you are'**

Embodying the inclusiveness of #everyonesfavouritelocal, multidisciplinary artist, Tarsha Christie, created a mural to celebrate local and international students studying at Lexis English and The Culinary Academy. Her unique line work and vibrant design says welcome to all. New lighting and maintenance also delivered across the precinct.

**4. Launch Street Art Trail and Noosa Junction Map – December**

Noosa Junction's burgeoning street art scene is uncovered on this self-guided walk featuring artwork from some of Australia's most talented street artists - QR codes and website encourages visitor dispersal, publicity, and social media. A comprehensive Noosa Junction map with QR codes to business listings was also produced and delivered to key locations.

### 5. Festive Season December/January

The arrival of Giant Santa at the end of November kicks off the Junction's festive season. This year's Selfie with Santa competition saw local businesses donating more than \$5000 in prizes and support. Our Santa Street Party with market stalls, music and entertainment in Arcadia Street was a huge success seeing extremely high levels of local trade.

### 6. Retail Promotions – Father's Day, Valentines Day, Easter, Mother's Day

New retail promotions and gift guides featuring local business offers and products were rolled supported by promotions, social media, website links and random rewards.

### 7. Noosa Eat and Drink Arcadia Street Long Lunch – May

Noosa Junction celebrated being part of Noosa Eat and Drink for first time in this sold-out collaboration between Junction restaurants, the Association and Noosa Eat and Drink team. A truly memorable event experience showcasing our precinct talent.

### 8. Noosa EV and Electrify Everything Expo - June

A fully charged day out and the biggest yet. With the support of the Association, ZEN Inc held this event in Noosa Junction facilitated by the closure of all four lanes of Sunshine Beach Road. New to 2024, as well as promoting modes of EV transport, the event showcased ways of electrifying homes and businesses. Matt Golinski cooking demonstrations at The Culinary Academy were just one of the highlights.

## NOOSA COUNCIL

The Association is represented by members of the Committee on:

### 1. Noosa Business Roundtable

This body is meant to provide a conduit for communication between the Noosa Shire business community, Noosa Council and the Queensland Government. Prior to each meeting attendees can lodge with Council matters they regard as being "burning issues" within their precinct.

The "burning issues" the Committee has lodged without producing any meaningful progress include:

- 1.1 Lack of progress with a Master Plan for the streetscaping of Noosa Junction being a project which was agreed with Council should be undertaken more than 5 years ago.
- 1.2 Difficulties Noosa Junction business operators are experiencing hiring and retaining employees because they are unable to find affordable accommodation within Noosa Shire.
- 1.3 Council's lack of support for property development proposals which incorporate one or more of its stated objectives including prioritising people before cars and providing affordable housing for workers in retail and hospitality businesses in Noosa Junction and elsewhere as well as for essential workers such as nurses, paramedics, police officers, aged care workers and the like.
- 1.4 The proposed amendments to the Noosa Plan 2020 do not go far enough to resolve the current housing crisis in Noosa Shire or address its future housing requirements resulting from population growth.

### 2. Noosa Housing Strategy Stakeholder Reference Group

Noosa Shire has a housing crisis which is having a significant social and economic impact on the community. Council established this Group and, in June 2022, it released a draft Housing Strategy for community feedback. Many submissions (including one from the Association) were received and in November 2022 Council endorsed the Noosa Housing Strategy 2022. The Group last met on 3 June 2024.

### 3. Noosa Drive Pathway Project Reference Group

Noosa Drive provides a link between Noosa Junction and Hastings Street. Council's Noosa Drive Pathway Project involves the planning and design of a pedestrian and cycle link between these precincts. It established this Group and sought input from the community in

relation to the project. The Association lodged a submission with Council to which we received no response. The Group last met on 17 June 2024.

**4. Noosa Junction Streetscape Project Reference Group**

A proposal to upgrade the streetscape of Noosa Junction has been under consideration since 2019. Council included \$500k in its current Annual Budget for the preparation of a Master Plan for the streetscaping of Noosa Junction. In 2024 Council issued an Invitation To Quote to organisations it felt were qualified to prepare the Master Plan which specified the quotes were to be returned to Council by a specified date which is long past. Council has not chosen an organisation to design the Master Plan and says this is because it now thinks the cost will exceed the original estimate of \$500k by almost \$300k. The Committee is awaiting a response from Council to a request it provide an estimate of the additional cost this will mean to the owners of land in Noosa Junction who pay the levy which reimburses Council for the cost of the Master Plan.

