

ANNUAL REPORT 2022/2023

SOUTH WEST ROCKS
SURF LIFE SAVING CLUB



SWRSLSC.COM.AU

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- BOARD OF DIRECTORS -

President – Rod McDonagh – 10 out of 13 meetings attended
Vice President – Renee Smailes – 11 out of 13 meetings attended
Director of Administration – Vicki Thomas – 11 out of 13 meetings attended
Director of Finance – Noel Langthorne – 10 out of 13 meetings attended
Director of Lifesaving – Brienna Elford – 11 out of 13 meetings attended
Director of Junior Activities – Megan Curnow – 7 out of 7 meetings attended
Director of Surf Sports – Bruce Caldwell – 7 out of 7 meetings attended
Director of Marketing – Belinda Telford Miller – 10 out of 13 meetings attended

- MANAGEMENT COMMITTEE -

Patrol Officer – Joshua McLaren
IRB Captain – Erin Cook
Youth Officer – Georgia Gaddes
Education Officer – Ian Everingham
Gym Coordinator – Mark Notley
Boat Captain – Paul Owens
Board/Ski Captain – Stu Cole
General Committee Member – Graham (Sid) Jeffery
General Committee Member – Ron Brasier

SWRSLSC ANNUAL GENERAL MEETING AGENDA

SUNDAY 13TH AUGUST 2023 - 3PM

AGENDA



ANNUAL GENERAL MEETING

Name:	South West Rocks Surf Life Saving Club
Date:	Sunday, 13 August 2023
Time:	3:00 pm to 5:00 pm (AEST)
Location:	SWR Surf Club, 1 Livingstone Street, South West Rocks
Board Members:	Rod McDonagh (Chair), Belinda Telford-Miller, Brienna Elford, Bruce Caldwell, Megan Curnow, Noel Langthorne, Renee Smailes (RS), Vicki Thomas
Guests/Notes:	Alaine Ylias - Northcorp Accountants

1. Opening Meeting

1.1 Opening of Meeting

Rod McDonagh

Opening of Meeting - Meeting requires a quorum of 20% of financial members to commence. Members eligible to vote at the meeting are as follows: Active 15 years to 18 years and above, Active Reserve, Long Service, Life Member, Award and Non-Award Outgoing Board of Director.

1.2 Acknowledgement of Country

Renee Smailes (RS)

1.3 Welcome from the President

Rod McDonagh

1.4 Apologies

Rod McDonagh

Apologies received: Anne Pearce, Mick Adams

1.5 Confirm Minutes

Rod McDonagh

To accept and adopt the Annual General Meeting Minutes dated 21 August 2022.

Supporting Documents:

1.5.a Minutes : Annual General Meeting - 21 Aug 2022

1.6 Business arising from the Minutes

Rod McDonagh

1.7 Correspondence relevant only to the meeting

Vicki Thomas

1.8 Interests Register

Rod McDonagh

For Information

2. Presentation and adoption of the Annual Report and Financial Statements for 2022/23

2.1 President Report

Rod McDonagh

2.2 Vice President Report

Renee Smailes (RS)

2.3 Auditor Report - Alaine Ylias - Northcorp Accountants

Presentation of financial report by Alaine Ylias from Northcorp Accountants

2.4 Director of Finance

Noel Langthorne

2.5 Director of Administration

Vicki Thomas

2.6 Director of Junior Activities

Megan Curnow

2.7 Director of Lifesaving

Brienna Elford

2.8 Director of Marketing

Belinda Telford-Miller

2.9 Director of Surf Sports

Bruce Caldwell

2.10 Club Manager

Alex Wilcox

2.11 Adoption of Annual and financial reports for the 2022/23 Season

Rod McDonagh

Motion: Annual and financial statements and Balance Sheet for the 2022/23 season be adopted

3. Election of Officers for the Season 2023/24

3.1 Election of Public Officer

Rod McDonagh

Motion: To appoint Rod McDonagh as the Public Officer for the 2023/24 Season

3.2 Election of Board of Directors

Rod McDonagh

Nominations received:

President: Rod McDonagh

Vice President: Renee Smailes

Director of Finance: Noel Langthorne

Director of Administration: Vicki Thomas

Director of Lifesaving: Brienna Elford

Director of Marketing & Communications: Belinda Telford-Miller

Director of Surf Sports: Bruce Caldwell

No nominations received:

Director of Junior Activities

3.3 Election of Office Bearers - Management Committee

Rod McDonagh

3.4 Appointment of Patrons

Rod McDonagh

Motion: To appoint Michael Kemp and Pat Conaghan as patrons of the SWRSLSC for the 2023/24 season

3.5 Appointment of Auditors for 2023/24

Rod McDonagh

To re-appoint NorthCorp as the Auditors for the 2023/24 Season

4. Other Business

4.1 Fees

Rod McDonagh

Motion: To appoint the Fees for the 2023/24 season - remaining unchanged from the 2022/23 Season

\$40 for all members.

Nippers requires 1 parent per family to be a member (\$40.)

Rashies and caps are \$15 each.

Gym is \$125 for active members subsidised

5. General Business

5.1 General Business arising

5.2 Constitution and By-Laws / Life Members

Rod McDonagh

6. Close Meeting

6.1 Close the meeting

Next meeting: No date for the next meeting has been set.

MINUTES 2022 AGM

MINUTES

ANNUAL GENERAL MEETING



Name:	South West Rocks Surf Life Saving Club
Date:	Sunday, 21 August 2022
Time:	2:00 pm to 3:17 pm (AEST)
Location:	SWR Surf Club, 1 Livingstone Street, South West Rocks
Board Members:	Rod McDonagh (Chair), Brienna Elford, Noel Langthorne, Vicki Thomas, Belinda Telford-Miller
Attendees:	Graham (Sid) Jeffery, Alex Wilcox, Ian Everingham
Apologies:	Sarah Martin
Guests/Notes:	Anne Pearce (Life Member), Meryl Smithett, Andrew Packwood, David Pearson, Michael Adams (Life Member), Steve Smailes, Tony Silvia, Graham Ball, Jack Ball, Deb Purvis, James Bowman, Michael Fox, Dan Wade, Kathy Langthorne

1. Opening Meeting

1.1 Opening of Meeting

15 voting members were in attendance, creating a quorum. Total in attendance was 21. Meeting commenced at 2.04pm

1.2 Acknowledgement of Country

1.3 Welcome from the President

1.4 Apologies

Apologies received from:

Craig Schweikert, Bruce Caldwell, Tony Hayes, Grant Coleman, Bruce Aulesbrook, Renee Smailes, Joshua McLaren, Erin Cook, Stu Cole, Rebecca Mitchell, Steve Hayes, Colin Ball, Alys Farley, Chris Ward, Geoff Ball

Moved by Dave Pearson, 2nd by Anne Pearce

1.5 Confirm Minutes



Annual General Minutes and Special General Minutes confirmed

Annual General Minutes and Special General Minutes confirmed

Decision Date:	21 Aug 2022
Mover:	Brienna Elford
Seconder:	Belinda Telford-Miller
Outcome:	Approved

1.6 Business arising from the Minutes

No business arising

1.7 Correspondence relevant only to the meeting

No correspondence received

1.8 Interests Register

No interests declared

2. Presentation and adoption of the Annual Report and Financial Statements for 2021/22

2.1 President Report

2.2 Director of Finance

2.3 Director of Administration

2.4 Director of Lifesaving

2.5 Club Manager

2.6 Adoption of Annual and financial reports for the 2021/22 Season

Dan Wade from Wrights Accountants presented the Financial reports and spoke to them.

