

# SAWTELL SURF LIFE SAVING CLUB *inc*

## ▶ 91st Annual Report 2022 – 2023



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# 1. MISSION STATEMENT

## WE ARE SAWTELL SURF LIFE SAVING CLUB



### **Our Club: a place to belong, grow and be safe**

Sawtell SLSC is a charitable, community based, not-for-profit volunteer organisation.

Sawtell SLSC is one of the 8 clubs within the North Coast Branch of Surf Life Saving NSW, the 129 clubs within Surf Life Saving New South Wales (SLSNSW) and the 313 clubs within Surf Life Saving Australia (SLSA).

SLSA is the peak coastal water drowning prevention authority performing numerous rescues, preventative actions, and first aid treatments each year.

The goals of Sawtell SLSC include

- (a) prevent or minimise injury and/or loss of life from drowning by the study and practice of methods of lifesaving and first aid
- (b) provide efficient patrols for the protection and guidance of the public who use the area allocated to the Club's control by the local governing authorities
- (c) conduct, encourage and promote surf activities in its many aspects and assist the local governing authorities in providing and improving facilities for same
- (d) provide Nippers with an educational and practical experience in a wide range of subjects and skills within the beach environment
- (e) prepare Nippers for their eventual transition into active patrol involvement in the Club
- (f) manage funds derived from the fees and subscriptions of members, donations, grants, payments, subsidies and other such sources as may be approved by the Club
- (g) use and apply funds in promotion of the objectives of the Club

**The Club is indebted to all those who support our Club**

## 2. GOVERNANCE AND LIFE MEMBERS

Sawtell Surf Life Saving Club Inc.

Affiliated with the North Coast Branch of Surf Life Saving NSW

Patrons: Pat Conaghan, Gurmeh Singh, Terry de Carle

ELECTED OFFICE BEARERS FOR SEASON 2022-2023

### COMMITTEE

Position	Name	Position	Name
<b>President</b>	Peter Dawson (to 9 <sup>th</sup> May 2023)	<b>Vice President</b>	David O'Leary (to 26th May 2023)
	Sean Golding (from 31st May 2023)		Tony Ensbey (from 31 <sup>st</sup> May)
<b>Club Captain</b>	Shelley Lantry	<b>Secretary</b>	Adam Newman
<b>Treasurer</b>	Anthea Martin	<b>Chief Training Officer</b>	Andrew Martin
<b>Junior Activities</b>	Tiffany Easman	<b>Ordinary Member</b>	Ross Waugh
		<b>Ordinary Member</b>	James Moss

### OTHER APPOINTED POSITIONS

Position	Name	Position	Name
<b>Vice Club Captain</b>	Peter Singleton	<b>IRB Captain</b>	Scott Rayson
<b>Competition Manager</b>	Joanne O'Leary (to 31 <sup>st</sup> Jan 2023) Mark Mulholland	<b>First Aid Officer</b>	Dennis Meagher
<b>Registrar</b>	Amanda Ensbey	<b>Gear Steward</b>	Tony Ensbey
<b>Radio Officer</b>	Steve Rayson	<b>Member Protection Information Officer</b>	Graeme King
<b>WH&amp;S Officer</b>	Vacant	<b>COVID Safety Officer</b>	Peter Hirth
<b>Grievance Officer</b>	Steve Kelly	<b>Sponsorship and Publicity Officer</b>	Fiona Lane

### HONORARY POSITIONS

Position	Name	Position	Name
<b>Medical</b>	Roslyn Bayliss	<b>Valuer</b>	Pat Magann
<b>Legal</b>	Steve Green & Col Robson		

### STATUTORY APPOINTMENTS

Position	Name	Position	Name
<b>Auditor</b>	Peter Irish	<b>Public Officer</b>	Bruce Coomber

### LIFE MEMBERS

<b>Allan (Nuggett) Hobbs+</b>	<b>Ossie Sawtell+</b>	<b>Alf Wood+</b>	<b>Jim Worland+</b>
<b>Bill Wood (Snr)+</b>	<b>Alan Scope+</b>	<b>Bill Singleton OAM+</b>	<b>Bok Rowe+</b>
<b>Mal Chaffey</b>	<b>Roy Holloway+</b>	<b>David Jones+</b>	<b>Barry Burgess+</b>
<b>Pam Worland</b>	<b>Terry de Carle</b>	<b>Reg Wooderson</b>	<b>Barry Roby</b>
<b>Jim Howton</b>	<b>Steve Kelly</b>	<b>Brian Bayliss</b>	<b>Graham Gee+</b>
<b>Kevin Clancy#</b>	<b>Bruce Macphail</b>	<b>Ian Dellar#</b>	<b>Kerry Clancy</b>
<b>Graeme King</b>	<b>Dennis Meagher</b>	<b>Bill Wacher</b>	<b>Peter Hirth#</b>
<b>Cheryl Lane#</b>	<b>Mick McGavigan</b>	<b>Stephen Rayson#</b>	<b>Neil Robertson#</b>
<b>Andrew Martin#</b>	<b>Greg Russell</b>		

+ Denotes deceased.

# Denotes a current patrolling member.

### 3. SECRETARY'S REPORT

On behalf of the Executive and General Committee I am pleased to present the 91<sup>st</sup> Annual Report for your consideration and adoption.

This Report documents the activities of Sawtell Surf Life Saving Club Inc for the 2022-23 Season and includes the Audited Financial Statements and Balance Sheet for the year ended 30<sup>th</sup> April 2023.

This report is a snapshot of the year's activities. Please read the more in-depth reports and other information contained herein.

#### Committee

At the AGM in June 2022 changes to the Committee included a new President and Secretary. Unfortunately, during the year our President and Vice President resigned. Thank you to Peter Dawson and Dave O'Leary for your contribution. For the remainder of the year, we were lucky enough to have Sean Golding and Tony Ensbey step up to cover these important positions. It has been a steep learning curve for the new Secretary but fortunately a fantastic level of support has been provided by the remaining experienced office holders as well as the sound mentoring from the outgoing Secretary Bruce Macphail. A difficult act to follow given Bruce's 15 years as secretary and involvement in so many aspects of our Clubs activities. Bruce continues to be involved, sitting on the House Committee, assisting with building developments such as the new waste storage facility and air conditioning of the auditorium, managing auditorium bookings, managing keys and helping to run a successful Coffs Coast Ocean Swim. My sincerest gratitude to Bruce for being there this year to support my first year as Secretary. I would also like to acknowledge the support and skills of Andrew and Anthea Martin, Shelley Lantry, Fiona Lane and Tiffany Easman Lane in supporting the functioning of the Club and the Committee.

#### Patrols

Due to a continued reduction in the number of patrolling members from previous years this year the club operated with only 10 patrol groups. This had the effect of increasing the number and frequency of patrols. Thank you to all patrolling members for this additional commitment.

	2021 - 2022	2022 - 2023
<b>Patrolling Members</b>	130	136
<b>Patrol Hours</b>	4115	4724
<b>100% Awards</b>	67	70
<b>Rescues</b>	8	18
<b>Preventative Actions</b>	254	173

#### Competition

Well done to all those competitors who represented Sawtell.

Thank you to all competitors for your dedication to training. Thank you to the coaches who spend countless hours with their competitors. Thank you to the Officials, Club Officers and all the volunteers behind the scenes that work to make the Carnivals a success. For more details on Sawtell SLSC competitions and achievements see our Competition Manager's report. Thank you very much to Joanne O'Leary supported by Mark Mulholland for their commitment and contribution as Competition Manager this year.

#### Nippers

Our junior members have had a great season with good numbers and new families joining our Club. Many thanks to those who support their kids by undertaking necessary courses to enable them to operate as age managers and perform water safety. For more information see the report from our Junior Activities Committee President Tiffany Easman. Thank you to the Junior Activities Committee for a successful season.

## Finance

The Club remains in a strong financial position with cash on hand and investments being \$293,997.

	2021 - 2022	2022 – 2023
<b>Financial Surplus/(Deficit)</b>	(\$24,463)	\$86,199

For detailed information please read the Treasurer's Report.

## Fund Raising

The major fund-raising event for the Club this year was the successful running of the Beachside Radiology Coffs Coast Ocean Swims.

## Community Service

Sawtell again took part in the Gotcha4Life 24 Hour Row for mental fitness.

In conjunction with our Nipper Program the Club ran for a second year the Inclusive Program with great success. Inclusive Nippers ran with nine enrolled Nippers who carry a disability with age ranges from U7 to U13. The program ran as a side-by-side program on a Sunday morning. Positive feedback was received from participants, parents and volunteers.

The Club, when asked, always assisted in helping out other organisations such as assisting the Sawtell RSL with the setup of the Anzac Day Service and distributing candles and song sheets at the Sawtell Uniting Church Carols by Candlelight at the Sawtell Golf Club.

## Clubhouse and Surrounds

The clubhouse Auditorium continues to be well booked with yoga classes, pre-school ballet to ukulele, choir and drumming. This is a significant source of revenue for the Club. Thanks to the work of our retired Secretary Bruce Macphail for managing bookings.

