

Constitution of the Alternative Technology Association Incorporated

In accordance with the provisions of the ASSOCIATIONS INCORPORATION REFORM ACT (2012)

As at 6 November 2014

Schedule of Amendments

Date of Amendment	Rule	Description
6 November 2014		Amendment of Statement of Purpose
	2(1)	Update for new Act
	8(3)(d)	Update for new Act
	11(1)	Revised notice periods
	15(2)	Voting to be conducted as prescribed by the Secretary
	18	Voting procedures
	22(4)(b)	Revised notice period
	22(8)	Employees not eligible for Board election
	24(3)	Authority for making of public statements
		Update and revision to applicable Australian Accounting Standards

Statement of Purposes

The purposes for which the proposed incorporated association is established are:

- 1 To be a highly trusted and sought after source of knowledge, expertise and inspiration on sustainable technologies and lifestyles for communities and householders
- 2 To maintain an independent and credible knowledge base built on our technical expertise and our member's practical experiences
- 3 To support the householder and communities to accelerate the adoption of practical and effective sustainability solutions
- 4 To establish and maintain a public fund to be called the Renewable Energy Development Trusts Fund for the specific purpose of accepting gifts and donations to support and further the objectives above. The Fund will be managed to receive all gifts of money or property for this purpose and any money received because of such gifts must be credited to its bank account. The Fund must not receive any other money or property into its account and it must comply with subdivision 30-E of the Income Tax Assessment Act 1997.
- 5 To promote such things as are incidental to the attainment of the above objects and any of them.

Rules of the Alternative Technology Association Incorporated

1. *Name*

The name of the incorporated association is the Alternative Technology Association Incorporated (in these Rules called "the Association").

2. *Definitions*

(1) In these Rules, unless the contrary intention appears-

"**Act**" means the Association Incorporation Reform Act 2012

"**Board**" means the committee of management of the Association;

"**financial year**" means the year ending on 30 June;

"**general meeting**" means a general meeting of members convened in accordance with rule 11.

"**member**" means a member of the Association;

"**ordinary member of the Board**" means a member of the Board who is not an officer of the Association under Rule 21;

"**Regulations**" means regulations under the Act;

"**relevant documents**" has the same meaning as in the Act.

(2) In these Rules, a reference to the Secretary of an Association is a reference--

(a) if a person holds office under these Rules as Secretary of the Association--to that person; and

(b) in any other case, to the public officer of the Association.

3. *Alteration of the rules*

These Rules and the statement of purposes of the Association must not be altered except in accordance with the Act.

4. *Membership, entry fees and subscription*

(1) The Board may determine, by ordinary motion in accordance with these Rules, the application fee, annual fee and other amounts (if any) that a member of the association must pay as a necessary condition of membership of the Association.

(2) Members must, when identified as such:

(a) comply with these Rules;

(b) not act in a manner that may reasonably be considered to be conduct unbecoming a member or prejudicial to the interests of the Association.

(3) The payment of money in accordance with rule 4(1) and conduct set out in rule 4(2) are the only pre-requisites to membership of the association.

(4) The association must keep and maintain a register of members containing the name and contact details of each member.

(5) A person becomes a member and is entitled to exercise the rights of membership when his or her name is entered in the register of members.

(6) A right, privilege, or obligation of a person by reason of membership of the Association-

(a) is not capable of being transferred or transmitted to another person; and

(b) terminates upon the cessation of membership whether by death or resignation or otherwise.

5. *Ceasing membership*

Any member who fails to pay any amount required to be paid pursuant to Rule 4 within 30 days of that amount becoming due ceases to be a member and the register of members must be amended accordingly.

6. *Discipline, suspension and expulsion of members*

(1) Subject to these Rules, if the Board is of the opinion that a member has refused or neglected to comply with these Rules, or has been guilty of conduct unbecoming a member or prejudicial to the interests of the Association, the Board may by resolution--

(a) suspend that member from membership of the Association for a specified period; or

(b) expel that member from the Association.

(2) A resolution of the Board under sub-rule (1) does not take effect unless--

(a) at a meeting held in accordance with sub-rule (3), the Board confirms the resolution; and

(b) if the member exercises a right of appeal to the Association under this rule, the Association confirms the resolution in accordance with this rule.

(3) A meeting of the Board to confirm or revoke a resolution passed under sub-rule (1) must be held not earlier than 14 days, and not later than 28 days, after notice has been given to the member in accordance with sub-rule (4).