Annual report and Financial statements were adopted

Moved by Mick Adams, 2nd by Steve Smailes

3. Election of Officers for the Season 2022/23

3.1 Election of Public Officer

Rod McDonagh elected as Public Officer

Moved by Steve Smailes, 2nd by Belinda Telford-Miller

3.2 Election of Board of Directors

President - Rod McDonagh

Vice President - Renee Smailes

Director of Finance - Noel Langthorne

Director of Administration - Vicki Thomas

Director of Lifesaving - Brienna Elford

Director of Marketing - Belinda Telford-Miller

Director of Surf Sports - Grant Coleman

Director of Junior Activities - no nominations received

Moved by Anne Pearce, 2nd by Dave Pearson

3.3 Election of Office Bearers - Management Committee

Board Captain - no nominations

First Aid Officer - no nominations

IRB Captain - Erin Cook

Surf Boat Captain - Paul Owens

Junior Officer - Georgia Gaddes

Member Protection Officer / Child Safety Officer - Belinda Telford-Miller

Education Officer - Ian Everingham

Patrol Officer - Joshua McLaren

Gym Coordinator - no nominations

Social Activities Coordinator - no nominations

General Committee - Graham (Sid) Jeffery

General Committee - Ron Brazier

Moved by Anne Pearce, 2nd by Dave Pearson

3.4 Appointment of Patrons

Pat Conaghan and Melinda Pavey were appointed as Patrons for the 2022/23 season

Moved by Brienna Elford, 2nd by Belinda Telford-Miller

4. Other Business

4.1 Rules and By-Laws

All present voted in favour to adopt the Rules and By-laws

4.2 Fees

All present voted to adopt the fees for 2022/23 as \$40 for all members.

Nippers requires 1 parent per family to be a member (\$40.)

Rashies and caps are \$15 each.

Gym is \$125 for active members subsidised.

5. General Business

5.1 General Business arising

1. Ian Everingham noted that level of training expertise at SWRSLSC is very high - to keep it going a good job.

2. Rebecca Mitchell advised through text that she will be available for training, assessing and officiating this season.

3. Michael Fox Architects provided a presentation to all present and advised a grant funding application would be lodged this Wednesday to commence the new building options project.

6. Close Meeting

6.1 Close the meeting

Next meeting: No date for the next meeting has been set.

-SLSA SPONSORS-



-SLSNSW SPONSORS-



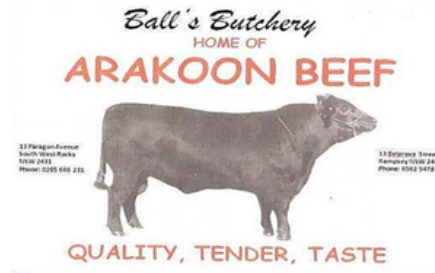
- SLSMNC SPONSORS-



-SWRSLSC SPONSORS-



Kempsey Toyota



-SWRSLSC SPONSORS-



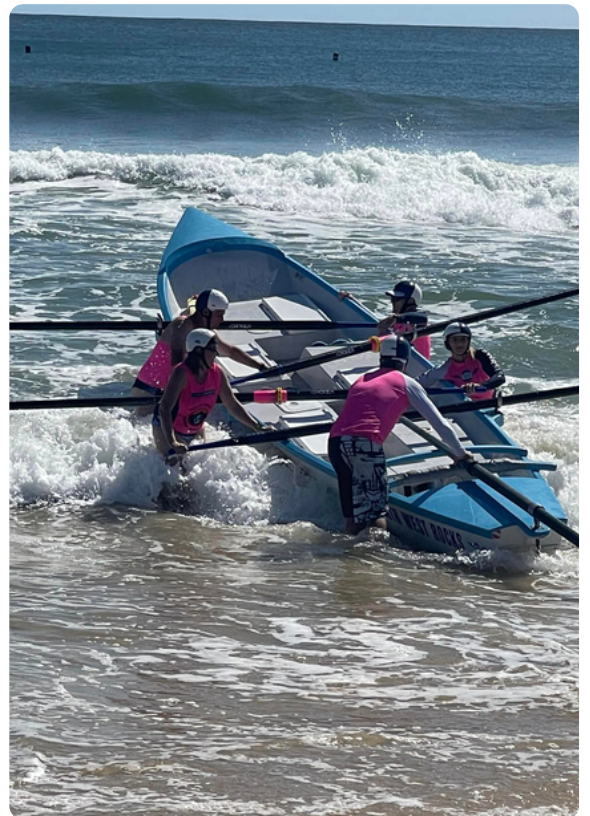
- THE SEASON THAT WAS -



- THE SEASON THAT WAS -



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- THE SEASON THAT WAS -



- THE SEASON THAT WAS -



LIFE GOVERNORS' MESSAGE

The OFC's are getting to the stage (read "AGE") where their work capacity has dropped off somewhat.

I have slowed down considerably, but fortunately Frank, John, Garry and Mal are still handling it ok. My role has become pretty much providing morning tea and acting as a referee.

Bruce has continued to be active on the beach and still uses his vast knowledge in the practical side of surf club life.

We both greatly appreciate the great job Alex and her wonderful staff have continued to do to keep our club at the top of the "go to" places.

Our thanks to the Club Executive and Directors for their tireless efforts to keep up at the top of the pecking order.

A big thanks to Meryl, Belinda & Rob, Renee & Steve and Vicki & Geoff for the continuation of the Friday night raffles since my retirement.

Tony Hayes OAM
Life Governor
on behalf of Bruce Caldwell

PRESIDENT'S REPORT

Once again South West Rocks SLSC has achieved another outstanding season in all aspects of our operations, coming out of the pandemic with a revitalised feel. It has been a team effort in which we have achieved excellence in all areas of surf lifesaving including administration, lifesaving, surf sports, support operations and education. The professionalism shown by all members is to be commended and I thank you for this.

Beach conditions proved difficult at times, with many beach closures due to poor weather conditions and shark sightings. But in saying that we were able to build on our patrolling numbers and provide a safe swimming environment for beachgoers with no lives lost between the flags. Our patrolling members completed almost 2400 patrol hours this season, an increase of over 400 from last season.

Our Call Out team and local Duty Officers were kept busy during the season with eight local call outs as well as providing assistance at other emergency incidents across the Branch. Currently, we have three members who are training to become Rescue Water Craft operators – Peter Branelley, Erin Cook and Brienna Elford who will hopefully complete their training in time for the upcoming season.

