

ANNUAL REPORT 2019/2020

SOUTH WEST ROCKS
SURF LIFE SAVING CLUB



SWRSLSC.COM.AU

-TABLE OF CONTENTS-

SWRSLSC BOARD OF DIRECTORS 2019/2020 SEASON.....	1
SWRSLSC ANNUAL GENERAL MEETING AGENDA.....	2
SLSA + SLSNSW + SLSMNC SPONSORS.....	3
SWRSLSC SPONSORS.....	4
THE SEASON THAT WAS.....	6
PRESIDENT'S REPORT.....	8
DIRECTOR OF ADMINISTRATION REPORT.....	10
DIRECTOR OF FINANCE REPORT.....	12
DIRECTOR OF MARKETING REPORT.....	14
DIRECTOR OF SURF SPORTS REPORT.....	15
DIRECTOR OF JUNIOR ACTIVITIES REPORT.....	16
CHIEF TRAINING OFFICER.....	18
BOARD + SKI CAPTAIN REPORT.....	19
APPENDIX 1 - MINUTES OF 2019 AGM.....	20
APPENDIX 2 - 2019/2020 FINANCIAL REPORT.....	23

-BOARD OF DIRECTORS-

President – Rod McDonagh – 6 out of 7 meetings attended
Vice-President – Anne Pearce – 3 out of 4 meetings attended
Director of Administration – Brienna Elford – 7 out of 7 meetings attended
Director of Finance – 6 out of 6 meetings attended
Director of Junior Activities – Renee Smailes – 6 out of 6 meetings attended
Director of Surf Sports – Graham Jeffery – 6 out of 7 meetings attended
Director of Marketing – Grahame Ball – 6 out of 7 meetings attended
Director of Lifesaving – Andrew Busch – 5 out of 7 meetings attended

SWRSLSC ANNUAL GENERAL MEETING AGENDA

SATURDAY 5TH SEPTEMBER 2020 - 4PM

Members are advised the meeting requires a quorum of 20% FINANCIAL VOTING MEMBERS. Members eligible to vote at the meeting are as follows: Active, Active Reserve, Long Service, Life Member, Award and Non Award Outgoing Board of Director/Management Committee.

1. Opening of meeting
2. Acknowledgement of Country
3. Minutes Silence
4. Apologies
5. Welcome from the President
6. Confirmation and Adoption of Minutes from the 2019 Annual General Meeting
7. Business arising from the minutes
8. Correspondence relevant only to the meeting
9. Presentation and adoption of the Annual Report + Financial Statements for 2019/2020
10. Election of Officers for the Season 2020/2021 (Public Officers, then Officers of the Club)
11. Appointment of Auditor
12. Adoption of Membership Fees for the 2020/2021 Season
13. Urgent General Business
14. Close of Meeting

-SLSA SPONSORS-



-SLSNSW SPONSORS-



- SLSMNC SPONSORS-



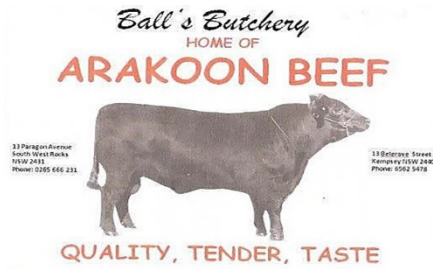
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-THE SEASON THAT WAS -



-THE SEASON THAT WAS -



PRESIDENT'S REPORT

Our 100th year was certainly a season which will not be forgotten quickly, 2019/2020 has thrown many challenges to the Surf Life Saving movement. In my years as President, I have never experienced a season quite like this. However, once again our Club has shown our commitment to keeping our beaches safe no matter what is thrown at us. I am indeed very proud to have been the President for the celebration of 100 years of vigilance and service to the community, and all members should also be justifiably proud of the role they have played. We enjoyed a great series of events to celebrate the 100th which embodied what Surf Life Saving is all about.

The start of the season saw the worst bush fires in Australia's history with some of our members assisting in various ways with emergency response. The fires impacted on patrols due to poor water and air quality and caused the cancellation of nippers, local carnivals and an early shutdown of patrols over the Christmas period.

Then the COVID-19 pandemic brought Australia to its knees causing the patrol season to end early, traditional presentations were made virtual, clubhouses closed, all training ceased, major carnivals cancelled, and Committee meetings were held over online meeting platforms. Even though the restrictions may have slightly eased, the changes to how we go about our everyday lives will continue to filter through to our volunteer lives as well. The next season will be one where the need to uphold our standards, be extra vigilant, and the importance of fully engaging our members will be paramount. Whilst on the outside it may seem that things were quiet, the COVID situation brought with it an enormous amount of extra responsibility, meetings and tough decisions.

Apart from the change to our customary ways the season has been largely successful for our Club in all aspects. Our Juniors experienced a period of team building and education whilst attending local carnivals, the Country Championships and the regular Sunday morning activities, which in my opinion was quite refreshing. The emphasis of getting back to basics and rebuilding was not without a huge effort from Renee Smailes and her helpers, a job well done which will foster us well for the future.

As mentioned the life saving side of our business was fractured but we delivered nearly 2000hrs of patrols, with a number of notable rescues. Three of these rescues were quite serious and the consequences could have been dire if not for the professionalism of our members. Two of these were out of our patrol area being Laggery Point and on the River entrance, which demonstrated our flexibility and response capability.

My particular thanks to all patrolling members and our Director of Life Saving Andrew Busch who took on the role at a critical time and maintained a steady ship throughout the season. The patrols were complemented by a flow of education and awards delivered by our Education Officer Ian "Spook" Everingham, Craig Schweikert, Brienna Elford, Rebecca Mitchell, and Jenni Silvia, once again a big job but vital to our operations.

Our Bar and Bistro operations were forced to shut down due to COVID which had an impact on our income and social activities around the Club. However we did trade very well whilst open and a huge amount of time and effort was contributed by the Executive to look at the structure of our operations and streamlining of business process. Our loyal staff have stuck with us, under the leadership of our Facilities Manager Dave Lomas and throughout the past few months we have been able to give the building a facelift which has received positive feedback. We have ongoing plans which are dependent mainly on funding but we will strive to continue a pleasant venue for our members and the community. A lot of the work around the premises continues to be carried out by the Old farts led by Tony Hayes and the depth of their contribution cannot be understated. Of note is the realisation of the new sandstone wall fronting the Creek, which will be a grand addition to the beach front. This has been a long term project which I am pleased to see nearing completion, it is another example of our commitment to improve amenities for members and the beach going public.

