

ANNUAL REPORT

2023



THE INFANTRYMANS MUSTER INC.

Amamoor Creek

Welcome to this significant Amamoor State Forest. Discover these diverse...

Walk and explore

Immerse yourself in nature on four short walks. Use the walking track grades to choose walks that suit your bushwalking experience and fitness levels.

Walking track grades

1 Amama walk
1.5km—allow 40mins
Access: Amama day-use area
Enjoy a cool creekside experience on this track, featuring a waterfall and eucalypt forest. Walk past tall bunya pines, one of which shows toeholds historically cut into the tree by traditional owners accessing the bunya nuts.

2 Amamoor Creek hiking trail
2.5km—allow 2hrs 30mins
Access: Amamoor Creek camping area
Walk through tall, open eucalypt forest featuring ironbark and small-fruited grey gums. Listen for the distinctive call of the bellbird ringing through the forest.

Amamoor Creek camping area

permitted camping area. This area is only available to those who have a camping permit and a camping tag.

For more information on the camping area, visit the Department of Environment and Heritage website.

Camping conditions:

- Camping is only permitted in the camping area identified on the map.
- Fires are only allowed in the fire rings provided. Firewood must not be collected from the State forest.
- Dogs are permitted in Amamoor Creek camping area and Amamoor State Forest. They must be on a leash and under control at all times.
- Generators must not be used in the camping area.
- Load noise and music are not permitted after 10pm.
- The maximum length of stay is 30 nights.
- The maximum penalty for camping without a permit is 20 penalty units. On-the-spot fines may apply.
- Feeding wildlife is not permitted as it can affect their health and cause aggressive behaviour.
- Carry your rubbish out of the State forest for appropriate disposal.
- Rebush in secure bins to prevent rubbish from attracting animals.
- Consider neighbouring campers and wildlife by keeping noise to a minimum.

WELCOME TO THE 2023 MUSTER

FRIDAY — PIZZA

SATURDAY — ROAST DINNER
— DANNY DOON - ENTERTAINER

SUNDAY — 7-8 BREAKFAST
8AM — MEMORIAL SERVICE
Starring Wendy Lampard

COFFEE VAN — WHEN ROBYN IS THERE

THE INFANTRYMANS MUSTER INC. EIGHTH ANNUAL REPORT 2023

All setup and ready for The Service



Wendy Lampard read her newest poem



The Muster

The Royal Australian Regiment had another birthday today.
Another year of 'Duty First', of loyal hearts and mates.
And whether they're still serving or are soldiers of yesteryear,
They'll meet up at the Muster, share a story and a beer.

3 RAR takes the high ground. The marquee and kegs and bar,
Mark the place where these old warriors come to gather from afar.
Their songs are sung into the night, the words they'll never forget.
And Pigdog Jones from Tassie hasn't missed a muster yet!

The Second/Fourth Battalion lads have set up further down,
In a range of tents and caravans and swags upon the ground.
Eric's brought his KFM and piles of firewood.
He's cooked a feast to feed the boys; as only Gutto could!

The men of 'Old Dependable,' 8/9 RAR are here.
They'll tell a joke that isn't woke and up will rise a cheer.
And amidst the reminiscing, the women roll their eyes,
As their husbands recount stories that they've heard a million times.

The Muster has a mighty mix of men who've served their land,
Like the Nashos and enlisted who fought in Borneo and Vietnam.
They're quick to shake your hand and have a chat about their time.
They say it seems like yesterday, though it's been quite a while.

And all these grunts have gathered to seize and hold their ground.
They no longer seek out enemy; it's brotherhood they've found.
The days of being on the rum, of fights in local pubs,
The times they backed each other up, the girls they met in clubs.

Sometimes they'll share a story that will make you shed a tear;
Of fighting side by side and the mates no longer here.
And all the while they're talking, there's no jokes or cruel retort.
The Muster is their therapy. The Muster means support.

So, it's time to raise your glasses and give a mighty cheer.
Tell your mates about the Muster and we'll see you all next year!