This season saw the return of carnivals pre-COVID and enabled us to host the following carnivals – Warriors on Water Surf Boat Carnival, SLSMNC December. Branch Carnival, SLSMNC Branch Championships and Round 4 of the SLSNSW Sharkskin IRB Premiership. Thank you to our members and the wider community for their support of these events, which brings visitors to our beautiful area.

The SLSMNC Awards of Excellence once again showcased our members with the following awards winners:

- Club of the Year – SWRSLSC
- Volunteer of the Year – Bruce Caldwell
- Youth Lifesaver of the Year – Erin Cook
- Official of the Year – Rod McDonagh
- Support Operations Member of the Year – Tony Silvia
- Rookie of the Year – Aden Mills
- Most Improved Education Awards – SWRSLSC
- Open Female Surf Sports Champion – Erin Cook
- 50-59 years Male Surf Sports Champion – Andrew Packwood
- Senior March Past Champions – SWRSLSC

Good luck to those members who will be representing SWRSLSC at the upcoming SLSNSW Awards of Excellence in Sydney. Our own Presentation and Awards of Excellence was once again a momentous event with over 80 guests in attendance – just going to show the strength of the Club within the community.

Congratulations to all the Club award winners and those who were recognised with a National Service Medal for their decades of patrolling service – Ian Everingham, Sid Jeffery, Rebecca Mitchell, Mark Notley, Paul Owens, Andrew Packwood, Dave Pearson, and Tony Silvia.

Our junior contingent, led by Megan Curnow had a great season learning about surf education and practising their surf skills. Some members also competed at the local Branch Carnivals and a special mention to Sophie Smailes and Mitchell George who competed at the SLSNSW Oakberry Country Championships at Cape Hawke.

Thank you to those members who continue to assist not just on the beach but around the clubhouse with maintenance, bus driving, 10c bottle recycling and fundraising including the Friday Night Raffles and the school holiday Chocolate Wheels. The OFCs' work since its inception is vast and the monetary value they have saved the Club is immeasurable.

The continued support the Club and our members show other events held in our local area is something that needs to be acknowledged. This season we provided support at – Trial Bay Triathlon, Macleay Valley Music Muster, South West Rocks RunFest, and Sky Stories. With the support of South West Rocks Rotary, we also installed the first 24/7 community accessible defib in South West Rocks. The positive working relationship between the two community groups has been decades in the making. We would like to thank Rotary for their ongoing support towards the Club.

I would like to acknowledge the assistance and support from Surf Life Saving New South Wales, Surf Life Saving Mid North Coast, Federal MP Pat Conaghan, outgoing State MP Melinda Pavey, incoming State MP Michael Kemp and Kempsey Shire Council Mayor Leo Hauville.

Our local sponsors and supporters have once again shown their loyalty to the Club, and we thank them for their ongoing support.

It would be remiss of me to not recognise our staff led by Alex, who continues to provide a first-class experience to members and guests at our bar and bistro. The favourable comments and pleasant atmosphere see us as a leading venue in the area.

We were awarded the Kempsey Shire Council Community Organisation of the Year along with the SLSMNC Club of the Year, these awards are considerable accolades and reflect the professionalism of our Club Board of Directors and Management Committee. I thank all involved for their commitment and dedication that have enabled us to be consistently successful. I acknowledge the Executive of Renee Smailes, Noel Langthorne, Vicki Thomas, Brienna Elford, Megan Curnow, Bel Telford-Miller, and Bruce Caldwell, for a sterling effort.

Finally, thanks to all members who contribute in many ways such as patrolling our beaches, support operations, maintaining our Clubhouse, doing raffles, or assist with work parties and BBQs. All these aspects may seem minor at times, but it all works towards a great Club culture, and improving our financial position both of which are solid at present. One standout for me this season has been the enthusiasm of some of our newer and younger members who have been well-valued, and I hope they continue to remain involved in our Club and enjoy the benefits of our great organisation.

Yours in surf lifesaving,

Rod McDonagh

President

Life Member - SWRSLSC, SLSMNC, SLSNSW

VICE PRESIDENT'S REPORT

Welcome to my first Vice President's Report for the SWRSLSC. I am very proud and privileged to have held this position this season and have learnt so much from the experienced executive committee that we have as well as from the Mid North Coast Branch committee.

It was a baptism of fire for me in the VP role as I had two periods of being the acting President while Rod was overseas. I am so grateful for the support I received from the executive committee, general committee and Alex Wilcox as Club Manager during these times and for the handovers I received from Rod.

It is always great to see how well our members support the variety of club activities that we held over the season, our small club certainly punches above its weight when it comes to hosting successful carnivals. I would urge all members, juniors, active or social to continue to support our activities, it not only helps you feel more a part of our club but I always feel a sense of pride giving back to my community. There is always a place for new voices and new ideas in our club.

Some highlights for me this season included:

The development of our Reconciliation Action Plan (RAP). We consulted with the South West Rocks Figtree Descendants Aboriginal Corporation, Aunty Cheryl Blair, Nancy Pattison and Freeda Roberts on the actions and for the artwork that will be included in our RAP and can be used around the club as well. We had community involvement as well from Kristy Walsh. I would like to thank Brienna Elford and Belinda Telford-Miller for their work on this as well and I look forward to the finalisation of the RAP and having it published on the Reconciliation Australia website.

Queenscliff SLSC board training weekend is always a highlight and this season we hosted over 130 nippers from Queenscliff, their families and trainers for 2 ½ days in September 2022. It would be great to see more of our nippers come along to these training days as the expert trainers have so much knowledge to share and the comradery that occurs between the nippers is wonderful to see. A big thank you to the small team of helpers that assist me to ensure this event runs smoothly, Belinda Telford-Miller, Kristy McLeod and Steve Smailes.

Senior point score this season was back with passion and I enjoyed getting down to the beach and seeing the big numbers attending and the banter that occurred between the competitors each week. Bruce and his crew did a great job and I look forward to seeing this grow into the next season.

I would like to acknowledge Megan Curnow for her work with the nippers, I know from experience it is not an easy task but you did a great job. Let's keep growing our nippers and engaging the nipper families to take on age manager roles, beach set up/pack up and cooking the BBQs so that the nippers program can continue.

Marrungbu (thank you) for season 22-23 and I hope to see you back in 23-24!

Renee Smailes
Vice President
SWRSLSC

DIRECTOR OF FINANCE REPORT

It is with pleasure that I present the financial report for the year ended 30 April 2023. I am pleased to report the Club returned a profit of \$180,471 up \$60,685 from the previous year.

This was attributed mainly to:

- Bar sales \$628K up \$245k (64%)
- Food sales \$702k up \$248k (54%)
- Function \$75k up \$31k (71%)

It is timely that we acknowledge and congratulate Alex Wilcox and Molly McBain in particular for the excellent work they have done and our friendly staff who have all contributed to this result. We are continually getting positive feedback on how welcoming our staff is.

Whilst this result is very good and trending in the right direction, we must continue to closely monitor the operation as rising costs are ever present and make adjustments when necessary. In this regard, I am pleased to advise that the Club has engaged NorthCorp Accountants as our Auditors and already we are seeing the benefits of their professional services and look forward to working closely with them in the future.