We were the SLS Mid North Coast Club of the Year which progressed to the NSW Awards of Excellence. On this occasion we did not get the gong but the achievements of the past few seasons have been significant, and reflect the passion of our members and the prominence our Club has within the local community and Surf Life Saving domain.

The past few seasons have been tough in some ways but we are now seeing the results of the combined efforts of our crew, and there is a positive atmosphere bringing us into our 101st season.

My thanks to our local sponsors and supporters mentioned within the Annual report, SLSNSW and SLSMNC. Special thanks to Kempsey Shire Council and Mayor Liz Campbell, our Local Member Melinda Pavey and Federal Member Pat Conaghan who are always only a phone call away.

Obviously it is the members who make a Club and do the hard yards, my thanks to all for your contribution but especially the Board of Directors and Management Committee for the long hours and at times stressful situations they deal with. The tireless efforts of Brienna Elford and Alys Farley along with Graeme Ball have been a major part of our success.

This season our Vice-President and Life Member Anne Pearce stood down from Committee life after many years in various roles, I thank Anne for her support to me during some difficult periods. Our Club is based on dedication, mateship, responsibility, and this past 100th season has seen us fulfill the Surf Life Saving motto of Vigilance and Service with pride.

Yours in surf lifesaving,
Rod McDonagh
President

DIRECTOR OF ADMINISTRATION

It gives me great pride to present the Director of Administration Report for the 2019/2020 season. This season has been one of celebration and reminiscing with the Club's Centenary Celebrations held across many months. SWRSLSC is the first surf life saving club on the Mid North Coast to celebrate its 100th season, a huge milestone for all current and past members.

The organisation of the Centenary Celebrations sought to light the importance of documenting as much history as possible, to ensure that it is available for generations to come. This included framing all remaining memorabilia in the clubhouse, interviewing Life Members and others who have a significant relationship with the Club, developing a timeline of important events throughout the decades for display and a commemorative book which documents all the history of the club and acknowledges the contribution from many aspects including Indigenous members and women.

SWRSLSC provided just under 2000 patrol hours for the reduced season and carried out a number of serious rescues and incidents both in and out of patrol hours. The 'rescue readiness' of our assets and members was shown when four kayakers were rescued in two separate incidents, less than seven days apart. Both rescues were conducted in hazardous conditions with our members displaying their high lifesaving expertise and local knowledge to provide a positive outcome. As well as these incidents members also assisted with the search of a missing man in the Macleay River and a fatal incident on Horseshoe Bay beach.

The ongoing development of our members continues to be at the forefront of all decisions. The start of this season saw the delivery of a member's forum which was facilitated by the Board of Directors. This provided the opportunity for members to collectively engage their ideas in a positive environment.

Our membership numbers for the 2019/20 season totaled 197: Active (18 years and up) - 41, Active (15-18 years) - 14, Life Members - 7, Associate - 19, Award Member - 4, Cadet (13-15 years) - 5, Community Member - 49, Honorary - 1, Junior (5-13 years) - 57, Long Service - 8, Non-member Participants - 1, Reserve Active - 1.

The education that is provided at SWRSLSC is second to none with our six trainers having over 150 years' experience in the SLS movement and are still all active patrolling members. The enthusiasm of our trainers is shown with the senior awards

for this season more than doubling that of last season. The Club conducted three Bronze Medallion and Surf Rescue Certificate training groups over the season, upgrading the education of both current and new members.

Community engagement was continually showcased throughout the 2019/20 season through many facets, including: a relaunch of the Beachside Markets with the South West Rocks Chamber of Commerce, providing assistance for the Trial Bay Triathlon, delivering surf awareness programs for South West Rocks Public School and other visiting schools, providing local returned servicemen and women to engage in fitness classes through the South West Rocks RSL Sub-branch, Queenscliff SLSC Nippers Camp and the inaugural season of 'Macleay Nippers'. A close relationship with the First Nations people of South West Rocks and the SWRSLSC has always existed and this was shown during the 'Welcome to Country' which was performed at the Centenary Weekend and the SLSMNC Raising of the Flags.

Members represented SWRSLSC in the following development opportunities: SLSA Masterclass, Beach to Bush, JLOTY, YOM and the SLSMNC Dee Why Development Camp.

A huge thank-you goes to all our local sponsors: The Heritage Guest House, East Coast Freight Specialists, Shoey's Bakery, BKM Contracting, LJ Hooker, Coastline Credit Union, The Links, Salt, Macleay Valley Holiday Parks, Ball's Butchery, Pick of the Crop, SWR Marine and Auto, Ellison Signs, Macleay River District Fisherman's Co-op, Lou's Café, Macleay Argus, Seabreeze Beach Hotel, Chillati, Regional Bank, Haircraft and Sheridan Legal.

As with many other aspects of this season, we were unable to hold our annual Awards of Excellence due to COVID-19 and we are hoping to host a celebration during this coming season.

Thank-you to all members and supporters of their time and effort for this past season, one that we won't forget anytime soon.

Yours in surf lifesaving,
Brienna Elford

DIRECTOR OF FINANCE

The Club's financial results for the 2019-2020 financial year are provided in the accompanying annual financial statements for the year ended 30 April 2020. The financial statements have been prepared in accordance with the Australian Accounting Standards and have been audited by a registered company auditor as required by the Associations Incorporation Act (NSW) 2009.

The last financial year has been an eventful one in ways most of us could not have imagined. The Club has, like so many, been negatively affected by drought, bushfires and now the ongoing COVID-19 pandemic which hit just before what has traditionally been one of the most lucrative periods for our bar, bistro and functions operations. As such, though the Club's financial results are disappointing, they can hardly be described as a surprise. It should also be noted that our overheads, such as electricity and auditing costs have all increased significantly in recent times. The combined cash balance on accounts held at Coastline Credit Union as at 30th April 2020 was \$177,675.47.

Despite the difficulties the Club faced during the year we were able to continue with planned improvements and upgrades. Our notable major purchases included: a minibus, for use as a courtesy bus by our bar and bistro patrons and for team transport to competitions, a point of sale system, including hardware upgrades, an audio visual system and a new IRB motor. We have also purchased new patrol and competition tents to ensure we have sun-safe shaded areas and our Nippers were provided with sunscreen and a new SWR SLSC t-shirt at the beginning of the last season. Investment has also been made in recording the rich history of the Club's activities with the preservation and display of many items of memorabilia and the curation of a detailed timeline and oral histories of past and present members. The Club has also developed a new website to support its lifesaving and commercial aspects.