(4) For the purposes of giving notice in accordance with sub-rule (3), the Secretary must, as soon as practicable, cause to be given to the member a written notice-

(a) setting out the resolution of the Board and the grounds on which it is based; and

(b) stating that the member, or his or her representative, may address the Board at a meeting to be held not earlier than 14 days and not later than 28 days after the notice has been given to that member; and

(c) stating the date, place and time of that meeting; and

(d) informing the member that he or she may do one or both of the following-

(i) attend that meeting;

(ii) give to the Board before the date of that meeting a written statement seeking the revocation of the resolution;

(e) informing the member that, if at that meeting, the Board confirms the resolution, he or she may, not later than 48 hours after that meeting, give the Secretary a notice to the effect that he or she wishes to appeal to the Association in general meeting against the resolution.

(5) At a meeting of the Board to confirm or revoke a resolution passed under sub-rule (1), the Board must-

(a) give the member, or his or her representative, an opportunity to be heard; and

(b) give due consideration to any written statement submitted by the member; and

(c) determine by resolution whether to confirm or to revoke the resolution.

(6) If at the meeting of the Board, the Board confirms the resolution, the member may, not later than 48 hours after that meeting, give the Secretary a notice to the effect that he or she wishes to appeal to the Association in general meeting against the resolution.

(7) If the Secretary receives a notice under sub-rule (6), he or she must notify the Board and the Board must convene a general meeting of the Association to be held within 21 days after the date on which the Secretary received the notice.

(8) At a general meeting of the Association convened under sub-rule (7)--

(a) no business other than the question of the appeal may be conducted; and

(b) the Board may place before the meeting details of the grounds for the resolution and the reasons for the passing of the resolution; and

(c) the member, or his or her representative, must be given an opportunity to be heard; and

(d) the members present must vote by secret ballot on the question whether the resolution should be confirmed or revoked.

(9) A resolution is confirmed if, at the general meeting, not less than two-thirds of the members vote in person, or by proxy, in favour of the resolution. In any other case, the resolution is revoked.

7. Disputes and mediation

- (1) The grievance procedure set out in this rule applies to disputes under these Rules between-
 - (a) a member and another member; or
 - (b) a member and the Association.
- (2) The parties to the dispute must meet and discuss the matter in dispute, and, if possible, resolve the dispute within 14 days after the dispute comes to the attention of all of the parties.
- (3) If the parties are unable to resolve the dispute at the meeting, or if a party fails to attend that meeting, then the parties must, within 10 days, hold a meeting in the presence of a mediator.
- (4) The mediator must be-
 - (a) a person chosen by agreement between the parties; or
 - (b) in the absence of agreement-
 - (i) in the case of a dispute between a member and another member, a person appointed by the Board of the Association; or
 - (ii) in the case of a dispute between a member and the Association, a person who is a mediator appointed or employed by the Dispute Settlement Centre of Victoria (Department of Justice).
- (5) A member of the Association can be a mediator.
- (6) The mediator cannot be a member who is a party to the dispute.
- (7) The parties to the dispute must, in good faith, attempt to settle the dispute by mediation.
- (8) The mediator, in conducting the mediation, must--
 - (a) give the parties to the mediation process every opportunity to be heard; and
 - (b) allow due consideration by all parties of any written statement submitted by any party; and
 - (c) ensure that natural justice is accorded to the parties to the dispute throughout the mediation process.
- (9) The mediator must not determine the dispute.
- (10) If the mediation process does not result in the dispute being resolved, the parties may seek to resolve the dispute in accordance with the Act or otherwise at law.

8. Annual general meetings

- (1) The Board may determine the date, time and place of the annual general meeting of the Association.

(2) The notice convening the annual general meeting must specify that the meeting is an annual general meeting.