The new Waste Disposal facility was completed this year and is now operational thanks to the work of Bruce Macphail and Gary Murray in managing the completion of this project.

Thank you to the Kiosk for their part in ensuring there are always people around the Club during the day.

The long-awaited waste management compound has now started with work hopefully completed soon.

Grant funding has been secured for replacement of the leaking tiled roof under the NSW Dept Sport Surf Club Facilities program. This work is scheduled for 2023/24.

## Communication

Regular communication within a Club is essential. To those members who are involved in the publication of our bi-monthly newsletter (Gen Dellar) and social media (Fiona Lane) the Secretary is extremely grateful.

To everyone who has assisted in any way during the season, you make Sawtell SLSC what it is today.

## 4 SPONSOR'S RECOGNITION

Sawtell Surf Club provides a significant benefit to the community it serves. The funding and assistance received from the organisations below and our other supporters and donors enables the continuation of the high standard of lifesaving services that we are proud to provide.

### Government

- The NSW Government for the support of Resilience NSW for the ongoing funding of state-side operations, which benefit all members through our cooperative agreement
- The NSW Government for the support of the Office of Sport, for their support to increase usage, safety and participation in Surf Life Saving through ongoing programs.
- Federal Government for the Beach Safety Equipment Funding which directed \$10,000 to every SLSC for the purchase of vital rescue equipment, first aid and medical supplies.
- Sawtell SLSC would also like to acknowledge the Coffs Harbour City Council for their contribution towards administration costs

Through our affiliation with SLSA, SLSNSW and North Coast Branch



**NEW SOUTH  
WALES**



### National



**ISUZU**  
**UTE**  
GO YOUR OWN WAY



## State



## Local Government



## North Coast Branch





# Club

## Coffs Coast Ocean Swim Sponsors:

With the favourable weather the Club was able to organise a very successful Beachside Radiology Coffs Coast Ocean Swim at the Coffs Harbour Jetty on Sunday 26th March. The following were generous in their commitment to the event - Beachside Radiology, Coffs Harbour City Council, Kennard's Hire, Mike Blewitt Coffs Coast, Quality Hotel City Centre, Stocks and Hogan. North Coast Swim Academy, the Coffs Harbour Yacht Club, Marine Rescue Coffs Harbour and NSW Police Marine Area Command Coffs Harbour. The event attracted over 580 swimmers including a significant attendance from The Armidale School. The tireless contribution of our outgoing secretary Bruce Macphail and life member Kerry Bayliss are recognised in making this event a success.



*Club Sponsors/Supporters*

The Club has always relied on support from a range of organisations and the general public. The support, which comes in different forms, is invaluable to the club. Without this support we would not be able to provide our high level of aquatic safety that is recognised by both locals and visitors to our region. This support also greatly assists the Club in ensuring our junior membership, our future, is adequately resourced. Of note this year the Club has been fortunate to have a very generous sponsorship agreement with Coffs Harbour Demotions and a significant donation from the Sawtell RSL under the Clubs NSW Club Grants.



*Thank you to businesses and organisations:*

**Bakers Delight Toormina**

**Cutlers Tyrepower**

**North Coast Isuzu Ute**

**The Kiosk Sawtell Beach**

**Ritchies IGA**

**Kennards Hire**

**Rockpool Apartments**

**HQ Concrete**

**Promised Land Produce**

**Sawtell Motor Inn**

**Split Café & Espresso Bar**

**Willaid Health**

**Vietnam Veterans Association**

**BCU**

Members are encouraged to support local businesses that support our club.

Thank you to volunteer organisations, individuals, and families for your donations:

**Carol Lindsay**

**Alexander, Wendy & Dean**

Wendy Alexander

Sue and Andrew Wheeler

A & M Mattinson

Bruce Coomber

Sawtell Croquet Club

C.ex Coffs Sports Touring & Classic Car Club

Ian Dellar

**Bob and Sue Cruickshank**

**Surf Life Saving North Coast Branch**

Brian Bayliss

Jamie Howton

Robyn Hewitt

Toormina Craft Group

Sawtell Uniting Church

Irish & Co Accountant

Peter Hirth

Thank you one and all for your support and commitment to the Sawtell Surf Lifesaving Club. Without your support it is questionable whether our Club could provide the level of service it currently does.

## 5. PRESIDENTS REPORT

Sadly, some internal issues within Sawtell saw some changes within the committee at the end of this season. We appreciate the time given by those members who could no longer help out in their positions.

That being said we now have a strong committee that is excited about the future of the club and dedicated to working towards our mission statement “Our Club, a place to Belong, Grow and be Safe”.

Sawtell has maintained fantastic support from its patrolling members who volunteer their time to keep Sawtell Beach safe for locals and tourists alike. A strong growth in nippers and ‘hands-on’ parents looks certain to equate to more numbers joining the patrolling team in the future.

On a competition front we saw a healthy representation at branch carnivals, Country, State, and even a handful making the journey across country to compete at Aussies.

We are sad to see the retirement of long-term coach Greg Russell, yet excited to see new head coach Todd Adamson take over after being mentored by Greg. We wish Greg all the best in his retirement from his position.

Fiona Lane again organized the 24hr Row-a-thon for mental health. Such an important cause and well supported by the club. We are blessed to have members like Fiona.

Sawtell under the guidance of race director Kerry Bayliss again staged the Beachside Radiology Ocean Swims. A hugely successful event for the club and the community alike. The Club is looking forward to coordinating the 2024 event scheduled for 7 April.

The Ocean Swims was again well supported by The Armidale School (TAS), which undertook Bronze training with Sawtell SLSC. The club is grateful to have this association with TAS, and we are lucky to have volunteers who give up their time to put such large numbers through training.

The club has just signed paperwork for a grant to replace the roof of the club which has been leaking. This again continues the upgrade of the club which has seen steady improvements year after year. The club also has a smaller grant to install air-conditioning which will also be of great benefit.

The Kiosk continues to be well patronised and a focal meeting point for many in the community.

Bookings for the clubhouse auditorium continue to be strong, being used six mornings a week for a range of activities from Zumba to Pre-School Ballet, Choir and Pilates.

Communicating with our members and the broader community has been a focus with improvements and upgrades to our website, regular newsletters and social media enhancements.

The club would like to acknowledge:

- Coffs Harbour City Council for their valuable input and ongoing cooperation.

- Our fantastic sponsors – your ongoing support makes it easier for us to deliver the great community service that we do.
- North Coast Branch for your guidance and support. The new committee looks forward to developing this relationship and working together towards a bright future.

All in all the future of the club is looking strong and we look forward to a new season of continued growth, community involvement, whilst keeping our beaches safe.

Stay safe and swim between the flags.

A handwritten signature in black ink that reads "S. Golding". The signature is written in a cursive style with a large, sweeping "S" and a long, horizontal flourish at the end of the word "Golding".

Sean Golding

President Sawtell SLSC

## 6 TREASURER'S REPORT

This year the Club was able to get back to 'business as usual' as the world learned to live with Covid, while lockdowns and restrictions are hopefully a thing of the past. The financial year ended 30 April 2023 (FYE2023) saw the completion of the new waste compound which incorporates a grease trap to capture trade waste for disposal off-site. This facility provides more effective waste management for the Clubhouse which benefits both the environment and the appearance of the Clubhouse surrounds. This facility is one expensive little building, which took a long time to complete and, at a final cost of about \$110,000, it was almost double the original grant funding received. Thanks to the NSW Office of Sport for the funding and to Bruce Macphail, Garry Murray and Sheena McTackett in bringing this and many other club projects to fruition.

The Club is currently in receipt of further grant funding for installation of air-conditioning in the auditorium. Air-conditioning will improve the amenity of Club function and hire spaces, providing enhanced hire facilities for the Sawtell community at reasonable rates and further income to support club functions.

Another grant of approximately \$153,000 has been approved for replacement of the Clubhouse roof, which should eliminate the current roof leaks and prolong functionality of the clubhouse until the planned full renovation eventuates. Milestone 1 of this grant is invoiced, but not received at the end of the financial year.

The Club, like many across the country in the post-Covid era, is experiencing less participation in community volunteering. This has resulted a reduction in patrolling members and patrol teams have decreased from 12 to 10. Overall Club membership numbers increased back to pre-pandemic levels, however this increase was mostly due to rising Nipper memberships. In an effort to boost member retention, there was a greater focus on member's activities in FYE2023. The club held more whole of Club barbecues which were a great success. So too were the Nippers' end of season presentation at the Big Banana Water Park and the Senior Club presentation. Thanks to the fabulous contributions from Fiona Lane, Sarah Jennings and Cheryl Lane, the senior club presentation was held at the clubhouse, with many members expressing the desire to continue in future years with this family friendly format.

The Club continues to reap the benefit from improved hire facilities and is much indebted to Bruce Macphail for his ongoing work in coordinating these hire arrangements, resulting in increased Club revenue. Much appreciation is extended to Bruce Macphail for his ongoing contributions. Thanks also to Bruce Coomber who also performs many administrative tasks which enables the club to continue to run smoothly.