Donations, grants and sponsorship as well as traditional fundraising activities such as BBQs, Chocolate Wheels and raffles continue to be a significant source of revenue. All these income streams help ensure the Club is able to not only maintain our Clubhouse and keep our lifesaving equipment up to date but also to begin the process of planning for major improvements to the Clubhouse in the future. I would like to thank every donor and sponsor for their support of the Club, you enable us to be the unique emergency service that we are.

As noted by previous Directors of Finance the Club has evolved in many different ways, particularly in the last 15 or so years. Accordingly efforts continue to improve the Club's internal controls, financial management processes and reporting arrangements. Immediately prior to Covid 19 the Club began the process of installing a new point of sale system to better support the bar, bistro and functions operations and this process is now continuing with the reopening of the bar and bistro in September. One of the exciting aspects of the installation of the new POS is the ability to deliver a more comprehensive reward system to all our members in the form of a loyalty program. This will deliver member rewards in an equitable and transparent manner via our new membership cards.

In December last year the Club welcomed David Lomas as our new Club Manager. David has brought a wealth of experience in running licensed premises with him and we are eager to see the direction the bar and bistro take under his guidance. We have also recently welcomed Busy Books Bookkeeping Services as our new bookkeeper and BAS agent. Busy Books will be managing all day to day aspects of the Club accounts and will also be assisting the Board and the Club Manager with developing the Club's business plans. We look forward to continuing to work closely with David and Busy Books in the furtherance of the Club's financial and commercial activities.

On a personal note I would like to thank Taryn de Luca for nominating me for the position of Director of Finance at the last AGM in October 2019. I would also like to thank the Board for their warm welcome and for giving me hours of their time to better my understanding of the long and prestigious history of our unique Club. Lastly, I would like to thank Brienna Elford for her support and to commend her for her outstanding commitment to the wellbeing of the Club and its members.

Yours in surf lifesaving,

Alys Farley
Director of Finance

DIRECTOR OF MARKETING

The 2019/20 season for the South West Rocks Surf Life Saving Club was a season to remember not only for our great club celebrating 100 years of continued service to South West Rocks but also to the wider community on keeping our beaches safe.

With bush fires, floods and now COVID-19 upon us I'm glad to say our sponsorship base has increased from the previous year with new sponsors coming on board and thanks again to all our returning sponsors over the last 12 months. Without there generosity our club wouldn't be able to upgrade and maintain our rescue and competition equipment to the highest of standards.

It was great to see our Friday night raffles going from strength to strength with our valued sponsors over many years Balls Butchery and Pick of the Crop donating prizes to help this much needed traditional fundraiser for our club. Thanks to Tony Hayes and crew for all your hard work to make the raffles a success every Friday night to give members and guests a bit of light entertainment and a chance to win a prize. Over the Christmas period it was great to see our Nippers conducting the Chocolate Wheels. Members and guests were thoroughly entertained by our Nipper members especially when let loose on the microphone.

Over the last 12 months South West Rocks Surf Life Saving Club has had great exposure for members in our local newspaper The Macleay Argus with many back page articles showcasing our members achievement at local, branch & Country Championships. Topping off the year with South West Rocks Surf Life Saving Club winning the 2019/20 MNC Branch Club of the Year.

With the season now drawing to a close and with the re-opening of the clubhouse I encourage all members to visit the club, have a meal, cold drink, enjoy your club and get involved with this great club in any capacity as many hands make light work. Please shop at our local sponsors especially now that some businesses are struggling through the current pandemic.

Finally next season 2020/21 will be different with Covid 19 so let's all work together in supporting our great club by attending carnivals & Nippers & flying our club flag high & be proud to wear our club colours 'navy blue and white quarters'.

Yours in surf lifesaving,

Grahame Ball

Director of Marketing & Communications

DIRECTOR OF SURF SPORTS

Well what a season we almost had, could have had, should have had. With the bush fires causing unbelievable air quality then COVID-19 we almost had a season that many won't forget that also includes shortening of our Senior point score and carnivals.

I would like to thank the great committee we have to be able to get us through this tough time, led by Rod, Brienna and the Board of Directors.

A huge thank-you goes to our officials, age managers and competitors, as well as the families who have helped with running carnivals, point score and getting out there to help with our members in general. Without this support things won't happen.

It was great to see competitors joining the Sunday point score, local Branch carnivals and the SLSNSW Envirobank Country Championships held at Kingscliff. Mark Notley and Steve Smailes were medalists at the Country Carnival.

Georgia and James Gaddes were both selected in the Mid North Coast Interbranch Team and competed at the SLSNSW Interbranch Carnival held at Bulli.

Thank-you to our members for the season and I am looking towards increased participation at our weekend point scores and carnivals in the 2020/21 season.

Yours in surf lifesaving,
Sid Jeffery
Director of Surf Sports

DIRECTOR OF JUNIOR ACTIVITIES

Our season started off with the Annual visit from Queenscliff SLSC Nippers from the 20th to 22nd September 2019 for a Board Training Camp under the expert tuition of Tim “Happy Days” Hayes. There were 65 Queenscliff Nippers, 130 Queenscliff members in total and about 13 South West Rocks Nippers joined into the camp across the weekend. Both clubs and their representatives enjoyed another great meal at the Surf Club as well on the Saturday night. It once again allowed for the two clubs to foster our relationship and it is a wonderful opportunity for our Nippers and Age Managers in attendance to gain skills and knowledge around board paddling.

We held two pre-season sign up days in September and a third as part of the Open Day and Raising of the Flags on the 28th September. Numbers were stronger than last season and continued to build right through till we commenced our Nippers after the October school holidays. Attendances at Nipper days were very good with about 80% turning up each Sunday. Unfortunately attendances at Carnivals is still low but at least it was better than last season so we can keep building on this momentum and encourage more Nippers (and families) to join in the fun and comradery of carnivals which also allows for skill development and competition opportunities. South West Rocks Nippers were represented at all Branch Carnivals including Branch Championships and County Championships at Kingscliff. We also had Matilda Cole represent SWRSLCS Nippers at the Junior Life Saver of the Year Awards and Camp in Sydney.

Age Managers along with some family helpers allowed for the Sunday Nippers to run quite smoothly this season, we have identified that if we want to offer more activities and be more efficient on Sundays we still need more families to step up and take on roles to support the children and the Nipper program; Officials, Water Safety, Team Mangers, Age Managers.