**Written by Wendy Lampard
For the 10th Annual Infantryman's Muster
24th November, 2023**

EIGHTH ANNUAL GENERAL MEETING

2024

AGENDA

Item	Description
1	Welcome, Introductions, Ode and Minutes Silence
2	Attendance and Apologies
3	Minutes of Previous Annual General Meeting
4	President's Report
5	Secretary's Report
6	Treasurer's Report (includes Audited Financial Report)
Acceptance of Financial Report	
7	Proposed resolution: That the financial statements tabled at the Annual General Meeting be accepted.
Acceptance of Annual Report	
8	Proposed resolution: That the annual report tabled at the Annual General Meeting be accepted.
Appointment of an Auditor	
9	Proposed resolution: That ABTAC, Nerang be appointed as The Infantrymans Muster Inc. auditor for the next reporting period.
Election of Committee Members	
10	Group 1. For Re-election (2024) Vice-President (Ray Currier), Andrew Heaton, Steve Jerome
	Group 2. 1 year remaining. (2025) President (Arthur Willemse), Greg Steele, Jess Heaton
	Group 3. 2 years remaining (2026) Treasurer (Jim Poland), Des Prien,
11	<i>General Business / Open Floor may be declared at this time.</i>
12	Meeting close

MANAGEMENT COMMITTEE

As at 31 December 2023

Arthur Willemse
President

Ray Currier*
Vice-President

Jim Poland
Secretary/Treasurer

Tony Daglish

Des Prien

Greg Steele

Andrew Heaton*

Jess Heaton

Steve Jerome*

* denotes those members in Group 1 and due for re-election at this year's AGM.

Currently, as the Treasurer holds the dual roles of Secretary and Treasurer, the position of Secretary is an appointed position and therefore does not have voting rights within the Association, that is to say that the Treasurer only has *ONE* vote in any matter.

STATEMENT OF MEMBERSHIP

As of 31 December 2023, only Committee Members are Members of the Association.

Patron:	0
Life Members:	0
Full Members:	8
Social Members:	1
Total:	9

MINUTES OF PREVIOUS GENERAL MEETING
SEVENTH ANNUAL GENERAL MEETING

Place: Nerang RSL Club

Date: Wednesday 10th May 2023

Time: 1010K

Attendees: Arthur Willemse, Jim Poland, Andrew Heaton, Jess Heaton, Des Prien.
Greg Steele

Apologies: Ray Currier, Steve Jerome, Daniel Vogelpoel

Item	Description
1	The President welcomed everyone to the seventh AGM of The Incorporated Association and asked all present to be upstanding for reciting of The Ode and One Minute's Silence.
2	Note that due to apologies, this meeting had been deferred from 03May23.
3	Minutes of Previous Annual General Meeting , The minutes of the sixth Annual General Meeting, held at Nerang RSL on Wednesday 8 th March 2022 were read. Motion to accept as read: Greg Steele Seconded: Des Prien Accepted
4	The President's Report was presented and The President moved that his report be accepted as presented. Seconded: Jess Heaton Accepted
5	The Secretary's Report was presented and the Secretary moved that his report be accepted as presented. Seconded: Andrew Heaton Accepted
6	The Treasurer's Report , was presented. The Treasurer moved that his report, as presented, be accepted. Seconded: Andrew Heaton
Acceptance of Financial Report	
7	The Treasurer presented the Audited Financial Report and moved that the Financial Statements tabled at the Annual General Meeting be accepted. Seconded: Jess Heaton Accepted
Acceptance of Annual Report	
8	The President moved a motion that the Annual Report tabled at the Annual General Meeting be accepted. Seconded: Des Prien Accepted
Appointment of an Auditor	
9	The Treasurer moved that TaxAssist Nerang be appointed as The Auditor for The Infantrymans Muster Inc. for the next reporting period. Seconded: Des Prien Accepted
Results of the General Election:	
10	Group 2. Elected for 3 year (for re-election in 2025) President (Arthur Willemse), Jess Heaton, Greg Steele.