Other matters in respect of which the Committee has been engaged include:

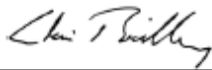
**1. Affordable Housing**

The lack of affordable housing is an issue which has a growing detrimental impact on the economy of Noosa Shire. Workers cannot afford to live in Noosa Shire and businesses find it extremely hard to recruit workers and, if successful in doing so, keeping them for other than short periods. The result is a lack of workers available for business owners including those operating retail, and hospitality businesses in Noosa Junction and elsewhere as well as an absence of affordable housing for essential workers such as nurses, paramedics, police officers, aged care workers and the like. To date, Noosa Council has not approved any meaningful property development proposals which include affordable housing including one proposed for Noosa Junction.

**2. Coles Land**

Coles owns land in Noosa Junction which was formerly owned by the Noosa Heads Bowls Club. It is strategically located next to the Noosa Fair Shopping Centre and the Association is keen to see it developed in a manner which is beneficial to Noosa Junction business operators and the community at large. A member of our Committee speaks regularly with a Coles representative to monitor any plans Coles might have in respect of this land.

My thanks to the Committee members for their contributions to the management of the Association this year.



Chris Brinkley – Vice President/Secretary

04/11/2024

Date

## ENGAGEMENT LETTER



Our Ref: NOO50001

24 October 2024

*Strictly Private and Confidential*  
The Secretary  
Noosa Junction Association Inc  
PO Box 613  
Noosa Heads QLD 4567



ABN: 79 649 150 774  
PO Box 994, Noosa Heads QLD 4567  
1/31 Thomas Street, Noosaville Qld 4566  
2/68 Kingsford Smith Parade, Maroochydore 4558

Tel 07 5473 5444

Email [info@jcaaccountants.com.au](mailto:info@jcaaccountants.com.au)  
67 Springwood Road, Springwood Qld, 4127

Tel 1300 264 346

Email [info@hnh.finance](mailto:info@hnh.finance)

Dear Sir or Madam

### ENGAGEMENT LETTER

Thank you for your instruction to attend to the audit requirements for your association.

This letter sets out our terms of engagement and the scope of the work to be performed by us within that engagement. Please read it carefully and if you have any queries or wish to discuss any aspect further, please do not hesitate to contact us.

#### *Scope of engagement*

You have requested that we conduct an audit of the financial statements for the period 1 July 2024 to 30 June 2025.

Our services will be provided to you on a fee for service basis based on hourly rates and charged as set out below.

This letter relates only to the abovementioned services and details the basis and terms of this engagement. Work that is performed or disbursements that are incurred which are outside the scope of our engagement will be the subject of additional charge.

#### *Basis of engagement*

Our examination will be conducted pursuant to the Queensland Associations Incorporation Act 1981.

We will conduct the required examinations in accordance with Australian Auditing Standards and the Collections Act 1966, Gaming Machine Act 1991. Our procedures will include examination, on a test basis, of evidence supporting the amounts and other disclosures in regards to the financial statements of the association. Those auditing standards require that we comply with relevant ethical requirements relating to audit engagements, and that we plan and perform the examinations to obtain reasonable assurance whether the financial statements are free from misstatement. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the examiner's judgment, including the assessment of the risks of misstatement of the financial statements, whether due to fraud or error.

Because of the test nature and other inherent limitations of an examination, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some misstatements may remain undiscovered.



## Annual General Meeting Minutes

In making our risk assessments, we consider internal controls, in order to design examination procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. However, we may provide you with a separate letter concerning any weaknesses in the design or implementation of internal controls that come to our attention during the examination of the financial statements.

We take this opportunity to remind you that it is your responsibility to ensure there are adequate bookkeeping processes in place to adequately record the association's income and expenditure and dealings with the assets and liabilities of the association. This includes the maintenance of adequate accounting records and the internal control structure; the selection and application of accounting policies; the safeguarding of the levy monies; and the responsibility to provide us with:

- access to all information that is relevant to the preparation of our audit, such as records, documentation and other matters;
- additional information that we may request for the purpose of the examinations; and
- unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our examination processes, we will request from management written confirmation concerning representations made to us in connection with the examinations.

### *Reporting*

Our report will be in the form pursuant and required by the Collections Act 1966, Gaming Machine Act.