We were also lucky to have senior members of our club offer their time, skills and knowledge to our Nippers through assistance on Sunday's, at the carnivals and through providing training such as the Resuscitation Certificate that Brienna Elford facilitated for the Nippers 10 years and up. We were also lucky to have the support of local business each Sunday who provided encouragement vouchers for the Nippers - Chillati-Gelato and Sorbet, The Roxy Cinema and Lou's Café.

Chocolate Wheels and Market BBQ Fundraising by the Nippers was back on the agenda again this season and this provided us with not only funds for new fibreglass boards but allowed the families a social get together as well over the holiday period. We have had some new families join this season who are very keen to continue the fundraising platform which has both financial and social benefits for the club so I would encourage this to continue. Hopefully this is another role that one of the families will take on to co-ordinate.

We achieved some well overdue cleaning, tidying and organising jobs this season including the Nipper Board Room, The Nippers Room, and The Nipper Handbook. I am looking forward to seeing the new website soon which will have a dedicated Nippers section.

The highlight of the 2019/2020 season for me was the Macleay Nippers, this was such an amazing program that allowed for all our 3 small Macleay clubs to come together to learn from each other and provide our Nippers with additional competition, skills and comradery that they can take to Branch Carnivals to be more competitive with the other larger clubs. This program won the Branch Innovation Award and all clubs were very keen to see it continue next season and beyond.

We had an excellent turn out for the Nippers Presentation at the end of the Season, we enjoyed Pizzas, had Age Managers and Sponsors present awards to each age group with speeches from myself and our President Rod McDonagh. The major award winners were very deserving – Jack Ball – Kerry Fisher Memorial Award for Effort and Attitude – Sophie Smailes – Competitor of the Year – Matilda Cole – Junior Lifesaver of the Year Nominee.

There are so many people that we need to thank for their time, expertise, help and support: The Board of Directors, The Old Farts, Management Committee, Sponsors, Age Managers, Water Safety Supervisor, Water Safety, Sunday Patrols, Nipper families who assisted in any way, Santa who joined the Macleay Christmas Party.

This role is very busy and takes a lot of time and effort, I really couldn't have done it without Steve Smailes as well, and while I may have the title of Director of Junior Activities Steve is right beside me helping out in every way. Thank you and let's keep building our Nippers so that the next generation of surf lifesavers are the best prepared that they can be to keep our beaches safe.

Yours in surf lifesaving,
Renee Smailes

CHIEF TRAINING OFFICER

Once again our dedicated and experienced education team delivered the goods. Our Training Team includes Craig Schweikert, Brienna Elford, Rebecca Mitchell, Tony Silvia and Jenni Silvia, as well as content experts Rod McDonagh and Sid Jeffery, who were successful again in keeping our club at the forefront of awards and qualifications.

Our club again had a 59% increase in awards gained, with us being the second highest increase in the SLSMNC Branch. We were one of a select few to trial the new accelerated flash bronze and transitional SRC to BM. This was an Australia wide trial and our teams input was successful in it being accepted as being the new system of training and assessing.

Our club gained the following awards 15 x Bronze Medallion, 7 x Surf Rescue Certificate, 9 x First Aid, 4 x Advanced Resuscitation, 4 x Resuscitation Certificate, 3 x Spinal Management and 1 x Silver Medallion – IRB Driver as well as 51 Junior Education Certificates.

TAFs are currently undergoing additional training in the new format, curriculum and presentation of face to face, blended delivered and on line delivery. The new training will be exciting and flexible and I am sure that our club will continue to lead the way.

The training calendar has been set and all training is commencing shortly. Due to the current pandemic changes will occur and all TAFs have or will be undertaking additional training for 'Covid Safe' delivery and assessment. Looking forward to a great season and moving into new experience and areas with the current world position.

Many thanks again the Education Team and the club for fantastic support, including Haysie and his BBQ team for feeding, encouraging and supporting learners and the club and older members taking the time to make themselves known, pass on some tips or just take in the changes.

Yours in surf life saving,
Ian 'Spook' Everingham
Chief Training Officer

BOARD AND SKI CAPTAIN

The South West Rocks Surf Life Saving Club season has been a rough one with the disruptions from the fires and then COVID-19 but the nippers have managed to raise enough funds to buy four new boards and hopefully before the nippers season starts we will have some more fundraising so we can get some more boards.

I would also like to thank the of the parents and the members.

I'm looking forward to the next season.

Yours in surf life saving,

Stu Cole

Board and Ski Captain

APPENDIX 1 - MINUTES 2019 AGM

SOUTH WEST ROCKS SURF LIFE SAVING CLUB

ANNUAL GENERAL MEETING MINUTES

THURSDAY 31ST AUGUST 2019 - 7.00PM

MEETING VENUE - SWRSLSC CLUBHOUSE

1. Meeting Opening

- Meeting opened by Rod McDonagh at 7.12pm
- Acknowledgement of Country
- Minutes silence for members who passed away during the season
- **ATTENDANCE** - Brienna Elford, Debbie Purvis, Mick Adams (Life Member), Andrew Busch, Tony Hayes OAM (Life Governor), Bruce Caldwell (Life Governor), Ros Caldwell, Anne Pearce (Life Member), Renee Smailes, Steve Smailes, Vicki Thomas, Sonja Tayler, Alys Farley, Stuart Cole, Mark Notley, Ross O'Neill, Josh McLaren, Andrew Packwood, Rod McDonagh (Life Member), Grahame Ball, Taryn de Luca, Virginia Ruscoe, Ian Everingham, Geoff Ball, Graham Jeffery, Paul Owens, Steven Hayes, Glenda O'Neill, Jade Delaney, Mark Flanagan
- **APOLOGIES** - Steve Purvis, Olivia Bailey, Mick Slade, Dan Wade (Wrights Accountants)
 - Moved: Grahame Ball
 - Seconded: Mark Flanagan
- Minutes from previous Annual General Meeting adopted
 - Moved: Anne Pearce
 - Seconded: Stuart Cole

2. Committee Members Annual Reports

President - Rod McDonagh

- Rod spoke on his report
 - Moved: Tony Hayes OAM
 - Seconded: Bruce Caldwell

Vice-President - Anne Pearce

- Moved: Tony Hayes OAM
- Seconded: Bruce Caldwell

Director of Administration - Brienna Elford

- Brienna spoke on her report
 - Moved: Alys Farly
 - Seconded: Tony Hayes OAM

Director of Finance - Virginia Ruscoe

- Virginia spoke on her report
Moved: Alys Farly
Seconded: Tony Hayes OAM

3. Election of Officers for the 2019/2020 Season

Motion - To appoint members tonight under the structure of the current Constitution

Moved: Mark Flanagan
Seconded: Stephen Hayes

Rod McDonagh stepped down as chairperson of the meeting. Bruce Caldwell took the position of chairperson.

