

DRAFT Related Party Disclosure Policy

Policy Approval and Distribution

Approved by	Council resolution
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Council Service Unit	Finance & Governance
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Purpose

This Policy aims to provide guidance to Council in achieving compliance with the Local Government Act, section 413(3), which requires Council to prepare its General Purpose Financial Statements in accordance with Australian Accounting Standards, and in relation to this policy, AASB 124 Related Party Disclosures, July 2015 (AASB 124) in particular.

Scope

This Policy applies to Key Management Personnel (KMP), Close Family Members of KMP and Related Entities of Council.

Principles

Council desires to achieve compliance with applicable legislation and standards in the conduct of its responsibilities and activities. For Related Party Disclosures it seeks to ensure that the existence of certain related party relationships, related party transactions and information about the transactions, necessary for users to understand the potential effects on the Financial Statements are properly identified, recorded in Council's systems, and disclosed in Council's General Purpose Financial Statements in compliance with AASB 124, the Privacy and Personal Information Protection Act 1998 [PPIPA] and the Government Information (Public Access) Act 2009 [GIPAA].

Policy Statement

Council, in complying with disclosure requirements in AASB 124, will;

- (1) identify related party relationships, related party transactions and ordinary citizen transactions;
- (2) identify information about the related party transactions for disclosure;
- (3) establish systems to capture and record the related party transactions and information about those transactions;
- (4) identify the circumstances in which disclosure of the items in subparagraphs (1) and (2) are required; and
- (5) determine the disclosures to be made about those items in the General Purpose Financial Statements for the purpose of complying with AASB 124.

Definitions

Arm's length terms

Terms between parties that are reasonable in the circumstances of the transaction that would result from:

- (a) neither party bearing the other any special duty or obligation; and
- (b) the parties being unrelated and uninfluenced by the other; and
- (c) each party having acted in its own interest.

Associate

In relation to an entity (the first entity), an entity over which the first entity has significant influence.

Close family members or close members of the family

In relation to a KMP, family members who may be expected to influence, or be influenced by that KMP in their dealings with Council including:

- (a) that person's children and spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants of that person or that person's spouse or domestic partner.

For the purpose of AASB 124, close family members could include extended members of a family (such as, without limitation, parents, siblings, grandparents, uncles/aunts or cousins) if they could be expected to influence, or be influenced by, the KMP in their dealings with Council.

Control

Control of an entity is present when there is:

- (a) power over the entity; and
- (b) exposure or rights to variable returns from involvement with the entity; and
- (c) the ability to use power over the entity to affect the amount of returns received

as determined in accordance with AASB 10 Consolidated Financial Statements, Paragraphs 5 to 18, Appendices A (Defined Terms) and B (Application Guidance).

Joint control

The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

Joint venture

An arrangement of which two or more parties have joint control and have right to the net assets of the arrangement.

Joint venturer

A party to a joint venture that has joint control of that joint venture.

Key Management Personnel (KMP)

Person(s) having authority and responsibility for planning, directing and controlling the activities of Council. Specifically, KMP of Council are the:

- (a) Mayor;
- (b) Councillors;
- (c) General Manager;
- (d) Directors;
- (e) Public Officer

Ordinary citizen transactions

Transactions that an ordinary citizen would undertake with Council, which is undertaken on arm's length terms and in the ordinary course of carrying out Council's functions and activities.

Examples of ordinary citizen transactions assessed to be not material in nature are:

- (a) paying rates and utility charges;
- (b) using Council's public facilities after paying the corresponding fees.

Related party

A person or entity that is related to Council pursuant to the definition contained in AASB 124, Paragraph 9. Examples of related parties of Council are:

- (a) Council subsidiaries;
- (b) KMP;
- (c) close family members of KMP;
- (d) entities that are controlled or jointly controlled by KMP or their close family members.

Related party transaction

A transfer of resources, services or obligations between the Council and a related party, regardless of whether a price is charged.