Also, I must acknowledge and thank Cate Madden our Bookkeeper, without whom I would not be able to do this job. A very valuable member of our team who goes beyond her job description guidelines.

In general a very satisfying year after the constraints of COVID and encourage all sections of the Club to be involved in fundraising activities such as raffles and BBQ which have a positive impact on our bottom line.

Noel Langthorne
Director of Finance
SWRSLSC

DIRECTOR OF ADMINISTRATION REPORT

It is great to see so many members contribute to this year's Annual Report. I have been awestruck with the amount of help and support provided by members this season, with so many people voluntarily stepping up and offering assistance. It shows that the Club is running along well - and the old adage "many hands make light work" rings very true with many of the Board Members being fully employed elsewhere.

We do have some key positions vacant that it would be awesome to see filled including Gym Coordinator, First Aid Officer, Patrol Officer, Gear & Equipment Officer & Member Protection Officer. Please don't be shy if you are able to assist in any of these roles!

Membership for the 2022/23 season was 161 (up from 154 from the previous season) consisting of:

- 35 Junior Activity Members (5-13 Years)
- 7 Cadet Members (13-15 Years)
- 7 Active Members (15-18 Years)
- 49 Active Members (18 Years & over)
- 2 Award Members
- 1 Reserve Active Member
- 7 Long Service Members
- 53 Associate Members
- 6 Life Members
- 3 Honorary Members.

I look forward to seeing this continue to grow in the new season, with some positive enquiries already flowing in!

Yours in surf lifesaving,

Vicki Thomas

Director of Administration
SWRSLSC

DIRECTOR OF SURF SPORTS REPORT

The 2022/2023 season was busy as far as competition goes. After three years of no competition due to Covid 19 restrictions, the season started with a new carnival on Saturday the 15th of October 2022. This was the inaugural Warriors on Water surf boat carnival. This was a round robin, short course surf boat carnival contested by six visiting clubs. South West Rocks had a mixed crew that competed and did the club proud. This new carnival looks like being an annual fixture on the competition calendar.

South West Rocks hosted a Branch Junior and senior carnival in December 2022. A small number of JAC members competed, some competing in their first carnival and performed very well, gaining a number of medals. Senior members also competed and performed well.

South West Rocks was chosen to host the 2022/2023 Mid North Coast Branch Championships over two days in February. Again SWR members performed very well, with a number of senior and masters competitors gaining medals. JAC members also competed and gained placings at the carnival.

The Sunday point score competition was again started up after the Covid 19 break. This competition was run over seventeen Sunday mornings with Belinda White being announced as the winner of the competition at the annual awards presentation afternoon in June. Over the season around fifty members including a couple of JAC members competed in the competition. This competition can only get stronger with more members competing. The events are handicapped so that every competitor has a chance to win. This competition could not run without the help of a number of members helping out. Thanks to all of the members that helped each Sunday.

Congratulations to Erin Cook who was announced as Surf Life Saving Mid North Coast Branch open Female Surf Sports Champion and to Andrew Packwood who was Surf Life Saving Mid North Coast Branch 50-59 years Masters Champion for the past season. The club was also announced as Senior March Past Champions for the season of 2022/23.

South West Rocks JAC's were placed 6th in the JAC Branch point score with 68 points for the season. This is a great effort from a small number of JAC competitors and can only get better as numbers increase next season.

The senior club was placed 4th in the Branch point score, hopefully, we can improve on that position with more members competing in the Sunday point score and then attending the Branch carnivals throughout next season.

Congratulations to our Director of Life Saving who won a silver medal in the reserve grade female boat race at the SLSNSW Country Championships held at Cape Hawke. It's a shame that Brienna had to transfer her competition rights to another club so that she could row. Hopefully, the club can put together a female boat crew so that Brienna can compete with her own club and also compete in other events at carnivals.

Thanks to Vicki Thomas for her help in sending out the SMS messages each Saturday reminding members about the point score and also to all people that carried out water safety duties and to the members that helped out on the beach with judging and running the events.

We have a good nucleus of competitors who have a lot of ability in the various disciplines of surf and beach competition. We can only get bigger and better next season.

Yours in Surf Life Saving,

Bruce Caldwell
Director of Surf Sports
SWRSLSC

DIRECTOR OF LIFESAVING REPORT

The 2022/23 season was one of positivity, team work and the ongoing development of our active patrolling members, all in all a great season all round. It was the first time in over three years that we were back to normal operations, without any kind of additional pandemic restrictions placed on our members and the work that is carried out. This was most definitely welcomed.

Our active patrolling membership grew this season and we welcomed twelve new patrolling members to the Club - some of these were long time members of the surf lifesaving movement who had moved to South West Rocks, others were past members returning and some were parents who wanted to join in the fun with their kids on patrol. It was great to hear feedback from some of the members who transferred into the Club on how great the members are and the amount that the volunteers achieve without the assistance of paid staff, as some other larger clubs do.

Thank-you to all our patrolling members for an incident free season between the flags. As with the increase of patrolling members, our hours increased as well with a combined 2399 hours for the season, which equates to an average of close to 50 hours per patrolling member. An awesome feat and something that we should all be proud of. The six patrol teams completed two rescues, 22 first aid treatments and 77 preventative actions whilst the flags were up.

Our top patrolling members for this season included - Alys Farley 97.3 hours, Andrew Packwood 80.5 hours, Debbie Purvis 77 hours, Rebecca Mitchell 75.5 hours, Vick Thomas 74.5 hours, Dave Pearson 68.5 hours, Grahame Ball 86 hours, Bruce Aulsebrook 65 hours and Craig Schweikert 64 hours. Alys, Andrew, Debbie, Rebecca and Vicki were also recognised as being in the top 10 patrolling members for SLSMNC Branch!

Thank-you also goes to the Patrol Captains of each patrol team, who continue to ensure that all operating procedures are adhered to during their patrols. Thank-you for being the leaders of your patrol crew.

During the season we also had eight emergency out of hours call outs - with two being back to back on New Years Day and the day after. The expertise and knowledge of our members is time and time again commended by the public, other clubs members and SLSNSW. The communication from one of the call outs is now being used for training at the State Operations Centre for Duty Officer Training on radio protocol best practice.

SWRSLSC was awarded the SLSNSW Rescue of the Month for October 2022 – members Rod McDonagh, Grahame Ball and myself. This rescue happened on a typical Sunday morning whilst Nippers and the Bronze Squad training was happening on Main Beach. The incident was not what you would class a typical rescue. Once the patient had returned to shore, there was still ongoing care that was provided for the patient's disabilities and mental health. The rescue spanned close to two hours and shows that a rescue does not necessarily finish when the patient is out of the water

I would like to make special mention of the SWRSLSC Education Team which consists of Ian Everingham, Rebecca Mitchell and Craig Schweikert. The training that we provide to members is of a very high standard with close to 140 years of surf life saving experience between our trainers. We all work well together, ensuring that the members are at the forefront of our minds whilst training.