2023 was the fourth year of the Club hosting the Coffs Ocean Swims. However unfavourable conditions over the past three years resulted in this year's event being only the second event which was able to proceed. This year's event which enjoyed excellent weather and good attendance, was the first event which was not impacted in some way from weather impacts. The other 2021 event which did proceed was impacted by road closures preventing some

competitors from attending. This event takes considerable time and effort to organise, particularly for Race Director Kerry Bayliss and for Coordinator Bruce Macphail. The income received is greatly beneficial to the Club, as is the support and contribution given by Brooke Hanson and her extended family to the event. Thanks to Kerry, Bruce and Brooke for their enormous efforts and excellent organisation work with this major event.

The Club continues to appreciate and greatly benefit from donations and sponsorship monies received. Special recognition goes to Coffs Harbour Demolitions who provided \$22,000 in sponsorships to the Club, providing essential training and competition equipment to both the senior and junior clubs.

The Club continues to be in a sound financial position and capable of meeting all debts as they fall due. I regret that I am unable to continue in the role of Treasurer due to other commitments, but I am happy to provide ongoing bookkeeping services if required. I also extend my gratitude to the committee for their dedication and extensive contributions, particularly Adam Newman and Pete Dawson for the considerable work required in their respective roles.

Anthea Martin

From Coffs Harbour Advocate, Friday 23 November 1951

## **SAWTELL SURF CLUB NOTES**

(By "Boomer")

The annual influx of visitors has now begun and the beach presents a more animated scene. This fact brings an added call for vigilance on the part of life-savers, and captain Bill Woods has re-drawn the patrol roster and placed two more patrols on duty over the forthcoming week-end.

These patrols are posted in the surf shed and members are asked to note same.

As usual local business people are again nobly responding to the club's call for trophies and financial aid for the annual carnival.

The trophy presented by Mr. Fred Williams is valued at 25 guineas. It is for outright win in the junior surf race, and is without doubt the best ever presented on the coast. Many thanks, Fred, for your wonderful gesture.

## **EXECUTIVE MEETING**

The executive officers met last Monday night and completed carnival arrangements. Organisers N. Mulcahy and W. Wood are leaving no stone unturned to make this one of the greatest carnivals ever. Hop in boys and girls and give them all the assistance you can.

President Tom Burt has received a personal letter from Mr. Renshaw, Minister for Lands, promising to expedite the deeding of land for the club-house site. Members can be assured that honorary solicitor, Mr. Maxwell Eyles, will complete the matter as soon as he receives the "word to go".

Commencing next Sunday a kiosk will be in operation on the beach to cater for surfers' needs. Twenty-five per cent of the profits will go to the club funds, so spend up big, folks.

No. 2 patrol rostered for duty on Sunday is: D. Bailey (capt.), R. Dawson, A. Austin, A. McLeod, and J. Wood.

Beach inspectors are C. Tyson and Bill Johnston.

## 7 Club Captain's Report – 2022/23 Season

By every measure Sawtell has had a very successful year ensuring the safety of locals and visitors alike to our beach.

This season a total of 136 patrolling members undertook 4,724 hours of patrol over the season which commenced at the beginning of the September school holidays last year and finished on the 25 April. We were fortunate in that there were no COVID concerns this patrolling season. Our members undertook 18 rescues this season with over 173 preventative actions issued.

It was a tough year in terms of what the volunteer patrol requirement was for this season. Due to not being able to meet minimum patrol requirements, we made the hard decision to reduce our patrols from 12 back to 10. Whilst that may on paper not seem a big deal, it meant that our patrolling members were required to patrol the beaches more frequently than previously.

Every member has stepped up and taken on the challenge, and for that, the Club is very grateful and says thank you.

70 members achieved 100% patrol awards. 100% awards are made to those members who undertake all their own rostered patrols or who arrange a swap with a member of another patrol so that the patrol strength remains unaltered.

These members are the backbone of the Club and their efforts are greatly appreciated. Each of these 70 members undertook a minimum of 35 patrol hours which is the minimum requirement. Notably 28 of those members patrolled for more than 50 hours each during the season, with Life Member Neil Robertson again taking the prize for the most patrol hours this season with a whopping 88 patrolling hours! Unbelievable!!

We also wish to recognise and thank the other 70 members who patrolled or commenced patrolling during the season and subsequently undertook patrol duties. We also recognised those who helped for part of the season as work or holidays allowed. As a volunteer organisation we certainly appreciate what time people are able to give to the Club to patrol. Thank you.

Some of our smaller neighbouring Clubs within the branch were at times needing our support to allow them to meet their minimum patrolling obligations. A big thank you to those members who responded and attended patrols at our neighbouring beaches.

I also thank those that took part in emergency flood work out west as part of our commitment to emergency services.

To those that volunteered their time to assist the Club with the running of the Ocean Swims – lots of work behind the scenes by Kerry and Bruce, and on the day, the volunteers on the beach and in the water, and still patrolling at our beach – it is a credit to you all.

The Suf lifesaving spirit is very much alive.

I wish to thank the committee, the coaches, trainers & assessors and life members who have made this season another successful season. You are an integral part of the Club.



I wish to thank a few members who continue to support me and make my job as Club Captain a little easier, and that includes my vice Captain, Pete Singleton, and Neil Robertson together with Shane Golden, Scott Rayson & Fiona Lane.

To the patrol captains, vice captains and members of their patrols, the dedicated members who ensure that our equipment, vehicles and IRBs are always ready to go, the Club committees and many others who contributed to ensuring the 2022/23 patrol season was a success – I thank you.

Together we ensured that we continued to provide very high quality surf life saving services at Sawtell.

**Shelley Lantry**



# 8. MAJOR CLUB AWARDS

## Competition

### THE PAM & JIM WORLAND SHIELD - FEMALE CLUB CHAMPION

Amelia Moore & Ella Klinkers

### PHILLIP BELLINGER MEMORIAL SHIELD – MALE CLUB CHAMPION

Rhys Mulholland

### REG GENTLE MEMORIAL SHIELD BEST COMPETITOR and SPORTSMAN OF THE YEAR

Maddison O’Leary

### GREG ROWKASCZ MEMORIAL TROPHY

Jenson O’Leary

### IAN DELLAR CREST of the WAVE TROPHY

Dane Lewis

### WAL EDMONDS MEMORIAL SHIELD – BEST TEAM MEMBER

Finn Klinkers

### CLUB CHAMPIONS

#### UNDER 15 CLUB CHAMPIONS

Carlo Eiler / Maddison O’Leary

#### UNDER 19 CLUB CHAMPIONS

Rhys Mullholland

#### 50 -59 YEARS CLUB CHAMPIONS

David Eiler / Harriet Playle

#### UNDER 17 CLUB CHAMPIONS

Dane Lewis / Amelia Moore / Ella Klinkers

#### 40 -49 YEARS CLUB CHAMPIONS

Sean Golding / Ruth Philippo

#### 60 -69 YEARS CLUB CHAMPIONS

Barry Walker / Sheena McTackett



**CLUB CHAMPIONS**

## Club

**KENT PEARSON MEMORIAL SHIELD - BEST 1<sup>ST</sup> YEAR CADET**

Carlo Eiler

**BCU PERPETUAL SHIELD - BEST NEW MEMBER**

Kirsty West

**ALLAN SCOPE MEMORIAL ENCOURAGEMENT TROPHY**

Adam Newman

**BEST PATROL MEMBER**

Ruth Philippo

**PRESIDENTS AWARD - CLUB SPIRIT**

Mark Sherrin

**BETTY HOBBS SHIELD - BEST FEMALE MEMBER**

Lyn Hastings

**ALLAN (NUGGET) HOBBS TROPHY – BEST CLUB MEMBER**

Ross Waugh

**JUNIOR FEMALE LIFESAVER OF THE YEAR**

Brooke Mulholland

**JUNIOR MALE LIFESAVER OF THE YEAR**

Gabe Wark

**BILL WOOD MEMORIAL TROPHY**

Angus Waugh

**DI CLARK MEMORIAL AWARD**

Fiona Lane

**SABRINA TISDELL AWARD**

George Haynes

## 9. 100% PATROL AWARDS

**Thank you and well done to the 70 patrol members who undertook all their rostered patrols or who arranged a swap with a member from another patrol so that patrol strength remained unaltered and who completed at least 35 hours.**