Board of Directors

President - Rod McDonagh (written nomination)

Vice-President - Anne Pearce (written nomination)

Director of Administration - Brienna Elford (written nomination)

Director of Lifesaving - Andrew Busch (written nomination)

Director of Marketing - Grahame Ball (written nomination)

Director of Surf Sports - Sid Jeffery

Nominated: Vicki Thomas

Seconded: Andrew Packwood

Director of Junior Activities - Renee Smailes

Nominated: Alys Farley

Seconded: Brienna Elford

Director of Finance - Alys Farley

Nominated: Taryn de Luca

Seconded: Renee Smailes

Registrar - Vicki Thomas

Nominated: Brienna Elford

Seconded: Renee Smailes

IRB Captain - Josh McLaren

Nominated: Grahame Ball

Seconded: Renee Smailes

Chief Training Officer – Ian Everingham

Nominated: Andrew Busch

Seconded: Andrew Packwood

Board and Ski Captain – Stuart Cole

Nominated: Alys Farley

Seconded: Stephen Hayes

4. Meeting Closed

The meeting was closed at 8.00pm.

South West Rocks Surf Life Saving Club Inc

43527538956

Financial Statements

For the Period Ended
30 April 2020

South West Rocks Surf Life Saving Club Inc

43527538956

Contents

30 April 2020

	Page
Financial Statements	
Committee's Report	1
Statement of Profit or Loss and Other Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
Committee's Declaration	16
Certificate by Members of Committee	17
Independent Audit Report	18
Detailed Profit and Loss Statement	19

Committee's Report

For the Period Ended 30 April 2020

1. General information

Performance measures

The following measures are used within the Association to monitor performance:

- Review of the financial reports including but not limited to the profit and loss, statement of financial position and cashflow statements on a regular basis.

Committee members

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

Rod McDonagh	
Anne Pearce	Ceased 7 February 2020
Brienna Elford	
Alys Farley	Commenced 30 September 2019
Virginia Ruscoe	Ceased 30 September 2019
Vicki Thomas	
Renee Smailes	Commenced 30 September 2019
Graham Jeffery	
Grahame Ball	
Geoffrey Ball	Ceased 30 September 2019
Stephen Hayes	Ceased 30 September 2019
Mark Flanagan	Ceased 30 September 2019
Ian Everingham	
Logan McEvoy	
Stuart Cole	
Andrew Busch	Commenced 30 September 2019

Committee's Report

For the Period Ended 30 April 2020

2. Operating results and review of operations for the period

Operating result

The loss of the Association for the financial period after providing for income tax amounted to \$ (33,982)(2019: Profit of \$ 16).

(a) Principal Activities

The principal activities for the Association during the period were for the promotion of surf life saving within the community through sporting events and fundraising.

3. Other items

After balance date events

No other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Meetings of directors

During the financial year, 7 meetings of Committee Members (including Executive Committees) were held. Attendances by each Committee Member during the year were as follows:

	Committee Meetings	
	Number eligible to attend	Number attended
Rod McDonagh	7	6
Anne Pearce	4	3
Brienna Elford	7	7
Alys Farley	6	6
Virginia Ruscoe	1	-
Vicki Thomas	2	2
Renee Smailes	6	6
Graham Jeffery	7	6
Grahame Ball	7	7
Geoffrey Ball	1	-
Stephen Hayes	1	-
Mark Flanagan	1	-
Ian Everingham	1	1
Logan McEvoy	1	-
Stuart Cole	1	1
Andrew Busch	7	5

South West Rocks Surf Life Saving Club Inc
43527538956

Committee's Report
For the Period Ended 30 April 2020

Signed in accordance with a resolution of the Board of Directors:

President:
Rod McDonagh

Director of Finance:
Alys Farley

Dated 5/9/2020

Committee's Report

For the Period Ended 30 April 2020

	2020	2019
Note	\$	\$
Sale of goods	679,171	797,921
Other income	116,642	82,375
Changes in inventories of finished goods and work in progress	(322,338)	(337,824)
Employee benefits expense	(319,481)	(350,503)
Depreciation and amortisation expense	(19,600)	(15,906)
Other expenses	(168,376)	(176,047)
Profit before income tax	(33,982)	16
Income tax expense	-	-
Profit from continuing operations	(33,982)	16
Profit for the year	(33,982)	16
Other comprehensive income, net of income tax		
Items that will not be reclassified subsequently to profit or loss		
Items that will be reclassified to profit or loss when specific conditions are met		
Total comprehensive income for the year	(33,982)	16

Statement of Financial Position
As At 30 April 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	198,458	256,790
Trade and other receivables	3	(2,120)	1,585
Inventories	4	24,125	55,068
TOTAL CURRENT ASSETS		220,463	313,443
NON-CURRENT ASSETS			
Property, plant and equipment	5	88,377	69,866
TOTAL NON-CURRENT ASSETS		88,377	69,866
TOTAL ASSETS		308,840	383,309
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	25,295	72,441
Current tax liabilities	10	20,124	11,073
Employee benefits	9	14,131	13,245
Other liabilities	8	12,778	16,056
TOTAL CURRENT LIABILITIES		72,328	112,815
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		72,328	112,815
NET ASSETS		236,512	270,494
EQUITY			
Accumulated Surplus		236,512	270,494
TOTAL EQUITY		236,512	270,494

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc
43527538956

Statement of Changes in Equity

For the Period Ended 30 April 2020

2020

	Retained Earnings	Total
	\$	\$
Balance at 1 May 2019	270,494	270,494
Surplus attributable to members of the entity	(33,982)	(33,982)
Balance at 30 April 2020	<u>236,512</u>	<u>236,512</u>

2019

	Retained Earnings	Total
	\$	\$
Balance at 1 May 2018	270,478	270,478
Surplus attributable to members of the entity	16	16
Balance at 30 April 2019	<u>270,494</u>	<u>270,494</u>

The accompanying notes form part of these financial statements.