This season saw our members gain the following awards – 3 x SRC, 13 x Bronze Medallion/Cert II in Public Safety, 16 x First Aid, 17 x Advanced Resuscitation Techniques and 5 x IRB Crewperson.

There are so many things that are great about the surf lifesaving movement – but the best is that there is something for everyone no matter what your interest, which means the ability to be totally inclusive so that all members feel welcome.

There were so many highlights from this season including SWRSLSC being named as the Branch Club of the Year – here is to a bigger and better 2023/24 season!

Thank you to the Board of Directors for their hard work this season. Also thanks to Paul Rayner, SLSMNC Director of Lifesaving, who provided assistance and guidance for me during the season.

Yours in surf lifesaving,

Brienna Elford
Director of Lifesaving
SWRSLSC

DIRECTOR OF MARKETING & COMMUNICATIONS

I have really enjoyed my first season in the role of Director of Marketing & Communications and would like to thank the people who have supported me while learning the ropes.

We continued to have amazing support from returning sponsors and from new sponsors that have rendered financial assistance this year. We are sincerely grateful for the support we have received.

Without their backing, we would not have been able to provide our primary objective – keeping South West Rocks Beaches safe for our community and visitors.

Our Friday night raffles continue to give our members and guests a bit of light entertainment and a chance to win fabulous prizes. Thanks to our valued sponsors over many years Balls Butchery and Pick of the Crop for generously donating meat/seafood and fruit/veggie trays. A BIG thanks to the crew for all your hard work, making the raffles a success every Friday night.

The Nippers held Chocolate Wheel raffles over the Christmas period, I would like to thank the Nippers who helped out.

Our newly designed merchandise has been flying out the door. New items will be introduced next season including bucket hats, singlets and more. We have made inquiries with a new supplier for our swimmers and hoping to have them by the start of the 23/24 season.

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' achievements at local and branch carnivals and Country Championships.

Our members' work has been acknowledged through various prestigious awards this season:

- Brienna Elford Citizen of the Year - Kempsey Shire Council Australia Day Awards
- Community Club of the Year - Kempsey Shire Council Australia Day Awards
- 2022/23 Mid North Coast Branch Club of the Year as well as many individual awards.

We also have many avenues to keep you informed, Newsletters, Facebook 3.1 k followers, Facebook (Nippers page), Instagram 688 followers and Club Website. Next season I would like to add to our club marketing by sharing more of what we do on these digital platforms.

I look forward to a successful 2023/24 season.

Yours in surf lifesaving,
Belinda Telford-Miller
Director of Marketing & Communications
SWRSLSC

CLUB MANAGER REPORT

After the many trials and tribulations of the COVID era, the 2022/23 season took a little getting used to. 'What is the new normal?' we thought to ourselves, as we began to look forward to a period during which most people were just starting to wake up from what seemed to be a terrible dream and work out just how to 'be' in social situations again. There was no one telling you where you can stand, sit or generally move anymore, no limitations on the number of friends you could have at your party and no need to provide your medical history to a terrified and haggard member of staff upon entering any licensed venue. 'Was this what it used to be like, in the olden days?'

However, along with this newfound freedom came a little hangover from a bad night's sleep. We now had no government grants to rely on and our staff, no salary/pay help in case they were unlucky enough to be struck down by the dreaded disease. In our case, however, what we did have was a wonderful community, a supportive and hands-on committee and an incredible team of staff ready to take on the challenge head-on with poise and determination.

The Surf Club's Bar and Bistro has seen a season like none before and I think the reason for this lies with the people who call this their 'local' and some, their 'second home'. Without our members, this is just another pub with a view. From around the start of September last year, we started to see a steady increase in customers through the door and by October long weekend the madness was in full swing. From this point, there was no stopping the waves of people. In fact, by the start of the Summer we were so used to serving 160 people a night for dinner, school holidays felt almost benign.

An upgrade to our till system made bar and bistro service much more streamlined and a second till in the bar has played a large part in an almost 30% increase in bar sales. Our online reservations system continues to alleviate pressure on our team as well as increase bookings and integrated training and upskilling of staff has meant we have been able to handle staff shortages throughout the year.

We look forward now, to a huge 2023-24 season having learnt some valuable lessons and with some big ideas for the future. Thank you all for your continued support and encouragement.

Alex Wilcox
Club Manager

GYM COORDINATOR

The gym has been operating smoothly over the past 12 months mainly due to the members pitching in and helping with the rostered cleaning duties and reporting any issues.

Thanks to the committee we were able to purchase some new equipment which was well received, there were some issues with certain members not wearing footwear and leaving equipment out and not stored away. It's now running smoothly after some conversations I had with them.

I've enjoyed my time looking after our gym but will not be standing for the position going forward.

Cheers,
Mark Notley
Gym Coordinator
SWRSLSC

BOARD AND SKI CAPTAIN

How quickly this season has gone.

Nippers had another great season with the help from the parents.
I'd like to thank all the parents for their support of the club.

Sadly this will be my last year as Board and Ski Captain. I have enjoyed the role and liked being part of the club.

Stu Cole
Board and Ski Captain
SWRSLSC

2022/23 PRESENTATION AWARDS

SENIOR PRESENTATION AWARD WINNERS

5 Year Service Awards: Grahame Ball, Bobbie Brenton, Josh McLaren

15 Year Service Awards: Debbie Purvis

30 Year Service Award: Graham (Sid) Jeffery

5 Year Training Award: Brienna Elford, Rebecca Mitchell, Craig Schweikert

National Medal: Paul Owens, Andrew Packwood, Tony Silvia, Ian Everingham, Graham (Sid) Jeffery, Mark Notley, Rebecca Mitchell

Turtle Award: Pat Sheridan, Stu Cole

FTIO Award: Chris Ward, Brienna Elford

Most Consistent Patrol Member: Alys Farley

Encouragement Award: Imogen Ward

Cadet of the Year: Sophie Smailes

Rookie of the Year: Aden Mills

Patrol of the Year: Patrol 1

Competitor of the Year: Belinda White

Volunteer of the Year: Bruce Caldwell

Administrator of the Year: Noel Langthorne

Services to Life Saving: David Pearson

Director of Admin Award: John Tyne

Director of Lifesaving Award: Emma Matlock

President Award: Bruce Aulsebrook

Male of the Year: Grahame Ball

Female of the Year: Erin Cook

CLUBPERSON OF THE YEAR: Andrew Packwood

JUNIOR PRESENTATION AWARD WINNERS

Junior Competitor of the Year: Mitchell George

Kerry Fisher Attitude Award: Stella Martin

Under 13s – Sophie Smailes

Under 10s – Lincoln Benson

Under 9s – Blake Williams

Under 8s – Peyton Tugwood

Under 7s – Leo Scott

Under 6s – Billy Shakespeare

Appendix 1 - Financial Statements

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Financial Statements

For the Year Ended 30 April 2023

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Financial Report **For the Year Ended 30 April 2023**

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South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Directors' Report

Your Directors present the financial report on South West Rocks Surf Life Saving Club Inc. for the financial year ended 30 April 2023.