### *Independence*

We confirm that, to the best of our knowledge and belief, we currently meet the professional independence requirements in relation to the examination of the financial statements. In conducting our examinations, should we become aware that we have contravened the professional independence requirements, we shall notify you on a timely basis.

Our professional requirements include specific restrictions on the employment relationships that can exist between the audited entity and its auditors. To assist us in meeting these independence requirements, and to the extent permitted by law and regulation, we request you discuss with us:

- the provision of services offered to you by JCA Accountants prior to engaging or accepting the service; and
- the prospective employment opportunities of any current or former partner or professional employee of JCA Accountants prior to the commencement of formal employment discussions with the current or former partner or professional employee.

### *Privacy Policy*

Under the Privacy Act 1988, we need to tell you that we collect information about you to assist in performing and promoting our financial, taxation and accounting services. We do not disclose information about you to any person except as required in the course of providing these services or for the ordinary administration of our business. If you do not want to receive promotional material from us, then please let us know. You can also request access to information we hold about you by making a written request to us.

## Annual General Meeting Minutes

### *Quality Control*

The conduct of our examination in accordance with Australian Auditing Standards means that information acquired by us in the course of our examination is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our examination files may, however, be subject to review as part of the quality control review program. We advise you that by signing this letter you acknowledge that, if requested, our files relating to this examination will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your examiner.

### *Fees*

We look forward to full cooperation with your staff and we trust that they will make available to us whatever records, documentation and other information are requested in connection with our examinations. Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required.

Unless otherwise expressly agreed with you in writing, our professional fees are charged at hourly rates plus GST. Those rates are as follows and inclusive of outlays such as telephone, fax, photocopying and standard postage:

	Hourly rate (excl. GST)
<b>Taxation services</b>	
- Partner	\$350.00
- Senior Accountant	\$270.00
- Accountant	\$175.00
- Admin/Secretarial	\$ 85.00

The above rates may vary from time to time and, payment terms are seven days.

We may also, from time to time, attain assistance for the completion of your engagement from contractors and/or other external service providers.

Subject to any agency arrangements for GST discussed below under the heading "GST-Disbursements", disbursements properly incurred from external suppliers (couriers, ASIC fees, other Government fees etc) will be charged to you at cost plus GST.

Unless otherwise stated in writing, any estimates which we provide to you of our anticipated fees, disbursements and charges for any work are only indicative of the amounts you can expect to be charged. Estimates are not quotes or caps and are not binding on us.

Where an estimate is given and the scope of the work changes, or if it becomes apparent that the work involves matters which were not taken into account in the estimate, we will endeavour to advise you and provide an amended estimate as soon as it is practicable to do so.

### *Limitation of liability*

Our firm's liability may be limited by a scheme approved under Professional Standards Legislation. We shall now outline the basis of our engagement in the context of the specific services to be provided.

It should be noted at the outset that as a general proposition we rely upon our clients to provide us with accurate and timely information to enable us to properly perform our engagement obligations. Consequently, any rectifying work performed by us on the basis of incorrect or late information will be work which is outside the scope of our engagement and will be charged as additional services.

## Annual General Meeting Minutes

### *GST – professional fees*

Our professional fees are inclusive of Goods and Services Tax (“GST”). If the services we are providing are provided to your business then you may be able to claim a GST input tax credit for the GST you pay us. However, this will not be the case if the services we provide are used by you in creating an input taxed supply. In this situation you cannot claim the GST associated with our professional fees as an input tax credit.

If your matter involves a mixture of taxable, GST free and input taxed supplies we will not apportion our professional fees between these categories of supply unless you have expressly requested us to do so.

Please note that if you make such a request after the commencement of any particular matter it may not be possible for us to subsequently apportion professional fees that were incurred prior to receiving your request. If you need separate advice on whether you will receive the benefit of a GST input tax credit for the GST paid to us then please contact us.

### *GST – Disbursements*

In addition to our professional fees, you will be responsible for payment of expenses which we incur on your behalf (together with the GST that we pay in relation to such expenses as set out below).

Certain government charges and fees included in some matters undertaken in the scope of our engagement are effectively “GST free” to the applicant, but will attract the 10% GST if paid by this firm and then passed on to you as part of our services.

Like all other disbursements (couriers, searches, photocopying etc) the treatment will be the same as for professional fees - this firm will incur the costs at first instance and invoice them on to you after making allowance for any GST input tax credits received by us on the acquisition. These invoices will include GST for which you may be entitled to claim an input tax credit.