Statement of Cash Flows
For the Period Ended 30 April 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		799,518	886,393
Payments to suppliers and employees		(819,951)	(870,134)
Interest earned		212	310
Net cash provided by (used in) operating activities		<u>(20,221)</u>	<u>16,569</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(38,111)	(20,841)
Net cash used by investing activities		<u>(38,111)</u>	<u>(20,841)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net cash used by financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents held		(58,332)	(4,272)
Cash and cash equivalents at beginning of period		256,790	261,062
Cash and cash equivalents at end of financial period	2	<u>198,458</u>	<u>256,790</u>

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc

43527538956

Notes to the Financial Statements

For the Period Ended 30 April 2020

The financial statements cover South West Rocks Surf Life Saving Club Inc as an individual entity. South West Rocks Surf Life Saving Club Inc is a not-for-profit association incorporated in New South Wales under the *Associations Incorporation Act (NSW) 2009*, *Associations Incorporation Regulation (NSW) 2010* and the NSW Charitable Fundraising Act 1991 and its regulations.

1 Summary of Significant Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards, Australian Accounting Interpretations and the *Associations Incorporation Act (NSW) 2009* and *Associations Incorporation Regulation (NSW) 2010*, *NSW Charitable Fundraising Act 1991* and its Regulations. South West Rocks Surf Life Saving Club Inc has taken advantage of the relief in Class Order 11/01 and has prepared financial statements with reduced disclosures.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(b) Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year period.

(c) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs of purchased inventory are determined after deducting rebates and discounts.

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the asset

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Leasehold Building	2%
Plant and Equipment	2.5% - 34%

The assets' residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount

South West Rocks Surf Life Saving Club Inc

43527538956

Notes to the Financial Statements

For the Period Ended 30 April 2020

1 Summary of Significant Accounting Policies

- (d) **Property, plant and equipment**
is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of profit or loss and other comprehensive income.

- (e) **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

- (f) **Employee benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

- (g) **Trade and other payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

- (h) **Revenue and other income**

The Association recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of South West Rocks Surf Life Saving Club Inc's activities as discussed below.

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial period.

Notes to the Financial Statements

For the Period Ended 30 April 2020

1 Summary of Significant Accounting Policies

(i) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(j) Critical accounting estimates and judgments

Key estimates - impairment

The Association assesses impairment at the end of each reporting period year by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Property, Plant and Equipment's depreciation is based on the useful life of the non current assets, the committee is responsible for the review of assets on a regular basis to verify if the useful life depreciation rates are reasonable.

2 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash at bank and in hand	185,331	243,673
Other cash and cash equivalents	13,127	13,117
	<u>198,458</u>	<u>256,790</u>

Reconciliation of cash

Cash at the end of the financial period, as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2020	2019
	\$	\$
Cash and cash equivalents	198,458	256,790
Balance as per statement of cash flows	<u>198,458</u>	<u>256,790</u>

3 Trade and Other Receivables

	2020	2019
	\$	\$
CURRENT		
Trade receivables	(2,120)	1,585
Total current trade and other receivables	<u>(2,120)</u>	<u>1,585</u>

Notes to the Financial Statements
For the Period Ended 30 April 2020

4 Inventories

	2020	2019
	\$	\$
CURRENT		
At cost:		
Other inventories for sale	24,125	55,068
Total inventories	24,125	55,068

5 Property, Plant and Equipment

Building		
Leasehold Cost	1,191,687	1,181,689
Accumulated depreciation	(1,191,687)	(1,181,689)
Total buildings	-	-
Plant and equipment		
At cost	98,449	85,467
Accumulated depreciation	(63,790)	(60,954)
Total plant and equipment	34,659	24,513
Motor vehicles		
At cost	40,797	31,706
Accumulated depreciation	(32,318)	(31,706)
Total motor vehicles	8,479	-
Computer equipment		
At cost	13,462	13,462
Accumulated depreciation	(13,462)	(13,462)
Total computer equipment	-	-
Gym equipment		
At cost	1,409	1,409
Accumulated depreciation	(1,409)	(1,409)
Total gym equipment	-	-
Life saving equipment		
At cost	152,851	146,811
Accumulated depreciation	(107,612)	(101,458)
Total life saving equipment	45,239	45,353
Total property, plant and equipment	88,377	69,866

Notes to the Financial Statements

For the Period Ended 30 April 2020

5 Property, Plant and Equipment

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings	Plant and Equipment	Motor Vehicles	Computer Equipment	Gym Equipment	Life Saving Equipment	Total
Association	\$	\$	\$	\$	\$	\$	\$
Year ended 30 April 2020							
Balance at the beginning of year	-	24,513	-	-	-	45,353	69,866
Additions	9,998	12,982	9,091	-	-	6,040	38,111
Depreciation expense	(9,998)	(2,836)	(612)	-	-	(6,154)	(19,600)
Balance at the end of the year	-	34,659	8,479	-	-	45,239	88,377
	Buildings	Plant and Equipment	Motor Vehicles	Computer Equipment	Gym Equipment	Life Saving Equipment	Total
Association	\$	\$	\$	\$	\$	\$	\$
Year ended 30 April 2019							
Balance at the beginning of year	-	24,513	-	-	-	40,418	64,931
Additions	7,455	-	-	-	-	13,386	20,841
Depreciation expense	(7,455)	-	-	-	-	(8,451)	(15,906)
Balance at the end of the year	-	24,513	-	-	-	45,353	69,866

6 Leasehold Land and Building

The Land and Building are under a leasehold arrangement with the Department of Lands. The lease was for 20 years and was due for renewal on 28 February 2015. Currently the lease is on a month by month basis. While it is expected that the lease agreement will be renewed at some point, the Club is aware that the Government is currently planning to develop new legislation covering the management of Crown land. It is too early to determine how planned legislative changes will impact on the Club's future lease arrangements.