Directors

The names of the Directors and Committee Members in office throughout the year and at the date of this report are:

Board Members	Position	Appointed/Resigned
Rod McDonagh	President	
Renee Smailes	Vice-President	Appointed 21 August 2022
Vicki Thomas	Director of Administration	
Noel Langthorne	Director of Finance	
Brienna Elford	Director of Lifesaving	
Belinda Telford-Miller	Director of Marketing and Communications	
Bruce Caldwell	Director of Surf Sports	Appointed 4 October 2022
Megan Curnow	Director of Junior Activities	Appointed 4 October 2022
Grant Coleman		Resigned 25 September 2022
Graham (Sid) Jeffrey		Resigned 20 August 2022
Sarah Martin		Resigned 20 August 2022
Grahame Ball		Resigned 5 July 2022

Management Committee

Erin Cook
Paul Owens
Stu Cole
Josh McLaren
Mark Notely
Ian Everingham
Georgia Gaddes
Sid Jeffery
Ron Brasier
Graham (Sid) Jeffrey

Principal activities

The principal activity of South West Rocks Surf Life Saving Club Inc. during the financial year was the promotion of surf lifesaving within the community through sporting events and fundraising.

No significant changes in the nature of this activity occurred during the financial year.

Operating result

The profit of the Association for the financial year after providing for income tax amounted to \$180,471 (2022: \$119,786).

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Directors' Report

Meetings of Directors

During the financial year, 13 meetings of Directors were held. Attendances by each Director during the year were as follows:

	Meetings	
	Number eligible to attend	Number attended
Rod McDonagh	13	10
Renee Smailes	9	8
Vicki Thomas	13	11
Noel Langthorne	13	10
Brienna Elford	13	11
Belinda Telford-Miller	13	10
Bruce Caldwell	7	7
Megan Curnow	7	7
Grant Coleman	6	1
Graham (Sid) Jeffrey	4	2
Sarah Martin	4	2
Grahame Ball	2	2

Auditor's independence declaration

A copy of the Auditor's Independence Declaration as required under Subdivision 60-40(1) of the *Australian Charities and Not-for-profits Commission Act 2012* has been received and can be found on page 3 of these financial statements.

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

Committee member:
Rod McDonagh

Committee member:
Vicki Thomas

Dated 13 August 2023

PARTNERS

Paul Fahey B Bus CA

Bart Lawler B Com CA

Patrick Brennan B Com CA

Alison McKinnon B Bus CA

Auditor's Independence Declaration

Under Subdivision 60-40(1) of the Charities and Not-for-profits Commission Act 2012

to the Directors of South West Rocks Surf Life Saving Club Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 April 2023, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

NorthCorp Accountants

Alaine Ylias
Registered Company Auditor

10-12 Short Street
Port Macquarie NSW 2444

13 August 2023

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 April 2023

	Note	2023 \$	2022 \$
Revenue	2	1,526,258	1,014,375
Accounting and audit fees		(24,595)	(24,898)
Advertising and marketing		(10,474)	(5,007)
Bar and bistro expenses		(5,259)	(1,295)
Depreciation and amortisation expense		(20,101)	(13,673)
Employee benefits expense		(555,687)	(361,992)
Finance costs		(10,049)	(6,198)
Fundraising expenses		(108)	(127)
Insurances		(7,922)	(33,392)
Inventories purchased		(559,624)	(322,390)
Life saving expenses		(12,645)	(9,809)
Motor vehicle expenses		(9,995)	(4,407)
Occupancy costs		(11,023)	(6,936)
Repairs, maintenance and replacements		(39,742)	(33,631)
Subscriptions		(10,295)	(5,176)
Telephone and internet		(3,075)	(2,147)
Utilities		(35,880)	(30,642)
Other expenses		(29,313)	(32,869)
		(1,345,787)	(894,589)
Profit / (loss) before income tax		180,471	119,786
Income tax expense	1(a)	-	-
Profit / (loss) for the year		180,471	119,786
Other comprehensive income			
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		180,471	119,786

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Statement of Financial Position As at 30 April 2023

	Note	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	456,441	271,529
Trade and other receivables	4	5,439	8,569
Inventories	5	24,450	33,797
Total current assets		486,330	313,895
Non-current assets			
Property, plant and equipment	6	113,237	95,780
Total non-current assets		113,237	95,780
TOTAL ASSETS		599,567	409,675
LIABILITIES			
Current liabilities			
Trade and other payables	8	103,543	100,640
Employee benefits	9	12,437	5,919
Total current liabilities		115,980	106,559
Non-current liabilities			
TOTAL LIABILITIES		115,980	106,559
NET ASSETS		483,587	303,116
EQUITY			
Retained earnings		483,587	303,116
TOTAL EQUITY		483,587	303,116

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Statement of Changes in Equity
For the Year Ended 30 April 2023

2023

	Retained Earnings	Total
	\$	\$
Balance at 1 May 2022	303,116	303,116
Profit / (loss) attributable to members of the entity	180,471	180,471
Other comprehensive income	-	-
Total comprehensive income for the year	180,471	180,471
Balance at 30 April 2023	483,587	483,587

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 May 2021	183,330	183,330
Profit / (loss) attributable to members of the entity	119,786	119,786
Other comprehensive income	-	-
Total comprehensive income for the year	119,786	119,786
Balance at 30 April 2022	303,116	303,116

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Statement of Cash Flows For the Year Ended 30 April 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		1,678,349	1,025,548
Payments to suppliers and employees		(1,461,412)	(923,815)
Interest received		5,533	216
Net cash provided by/(used in) operating activities		222,470	101,949
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(37,558)	(30,914)
Net cash provided by/(used in) investing activities		(37,558)	(30,914)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net cash provided by/(used in) financing activities		-	-
Net increase/(decrease) in cash and cash equivalents held		184,912	71,035
Cash and cash equivalents at beginning of year		271,529	200,494
Cash and cash equivalents at end of financial year	3	456,441	271,529

The accompanying notes form part of these financial statements.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

The financial report is for 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, registered and domiciled in Australia.

1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2009*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied, unless stated otherwise.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue by the Directors on 13 August 2023.

Accounting Policies

(a) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*. The exempt status of the Association applies indefinitely or until such time as a change in circumstances warrants a review of the exempt status.

(b) Inventories

Inventories are measured at the lower of cost and net realisable value.

(c) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Property

Buildings are measured on the cost basis less accumulated impairment losses and accumulated depreciation.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Accounting Policies

(c) Property, plant and equipment

Plant and equipment

In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised in profit or loss. A formal assessment of the recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged as expenses to profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all property, plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing from the time the asset is held ready for use. Depreciation is recognised in profit or loss.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Leasehold improvements	2-10%
Plant and Equipment	10-20%
Motor Vehicles	10-20%

The assets' residual values 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 is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise.

(d) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either the purchase or sale of the asset.

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at "fair value through profit or loss" in which case transaction costs are expensed to profit or loss immediately.

Trade receivables are initially measured at the transaction price.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Accounting Policies

(d) Financial Instruments

Classification and Subsequent Measurement

Financial liabilities

Financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or financial liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Financial assets

Financial assets are subsequently measured at amortised cost.