### *Confirmation of engagement*

Obviously, there are many issues to consider in this engagement and we ask that you consider all aspects of this letter to ensure that you are satisfied with the scope of our engagement. Please contact us if you have any queries about this letter.

Once you are satisfied with the terms of our engagement, would you please sign and date both copies of this letter in the places indicated. One copy should be forwarded to us as evidence of your acceptance of the terms of our engagement. You should retain the other copy as your evidence of our engagement.

We thank you for the opportunity to provide our professional services to you and we look forward to developing a close relationship with you for many years to come.

Should you wish to discuss this matter further or have any queries, please do not hesitate to contact this office.

Yours faithfully,  
JCA - BNH Accountants and Financial Advisors



Nayyar Hayat  
Principal  
Enc

SCHEDULE

**Acknowledgment of terms of engagement**

We, the parties named in the Schedule, confirm that we understand and agree to your terms of engagement.

Dated the       day of

Companies:

Name	Signed
Noosa Junction Association Inc Organisation Number: IA32374	.....



**Noosa Junction Association Inc**

**Register of Committee Member Interests  
Associations Incorporation Act 1981**

**REGISTER OF COMMITTEE MEMBER INTERESTS**

Member	Entity with Interest	Business	Property
Chris Brinkley	None	None	None
Anne Ferrand	The Coffee Noosa Pty Ltd	Coffee Shop, Shop 9A, 81-87 Noosa Drive, Noosa Heads, Q 4567	None
Gary Kruger	Philip John Bacon and Brent Anthony Ogilvie	Landlord	66 to 68 Noosa Drive, Noosa Heads, Q4567
Judi Lalor	First Point Marketing & Promotions Pty Ltd	First Point Marketing & Promotions	None
Joel Laventure	iO2 Insurance Group Pty Ltd	Insurance Broker	Noosa Professional Centre, 9/1 Lanyana Way, Noosa Heads, Q 4567
Greg Martoo	Martoo Investments Pty Ltd	Landlord	Suite 13, Noosa Central, 6 Bottlebrush Avenue, Noosa Heads, Q 4567
Christine Robson	Dimmick Funds Pty Ltd	Landlord	1 Sunshine Beach Road, Noosa Heads, Q 4567
	Dimmick Funds Pty Ltd	Landlord	3 Sunshine Beach Road, Noosa Heads, Q 4567
	Francis Fabrics Pty Ltd	Landlord	7 Sunshine Beach Road, Noosa Heads, Q 4567

Noosa Junction Association Inc  
PO Box 1318 Noosa Heads Q. 4567  
visitnoosajunction@gmail.com

Register of Committee Member Interests.docx at 25 October 2024

# Annual General Meeting Minutes

Francis Fabrics Pty Ltd	Landlord	9 Sunshine Beach Road, Noosa Heads, Q 4567
Francis Fabrics Pty Ltd	Landlord	11 Sunshine Beach Road, Noosa Heads, Q 4567
Francis Fabrics Pty Ltd	Landlord	25 Sunshine Beach Road, Noosa Heads, Q 4567
Francis Fabrics Pty Ltd	Landlord	27 Sunshine Beach Road, Noosa Heads, Q 4567
Francis Fabrics Pty Ltd	Landlord	Lots 1, 3, 4, 5 and 6 37 Sunshine Beach Road, Noosa Heads, Q 4567
Francis Fabrics Pty Ltd	Landlord	Lot 4, 1 Lanyana Way, Noosa Heads, Q 4567
Tim Rook	Footmotion. Shop 2, 34 Sunshine Beach Road, Noosa Heads, Q 4567	None
Michael Tozer	Landlord	<ul style="list-style-type: none"> <li>• 8 Lanyana Way Noosa Heads</li> <li>• 10 Lanyana Way Noosa Heads</li> <li>• 12 Lanyana Way Noosa Heads</li> </ul>
Noosa Junction Properties Pty Ltd	Landlord	Arcadia Centre 1 Arcadia Street Noosa Heads
Trifecta Properties Pty Ltd and Relette Holdings Pty Ltd	Landlord	Sunshine Centre 28 Sunshine Beach Road Noosa Heads
Lanyana Investments Pty Ltd	Landlord	<ul style="list-style-type: none"> <li>• The Palms 6 Lanyana Way Noosa Heads</li> <li>• Lanyana Place 2 Lanyana Way Noosa Heads</li> </ul>


  
 Christopher Berrett Brinkley – Vice President/Secretary
 
 16 October 2024  
 Date