Examples of related party transactions are:

- (a) purchases or sales of goods;
- (b) purchases or sales of property and other assets;
- (c) rendering or receiving of services;
- (d) rendering or receiving of goods;
- (e) leases;
- (f) transfers under licence agreements;
- (g) transfers under finance arrangements (example: loans);
- (h) provision of guarantees (given or received);
- (i) commitments to do something if a particular event occurs or does not occur in the future;
- (j) settlement of liabilities on behalf of Council or by Council on behalf of that related party.

Related party transaction notification (disclosure)

Notification of a disclosure made on the document entitled Related Party Disclosure by Key Management Personnel in the form set out in Attachment A.

Significant influence

The power to participate in the financial and operating policy decisions of another entity but is not control or joint control of those policies, as determined in accordance with Australian Accounting Standard AASB 128 Investments in Associates and Joint Ventures, Paragraphs 3, 5 and 6.

Procedures

1 AASB 124 DISCLOSURE REQUIREMENTS

1.1 Disclosures

To comply with AASB 124, for annual periods beginning on or after 1 July 2017, Council will make the following disclosures in its General Purpose Financial Statements:

- (a) Relationships between Council and its subsidiaries, irrespective of whether there have been transactions between them.¹
- (b) Key management personnel (KMP) compensation in total and for each of the following categories:^{2 3}
 - (i) short-term employee benefits;
 - (ii) post-employment benefits;
 - (iii) other long term benefits; and
 - (iv) termination benefits.
- (c) Amounts incurred by Council for the provision of KMP services that are provided by a separate management entity.⁴
- (d) The information specified in Section 1.2 for related party transactions with the following persons during the periods covered by the Financial Statement:⁵
 - (i) Council subsidiaries;
 - (ii) entities who are associates of Council or of a Council subsidiary;
 - (iii) joint ventures in which Council or a Council subsidiary is a joint venturer;
 - (iv) Council's KMP;
 - (v) other related parties, comprising:
 - (a) a close family member of a KMP of Council;
 - (b) entities controlled or jointly controlled by a KMP of Council;
 - (c) entities controlled or jointly controlled by a close family member of a KMP of Council;
 - (d) other entities as specified in AASB 124, paragraph 9(b)(iii), (iv), (v) and (viii),

1.2 Disclosed Information

For each category of related parties specified in Section 1.1(d), Council will disclose the following information in Council's General Purpose Financial Statements:

- (a) the nature of the related party relationship;
- (b) the amount of the transactions;
- (c) the amount of outstanding balances, including commitments, and:
 - (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - (ii) details of any guarantees given or received;
- (d) provisions for doubtful debts related to the amount of outstanding balances; and
- (e) the expense recognised during the period in respect of bad or doubtful debts due from related parties.

¹ See AASB 124, paragraphs 13, Aus13.1, 14, 15, and 16.

² See AASB 124, paragraphs 17 and 17A.

³ Note: This requirement is in addition and separate to the disclosure of senior management remuneration in Council's annual report, pursuant to the *Local Government (General) Regulation 2005*, clause 217.

⁴ See AASB 124, paragraph 18A.

⁵ See AASB 124, paragraphs 18 to 24.

1.3 Disclosed in Aggregate or Separate

For each related party category specified in Section 1.1(d), Council will disclose information specified in Section 1.2 for related party transactions of a similar nature in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the Financial Statements of Council, having regard to the following criteria:

- (a) the nature of the related party relationship;
- (b) the significance of the transaction (individually or collectively) in terms of size or value (including where the materiality arises due to the fact that no consideration for the transaction is given or received by Council);
- (c) whether the transaction is carried out on non-arm's length terms;
- (d) whether the nature of the transaction is outside normal day-to-day business operations, based on the factors and thresholds under the direction of the Responsible Accounting Officer in consultation with Council's external auditor.

2 IDENTIFYING COUNCIL RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

2.1 Identification

The Responsible Accounting Officer is responsible for identifying Council subsidiaries, associates and joint ventures (incorporated and unincorporated) from the Related Entities Register, a document which is prepared to substantiate Note 19 of the Financial Statements "Interests in Other Entities".