(3) The ordinary business of the annual general meeting shall be-

(a) to confirm the minutes of the previous annual general meeting and of any general meeting held since that meeting; and

(b) to receive from the Board reports upon the transactions of the Association during the last preceding financial year; and

(c) to elect members of the Board; and

(d) to receive and consider the statement submitted by the Association in accordance with Part 7 of the Act being:

(i) the income and expenditure of the incorporated association during its last financial year;

(ii) the assets and liabilities of the incorporated association at the end of its last financial year;

(iii) the mortgages, charges and securities of any description affecting any of the property of the incorporated association at the end of its last financial year; and

(iv) in respect of each trust of which the incorporated association was trustee during a period, being the whole or any part of the last financial year of the incorporated association—

(a) the income and expenditure of the trust during that period;

(b) the assets and liabilities of the trust during that period; and

(c) the mortgages, charges and securities of any description affecting any of the property of the trust at the end of that period; and

(v) any trust, held on behalf of the incorporated association by a person or body other than the incorporated association, in which funds or assets of the incorporated association are placed.

(4) The annual general meeting may conduct any special business of which notice has been given in accordance with these Rules.

9. Special general meetings

(1) In addition to the annual general meeting, any other general meetings may be held in the same year.

(2) All general meetings other than the annual general meeting are special general meetings.

(3) The Board may, whenever it thinks fit, convene a special general meeting of the Association.

(4) If, but for this sub-rule, more than 15 months would elapse between annual general meetings, the Board must convene a special general meeting before the expiration of that period.

(5) The Board must, on the request in writing of members representing not less than 5 per cent of the total number of members, convene a special general meeting of the Association.

(6) The request for a special general meeting must--

(a) state the objects of the meeting; and

(b) be signed by the members requesting the meeting; and

(c) be sent to the address of the Secretary.

(7) If the Board does not cause a special general meeting to be held within one month after the date on which the request is sent to the address of the Secretary, the members making the request, or any of them, may convene a special general meeting to be held not later than 3 months after that date.

(8) If a special general meeting is convened by members in accordance with this rule, it must be convened in the same manner so far as possible as a meeting convened by the Board and all reasonable expenses incurred in convening the special general meeting must be refunded by the Association to the persons incurring the expenses.

10. *Special business*

All business that is conducted at a special general meeting and all business that is conducted at the annual general meeting, except for business conducted under the rules as ordinary business of the annual general meeting, is deemed to be special business.

11. *Notice of general meetings*

(1) The Secretary of the Association, at least 21 days, or if a special resolution has been proposed at least 28 days, before the date fixed for holding a general meeting of the Association, must cause to be sent to each member of the Association, a notice stating the place, date and time of the meeting and the nature of the business to be conducted at the meeting.

(2) No business other than that set out in the notice convening the meeting may be conducted at the meeting.

(3) A member intending to bring any business before a meeting may notify in writing (including by electronic means), the Secretary of that business, who must include that business in the notice calling the next general meeting.

12. *Quorum at general meetings*

(1) No item of business may be conducted at a general meeting unless a quorum of members entitled under these Rules to vote is present at the time when the meeting is considering that item.

(2) Ten members personally present (being members entitled under these Rules to vote at a general meeting) constitute a quorum for the conduct of the business of a general meeting.

(3) If, within half an hour after the appointed time for the commencement of a general meeting, a quorum is not present-

(i) in the case of a meeting convened upon the request of members--the meeting must be dissolved; and

(ii) in any other case--the meeting shall stand adjourned to the same day in the next week at the same time and (unless another place is specified by the Chairperson at the time of the adjournment or by written notice to members given before the day to which the meeting is adjourned) at the same place.

(4) If at the adjourned meeting the quorum is not present within half an hour after the time appointed for the commencement of the meeting, the members personally present (being not less than six) shall be a quorum.

13. *Presiding at general meetings*

(1) The President, or in the President's absence, the Vice-President, shall preside as Chairperson at each general meeting of the Association.

(2) If the President and the Vice-President are absent from a general meeting, or are unable to preside, the members present must select one of their number to preside as Chairperson.

14. *Adjournment of meetings*

(1) The person presiding may, with the consent of a majority of members present at the meeting, adjourn the meeting from time to time and place to place.

(2) No business may be conducted at an adjourned meeting other than the unfinished business from the meeting that was adjourned.

(3) If a meeting is adjourned for 14 days or more, notice of the adjourned meeting must be given in accordance with rule 12(4).

(4) Except as provided in sub-rule (3), it is not necessary to give notice of an adjournment or of the business to be conducted at an adjourned meeting.

15. *Voting at general meetings*

(1) Upon any question arising at a general meeting of the Association, a member has one vote only.

(2) All votes must be given in a manner as prescribed by the Secretary.

(3) In the case of an equality of voting on a question, the Chairperson of the meeting is entitled to exercise a second or casting vote.