Notes to the Financial Statements
For the Period Ended 30 April 2020

7 Trade and Other Payables

	2020	2019
	\$	\$
CURRENT		
Unsecured liabilities		
Trade payables	28,900	74,758
Vouchers	(3,605)	(2,317)
Total current liabilities	25,295	72,441

8 Other Liabilities

	2020	2019
	\$	\$
CURRENT		
Other liability	12,778	16,056
Total other liabilities	12,778	16,056

9 Employee Benefits

	2020	2019
	\$	\$
CURRENT		
Superannuation payable	14,131	13,245
Total employee benefits	14,131	13,245

10 Tax

	2020	2019
	\$	\$
GST and PAYG payable	20,124	11,073
Current tax liabilities	20,124	11,073

Notes to the Financial Statements

For the Period Ended 30 April 2020

11 Revenue and Other Income

Revenue from continuing operations

	2020	2019
	\$	\$
Sales revenue		
- Sale of goods	676,792	793,260
- BBQ Sales	2,379	4,661
	<u>679,171</u>	<u>797,921</u>
Other revenue		
- Commissions	-	9
- Subsidies & Grants	-	5,500
- Recoveries	1,029	-
- Raffle Income	11,731	11,518
- Event Entry Fees	4,641	7,040
- 100 Year celebrations	11,464	-
- Gym Income	4,309	3,223
- Hall Hire	25,152	10,797
- Interest	212	310
- Market Stall Rent	7,163	3,212
- Sponsorship	11,409	2,091
- Sundry Income	2,279	7,213
- Training Income	270	-
- Membership Subscriptions	17,078	11,640
- Gain on disposal of assets	2,401	-
- Donations	14,384	19,822
- Active Kids vouchers	3,120	-
	<u>116,642</u>	<u>82,375</u>
Total Revenue	<u>795,813</u>	<u>880,296</u>

12 Interests of Key Management Personnel

The totals of remuneration paid to the key management personnel of South West Rocks Surf Life Saving Club Inc during the period year are as follows:

	2020	2019
	\$	\$
Short-term employee benefits	109,192	86,929
Total remuneration paid to key management personnel	<u>109,192</u>	<u>86,929</u>

13 Auditors' Remuneration

	2020	2019
	\$	\$
- Auditing the financial statements	6,700	6,400
Total Auditor's Remuneration	<u>6,700</u>	<u>6,400</u>

South West Rocks Surf Life Saving Club Inc

43527538958

Committee's Declaration

In the opinion of the committee the financial report as set out on pages 4-7:

1. Present fairly the financial position of South West Rocks Surf Life Saving Club Inc as at 30 April 2020 and its performance for the 12 month period, ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that South West Rocks Surf Life Saving Club Inc will be able to pay its debts as and when they fall due.
3. In accordance with the NSW Charitable Fundraising Act 1991 and its regulations:
 - the Detailed Profit and Loss Statement gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals, and
 - the Statement of Financial Position, gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals conducted by the organisation, and
 - the provisions of the Act, the regulations under the Act and the conditions attached to the authority have been complied by the organisation, and
 - the accounts have been properly kept during the financial period, however please refer to the auditors report regarding completeness of funds raised, and
 - money received as a result of fundraising appeals conducted during the period have been properly accounted for. However please refer to the auditors report regarding completeness of income.

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

President

Rod McDonagh

Director of Finance.....

Alys Farley

Dated

5/9/2020

South West Rocks Surf Life Saving Club Inc
43527538956

Certificate by Members of Committee

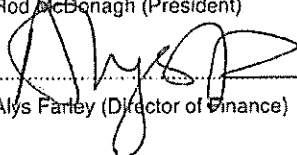
I, Rod McDonagh of C/- 1 Livingstone Street, South West Rocks NSW 2431, and I, *Alys Farley* of C/- 1 Livingstone Street, South West Rocks NSW 2431, certify that:

- (a) We are committee members of the Association, and
- (b) We are duly authorised by the committee to make this statement, and
- (c) The attached financial statement was submitted to the members at the annual general meeting.

Dated *5/2/2020*



.....
Rod McDonagh (President)



.....
Alys Farley (Director of Finance)

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc

Independent Audit Report to the members of South West Rocks Surf Life Saving Club Inc

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of South West Rocks Surf Life Saving Club Inc (the Association), which comprises the statement of financial position as at 30 April 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report is in accordance with:

- (i) The NSW Charitable Fundraising Act 1991 and its regulations and the Associations Incorporations Act 2009
 - giving a true and fair view of the Association's financial position as at 30 April 2020 and of its financial performance and its cash flows for the year ended; and
 - complying with Australian Accounting Standards.
- (ii) Other mandatory professional requirements.
- (iii) At the date of this report there are reasonable grounds to believe that the entity will be able to pay its debts.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practical for the club to maintain an effective system of internal controls over donations, subscriptions and other fundraising activities until their initial entry in the accounting records. Accordingly, our audit in relation to fund raising was limited to the amounts recorded.

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 auditor independence requirements of 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 other 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 qualified opinion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (NSW) 2009 and NSW Charitable Fundraising Act 1991 and its regulations, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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



Dan Wade
Partner
Wrights Chartered Accountants

Kempsey

Dated: 5/8/2020

South West Rocks Surf Life Saving Club Inc

43527538956

For the Period Ended 30 April 2020

Profit and Loss Account

	2020 \$	2019 \$
Sales		
Revenue - trading	679,171	797,921
Total sales	679,171	797,921
Cost of sales	333,958	337,824
Gross Profit	345,213	460,097
Less: Expenses		
Accounting fees	8,606	7,879
Advertising	5,729	5,475
Reviewing of the financial report	6,700	6,400
Affiliation Fees	1,150	662
Awards - competitions / Club Awards	96	747
Bank charges	4,832	4,889
Bar expenses	1,046	1,008
BBQ expenses	879	809
Bistro expenses	6,046	12,277
Cleaning	3,338	1,315
Computer expenses	689	1,315
Departmental expenses	12,211	27,954
Depreciation	19,600	15,906
Donations	-	400
Electricity and water	20,571	25,303
Entertainment	1,771	6,254
Equipment < \$1000	2,089	1,217
Event Expenses	857	3,978
Fess & Permits	370	1,124
Function Expenses	6,815	1,353
Gas	8,163	8,443
Gym expenses	-	128
Insurance	12,128	8,557
Legal Fees	-	190
Merchant fees	779	-
Motor vehicle expenses	4,132	2,314
Office equipment	529	202
Other employer costs	90	-
Other operating expenses	-	1
Postage	505	131
Printing and stationery	3,407	2,136
Raffle expenses	4,132	360
Rates and taxes	9,757	8,518
Repairs and maintenance	15,263	19,964
Salaries	296,958	320,470
Security costs	2,850	2,035
Staff amenities	288	41
Sponsorship	1,559	1,000
Superannuation contributions	15,231	21,174
Telephone and fax	2,752	3,733