2.2 Control or Joint Control

To determine whether Council has control or joint control of an entity, the Responsible Accounting Officer is responsible for applying Australian Accounting Standards AASB 10 Consolidated Financial Statements and AASB 11 Joint Arrangements.

2.3 Associate or Joint Venture

To determine whether an entity is an associate of, or in a joint venture with, Council or a Council subsidiary the Responsible Accounting Officer is responsible for applying AASB 128 investments in associates and joint ventures.

2.4 Electronic Investigation

The Responsible Accounting Officer is responsible for investigating through Council's business system whether any identified Council subsidiaries, associates or joint ventures have an existing related party transaction with Council.

2.5 Information Extraction

The Responsible Accounting Officer is responsible for identifying and extracting information specified in Section 1.2 against each existing related party transaction in Council's business systems for the purpose of recording the related party transactions and associated information in a register of related party transactions.

2.6 Manual Investigation and Recording of Information

For related party transactions that are not captured by Council's business systems, the Responsible Accounting Officer is responsible for manually reviewing the transactional documentation and record the information specified in Section 1.2 for the subject transaction in the register of related party transactions.

3 IDENTIFYING RELATED PARTY TRANSACTIONS WITH KMP AND THEIR CLOSE FAMILY MEMBERS

3.1 Related Party Disclosures

KMP must provide a Related Party Disclosure in the form set out in Attachment A, notifying any existing or potential related party transactions between Council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members,

subject to Section 3.5, to the **Manager Governance and Business Systems** by no later than the following periods during a financial year (**specified notification period**):

- (a) 30 days after the commencement of the application of this Policy;
- (b) 30 days after a KMP commences their term or employment with Council;
- (c) 30 June each year;
- (d) 30 November each year.

3.2 Related Party Disclosure Form

At least 30 days before a specified notification period, the **Manager Governance and Business Systems** will provide KMP with a Related Party Disclosure Form (Attachment A) and a Privacy Collection Notice (Attachment B).

3.3 Additional Related Party Disclosures

If at any other time a KMP becomes aware of:

- (a) any new or potential related party transaction that is required or likely to be required to be disclosed in the Council's financial statements; or
- (b) any change to a previously notified related party transaction (including a change to a related party relationship),

the KMP must provide additional Related Party Disclosures notifying of the new or potential related party transactions or changes, by no later than 30 days after the KMP becomes aware of the transaction or change.

3.4 Suspected Related Party Transaction

If a KMP suspects that a transaction may constitute a Related Party Transaction, the KMP should provide a Related Party Disclosure to the **Manager Governance and Business Systems** for consideration and determination.

3.5 Other Notifications

The notification requirements in Section 3 are in addition to the notifications a KMP must make to comply with:

- (a) the *Code of Conduct*
- (b) the disclosure of interests in a written return pursuant to section 450A of the *Local Government Act 1993 and Local Government (General) Regulation 2005*.

3.6 Exclusions

The notification requirements in Section 3 do not apply to:

- (a) related party transactions that are ordinary citizen transactions not assessed as being material as determined under Section 4; and
- (b) expenses incurred and facilities provided to the Mayor and Councillors during the financial year under Council's *Payment of Expenses and Provision of Facilities to Mayor and Councillors' Policy*, the particulars of which are contained in Council's Annual Report pursuant to the *Local Government (General) Regulation 2005*, clause 217.

3.7 Information Extraction

The Responsible Accounting Officer is responsible for identifying information specified in Section 1.2 against each notified related party transaction in Council's business systems for the purpose of recording the related party transactions and associated information in the register of related party transactions.

3.8 Other Sources of Information

To ensure all related party transactions are captured and recorded, the Responsible Accounting Officer is responsible for reviewing, if required, other sources of information held by Council including, without limitation:

- (a) a register of interests of a KMP and of persons related to the KMP;
- (b) minutes of Council and committee meetings;
- (c) Council's Contracts' Register.