### Recipients

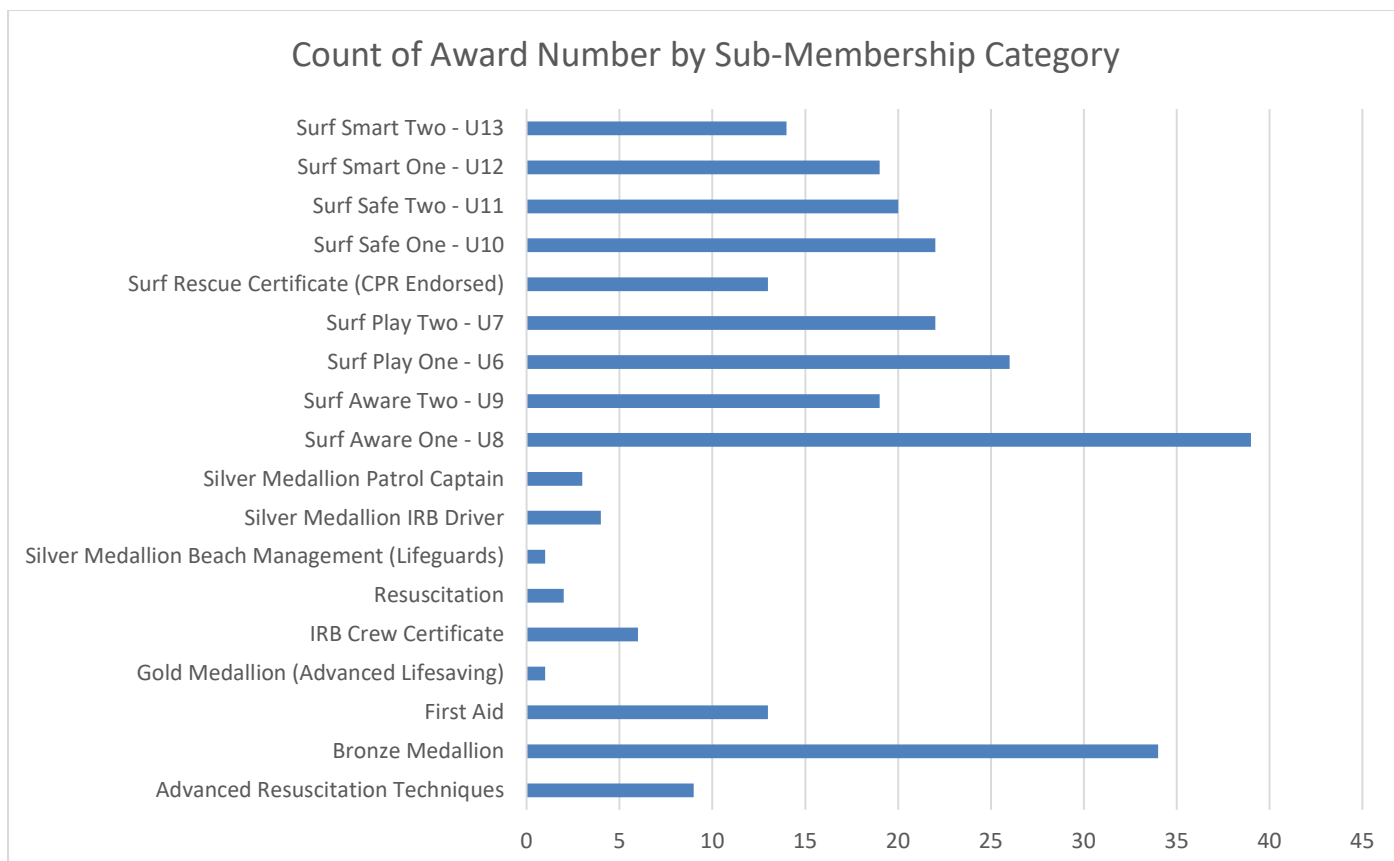
Patrol 1	Mark Sherrin, Kevin Clancy, Russell Day, Lyn Hastings, Kelly Denison, Taren Preston, Chris Oakes, Amber Carle, Erin Powell
Patrol 2	Peter Dawson, Lorraine Hirth, Peter Hirth, Christopher McNeill, Carly Mosti, Ruth Philippo, Sarah Jennings, Kim Henderson
Patrol 3	Greg Vigors, Kieran Ayshford, Tiffany Easman, Steve Foster, Matt Ryan
Patrol 4	Ian Dellar, David Eiler, Adam Newman, Malcolm Hill, Harriet Payle, Julie-ann Willis
Patrol 5	Andrew Martin, Anthea Martin, Murray Vine, Steve Cruwys, Amy dart, Lily Bourne, Kirsty West, Maddison O'Leary, Lisa Stevens, David O'Leary, Peter Van Shellebeck
Patrol 6	Fiona Lane, Shauna Ellis, Kate Williams, Troy Pinder, Tony Ensbey, Luke Williams
Patrol 7	Shane Golden, Yvonne Briggs, Renee Golden, Jeffrey Holmes, Shelley Lantry, Neil Robertson
Patrol 8	Steve Rayson, Hugh Goddard, Cheryl Lane, James Moss, Scott Rayson, Angus Waugh, Ross Waugh, Nathan Steele
Patrol 9	Barry Walker, Sheena McTackett, Keith McPherson, Carney Peters, Nicole Morgan, Nick Murray
Patrol 10	Peter Singleton, David Blaxland, Gerard de Carle, Gerard Klinkers

### 100% Award Patrol Recipients

# 10 Chief Training Officer's Report – 2022/23

It has been an extremely busy year for training at Sawtell SLSC.

Between 1 May 2022 and the 30 April 2023 our members including juniors (Nippers) have achieved 331 SLSA Education awards and certificates, which is an outstanding effort. Congratulations to everybody who achieved these awards. The names of the recipients of the major awards are included in this Annual Report. It shows the willingness of members to continue updating and gaining new skills which will be of benefit to themselves, their family, and the community that we as a surf club serve.



For some, the season continued through the off season. During May 2017, one (1) member obtained her Bronze Medallion.

In June six (6) members completed their IRB Crew certificate and six (6) members obtained their First Aid award.

During July, six (6) members updated their Advance Resuscitation to the new Advanced Resuscitation Techniques award.

During August four (4) members updated to the new First Aid award while four (4) members braved the cold conditions to obtain their Silver Medallion IRB drivers award while one (1) member became a qualified lifeguard and completed his Gold Medallion and Silver Medallion Beach Management awards.

During September, one (1) member completed the new Silver Medallion Patrol Captains course in Ballina while two (2) completed the new Resuscitation Award and three (3) members upgraded the SRC to Bronze Medallion. With the start of the season, we saw several members update their awards.

During October and November, we saw two (2) members complete the new First Aid award and two (2) members upgrade to the new Advanced Resuscitation Techniques award.

October also saw the start of the regular training including proficiencies and Bronze/SRC course. This season, our Club ran four bronze medallion courses and a Surf Rescue Certificate (CPR endorsed) course. We trained 34 new Bronze Medallion holders (which also included 18 from The Armidale School) and we had 13 'Nippers' take their first step into the senior surf club, by achieving their Surf Rescue Certificate (CPR Endorsed). This is a great result and congratulations to these members for their outstanding effort. It is important for us as a club to continue to develop, support and encourage these younger members, as they do represent the future of our club and surf lifesaving. The large number of new bronze medallion holders this season will add to our patrol strengths in the coming year. It is hoped that those community members we have trained which includes participants from The Armidale School will become involved in surf lifesaving clubs when their situation allows.

These new members along with our current members will continue to ensure that the level of safety that the public is accustomed to is continued and maintained on Sawtell Beach.

Further during the season, two (2) members undertook the new Silver Medallion Patrol Captains Course.

I would particularly like to thank my fellow instructors for their hard work and contribution throughout the season. Surf lifesaving is continuing to increase the workloads put on our training officers with paperwork and the like due to our VETAB accreditation, so the effort put in by our training officer's is phenomenal. I know that our course participants are particularly appreciative of the effort put in by these people throughout the year. Thanks must also go to the branch and their assessors for their work throughout the year in assessing our members.

As can be seen from the listing of SLSA Awards there were a range of courses conducted by the club and branch which our members were involved in. Hopefully we will be able to organise more of these courses in the lead up to and during the next season and I would encourage everyone to consider participating.

I am very appreciative and pleased with the effort put in by the club's training officers and I look forward to seeing their participation in the upcoming season.

Once again congratulations to everyone. Keep up the great work and I encourage you to continue your involvement with surf lifesaving and the Sawtell SLSC to keep the community and visitors of Sawtell and surrounding areas safe on the beach.

**Andrew Martin**

# 11 JASC Chairperson's Annual Report 2022/2023

Following two years of interruptions the Sawtell SLSC Junior Activities Subcommittee (JASC) has had a very successful season.

We offered all activities including: Sunday Nippers, board and surf training sessions, North Coast Branch carnivals, Country Championships and NSW State Age Championships in Queenscliff. The pre-season Manly LSC camp was also able to go ahead. NSW Interbranch Championships were also held at Shelley Beach on the Central Coast.

I would like to thank everyone involved in delivering our Nipper program, including our trainers, coaches, age managers, water safety, officials, branch carnival organisers, IRB crew, trailer towers, BBQ crew, parents who set up/pack up the beach, and parents and carers.