(4) A member is not entitled to vote at a general meeting unless all moneys due and payable by the member to the Association have been paid.

16. Manner of determining whether resolution carried

If a question arising at a general meeting of the Association is determined on a show of hands-

(a) a declaration by the Chairperson that a resolution has been-

- (i) carried; or
- (ii) carried unanimously; or
- (iii) carried by a particular majority; or
- (iv) lost; and

(b) an entry to that effect in the minute book of the Association--

is evidence of the fact, without proof of the number or proportion of the votes recorded in favour of, or against, that resolution.

17. Proxies

(1) Each member is entitled to appoint another member as a proxy by notice given to the Secretary no later than 24 hours before the time of the meeting in respect of which the proxy is appointed.

(2) The notice appointing the proxy must be in the form set out in Appendix 1.

18. Voting by ballot

(1) A ballot may be held to determine an election or proposal.

(2) All votes must be received at least 24 hours before the scheduled start time of the meeting.

(3) Where a ballot is held, the Board shall appoint a Returning Officer not being a Director or employee and he or she shall be responsible for those matters connected with the ballot.

19. Board

(1) The Board--

(a) shall retain ultimate control and management of the business and affairs of the Association;

(b) may, in exercising its powers of control and management, employ one or more staff including a Chief Executive Officer or other similar position if it considers it appropriate to do so;

(c) shall, if staff are employed, delegate to the staff, such powers and functions as the Board considers appropriate for the proper exercise of the business and affairs of the Association;

(c) shall exercise all such powers and functions as may be exercised by the Association other than those powers and functions that are delegated to employed staff (if any) and other than those required by these Rules to be exercised by general meetings of the members of the Association; and

(c) subject to these Rules, the Act and the Regulations, has power to perform all such acts and things as appear to the Board to be essential for the proper management of the business and affairs of the Association.

(2) **The Board shall consist of--**

(a) the officers of the Association; and

(b) not less than three and not more than seven ordinary members--

each of whom shall be elected in accordance with rule 23.

20. Office holders

(1) The officers of the Association shall be--

(a) a President;

(b) a Vice-President;

(c) a Treasurer; and

(d) a Secretary.

(2) The provisions of rule 23, so far as they are applicable and with the necessary modifications, apply to and in relation to the election of persons to any of the offices referred to in sub-rule (1).

(3) Each officer of the Association shall hold office until the annual general meeting after the date of his or her election but is eligible for re-election to the office.

(4) In the event of a casual vacancy in any office referred to in sub-rule (1), the Board may appoint one of its members to the vacant office and the member appointed may continue in office up to and including the conclusion of the annual general meeting next following the date of the appointment.

21. Ordinary members of the Board

(1) There shall be not less than three and not more than seven ordinary Board members.

(2) In the event of a casual vacancy occurring in the office of a member of the Board, the Board may appoint a member of the Association to fill the vacancy and the member so appointed as a Board member shall hold office, subject to these Rules, until the conclusion of the next Annual General Meeting following the date of their appointment, at which time the Board member will be eligible for re-election to the Board and rules 8(3)(c), 23(1) and 23(3) will apply.

(3) The Board may establish procedures by which it shall appoint an ordinary member of the Board and must comply with those procedures in appointing such a member to the Board.

22. Election of officers and ordinary Board members

(1) As required by rule 8(3)(c), the members of the Association shall elect the members of the Board at the Annual General Meeting in accordance with rule 8(3)(c) and sub-rule (3).

(2) The members of the Board shall, at the next meeting of the Board, elect the officers of the Association.

(3) Subject to these Rules, each member of the Board elected at an Annual General Meeting pursuant to rule 23(1) shall hold office until the conclusion of the second annual general meeting following their election and shall then be eligible for re-election for not more than two further two-year terms.

(4) Nominations of candidates for election as members of the Board must be--

(a) made in writing, signed by the nominee and not less than one other member of the Association; and

(b) delivered to the Secretary of the Association not less than 14 days before the date fixed for the holding of the annual general meeting.

(5) If insufficient nominations are received to fill all vacancies on the Board or the number of nominations equals the number of vacancies, those Board members not up for re-election shall be deemed to have the power to appoint casual vacancies pursuant to rule 22(2).

(6) If the number of nominations exceeds the number of vacancies to be filled, a ballot must be held.