Financial assets comprising cash and cash equivalents and trade and other receivables are subsequently measured at amortised cost as they meet the following conditions:

- the financial assets are managed solely to collect contractual cash flows; and
- the contractual terms within the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amounts outstanding on specified dates.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or a financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Accounting Policies

(d) Financial Instruments

Derecognition

Derecognition of financial assets

A financial asset is derecognised when the Association's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all the risks and rewards of ownership of the asset have been substantially transferred; and
- the Association no longer controls the asset.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a financial asset classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the financial assets reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment of Financial Assets

The Association recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost.

Recognition of expected credit losses in financial statements

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

(e) Impairment of non-financial assets

At the end of each reporting period, the Association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount is recognised in profit and loss.

(f) Cash and cash equivalents

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

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Accounting Policies

(g) Trade and other receivables

Trade and other receivables include amounts due from customers for services rendered by the Association. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current.

(h) Leases

At inception of a contract, the Association assesses whether the contract contains, or is, a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases and leases of low value assets are recognised as operating expense on a straight-line basis over the term of the lease. The Association has determined that a low value will be assets of \$10,000 or less.

(i) Trade and other payables

Trade and other payables are carried at amortised cost and represent the liabilities for goods and services received by the Association during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

(j) 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, plus related on-costs.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements.

Contributions are made by the Association to employee superannuation funds and are charged as expenses when incurred.

(k) Revenue

Operating grants and donations

When the Association receives operating grant revenue or donations, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Accounting Policies

(k) Revenue

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (i.e. AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Sale of goods

Revenue is recognised when control of the goods and services has transferred to the customers. For such transactions, this is the point in time when the goods are delivered to the customers or the services are received by customers.

Interest Income

Interest revenue is recognised when received.

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

(l) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(m) Comparative figures

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

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

(n) Critical Accounting Estimates and Judgments

The Directors evaluate estimates and judgements incorporated in the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Key estimates - Impairment

In assessing the impairment, management estimates the recoverable amount of each asset or cash-generating unit based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Key estimates - Property, Plant and Equipment

As indicated in Note 1(c), the Association reviews the useful life of buildings, improvements and plant and equipment on an annual basis.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Note 2 Revenue and Other Income

The Association has recognised the following amounts relating to revenue in the Statement of Profit or Loss and Other Comprehensive Income:

Continued Operations

		2023	2022
		\$	\$
Revenue from contracts with customers	2(a)	1,455,711	955,144
Other sources of revenue	2(b)	70,547	59,231
		<u>1,526,258</u>	<u>1,014,375</u>

(a) Revenue Dissagregation

Bar sales	628,473	382,856
Food sales	702,958	455,044
Functions	74,768	43,640
Merchandise sales	12,767	13,527

Government and other grant funding

- Kempsey Shire Council	-	1,500
- Services NSW - Jobsaver payments	-	52,032
- Surf Life Saving NSW	36,745	6,545

Total Revenue From Contracts with Customers

<u>1,455,711</u>	<u>955,144</u>
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(b) Other Sources of Revenue

- Fundraising	31,495	31,723
- Interest received	5,533	216
- Membership subscriptions	16,733	15,898
- Sponsorships	10,995	2,037
- Other revenue	5,791	9,357

Total revenue and other income

<u>70,547</u>	<u>59,231</u>
<u>1,526,258</u>	<u>1,014,375</u>

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements
For the Year Ended 30 April 2023

Note 3 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash on hand	2,500	4,311
Bank balances	453,941	267,218
	456,441	271,529

Reconciliation of cash

Cash and Cash equivalents at the end of the financial year as shown in the statement of cash flows are reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	456,441	271,529
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Note 4 Trade and other receivables

Current

Trade receivables	5,439	8,569
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Note 5 Inventories

Current

Bar stock	22,397	25,005
Merchandise	2,053	8,792
Total Inventory	24,450	33,797

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Note 6 Property, plant and equipment

	2023 \$	2022 \$
Buildings		
Leasehold improvements at cost	1,201,687	1,191,687
Less: accumulated depreciation	(1,191,687)	(1,191,687)
Total Leasehold improvements	10,000	-
Plant and equipment		
Plant and equipment at cost	104,244	98,449
Less: accumulated depreciation	(75,623)	(69,462)
Total plant and equipment	28,621	28,987
Motor vehicles		
Motor vehicles at cost	70,540	70,540
Less: accumulated depreciation	(44,590)	(37,732)
Total motor vehicles	25,950	32,808
Computer equipment		
Computer equipment at cost	13,462	13,462
Less: accumulated depreciation	(13,462)	(13,462)
Total computer equipment	-	-
Gym equipment		
Gym equipment at cost	3,311	2,580
Less: accumulated depreciation	(1,682)	(1,526)
Total gym equipment	1,629	1,054
Lifesaving equipment		
Lifesaving equipment at cost	167,851	152,851
Less: accumulated depreciation	(120,814)	(119,920)
Total lifesaving equipment	47,037	32,931
Total property, plant and equipment	113,237	95,780

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements

For the Year Ended 30 April 2023

Note 6 Property, plant and equipment

(a) Movements in Carrying Amounts

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

	Leasehold Improvements	Plant and Equipment	Motor Vehicles	Computer Equipment	Gym Equipment	Lifesaving Equipment	Total
	\$	\$	\$	\$	\$	\$	\$
2023							
Balance at 1 May 2022	-	28,987	32,808	-	1,054	32,931	95,780
Additions	10,000	5,795	-	-	731	21,032	37,558
Disposals	-	-	-	-	-	-	-
Depreciation expense	-	(6,161)	(6,858)	-	(156)	(6,926)	(20,101)
Balance at 30 April 2023	10,000	28,621	25,950	-	1,629	47,037	113,237

Note 7 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.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Note 8 Trade and Other Payables

	2023	2022
	\$	\$
Current		
Trade payables	40,656	42,185
GST and PAYG payable	58,295	55,328
Superannuation payable	4,592	2,999
Other payables	-	128
	<u>103,543</u>	<u>100,640</u>

Note 9 Employee Benefits

Current liabilities

Annual leave	<u>12,437</u>	<u>5,919</u>
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Movements in carrying amounts

	Annual leave	Total
	\$	\$
2023		
Opening balance at 1 May 2022	5,919	5,919
Additional provisions	18,703	18,703
Amounts used	(12,185)	(12,185)
Balance as at 30 April 2023	<u>12,437</u>	<u>12,437</u>

Provision for Employee Benefits

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for the provision includes the total amount annual leave entitlements and amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service.

These amounts are classified as current liabilities since the Association does not have an unconditional right to defer settlement of the entitlements accrued by employees.

Any non-current portion of the provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Note 10 Key Management Personnel Remuneration

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

	2023	2022
	\$	\$
Short-term employee benefits	113,360	93,507
Post-employment benefits	8,412	7,221
	<u>121,772</u>	<u>100,728</u>

Other Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

During the financial year ended 30 April 2023 payments totalling \$89,092 (2022: \$68,305) were made to C.P. Ball for the provision of meat and other produce to South West Rocks Surf Life Saving Club Inc. Vicki Thomas, a committee member, is a related party of C.P Ball Butchery Pty Ltd.