11

General Business:

- a. Des should have another \$5,000.00 – cover expenses, outreach and safety. October +/-
- b. Confirm? 5 year Lease extension.
- c. Des will contact Scouts, re: Can Bins
- d. Pizza Friday Night again.
- e. 10 year Leather Keyrings.
- f. Band: Danny Doon.
- g. 2x Large Bins and 20x Wheelie Bins
- i. Special 10 year Wrist Bands
- j. Shirts: Polo (LS / SS) and/or ‘special’

12

There being no further business to be conducted, The President declared the Meeting closed at 1120K hrs.

Next scheduled General Meeting will be the 2024 Annual General Meeting at a time and place to be advised.

4. President's Report

Welcome to our 8th Annual General Meeting, all of which I am honoured to have chaired. The 2023 Muster Year, as usual, started slowly, with the regular boom around September/October.

Our 10th Birthday and no issues to report, shows that we have a loyal bunch that don't let egos get in the way of a good time. Our Muster is not just a 'get-together and reminisce about time long passed', although that is a very important part of what we do, there is a serious side and the attendees all know the true value of getting back together in a safe place; our harbour.

A few questions about location and tenure were raised throughout the year and, fortunately, we have secured Amamoor Creek for 2024 with Annual Reviews. These decisions have been made at one of the many headsheds and is well above our pay level.

To all that have attended, thankyou. We have, unfortunately, had a couple of yobbos along the way but by far the majority have been a total credit that makes it all worthwhile.

2024 starts our second decade, what a blast it's been.

Cheers and Here's to 2024 and beyond

Arthur

5. Secretary's Report.

As is usual, the administration of The Muster began very slowly with the great unknown but I did get a little busy around September/October. Our working relationships with local suppliers, and others, had taken a hit over the last 2 years but we built on our relationship with QPWS.

Our 10th Birthday event saw xxx attendees, which is a little lower than I would have expected. Of those, xx were not at the 2022 event and xx of those were first timers – all swore they'd be back.

2024, is locked in but we are open to Annual Reviews and Renewals from here on in. I will continue to chip away with the Minister and see what the actual issue is.

With the constituted triennial rule, Group 1 is up for re-election this year:

- Group1. Vice-President (Ray Currier), Andrew Heaton, Steve Jerome**
(re)Elected? at 2024 AGM for 3 years, re-election due in 2027.
- Group 2. President (Arthur Willemse), Greg Steele, Jess Heaton
(re)Elected at 2022 AGM for 3 years. Re-election due in 2025.
- Group 3. Treasurer (Jim Poland), Des Prien, Tony Daghish
Elected at the 2023 AGM for 3 years; next re-election due in 2026.

Jim

6. Treasurer's Report.

Our seventh full year of Incorporation has closed, Bring on 2024 and our eighth full year.

After a couple of years varying from utter crap to moderately sublime, 2023 worked itself back into some form of (pre-crap) normal. Attendance fees stayed and we collected a few invoices along the way, mainly shed rent, bins, site fees and insurance. Shirts and Coolers are, as with every year, pre-sold. We also received another \$5,000.00 donation during the year, which could very well be our last, so expenses will need to be reigned in a bit to prevent further loss at the bank.

In accordance with our constitution, financial reports are presented to The Management Committee each month. The actual date varies, whilst I wait for the bank to present our Bank Statement, but they are always within the first week of the month. These Reports are then supplied to our Auditor and once checked/confirmed, The Audited Reports are returned for presentation at the AGM, forwarded to the Office of Fair Trading and uploaded to our website.

A reminder that Stock on Hand for all years was written off in 2019. Flags, Coins and Patches that don't actually have a year were not written off and all sold at the 2023 event, including our baseball caps. Our Register of Assets continues to have items added, although they only have value to us.

Bank Balance as at 31 December 2023: \$22,649.62, down from \$ 24,279.87 as at 31 December 2022. A loss of \$1,630.25 recorded, but the 5K donation is not included in these figures as it was not received until January 2024; We expected to absorb a loss and we did, however if the 5K donation IS taken into account, a profit of \$3,369.75 would be recorded. The audit reflects that as it takes into account stock and other assets, as well as cash at bank. My reports only account for cash in and out.