I would like to acknowledge the sponsors for this season; Coffs Demolitions, Solar Hart, RJK Optometry, BCU, Split Café & Espresso Bar, Bakers Delight Toormina, Promised Land Produce, Cutler's Tyre and Auto and HQ Concrete. Their commitments enable us to continue offering opportunities to our Nippers. Thank you very much for your generous support.

I would also like to thank Andrew Martin, our Chief Training Officer for his tremendous commitment to prepare our U14's for their Surf Rescue Certificate (SRC).

All younger age groups have also achieved awards involving Surf awareness and beach safety, basic rescue and first aid techniques, as well as beach environmental protection. Sportspersonship, healthy participation and encouragement of other club members continue to be encouraged in our activities. I would also congratulate our new parent SRC/Bronze Medallion holders who can now assist with water safety.

## **Competition**

This season we had close to 200 registered Nippers, many of whom competed at the three Branch Carnivals this season. One Branch carnival had to be held over two weekends owing to cyclone swell.

Twelve JASC competitors also travelled to Queenscliff to participate in the NSW State Age Championships. This was an extremely successful carnival, with many Nippers making the finals of their events, and a second placing in the U13 Male Iron.

## **Special mention**

Congratulations to Brooke Mullholland and Gabe Wark for representing Sawtell SLSC at the 'Junior Lifesaver of the Year' Award. Brooke and Gabe represented Sawtell at North Coast Branch level. They both participated admirably and are a credit to the club and their families.

Our uniform shop is one of our biggest fundraisers and thanks go to Jane, Anita and Alex for the work they do in ordering, selling and stock taking our Nipper clothing. Many hours of work is done behind the scenes to ensure we have our Nipper uniforms ready for the start of the season.

I would like to acknowledge and thank our Junior Committee for the huge commitment made to ensure Nippers is run as smoothly as possible. I would also like to thank and acknowledge Anita Williams, Craig Woodhead and, Prue Graham for the contributions they have made. Their knowledge and commitment to surf sports and administration has been valued and greatly appreciated.

I am looking forward to the 2023-2024 season, where we are planning many new activities for our Nippers.

*Tiffany Easman*  
*Junior Activities Sub Committee Chairperson, Sawtell SLSC*

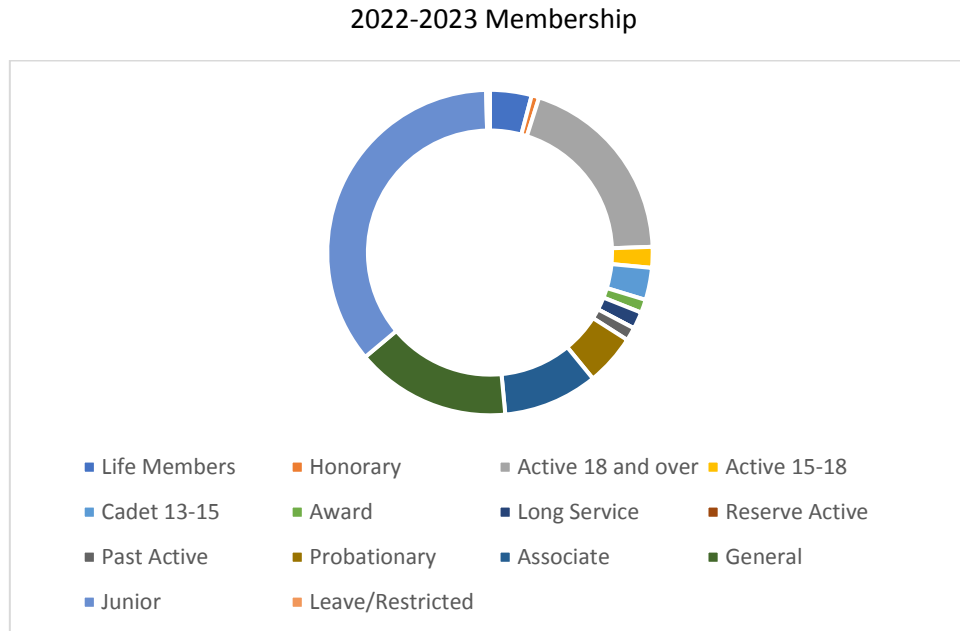




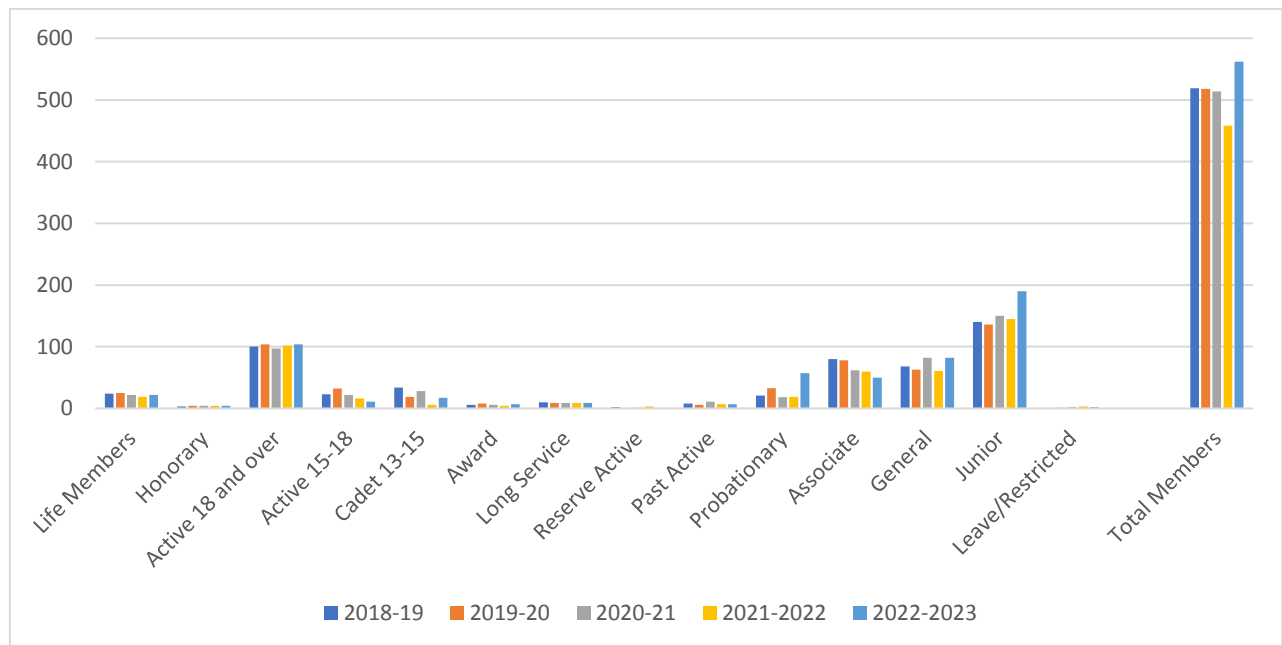
# 12 Registrar's Report 2023

Membership of Sawtell SLS Club has increased this season mostly due to a rise in nippers and a large contingent from TAS.

A summary of membership categories for the current and previous four years is as below.



## Sawtell Membership 2018-2023



## 13 Competition Manager's Report 2022/2023 Season

2022/23 season started off with 3 Seniors going to Blackhead SLSC for a 2 day camp. Maddison, Jenson and Amelia trained alongside Blackhead SLSC, Mona Vale SLSC and Cooks Hill SLSC. Day 1 was about skills and Day 2 was a Fast Five Carnival.

Interbranch was held at Shelley Beach on the Central Coast. 6 Senior competitors were selected to represent North Coast Branch. Conditions were challenging but our competitors rose to the challenge. Congratulations to Jenson, Finn, Maddison, Amelia, Angus and Duke

Our coaches Greg Russell and Sean Golding train our athletes many hours during the week and are to be commended on their dedication to the sport, our club, and our athletes. A very big thank you to Greg Russell as this was his final year as a coach. He will be dearly missed by many of our athletes and wish him all the best in his retirement.

Sawtell SLSC competed in the following carnivals this season:

- North Coast Branch Carnival (Woolgoolga Beach)
- North Coast Branch Carnival – Sawtell Beach
- Branch Carnival - Woolgoolga Beach
- Summer of Surf – Woolgoolga Beach
- 2023 Country Titles
- 2023 NSW Open State Championships

There are no results from the first carnival held at Jetty Beach as this Carnival was for those interested in Interbranch Selection

The second carnival held at Sawtell saw our Seniors place 1<sup>st</sup> on 293 points and the third carnival held at Woolgoolga saw our Seniors place 1<sup>st</sup> on 460 points.

Congratulations to all our competitors who competed at Country Titles 2023 at Cape Hawke. Sawtell placed 10<sup>th</sup> overall and 1<sup>st</sup> for North Coast Branch.