Note 11 Fundraising

Revenue

Fundraising activities	<u>31,495</u>	<u>31,723</u>
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Expenses

Fundraising expenses	<u>108</u>	<u>127</u>
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Net Surplus / (Deficit)	<u>31,387</u>	<u>31,596</u>
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Statement showing how funds received were applied to charitable purposes:

1. Net surplus from fundraising appeals for the year were \$31,387 (2022: \$31,596).
2. The surplus of \$31,387 is represented by the difference between the fundraising income from appeals and donations and the total cost of fundraising.
3. The surplus from fundraising was applied to the activities and aims of the junior and senior branches of the South West Rocks Surf Life Saving Club Inc.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements For the Year Ended 30 April 2023

Note 11 Fundraising

Comparisons by monetary figures and percentages:

Comparisons

Total cost of fundraising / gross income from fundraising

Net surplus / (deficit) from fundraising / gross income from fundraising

Total cost of fundraising / total expenditure

Total cost of fundraising / total income received

	2023 \$	2023 %	2022 \$	2022 %
Total cost of fundraising / gross income from fundraising	108 / 31,495	0	127 / 31,723	0
Net surplus / (deficit) from fundraising / gross income from fundraising	31,387 / 31,495	99.6	31,596 / 31,723	99.6
Total cost of fundraising / total expenditure	108 / 1,345,787	0	127 / 894,589	0
Total cost of fundraising / total income received	108 / 1,526,258	0	127 / 1,014,375	0

Note 12 Financial Risk Management

The Association's financial instruments consist mainly of cash and cash equivalents, accounts receivable and trade payables.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements are as follows:

	Note	2023 \$	2022 \$
Financial assets			
Financial assets at amortised cost:			
Cash and cash equivalents	3	456,441	271,529
Trade and other receivables	4	5,439	8,569
Total financial assets		461,880	280,098
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	Note: 8]	103,543	100,640
Total financial liabilities		103,543	100,640

Net Fair Values

The net fair values of financial assets and financial liabilities approximates their carrying values. The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Notes to the Financial Statements
For the Year Ended 30 April 2023

Note 13 Auditors' Remuneration

	2023	2022
	\$	\$
Remuneration of the auditor for:		
NorthCorp Accountants		
Auditing the financial statements	6,750	-
Other non-assurance services	750	-
	<u>7,500</u>	<u>-</u>
 Remuneration of other auditors of subsidiaries for:		
Wrights Chartered Accountants		
Auditing the financial statements	-	7,000
	<u>7,500</u>	<u>7,000</u>

Note 14 Statutory Information

The registered office and principal place of business of the association is:

South West Rocks Surf Life Saving Club Inc.
1 Livingstone Street
South West Rocks NSW 2431

South West Rocks Surf Life Saving Club Inc.

ABN: 43 527 538 956

Directors' Declaration

In accordance with a resolution of the Directors of South West Rocks Surf Life Saving Club Inc. the Directors of the Association declare that:

1. The financial statements, comprising the Statement of Profit and Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and notes to and forming part of the financial statements, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) comply with Australian Accounting Standards - Simplified Disclosures;
 - (b) give a true and fair view of the financial position as at 30 April 2023 and of the performance for the year ended on that date of the Association; and
2.
 - (a) The Statement of Profit and Loss and Other Comprehensive Income gives a true and fair view of all the income and expenditure of the Association with respect to fundraising appeals;
 - (b) The Statement of Financial Position gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the Association;
 - (c) The provisions of the *Charitable Fundraising Act 1991*, the Regulations under the *Charitable Fundraising Act 1991*, and the conditions attached to the authority to fundraise have been complied with by the Association; and
 - (d) The internal controls exercised by the Association are appropriate and effective in accounting for all income received and applied by the Association from any of its fundraising appeals.
3. In the Directors' opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with Subdivision 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Directors by:.

Committee Member	Committee Member
Rod McDonagh	Vicki Thomas

Dated 13 August 2023

PARTNERS

Paul Fahey B Bus CA

Bart Lawler B Com CA

Patrick Brennan B Com CA

Alison McKinnon B Bus CA

Independent Auditor's Report

to the Members of South West Rocks Surf Life Saving Club Inc.

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 2023, 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 Directors Declaration.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of South West Rocks Surf Life Saving Club Inc. is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of Association's financial position as at 30 April 2023 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Report on other legal and regulatory requirement

In our opinion:

- a) the financial report of South West Rocks Surf Life Saving Club Inc. shows a true and fair view of the financial result of fundraising appeals for the year ended 30 April 2023; and
- b) the accounts and associated records have been properly kept in accordance with the Charitable Fundraising Act 1991 and the Regulations under that Act; and
- c) money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and the Regulations under that Act; and
- d) at the date of this report, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

PARTNERS

Paul Fahey B Bus CA

Bart Lawler B Com CA

Patrick Brennan B Com CA

Alison McKinnon B Bus CA

Independent Auditor's Report

to the Members of South West Rocks Surf Life Saving Club Inc.

Basis for Qualified Opinion

We were appointed as auditors of the Association on 10 November 2022 and thus did not observe the counting of the physical inventories at the beginning of the year. We were unable to satisfy ourselves by alternative means concerning inventory quantities held at 30 April 2022. Since opening inventories enter into the determination of the financial performance and cash flows, we were unable to determine whether adjustments may have been necessary in respect of the inventory expenses for the year reported in the statement of profit or loss and other comprehensive income and the net cash flows from operating activities reported in the statement of cash flows.

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 *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Other Matter

The financial report of the Association for the year ended 30 April 2022 was audited by another auditor who expressed an unmodified opinion on that financial report on 17 August 2022.

Information Other than the Financial Report and Auditor's Report Thereon

The Directors are responsible for the other information. The other information comprises the information included in the Responsible Persons' report for the year ended 30 April 2023 and the information included in the Association's Annual Report for the year ended 30 April 2023 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Responsibilities of the Directors for the Financial Report

The Directors of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Australian Charities and Not-for-profits Commission Act 2012*, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

PARTNERS

Paul Fahey B Bus CA

Bart Lawler B Com CA

Patrick Brennan B Com CA

Alison McKinnon B Bus CA

Independent Auditor's Report

to the Members of South West Rocks Surf Life Saving Club Inc.

In preparing the financial report, the Directors are responsible for assessing Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate Association or to cease operations, or have no realistic alternative but to do so.

The Committee is also 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 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 the financial report.

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

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

PARTNERS

Paul Fahey B Bus CA

Bart Lawler B Com CA

Patrick Brennan B Com CA

Alison McKinnon B Bus CA

Independent Auditor's Report

to the Members of South West Rocks Surf Life Saving Club Inc.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

NorthCorp Accountants

Alaine Ylias
Registered Company Auditor

10-12 Short Street
Port Macquarie NSW 2444

13 August 2023