3.9 Manual Investigation and Recording of Information

For notified related party transactions that are not captured by Council's business systems, the Responsible Accounting Officer is responsible for manually reviewing the transactional documentation and recording the information specified in Section 1.2 for the subject transaction in the register of related party transactions.

4 ORDINARY CITIZEN TRANSACTIONS

4.1 Non-material in Nature

A KMP is not required to notify in a related party disclosure and Council will not disclose in its Financial Statements, related party transactions that are ordinary citizen transactions assessed to be not material in nature.

4.2 Material in Nature

A KMP is required to notify in a related party disclosure and Council will disclose in its Financial Statements in accordance with Section 1, related party transactions that are ordinary citizen transactions assessed to be material in nature.

4.3 Materiality Assessment

The Responsible Accounting Officer is responsible for reviewing and assessing the materiality of related party transactions that are ordinary citizen transactions to determine whether the disclosure of such transactions are necessary for an understanding of the effects of the related party transactions on the Financial Statements having regard to the criteria specified in Section 1.3.

As a general rule, Council will utilise \$5,000 as the threshold for materiality.

4.4 Information Extraction

The Responsible Accounting Officer is responsible for identifying information specified in Section 1.2 against each notified related party transaction that is an ordinary citizen transaction assessed as being material in nature in Council's business systems for the purpose of recording the related party transactions and associated information in a register of related party transactions.

5 REGISTER OF RELATED PARTY TRANSACTIONS

5.1 Maintain a Register

The Responsible Accounting Officer is responsible for maintaining and keeping up to date a register of related party transactions that captures and records the information specified in Section 1.2 for each existing or potential related party transaction (including ordinary citizen transactions assessed as being material in nature) during a financial year.

5.2 Contents of Register

The contents of the register of related party transactions must detail for each related party transaction:

- (a) the description of the related party transaction;
- (b) the name of the related party;
- (c) the nature of the related party's relationship with Council;

- (d) whether the notified related party transaction is existing or potential;
- (e) a description of the transactional documents the subject of the related party transaction;
- (f) the information specified in Section 1.2.

The Responsible Accounting Officer is responsible for ensuring that the information specified in Section 1.2 is disclosed in Council's Financial Statements to the extent, and in the manner stipulated by AASB 124, subject to Section 1.3.

6 INFORMATION PRIVACY

6.1 Confidential

The following information is classified as confidential and is not available for inspection by or disclosure to the public, including through a GIPAA application:

- (a) information (including personal information) provided by a KMP in a related party disclosure; and
- (b) personal information contained in a register of related party transactions.

6.2 When Consent is Required

Except as specified in this Policy, Council and other permitted recipients will not use or disclose personal information provided in a related party disclosure by a KMP or contained in a register of related party transactions for any other purpose or to any other person except with the prior written consent of the subject KMP.

6.3 Permitted Recipients

The following persons are permitted to access, use and disclose the information (including personal information) provided in a related party disclosure or contained in a register of related party transactions for the purposes specified in Section 6.4:

- (a) the General Manager;
- (b) the Responsible Accounting Officer, Director Corporate Services;
- (c) Manager Governance and Business Systems;
- (d) Internal Auditor;
- (e) an Auditor of Council (including an Auditor from the NSW Auditor General's Office);
- (f) Other Officers as delegated by the General Manager.

6.4 Permitted Purposes

A person specified in Section 6.3 may access, use and disclose information (including personal information) in a related party disclosure or contained in a register of related party transactions for the following purposes:

- (a) to assess and verify a notified related party transaction;
- (b) to reconcile identified related party transactions against those notified in a related party disclosure or contained in a register of related party transactions;
- (c) to comply with the disclosure requirements of AASB 124;
- (d) to verify compliance with the disclosure requirements of AASB 124.

6.5 An individual may access their personal information provided by a KMP in a related party disclosure or contained in a register of related party transactions in accordance with *Council's Privacy Management Plan*.