Highlights included:

### **Gold – 4**

Dane Lewis – Open Surfing

Jenson O'Leary – U17 Male Board Race

Finn Klinkers & Jenson O'Leary – U19 Board Rescue

Finn Klinkers, Jenson O'Leary & Angus Waugh – U19 Male Ski Relay

### **Silver – 6**

Dane Lewis – U17 Male Surfing

Maddison O'Leary – Ironperson

Maddison O'Leary & Brooke Mulholland – U15 Board Rescue

Finn Klinkers – Open Male Flags

Sheena McTackett – 60+ Female Board and Female Ski

## **Bronze – 10**

Maddison O'Leary – U15 Surf Race and Rescue Tube

Maddison O'Leary, Carlo Eiler & Duke Easman – U15 Mixed Board Relay

Finn Klinkers – U19 Male Flags and Male Board,

Dane Lewis – U17 Male Board

Jenson O'Leary & Dane Lewis – U17 Male Board Rescue

Harriett Playle – 50-59 Female Surf

Finn Klinkers, Jenson O'Leary & Angus Waugh – U19 Male Taplin

Sheena McTackett – 60+ Female Surf Race

2023 NSW Open State Championships at Queenscliff saw a team of 5 competitors entered – Maddison, Carlo, Jenson, Dane and Angus. The finals day saw some sizeable surf.

Highlights included:

- **Maddison O'Leary** – 4<sup>th</sup> U15 Female Surf
- **Jenson O'Leary** – 7<sup>th</sup> U17 Male Ski

This season we would like to thank all the people involved in making it happen. To our coaches as already mentioned, our IRB personnel, our officials, water safety, tent set and pack up crews, ski and board trailer towers and all the parents and support crew. Without these people, our season would not have been as successful or possible.

## **Joanne O'Leary**



SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN 43 320 356 044

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN 43 320 356 044

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

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SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN: 43 320 356 044  
COMMITTEE MEMBERS REPORT FOR THE YEAR ENDED 30 APRIL 2023

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Your Committee Members submit the financial statements of the Sawtell Surf Life Saving Club Incorporated for the financial year ended 30 April 2023.

Principal Activities

The principal activities of the entity during the financial year were:

- (a) to study and practice the methods of Surf Life Saving as taught by the Surf Life Saving Association of Australia Ltd.
- (b) to minimise the loss of life from drowning by providing efficient life saving apparatus.
- (c) to promote demonstrations and arrange classes of instruction, and to further the best interests of surf bathing and Surf Life Saving.
- (d) to appoint patrols to render all possible aid to those in distress.
- (e) to organise and conduct carnivals and social functions for the benefit and assistance of the Club in the attainment of the above objectives.
- (f) to exercise the power to acquire, lease or hire or in any way deal with real or personal estate.
- (g) to carry on any other activity whatsoever calculated directly or indirectly to enhance or further the interests of the Club.

Significant Changes

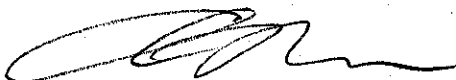
No significant change in the nature of these activities occurred during the year.

Operating Result

The surplus of the association for the financial year amounted to \$86,198.79 (2022: deficit \$24,462.99)

In the opinion of the committee, the financial report reflects fairly the operations for the year ended 30 April, 2023

Signed in accordance with a resolution of the Committee Members:



Adam Newman  
Secretary



Anthea Martin  
Treasurer

Dated: 2nd July 2023

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN 43 320 356 044

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 APRIL 2023

	2022	2023
<b>Income</b>		
Café Rent	24,345.37	24,345.48
Clothing Sales	11,346.36	11,145.47
Club Functions	3,422.24	3,075.01
Council Contributions	9,000.00	9,000.00
Donations	35,231.26	11,145.36
Entry Fees/Prize Money	2,631.77	3,968.62
Equipment hire	-	90.91
Fundraising	574.45	2,629.18
Grants	25,339.39	48,385.00
Grants - Funds Acquited	-	38,612.00
Grant - Sport Recovery	1,000.00	-
Hall Hire	13,499.98	27,350.03
Insurance recoveries	-	-
Interest Received	939.55	1,517.69
Keys	-	-
Membership Fees	29,317.36	39,608.74
Ocean Swim Sponsorships	8,927.27	4,545.45
Ocean Swim Entry Fees	-	24,227.27
Profit on Sale of Assets	-	-
Rebates Received	398.00	503.00
Rent Received	8,973.56	8,800.00
Sponsorship	11,354.54	30,784.50
Sundry Income	580.00	-
Training & Development	1,045.00	951.37
Uniforms sold	1,040.66	2,863.28
<b>Total Income</b>	<b>\$188,966.76</b>	<b>\$293,548.36</b>
<b>Expenditure</b>		
Affiliation Fees/Capitations	12,337.82	7,790.18
Audit Fees	1,303.18	1,710.00
Awards & Certificates	4,862.55	8,052.95
Bad Debts	-	5,000.00
Bank Fees and Charges	562.48	580.46
Carnivals	3,899.34	3,873.20
Cleaning	4,847.23	5,720.00
Clothing	8,258.92	8,767.61
Club Admin	-	676.89
Club Functions	4,850.24	6,105.44
Clubhouse Supplies	-	-
Computer & Internet	1,237.93	1,362.73
Courses, Training & Development	356.37	617.23
Covid-19 Expenses & Rebates	386.36	-
Depreciation - Property plant and equip	95,375.00	78,546.00
Donations	-	-
Electricity	5,912.39	6,163.26
Equipment & Board Costs	4,577.72	1,323.41
Estate Agent Fees	627.00	754.81
Fundraising Expenses	841.43	936.52
<b>Balance c/fwd</b>	<b>150,965.04</b>	<b>137,980.69</b>

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN 43 320 356 044

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 APRIL 2023

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	2022	2023
Balance b/fwd	150,965.04	137,980.69
Insurance	18,619.09	20,875.39
Land Lease fees	525.44	565.63
Loss on Disposal of asset	2,592.73	-
New Building expenses	-	-
Ocean Swim Expenses	7,503.46	13,470.65
Patrol & Livesaving	7,928.87	5,751.67
Patrol Equipment	1,423.95	796.90
Printing, Postage & Stationary	674.77	305.68
Rates & Water	2,166.17	2,718.76
R & M - Clubhouse & Cafe	6,052.09	5,707.47
R & M - Patrol Operations	13,040.19	10,607.02
Security Keys	254.32	-
Sponsorship Expenditure	427.28	463.64
Sundry expenses	90.91	177.27
Training & Development Camp	-	5,911.98
Waste & Trade Disposal	1,165.44	2,016.82
	-----	-----
Total Expenditure	212,005.80	207,349.57
	-----	-----
Net (Deficit)/Surplus for year	(\$24,462.99)	\$86,198.79
	-----	-----

This statement should be read in conjunction with the attached disclaimer.



SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
 ABN 43 320 356 044

BALANCE SHEET  
 AS AT 30 APRIL 2023

	2022	2023
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	101,340.62	141,910.32
Trade and other receivables	2,257.57	70,547.61
Inventories	8,839.46	17,167.53
Investments - Term Deposits	151,994.11	111,994.11
BCU JASC Share Dividend	-	150.00
Juniors Cash on Hand	31,804.97	39,942.12
<b>TOTAL CURRENT ASSETS</b>	<b>296,236.73</b>	<b>381,711.69</b>
<b>NON CURRENT ASSETS</b>		
Property - Clubhouse	1,239,553.08	1,478,389.89
Less Prov for Depr		(166,546.86)
Land & Improvements	68,405.74	68,405.74
Less Prov for Depr		(7,618.00)
Plant and Equipment	40,720.58	326,102.71
Less Prov for Depr		(279,876.58)
Motor Vehicle	33,308.11	80,532.11
Less Prov for Depr		(48,134.00)
Accruals	218.98	2,401.78
WIP/Prepaid Equipment	28,457.27	8,072.73
<b>TOTAL NON CURRENT ASSETS</b>	<b>1,410,664.09</b>	<b>1,461,729.52</b>
<b>TOTAL ASSETS</b>	<b>1,706,900.82</b>	<b>1,843,441.21</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Lease Liabilities	2,382.00	2,382.00
Key Deposits	1,374.57	1,564.57
GST Liabilities	(1,601.55)	593.56
Prepaid Grant Monies	-	82,582.94
Trade Crs and other payables	22,799.51	17,976.95
<b>TOTAL CURRENT LIABILITIES</b>	<b>24,954.53</b>	<b>105,100.02</b>
<b>TOTAL LIABILITIES</b>	<b>24,954.53</b>	<b>105,100.02</b>
<b>NET ASSETS</b>	<b>\$1,681,946.29</b>	<b>\$1,738,341.19</b>

	2022	2023
<b>EQUITY</b>		
Accumulated funds	1,706,409.28	1,681,946.29
Add (Deficit)/Surplus for the year	(24,462.99)	86,198.79
	-----	-----
<b>TOTAL EQUITY</b>	<b>\$1,681,946.29</b>	<b>\$1,768,145.08</b>
	-----	
Less Variance previous year Balance Sheet		29,803.89 *
		-----
		<b>\$1,738,341.19</b>
		-----
* Pre Paid Grant Monies	(38,612.00)	
WIP	1,275.46	
GST	1,601.55	
Prepaid Stock	2,928.16	
Trade Crs	2,030.53	
Variance	972.41	

The accompanying notes form part of these financial statements.