(7) The ballot for the election of Board members must be conducted at the annual general meeting in such manner as the Board may direct.

(8) Members who are employees of the Association are not eligible for election to the Board.

23. Vacancies

The office of a Board member becomes vacant if the Board member--

(a) ceases to be a member of the Association; or

(b) becomes an insolvent under administration within the meaning of the Corporations Law; or

(c) resigns from office by notice in writing given to the Secretary; or

(d) fails to attend more than three consecutive Board meetings without written explanation.

24. Performance of Board Powers

(1) The Board shall be responsible for the preparation, review, revision and amendment of such policies, procedures and guidance documents as it considers necessary for the proper exercise of the business and affairs of the Association.

(2) Once created, but subject to review, revision and amendment by or on behalf of the Board, the policies, procedures and guidance documents prepared by and on behalf of the Board in accordance with sub-rule (2) shall bind the exercise of powers by the Board or, in the case of delegated powers, the staff.

(3) No person can make any major public statement on behalf of the Association unless authorised by the Board or under powers delegated to that person by the Board.

25. Meetings of the Board

(1) The Board must meet at least seven times in each year at such place and such times as the Board may determine.

(2) Special meetings of the Board may be convened by the President or by any three members of the Board.

26. Notice of Board meetings

(1) Notice of each Board meeting must be given to each Board member at least 2 business days before the date of the meeting.

(2) Written notice must be given to Board members of any special meeting specifying the general nature of the business to be conducted and no other business may be conducted at such a meeting.

27. Quorum for Board meetings

(1) Any five Board members of the Board constitute a quorum for the conduct of the business of a meeting of the Board.

(2) No business may be conducted unless a quorum is present.

(3) If within half an hour of the time appointed for the meeting a quorum is not present--

(i) in the case of a special meeting--the meeting lapses;

(ii) in any other case--the meeting shall stand adjourned to the same place and the same time and day in the following week.

(4) The Board may act notwithstanding any vacancy on the Board.

(5) The Board may invite one or more staff members to all or any of its meetings but an employee of the Association may not vote at any such meeting.

28. *Presiding at Board meetings*

At meetings of the Board -

- (a) the President or, in the President's absence, the Vice-President presides; or
- (b) if the President and the Vice-President are absent, or are unable to preside, the members present must choose one of their number to preside.

29. *Voting at Board meetings*

- (1) Questions arising at a Board meeting, or at a meeting of any sub-committee appointed by the Board, shall be determined on a show of hands or, if a member requests, by a poll taken in such manner as the person presiding at that meeting may determine.
- (2) Each member present at a meeting of the Board, or at a meeting of any sub-committee appointed by the Board (including the person presiding at the meeting), is entitled to one vote and, in the event of an equality of votes on any question, the person presiding may exercise a second or casting vote.

30. *Removal of Board member*

- (1) The Association in general meeting may, by resolution, remove any Board member before the expiration of the member's term of office and appoint another member in his or her place to hold office until the expiration of the term of the first-mentioned member.
- (2) A member who is the subject of a proposed resolution referred to in sub-rule (1) may make representations in writing to the Secretary or President of the Association (not exceeding a reasonable length) and may request that the representations be provided to the members of the Association.
- (3) The Secretary or the President may give a copy of the representations to each member of the Association or, if they are not so given, the member may require that they be read out at the meeting.

31. *Minutes of Board meetings*

The **Secretary** of the Association must ensure that minutes of the Board's resolutions and proceedings of each general meeting, and each Board meeting are kept in a safe place, together with a record of the names of persons present at such meetings.

32. *Funds*

- (1) The **Treasurer** of the Association must ensure that appropriate systems, in keeping with good accounting practices, are undertaken by the Association in -
 - (a) the collection and receipt of all moneys due to the Association and all payments made by the Association; and

(b) the keeping of correct accounts and books showing the financial affairs of the Association with full details of all receipts and expenditure connected with the activities of the Association.

(2) All cheques, drafts, bills of exchange, promissory notes and other negotiable instruments must be signed by two members of the Board or otherwise in accordance with arrangements approved by the Treasurer, such approval to be reviewed on at least an annual basis.

(3) **The funds of the Association shall be derived from annual subscriptions, donations and such other sources as the Board determines.**

33. Notice to members

Any notice that is required to be given to a member, by on behalf of the Association, under these Rules may be given by personal delivery, prepaid post, facsimile transmission, email or other form of electronic transmission provided that such notice is addressed to the member at that member's address shown in the register of members.