As Treasurer, I certify that the following (unaudited) Financial Reports are True and Accurate.



.....

J.Poland
Treasurer

**Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 31 December 2023 [NOT AUDITED]**

Income	2023	2022
Bush Hats	(included Kit)	(-596.44)
Caps	(included Kit)	250.00
Coins	(included Kit)	440.00
Donations	-	5,170.00
Flags	(included Kit)	180.00
Muster Attendance	386.52	(-2,948.02)
Muster Kit	2,725.80	235.51
Patches – Embroidered	(included Kit)	-
Raffles	1030.75	-
Income Total	4143.07	2731.51
Expense	2023	2022
Assets – Tables		-
Bank Fees	19.00	18.00
Incorporation	1,046.60	987.40
Insurance	268.59	268.59
Medical	249.50	340.99
Motor Vehicle	796.91	760.57
Postage	(+20.00)	(+90.00)
Rent (QPWS & Shed)	2,624.00	1,668.01
Stationary	-	42.20
Website	441.58	427.21
Expense Total	5426.18	4,468.47
CASH PROFIT / LOSS	1630.25	1,736.96

NOTE

Muster Attendance amount is so low due to paying for items such as Pizza, Lighting etc that would normally be taken from the \$5,000.00 donation. This donation was not received until January 2024 and does not show in this report.

End Of Year Stock on Hand

Item	Unit Cost Price	Qty Value
80 coins	@ \$12.00 =	\$960.00
15 Flags	@ \$20.00 =	\$300.00
74 Boonie Hats	@ \$15.00 =	\$1,110.00
111 Patches	@ \$ 4.00 =	\$ 444.00
17 PostBags	@ \$ 9.30 =	\$ 158.10
Total =		\$2,972.10

The Infantrymans Muster Inc. - Summary Report

Account: *** ALL ***

From : 1/01/2022
To : 31/12/2022

Category	%	Income	Expense	Balance
Income				
Bush Hats	-22%	560.00	1,156.44	(596.44)
Caps	9%	250.00		250.00
Coins	16%	440.00		440.00
Donations	189%	5,170.00		5,170.00
Flags	7%	180.00		180.00
Muster Attendance	-108%	10,020.00	12,968.02	(2,948.02)
Muster Kit	9%	4,845.00	4,609.03	235.97
Income Total		<u>21,465.00</u>	<u>18,733.49</u>	<u>2,731.51</u>
Expense				
Bank Fees	0%		18.00	(18.00)
Dogtags	1%	21.50	67.00	(45.50)
Incorporation	22%		987.40	(987.40)
Insurance	6%		268.59	(268.59)
Medical	8%	100.00	440.99	(340.99)
Motor Vehicle	17%	300.00	1,060.57	(760.57)
Petty Cash	0%	1,000.00	1,000.00	0.00
Postage	-2%	90.00		90.00
Rent	37%		1,668.01	(1,668.01)
Stationary	1%		42.20	(42.20)
Website	10%		427.21	(427.21)
Expense Total		<u>1,511.50</u>	<u>5,979.97</u>	<u>(4,468.47)</u>
Grand Total:		<u><u>22,976.50</u></u>	<u><u>24,713.46</u></u>	<u><u>(1,736.96)</u></u>