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
 ABN: 43 320 356 044

STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED 30 APRIL 2023

	2022	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and members	152,796	280,885
Receipts from Donations	35,231	11,145
Interest received	940	1,518
Payments to suppliers and employees	(115,461)	(128,803)
Net cash provided by operating activities	73,506	164,745
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for plant and equipment	-	-
Proceeds from sale of plant and equipment	(2,593)	-
Payment for investments	-	-
Net cash used in investing activities	(2,593)	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Depreciation	(95,375)	(78,546)
<b>Changes in Assets and Liabilities</b>		
Increase in Trade and other receivables	4,000	68,290
Increase in Inventories	(2,039)	8,328
Increase/Decrease in trade creditors	1,019	(2,437)
Increase in Cash - Juniors	7,013	8,137
Increase in Non Current Assets	56,560	24,438
Decrease in Term Deposit	-	(40,000)
Pre Paid Grant Monies	-	(82,583)
Variance	-	(29,803)
	66,553	(45,630)
	(28,822)	(124,176)
Net increase (decrease) in cash held	42,091	40,569
Cash at the beginning of the financial year	59,250	101,341
Cash at the end of the financial year	\$101,341	\$141,910

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN 43 320 356 044

STATEMENT BY MEMBERS OF THE COMMITTEE  
FOR THE YEAR ENDED 30 APRIL 2023

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The committee have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in note I to the financial statements.

In the opinion of the committee the financial report -

1. Presents a true and fair view of the financial position of Sawtell Surf Life Saving Club Incorporated as at 30 April 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Sawtell Surf Life Saving Club Incorporated will be able to pay its debts as and when they fall due.
3. The accounts give a true and fair view of all income and expenditure with respect to fundraising appeals.
4. The statement of financial position gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals.
5. The provisions of the Charitable Fundraising Act 1991 (NSW), the regulations under the Act and the conditions attached to the fundraising authority have been complied with by the association.
6. The internal controls exercised by the association are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

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



Adam Newman  
Secretary



Anthea Martin  
Treasurer

Dated: 2nd July 2023

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

Note 1: Statement of Significant Accounting Policies

The financial report is a special purpose financial report that has been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2009, the Australian Charities and Not-for-profits Commission Act 2012, the Charitable Fundraising Act 1991 and associated regulations. The Committee has determined that the incorporated entity is not a reporting entity.

The financial report covers Sawtell Surf Life Saving Club Incorporated as an individual entity. Sawtell Surf Life Saving Club Incorporated is an entity incorporated in New South Wales under the Associations Incorporation Act NSW 2009.

These are special purpose financial statements that have been prepared for the purpose of complying with the Australian Charities and Not-for-profits Commissions Act 2012 and associated regulations. The Executive Committee have determined that the accounting policies adopted are appropriate to meet the needs of the members of sawtell surf Life Saving Club Incorporated.

The financial report has been prepared in accordance with the Australian Accounting Standards and interpretations and the following Australian Accounting Standards:

AASB	101:	Presentation of Financial Statements
AASB	107:	Statement of Cash Flows
AASB	108:	Accounting Policies, Changes in Accounting Estimates and Errors
AASB	1048:	Interpretation and Application of Standards
AASB	1054:	Australian Additional Disclosures as appropriate for not-for-profit oriented entities

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on a cash basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

The committee consider that the association is exempt from income tax under Division 50-5 of the Income Tax Assessment Act of 1997.

(b) 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, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position,

(c) Property, Plant and Equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows.

Leasehold improvements.	2.5%
Plant & Equipment, Furniture & Fittings	15 - 40%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

#### (d) Investments and Other Financial Assets

Investments and other financial assets, other than investments in associates, are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Association has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

Financial assets at fair value through profit or loss  
Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either (i) held for trading, where they are acquired for the purpose of selling in the short term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

Financial assets at fair value through other comprehensive income  
Financial assets at fair value through other comprehensive income include equity investments which the Association intends to hold for the foreseeable future and has irrevocably elected to classify them as such upon initial recognition.

Impairment of financial assets

The Association recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the Association's assessment at the end of each reporting period as to whether the financial instruments credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12 month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to, a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

(e) Impairment of Non Financial Assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use to the asset's carrying value. Any excess of the assets carrying value of its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the receivable amount of the cash-generating unit to which the asset belongs.

(f) Revenue

The Association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association identifies the contract with a customer, identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the expected value or most likely amount method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the Uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

Sale of Goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants - AASB1058: Income of Not-for-Profit Entities

The Association receives a number of funding streams that do not contain sufficiently specific performance obligations. Where there are no sufficiently specific performance obligations present, the Association recognises revenue on receipt of funds in accordance with AASB1058: Income of Not-for-Profit Entities.

Grants - Specific Capital Grants

Capital grant funding that is received for the acquisition or construction of a specific non financial asset is initially recognised as a liability. The Association recognises income in profit or loss as the entity satisfies its obligations to construct or acquire the specified non-financial asset in accordance with AASB1058: Income of Not-for-Profit Entities.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Rent

Rent revenue from Kiosk licence and permanent hall hire is recognised on a straight-line basis over the lease term. Lease incentives granted are recognised as part of the rental revenue. Contingent rentals are recognised as income in the period when earned.

Other Revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

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

(g) Lessor Accounting

As a lessor, the Association classifies its leases as either operating or finance leases. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of the underlying asset and classified as an operating lease if it does not.

(h) Goods and Services Tax

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 Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(i) Trade and Other Receivables

Trade and other receivables represent the funds owing at the end of the reporting period for goods and services provided by the association during the reporting period, which remain unpaid. The balance is recognised as a current asset with the amounts normally paid within 30 days of recognition of the debt.

(j) Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

(k) Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Revenue from Contracts with Customers

When recognising revenue in relation to the sale of goods to customers, the key performance obligation of the Association is considered to be the point of delivery of the goods to the customer, as this is deemed to be the time that the customer obtains control of the promised goods and therefore the benefits of unimpeded access.

Estimation of useful lives of assets

The Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The Association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

(I) Comparative Figures

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

(m) Changes in accounting policy, disclosures, standards and interpretations

New or amended Accounting Standards and Interpretations Adopted

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

The following Accounting Standards and Interpretations are most relevant to the Association:

AASB 15 Revenue from Contracts with Customers

The Association has adopted AASB 15 from 1 May 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 APRIL 2023

AASB 16 Leases

The Association has adopted AASB 16 from 1 May 2019. The standard replaces AASB 117 Leases and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

When adopting AASB 16 from 1 May 2019, the Association has applied the following practical expedients.

- on transition, the weighted average incremental borrowing rate applied to lease liabilities was 5.08%
- accounting for leases with a remaining lease term of 12 months as at 1 May 2019 as short-term leases
- excluding any initial direct costs from the measurement of right-of-use assets
- using hindsight in determining the lease term when the contract contains options to extend or terminate the lease and
- not apply AASB 16 to contracts that were not previously identified as containing a lease.

AASB 1058 Income of Not-for-profit Entities

The Association has adopted AASB 1058 from 1 May 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where, an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the assets fair value, and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately, where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Impact of Adoption

AASB 15, AASB 16 and AASB 1058 have all been adopted using the modified retrospective approach and as such the comparatives have not been restated. The impact of adoption on opening retained profits as at 1 May 2019 was as follows.

	Carry amount 30 April 2019	Reclassification	Remeasurement	AASB 16 Carrying amount at 1 May 2019
Leased Assets	2,725			2,725
Lease Liabilities	(2,725)			(2,725)
	-----			-----

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

2023

Note 3: Revenue

Revenue from contracts with customers	
Sale of goods	14,009
Memberships	39,609
Sponsorships	30,784
Fundraising	2,629
Other	-
Total revenue from contracts with customers	<u>87,031</u>
Other revenue	
Donations	11,145
Grants	95,997
Interest received	1,518
Rental/Hall Hire	60,495
Other Revenue	37,362
Total other revenue	<u>206,517</u>
Total revenue	<u>\$293,548</u>

Note 4: Other Income

Net gain/loss on disposal of property, plant & equipment	-
Insurance recoveries	-
Total other income	<u>-</u>

Note 5: Expenses

The surplus includes the following specific expenses:	
Carnival and entry fees	3,873
Clothing	8,768
Depreciation and amortisation	
- Property plant and equipment	78,546
Insurance	20,875
Repairs and maintenance	16,314

Note 6: Cash and Cash Equivalents

Cash at bank	<u>141,910</u>
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Reconciliation to cash and cash equivalents at the end of the financial year  
The above figures are reconciled to cash and cash equivalents at the end of the financial year as shown in the statement of cash flows as follows:

Balances as above	<u>141,910</u>
Balance as per statement of cash flows	<u>141,910</u>

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 APRIL 2023

2023

Note 7: Trade and Other Receivables

CURRENT

Trade receivables	70,548
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Note 8: Inventories

Stock on hand	17,167
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Note 9: Investments and other financial assets

Term deposits	111,994
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Note 10: Other Assets

CURRENT

Accrued income	2,401
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Note 11: Property, Plant and Equipment

Buildings	1,441,849
Building extension (at cost)	36,541
Less: Accumulated depreciation	166,546
	1,311,843

Plant and Equipment (at cost)	326,103
Less: Accumulated depreciation	279,876

Total Property, Plant and Equipment	46,227
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(a) Movements in carrying amounts

	Buildings	Plant and Equipment	Total
Balance at the beginning of the year	1,307,959	74,029	1,381,988
Additions	22,205	40,633	62,838
Disposals		(40,092)	(40,092)
Depreciation expense	(18,321)	(28,343)	(46,664)
Carrying amount at the end of the year	1,311,843	46,227	1,358,070

(b) An independent valuation of the buildings of the association was undertaken by Registered Valuer (retired), Patrick Magann in May 2020. The estimated valuation of the buildings of the association was estimated to be \$4,500,000.