7 GOVERNMENT INFORMATION (PUBLIC ACCESS) [GIPAA] STATUS

7.1 No Public Inspection

The following documents are not open to or available for inspection by the public:

- (a) related party disclosures provided by a KMP; and
- (b) a register of related party transactions.

7.2 Not GIPAA - accessible

A GIPAA application seeking access to:

- (a) a document or information (including personal information) provided by a KMP in a related party disclosure; or
- (b) personal information contained in a register of related party transactions;

will be refused on the grounds the document or information comprises information for which there is an overriding public interest against disclosure pursuant to Section 14 of GIPAA.

7.3 Transactional Documentation

A GIPAA application seeking access to and release of transactional information and documentation the subject of a related party transaction with Council will be considered, assessed and determined in accordance with Council's usual procedures regarding applications made under GIPAA.

8 LEGISLATIVE REFERENCES

Local Government Act 1993 and Local Government (General) Regulation 2005,

Accounting Standard AASB 124 July 2015 Related Party Disclosures

Privacy and Personal Information Protection Act 1998 [PPIPA]

Government Information (Public Access) Act 2009 [GIPAA].

9 RELATED POLICIES / PROCEDURES

Code of Conduct

Payment of Expenses and Provision of Facilities to Mayor and Councillors' Policy

Privacy Management Plan

Related Party Disclosure by Key Management Personnel

[Note: This document is confidential and is not GIPAA-accessible. See Council’s Related Party Disclosure Policy]

Name of Key Management Person: _____

Position of Key Management Person: _____

Please read the Privacy Collection Notice provided with this notification, which explains what is a related party transaction and the purposes for which Council is collecting and will use and disclose, the related party information provided by you in this notification.

Please complete the table below **for each related party transaction with Council** that you, or a close member of your family, or an entity related to you or a close member of your family:

- (a) has previously entered into **and** which will continue in the **##insert relevant financial year Eg. 2017/2018##** financial year; or
- (b) has entered into, or is reasonably likely to enter into, in the **##insert relevant financial year Eg. 2017/2018##** financial year.

Description of Related Party Transaction	Is transaction existing/potential?	Related Party’s Name (Individual’s or entity’s name)	Related Party’s Relationship/ Reasons why related	Description of Transaction Documents or Changes to the Related Party Relationship

Description of Related Party Transaction	Is transaction existing/potential?	Related Party's Name (Individual's or entity's name)	Related Party's Relationship/ Reasons why related	Description of Transaction Documents or Changes to the Related Party Relationship

Notification

I _____, _____ notify that, to the best of my knowledge, information and belief,
 (Full name) (Position)

as at the date of this notification, the above list includes all existing and potential related party transactions with Council involving myself, close members of my family, or entities controlled or jointly controlled by me or close members of my family, relevant to the **##insert relevant financial year Eg. 2017/2018##** financial year.

I make this notification after reading the Privacy Collection Notice provided by Cootamundra-Gundagai Regional Council, which details the meaning of the words "related party", "related party transaction", "close members of the family of a person" and, in relation to an entity, "control" or "joint control", and the purposes for which this information will be used and disclosed.

I permit the Responsible Accounting Officer and the other permitted recipients specified in Council's Related Party Disclosure Policy to access the register of interests of me and persons related to me and to use the information for the purposes specified in that policy.

Signature of named Key Management Person: _____

Dated: _____

Privacy Collection Notice

Related Party Disclosures by Key Management Personnel

Purpose of Collection, Use and Disclosure

Effective for annual periods beginning on or after 1 July 2017, Council must disclose certain related party relationships and related party transactions together with information associated with those transactions in its general purpose financial statements, in order to comply with *Australian Accounting Standard AASB 124 Related Party Disclosures July 2015 (AASB 124)*.

Related parties include Council's key management personnel (KMP), their close family members, and any entities that they or any of their close family members control or jointly control.

A related party transaction is any transaction (whether a transfer of resources, services or obligations) between the reporting local government authority and any of the related parties, whether monetary or not.