ASSETS LIST

Asset No.	Description	Date Acquired	Cost
2014-13	Large Muster Banner	12-Nov-14	\$371.00
2014-14	Muster Site Flag	15-Nov-14	\$122.00
2014-15	Corded Microphone	17-Nov-14	\$34.96
2014-don1	19 x Small Teddy Bears for Muster Memorial donated by Kev Lenaghan	23-Nov-14	\$380.00*
2015-don1	Toshiba Satellite Pro L850 Laptop – donated by Chris Johnston	12-Oct-15	\$300.00*
2016-5	Incorporation – The Infantrymans Muster Inc.	6-Apr-16	\$142.95
2016-13	Site Registration Signs	28-Oct-16	\$128.70
2016-29	Domain Name – www.infantrymansmuster.com - Renewal	18-Nov-16	\$237.97
2016-30	Pushbike re: David Beacham	22-Nov-16	\$1,600.00
2017-3	Common Seal - Rubber Stamps Online	7-Feb-17	\$36.95
2017-10	Bluetooth Speaker - Bunnings	2-Aug-17	\$145.98
2017-10a	Portable HDD and Cover - Bunnings	2-Aug-17	\$90.00
2017-13	Memorial Dog Tags - Payment for 36	15-Sep-17	\$684.00
2017-16	PayPal Here Payment Machine	11-Oct-17	\$49.00
2017-don1	Samsung S6 - For use with PayPal Here App donated by James Thorpe.	1-Nov-17	\$300.00*
2017-21	First Aid Kit incl Defibrillator	8-Nov-17	\$2,347.50
2017-24	6x Fuel Containers - 20litre	12-Nov-17	\$149.10
2017-29	Phone Charger	14-Nov-17	\$48.00
2018-6	15 x Site Flags – Regt, Bn, Muster	12-May-18	\$550.00
2018-9	1.5m Statue	4-Jul-18	\$521.25
2018-12	Statue Mount	27-Jul-18	\$58.95
2018-37	2 x Seats Folding	15-Nov-18	\$69.90
2019-1	Joolca Hot Water Shower System	17-Jan-19	\$299.00
2019-2	Bunnings Combination Padlock	29-Jan-19	\$59.00
2019-20	MYOB AccountRight Basics Software	25-Jun-19	\$302.00
2019-21	6x3m Gazebo and 4 side walls	5-Jul-19	\$328.90
2019-28	Solar 'Gutter' Lights x4	20-Sep-19	\$23.95
2019-34	Memorial Pull-Up Banners x3	25-Oct-19	\$326.70
2019-66	Double Shower Tent	28-Nov-19	\$99.98
2020-09	17x Flagpoles	28-May-20	\$745.30
2020-10	1x Site Flag	4-Jun-20	\$40.00
2021-11	2x 2m Folding Tables	13-Jul-21	\$177.90
2022-11	Large Muster Banner – Site Closed	9-Jun-22	\$334.00
2023-28	6x3m Gazebo, side walls and bag	13-Oct-23	\$347.14

* denotes **estimated cost value** of donated items

Current as at 31 December 2023

THE INFANTRYMANS MUSTER INC

Financial Statements
For the year ended 31 December 2023

ABTAC

SHOP 1 46 PRICE STREET

NERANG QUEENSLAND 4211

Phone: 07 5610 1945

Email: nerang@abtac.com.au

Website: www.abtac.com.au

THE INFANTRYMANS MUSTER INC

Contents

Committee's Report

Trading Account

Income and Expenditure Statement

Detailed Balance Sheet

Statement by Members of the Committee

Independent Auditor's Report to the Members

Certificate by Member of the Committee

THE INFANTRYMANS MUSTER INC

Committee's Report

For the year ended 31 December 2023

Your committee members submit the financial accounts of the THE INFANTRYMANS MUSTER INC for the financial year ended 31 December 2023.

Committee Members

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

Arthur Willemse - President

Jim Poland - Secretary/Treasurer

Ray Currier - Vice President

Des Prien

Andrew Heaton

Greg Steele

Jess Heaton

Steve Jerome

Tony Daghish

Principal Activities

The principal activities of the association during the financial year were: .

Significant Changes

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

Operating Result

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

Year ended	Year ended
31 December	31 December
2023	2022
\$	\$
(1,366.41)	(2,343.66)

THE INFANTRYMANS MUSTER INC

Committee's Report

For the year ended 31 December 2023

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



Arthur Willemse - President



Jim Poland - Secretary/Treasurer

THE INFANTRYMANS MUSTER INC

Trading Account

For the year ended 31 December 2023

	2023	2022
	\$	\$
<hr/>		
Trading Income		
Sales	24,429.60	21,576.50
Total Trading Income	<u>24,429.60</u>	<u>21,576.50</u>
Cost of Sales		
Add:		
Opening finished goods	3,152.90	3,759.60
Purchases	20,266.53	18,800.49
	<u>23,419.43</u>	<u>22,560.09</u>
Less:		
Closing finished goods	3,069.60	3,152.90
	<u>3,069.60</u>	<u>3,152.90</u>
Cost of Sales	<u>20,349.83</u>	<u>19,407.19</u>
Gross Profit from Trading	<u><u>4,079.77</u></u>	<u><u>2,169.31</u></u>

The accompanying notes form part of these financial statements.