(c) No impairment has been recognised in respect of plant and equipment.

(d) The association has the right to use land owned by Coffs Harbour City Council on which the association has constructed a club house. It is reasonable for the association to expect that this arrangement will continue for the foreseeable future.

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
ABN: 43 320 356 044

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

Note 12: Lease liabilities

CURRENT	
Lease liability	565
Total Current Lease liability	565
NON-CURRENT	
Lease liability	2,382
Total Non-Current Lease liability	2,382
Total Lease Liability	2,382

The association has a lease from the Coffs Coast State Park Trust for the land from which the surf club operates. With the exception of short-term leases and leases of low value underlying assets, each lease is reflected on the balance sheet as a right-of-use asset and a lease liability. Variable lease payments which do not depend on an index or a rate (such as lease payments based on a percentage of association sales) are excluded from the initial measurement of the lease liability and asset. The association classifies its right-of-use assets in a consistent manner to its property, plant and equipment

The association has elected to measure right-of-use assets on initial recognition at cost rather than at fair value. The lease of the land from which the association operates is at significantly below market terms and conditions principally to enable the association to further its objectives. The land is leased from the Coffs Coast State Park Trust for \$518 per annum and has a term of 10 years expiring on 31 March 2026.

Note 13: Trade and Other Payables

CURRENT	
Trade payables	17,977

Note 14: Cash Flow Information

(a) Reconciliation of cash

Cash and cash equivalents 141,910

(b) Reconciliation of cash flow from operations with (deficit)/surplus from activities

Surplus/(deficit) from ordinary activities 86,199

Non cash flows in surplus/(deficit) from ordinary activities:

Depreciation 78,546  
(Profit)/loss on sale of fixed assets

Changes in Assets and Liabilities;

Decrease/(increase) in trade and other receivables (68,290)  
Decrease/(increase) in inventories (8,328)  
Decrease/(increase) in accrued income (2,437)  
Increase/(decrease) in trade creditors

Cash flows from operations 79,055

(c) The association has no credit stand-by or financing facilities in place.

Note 15: Capital Commitments

As at 30 April 2023, the association had not engaged in any capital commitments.

Note 16: Events After the End of the Reporting Period

No contracts with building companies have been signed as at the date of this report. No other matters or circumstances have arisen since the reporting date which significantly affected or may significantly affect the operations of the association, the results of the operation, or the state of affairs of the association in future financial years.

Note 17: Charitable Fundraising

The association holds an authority to conduct fundraising activities under the Charitable Fundraising Act 1991. The net surplus from fundraising was used to pay the clubs running costs, and to provide for future replacement of equipment.

Information and Declarations to be Furnished under the Charitable Fundraising Act 1991

Details of aggregate gross income and total expenses of fundraising appeals.

Fundraising

Fundraising income 2,629  
Donations received 11,145

Gross proceeds from fundraising 13,774

Cost of Fundraising Appeals

Fundraising expense 936

Total costs of fundraising 936

Net surplus from fundraising appeals 12,838

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023

	2023	%
Note 18: Comparative Figures and Ratios		
a) Total cost of Fundraising		
Gross income from fundraising	13,774	
Net surplus from Fundraising	12,838	100
b) Total cost of services provided		
Total expenditure	207,349	
c) Total costs of services provided	12,838	6.19
Total income received (excluding capital grants)	293,548	

Note 19: Economic Dependence

The ability of the association to continue as a going concern is dependent upon the continuation of the following matters:

(a) The association is financially dependent upon support from council to occupy the premises for a value that is significantly below market rate.

(b) The association is financially dependent upon voluntary labour provided by members to support the operations of the association.

(c) The association is financially dependent upon continuing donations, support and fundraising from the community. Should the above matters be subject to an adverse change then there would be significant uncertainty as to whether the association would be able to continue as a going concern.

Note 20: Associations Details

The principal place of business of the association is:

Sawtell Surf Life Saving Club  
Fourth Avenue  
SAWTELL NSW 2452

SAWTELL SURF LIFE SAVING CLUB INCORPORATED  
 ABN: 43 320 356 044

STATEMENT OF CHANGES IN EQUITY  
 FOR THE YEAR ENDED 30 APRIL 2023

	Accumulated Funds	Total
Balance at 1 May 2018	1,070,635	1,070,635
Surplus for year	184,705	184,705
Other comprehensive income for the year	-	-
	-----	-----
Balance at 30 April 2019	1,255,340	1,255,340
Surplus for year	382,973	382,973
Other comprehensive income for the year	-	-
	-----	-----
Balance at 30 April 2020	1,638,313	1,638,313
Surplus for year	68,096	68,096
Other comprehensive income for the year	-	-
	-----	-----
Balance at 30 April 2021	1,706,409	1,706,409
Deficit for year	(24,463)	(24,463)
Other comprehensive income for the year	-	-
	-----	-----
Balance at 30 April 2022	\$1,681,946	\$1,681,946
Surplus for year	86,199	86,199
Other comprehensive income for the year	-	-
	-----	-----
Balance at 30 April 2023	\$1,768,145	\$1,768,145





INDEPENDENT AUDITORS REPORT/REVIEW  
TO THE MEMBERS OF  
SAWTELL SURF LIFE SAVING CLUB INCORPORATED

ABN: 43 320 356 044

**Qualified Opinion**

I have audited/reviewed the financial report of Sawtell Surf Life Saving Club Incorporated (the Association), which comprises the statement of financial position as at 30 April 2023, the statement of 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 statement by members of the committee.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial report of the Association is in accordance with the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Act 2012, including:

- (a) giving a true and fair view of the 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 to the extent described in Note 1 and the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Regulation 2013,

**Basis for Opinion**

Due to the nature of some transactions, it was not practicable for the association to establish effective accounting controls over all cash transactions prior to their receipt by the financial administrator. Accordingly, it was not possible in my examination to include audit procedures which would allow me to conclude that all cash transactions in respect of raffles, fundraising and donations have been received and recorded in the accounting records of the association.

I conducted my audit/review in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Association in accordance with the auditor independence requirements of the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Regulation 2013 and 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 my audit of the financial report in Australia.

I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

**Emphasis of Matter—Basis of Accounting**

I draw attention to Note I to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee's financial reporting responsibilities under the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Regulation 2013. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.



INDEPENDENT AUDITORS REPORT/REVIEW  
TO THE MEMBERS OF  
SAWTELL SURF LIFE SAVING CLUB INCORPORATED

ABN: 43 320 356 044

Other Information

The committee is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 April 2023, but does not include the financial report and my auditors report/review thereon.

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

Responsibilities of the Directors for the Financial Report

The committee of the Association is responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members and the Associations Incorporation Act NSW 2009, 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.

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

Auditor's Responsibilities for the Audit of the Financial Report

My objective is 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 my 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 is considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report

As part of an audit in accordance with the Australian Auditing Standards, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The audit also:

- Identifies and assesses the risks of material, misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.



INDEPENDENT AUDITORS REPORT/REVIEW  
TO THE MEMBERS OF  
SAWTELL SURF LIFE SAVING CLUB INCORPORATED

ABN: 43 320 356 044

- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluates 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. The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

Irish & Co

*Peter Irish*

Peter Irish FCPA

Dated 22 June, 2023



DISCLAIMER  
TO THE MEMBERS OF  
SAWTELL SURF LIFE SAVING CLUB INCORPORATED

ABN: 43 320 356 044

The financial data presented in the Income & Expenditure Statement is in accordance with the books and records of the association which have been subjected to the auditing

procedures applied in my statutory audit of the association for the financial year ended 30 April 2023. It will be appreciated that my statutory audit did not cover all

details of the financial data. Accordingly, I do not express an opinion on such financial data and I give no warranty of accuracy or reliability in respect of the data provided. I do not undertake responsibility in any way whatsoever to any person

(other than Sawtell Surf Life Saving Club Incorporated) in respect of such data, including any errors of omissions therein however caused.

IRISH & Co

*Peter Irish*

P.W.Irish FCPA

Dated: 22 June 2023