If there is a related party transaction with Council applicable to a reporting financial year, AASB 124 requires Council to disclose in the financial statements the nature of the related party relationship and information about the transaction, including outstanding balances and commitments associated with the transaction. Disclosure in the financial statements may be in the aggregate and/or made separately, depending on the materiality of the transaction.

For more information about Council's disclosure requirements under AASB 124, please refer to Council's Related Party Disclosure Policy which can be found at www.cgrc.nsw.gov.au.

Notifications by Key Management Personnel

In order to comply with AASB 124, Council has adopted a policy that requires all of Council's KMP to periodically provide notifications to the **Manager Governance and Business Systems** of any existing or potential related party transactions between Council and any of their related parties during a financial year, and any changes to previously notified related party relationships and transactions relevant to the subject financial year.

To this end, each KMP must provide a Related Party Disclosure, in the approved form, notifying any existing or potential related party transactions between Council and any related parties of the KMP, to the **Manager Governance and Business Systems** by no later than the following periods during a financial year:

- 30 days after the commencement of the application of this policy;
- 30 days after a KMP commences their term or employment with Council;
- 30 June (each year); and
- 30 November (each year).

At least 30 days before a 30 June and 30 November each year, the Director Corporate Services will provide KMP's with a Related Party Disclosure form and a Privacy Collection Notice as set out in attachment B.

Further, if at any other time a KMP becomes aware of:

- (a) any new or potential related party transaction that is required or likely to be required to be disclosed in the Council's financial statements; or
- (b) any change to a previously notified related party transaction (including a change to a related party relationship),

The KMP must provide additional Related Party Disclosures notifying of the new or potential related party transactions

or changes, by no later than 30 days after the KMP becomes aware of the transaction or change.

Note: These related party disclosure requirements are in addition to the notifications KMPs are required to make to comply with Council's Code of Conduct including disclosures relating to Conflicts of Interest (Pecuniary and Non Pecuniary) and Gifts and Benefits. Council's Auditors may audit related party information as part of the annual external audit.

For privacy and right to information status of this information, please refer to Council's Related Party Disclosure Policy.

Who are KMPs?

KMPs are persons having authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly.

For Council, KMPs include the:

- Mayor;
- Councillors;
- General Manager;
- Directors;
- Public Officer.

Who are close family members of a KMP Person?

Close family members, or close members of the family, of a KMP are family members who may be expected to influence, or be influenced by, that person in their dealings with Council and include:

- (a) that person's children and spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants of that person or that person's spouse or domestic partner.

Under AASB 124, close family members could include extended members of a family (such as, without limitation, a parent, grandparent, siblings, etc.) *if* they could be expected to influence, or be influenced by, the KMP in their dealings with Council.

The following table may assist you in identifying your close family members:

Definitely a close family member	Maybe a close family member
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence, or be influenced by, you in their dealings with Council
Your children	Your aunts, uncles and cousins, if they could be expected to influence, or be influenced by, you in their dealings with Council
Your dependants	Your parents and grandparents, if they could be expected to influence, or be influenced by, you in their dealings with Council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence, or be influenced by, you in their dealings with Council
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence, or be influenced, by you in their dealings with Council

What is an entity that I, or my close family member, control or jointly control?

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

Control

You control an entity if you have:

- (a) power over the entity;
- (b) exposure, or rights, to variable returns from your involvement with the entity; and
- (c) the ability to use your power over the entity to affect the amount of your returns.¹

Example of control

Fred is the Mayor of Sunny Shire Council and owns 100% of the ordinary shares in Sunny Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party disclosure.

Joint control

To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.²

Example of joint control

Fred is the Mayor of Sunny Shire Council and owns 50% of the ordinary shares in Sunny Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of the ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party disclosure and the entity's related party relationship with Fred and Stan.

In some cases, it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Responsible Accounting Officer for a confidential discussion.

[End of Privacy Collection Notice]

¹ AASB 10 Consolidated Financial Statements, paragraphs 5 to 18, and Appendices A (Defined Terms) and B (Application Guidance).

² AASB 128 Investments in Associates and Joint Ventures, paragraph 3 (Definitions).