THE INFANTRYMANS MUSTER INC

Income and Expenditure Statement

For the year ended 31 December 2023

	2023	2022
	\$	\$
Income		
Trading profit	4,079.77	2,169.31
Total income	<u>4,079.77</u>	<u>2,169.31</u>
Expenses		
Audit fees	869.00	825.00
Bank fees & charges	19.00	18.00
Fees & charges	1,389.00	
Incorporation Cost	177.60	162.40
Medical	249.50	340.99
Miscellaneous		42.20
Rent on land & buildings	1,235.00	1,668.01
Vehicle	796.91	760.57
Website	441.58	427.21
Insurance	268.59	268.59
Total expenses	<u>5,446.18</u>	<u>4,512.97</u>
Profit (loss) from ordinary activities before income tax	(1,366.41)	(2,343.66)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	<u>(1,366.41)</u>	<u>(2,343.66)</u>
Total changes in equity of the association	<u>(1,366.41)</u>	<u>(2,343.66)</u>
Opening retained profits	34,674.77	37,018.43
Net profit (loss) attributable to the association	<u>(1,366.41)</u>	<u>(2,343.66)</u>
Closing retained profits	<u>33,308.36</u>	<u>34,674.77</u>

The accompanying notes form part of these financial statements.

THE INFANTRYMANS MUSTER INC
Detailed Balance Sheet as at 31 December 2023

	Note	2023	2022
		\$	\$
Current Assets			
Cash Assets			
Online Savings		22,649.62	24,279.87
		22,649.62	24,279.87
Inventories			
Stock on Hand		3,069.60	3,152.90
		3,069.60	3,152.90
Total Current Assets		25,719.22	27,432.77
Non-Current Assets			
Property, Plant and Equipment			
Plant and Equipment		7,589.14	7,242.00
		7,589.14	7,242.00
Total Non-Current Assets		7,589.14	7,242.00
Total Assets		33,308.36	34,674.77
Net Assets		33,308.36	34,674.77
 Members' Funds			
Accumulated surplus (deficit)		33,308.36	34,674.77
Total Members' Funds		33,308.36	34,674.77

The accompanying notes form part of these financial statements.

THE INFANTRYMANS MUSTER INC
Statement by Members of the Committee
For the year ended 31 December 2023

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 THE INFANTRYMANS MUSTER INC as at 31 December 2023 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:



Arthur Willemse - President
President



Jim Poland - Secretary/Treasurer
Treasurer

THE INFANTRYMANS MUSTER INC
Independent Auditor's Report to the Members

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of THE INFANTRYMANS MUSTER INC (the association), which comprises the Statement by Members of the Committee, the Income and Expenditure Statement, Balance Sheet as at 31 December 2023, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 December 2023 and [of] 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 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1981 and for 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.

Auditor's Responsibilities for the Audit of the Financial Report

THE INFANTRYMANS MUSTER INC

Independent Auditor's Report to the Members

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 scepticism 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.

Signed on :



,

QUEENSLAND

Associations Incorporation Act 1981
Section 15

Form 15

— Incorporation Number: IA55995

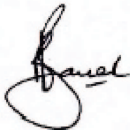
Certificate of Incorporation

This is to certify that

THE INFANTRYMANS MUSTER INC.

is, on and from the sixteenth day of June 2016
incorporated under the Associations Incorporation Act 1981.

Dated this seventeenth day of June 2016



Delegate of Director-General



www.facebook.com/InfantryMuster/
www.infantrymansmuster.com
rainfmuster@outlook.com.au