South West Rocks Surf Life Saving Club Inc

43527538956

For the Period Ended 30 April 2020

Profit and Loss Account

	2020	2019
	\$	\$
Training and awards	1,204	479
Travel	-	36
Waste disposal	5,513	7,370
Workers compensation	7,202	8,859
Reimbursements	-	50
	<u>495,837</u>	<u>542,456</u>
Trading Profit	(150,624)	(82,359)
Other operating income:		
Commissions	-	9
Gym income	4,309	3,223
Hall hire	28,272	10,797
Market stall rent	7,163	3,212
Member subscriptions	17,078	11,640
Subsidies & grants	-	5,500
Donations	14,384	19,822
Other revenue	4,641	7,040
Raffle income	11,731	11,518
Recoveries	1,029	-
Sponsorship	11,409	2,091
Training income	270	-
Interest	212	310
Sundry Income	2,279	7,213
Gain on disposal of assets	2,401	-
100 Year celebrations	11,464	-
	<u>116,642</u>	<u>82,375</u>
Surplus/ (deficit) before income tax	(33,982)	16

South West Rocks Surf Life Saving Club Inc
43527538956

For the Period Ended 30 April 2020

Detailed trading account

	2020	2019
	\$	\$
Bar		
Sales revenue		
Bar Takings	<u>295,696</u>	<u>334,376</u>
	295,696	334,376
Cost of sales		
Opening stock	30,928	9,986
Purchases	100,023	146,511
Closing stock	<u>(15,333)</u>	<u>(30,928)</u>
Cost of goods sold	<u>115,618</u>	<u>125,569</u>
Gross profit	<u>180,078</u>	<u>208,807</u>
	60.90 %	62.45 %
Less: Direct expenses		
Bar expenses	1,046	1,008
Wages	<u>127,577</u>	<u>142,316</u>
	<u>128,623</u>	<u>143,324</u>
Net surplus / (deficit)	<u>51,455</u>	<u>65,483</u>

South West Rocks Surf Life Saving Club Inc
43527538956

For the Period Ended 30 April 2020

Detailed trading account

	2020 \$	2019 \$
Bistro		
Sales revenue		
Sales	343,342	406,747
Function income	26,873	49,128
	<u>370,215</u>	<u>455,875</u>
Cost of sales		
Opening stock	3,004	4,200
Purchases	178,817	208,540
Closing stock	-	(3,004)
	<u>181,821</u>	<u>209,736</u>
Cost of goods sold		
	<u>181,821</u>	<u>209,736</u>
Gross profit	<u>188,394</u>	<u>246,139</u>
Gross profit (%)	50.89 %	53.99 %
Less: Direct expenses		
Bistro Expenses	6,046	12,277
Wages	169,381	178,154
Gas	8,163	8,443
	<u>183,590</u>	<u>198,874</u>
Net surplus / (deficit)	<u>4,804</u>	<u>47,265</u>

South West Rocks Surf Life Saving Club Inc

43527538956

For the Period Ended 30 April 2020**Detailed trading account**

	2020 \$	2019 \$
Sporting Events		
Sporting Events		
Event entry fees	4,641	7,040
	<u>4,641</u>	<u>7,040</u>
Cost of sales		
Gross profit	<u>4,641</u>	<u>7,040</u>
Less: Direct expenses		
IRB	542	6,794
Sponsorship	1,559	1,000
SWR Chamber - 1/2 Stall Rent	11,620	-
Board & Ski	200	-
Life Saving	9,254	8,418
Nippers	2,215	12,440
Surf Boats	-	302
Carnivals	618	284
Gaolbreak Swim	-	731
Other Events	239	2,055
Country Titles	-	908
	<u>26,247</u>	<u>32,932</u>
Net surplus / (deficit)	<u>(21,606)</u>	<u>(25,892)</u>

South West Rocks Surf Life Saving Club Inc
43527538956

For the Period Ended 30 April 2020

Detailed trading account

	2020 \$	2019 \$
Merchandise		
Sales revenue		
Merchandise	10,881	3,009
	<u>10,881</u>	<u>3,009</u>
Cost of sales		
Opening stock	21,136	10,300
Purchases	1,363	13,355
Closing stock	(8,792)	(21,136)
	<u>13,707</u>	<u>2,519</u>
Cost of goods sold		
	<u>(2,826)</u>	<u>490</u>
Gross profit		
	<u></u>	<u></u>
Less: Direct expenses		
	<u></u>	<u></u>
Net surplus / (deficit)	<u>(2,826)</u>	<u>490</u>

South West Rocks Surf Life Saving Club Inc

43527538956

For the Period Ended 30 April 2020

Detailed trading account

	2020	2019
	\$	\$
General/Administration		
Income		
Insurance Recoveries	1,029	-
Gym Income	4,309	3,223
Commissions received	-	9
BBQ sales	2,379	4,661
Member Subscriptions	16,140	11,460
Gain on sale of equipment	2,401	-
Raffles	11,731	11,518
Grants and Subsidies	-	5,500
Active Kids vouchers	3,120	-
Donations	14,384	19,822
Hall Hire	25,152	10,797
Interest Received	212	310
Market Stall Hire	7,163	3,212
100 Year celebrations	11,464	-
Sponsorship	11,409	2,091
Sundry Income	2,279	7,393
Training income	270	-
	113,442	79,996
Less: Direct expenses		
Accounting Fees	8,606	7,879
Advertising	5,729	5,475
Affiliation Fees	1,150	662
Audit Fees	6,700	6,400
Awards - Competitions/ Club Awards	96	747
Bank Charges	5,611	4,889
BBQ Expenses	879	809
Cleaning	3,338	1,315
Computer Expenses	689	1,315
Depreciation	19,600	15,906
Donations	-	400
Electricity	20,571	25,303
Entertainment	1,771	6,254
Fees & Permits	370	1,124
Functions Expenses	6,042	1,353
Fundraising & Function	73	-
Gym Expenses	-	128
Legal Fees	-	190
Insurance	12,128	8,557
Motor Vehicle Expenses	4,132	2,314
Minor Clubhouse Equipment	2,089	1,217
Office Expenses	529	202
Other Employer Expenses	90	-
Reimbursement	-	50
Postage	505	131

South West Rocks Surf Life Saving Club Inc

43527538956

For the Period Ended 30 April 2020

Detailed trading account

	2020	2019
	\$	\$
Printing & Stationary	3,407	2,136
Raffles	4,132	360
Rates & rubbish removal	15,270	15,888
Repairs and maintenance	15,263	19,964
Security	2,850	2,035
Staff Expenses	288	41
Superannuation	15,231	21,174
Telephone	2,752	3,733
Training & Awards	1,204	479
Travel	-	36
Workers Compensation	7,202	8,859
	<u>168,297</u>	<u>167,326</u>
Less: Direct expenses		
Net surplus / (deficit)	<u>(54,855)</u>	<u>(87,330)</u>