34. Winding up

In the event of the winding up or the cancellation of the incorporation of the Association, the assets of the Association must be disposed of in accordance with the provisions of the Act.

35. Custody and inspection of books and records

(1) Except as otherwise provided in these Rules, the Secretary must take such steps as are reasonable in the circumstances to ensure that a copy of these Rules, the trust deed for the Renewable Energy Development Trust, all books, documents and securities of the Association are kept safe and secure.

(2) Subject to any privacy policy created by the Association and adopted by the Board, a copy of **these Rules, the trust deed for the Renewable Energy Development Trust, all accounts, books, securities and any other relevant documents of the Association must be available for inspection free of charge by any member upon request.**

(3) Subject to any privacy policy created by the Association and adopted by the Board, a member may make a copy of these Rules, the trust deed for the Renewable Energy Development Trust, any accounts, books, securities and any other relevant documents of the Association.

36. Renewable Energy Development Trusts Fund

(1) In order to comply with the requirements of the Income Tax Assessment Act 1997 and the requirements of the Federal Department responsible for the environment, the Association must:

(a) inform the Department responsible for the environment as soon as possible if:

(i) it changes its name or the name of the Renewable Energy Development Trusts Fund; or

(ii) there is any change to the membership of the management committee of the Renewable Energy Development Trusts Fund; or

(iii) there has been any departure from the model rules for public funds located in the Guidelines to the Register of Environmental Organisations;

(b) The Association agrees to comply with any rules that the Federal Treasurer and the Minister with responsibility for the environment make to ensure that gifts made to the fund are only used for its principal purpose.

(c) The income and property of the organization shall be used and applied solely in promotion of its objects and no portion shall be distributed, paid or transferred directly or indirectly by way of dividend, bonus or by way of profit to members, Directors or Trustees of the Association or the Renewable Energy Development Trusts Fund.

(d) Any allocation of funds or property to other persons or organizations will be made in accordance with the established purposes of the Association and will not be influenced by the preference of the donor.

(e) In case of the winding-up of the Renewable Energy Development Trusts Fund, any surplus assets are to be transferred to another fund with similar objectives that is on the Register of Environmental Organisations.

(f) Statistical information requested by the Department responsible for the environment on donations to the Renewable Energy Development Trusts Fund will be provided within four months of the end of financial year.

(g) An audited statement for the Association and the Renewable Energy Development Trusts Fund will be supplied with the annual statistical return. The statement will provide information on the expenditure of public monies and the management of public fund assets.

APPENDIX 1

FORM OF APPOINTMENT OF PROXY

I,.....
(name)

of
(address)

being a member of
(name of Incorporated Association)

appoint
(name of proxy holder)

of
(address of proxy holder)

being a member of that Incorporated Association, as my proxy to vote for me on my behalf at the annual/special/general* meeting of the Association, to be held on-

.....
(date of meeting)

and at any adjournment of that meeting.

I authorise my proxy to vote on my behalf:

(a) at their discretion*

(b) in favour of*

(c) against*

the following resolution

(insert details of resolution).

.....

Signed

Date

*delete if not applicable

NOTES

"SCHEDULE 1"

PREPARATION OF FINANCIAL STATEMENTS BY PRESCRIBED ASSOCIATIONS--AUSTRALIAN ACCOUNTING STANDARDS

The special purpose financial report of the Association is to be prepared and presented in accordance with the Australian Charities and Not-for-Profit Commission Regulation 2013 and the recognition, measurement and classification aspects of all applicable Australian Accounting Standards (AASBs) adopted by the Australian Accounting Standards Board (AASB).

The applicable and prescribed standards adopted are:

Australian Accounting Standard Number	Name of Australian Accounting Standard	Issued
AASB 11	Joint Arrangements	August 2011
AASB 101	Presentation of Financial Statements	June 2002
AASB 107	Statement of Cash Flows	October 1997
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors	April 2007
AASB 110	Events After the Reporting Period	October 1997
AASB 117	Leases	October 1998
AASB 118	Revenue	June 1998
AASB 136	Impairment of Assets	February 2007
AASB 1031	Materiality	September 1995
AASB 1048	Interpretation and Application of Standards	December 2013
AASB 1054	Australian Additional Disclosures	May 2011