

SAWTELL SURF LIFE SAVING CLUB inc

▶ 92nd Annual Report 2023 – 2024



WE ARE A GOLD MEDAL ACCREDITED CLUB.



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1. MISSION STATEMENT

WE ARE SAWTELL SURF LIFE SAVING CLUB



WE ARE A GOLD MEDAL ACCREDITED CLUB.



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

Sawtell SLSC is a charitable, community based, not-for-profit volunteer organisation. All key management personnel and volunteers are not compensated.

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 2023-2024

COMMITTEE

Position	Name	Position	Name
<i>President</i>	Sean Golding	<i>Vice President</i>	Tony Ensbey
<i>Club Captain</i>	Shelley Lantry	<i>Secretary</i>	Adam Newman
<i>Treasurer</i>	Anthea Martin	<i>Chief Training Officer</i>	Andrew Martin
<i>Junior Activities</i>	Tiffany Easman	<i>Ordinary Member</i>	Ross Waugh
		<i>Ordinary Member</i>	James Moss

OTHER APPOINTED POSITIONS

Position	Name	Position	Name
<i>Vice Club Captain</i>	Peter Singleton	<i>IRB Captain</i>	Scott Rayson
<i>Competition Manager</i>	Mark Mullholland	<i>First Aid Officer</i>	Dennis Meagher
<i>Registrar</i>	Amanda Ensbey / Lyn Hastings	<i>Gear Steward</i>	Tony Ensbey
<i>Radio Officer</i>	Steve Rayson	<i>Member Protection Information Officer</i>	Graeme King
<i>WH&S Officer</i>	Vacant	<i>COVID Safety Officer</i>	Peter Hirth
<i>Complaints Manager</i>	Greg Vigors	<i>Publicity Officer</i>	Fiona Lane
<i>Sponsorship</i>	Sarah Jennings	<i>Head Coach</i>	Todd Adamson
<i>Child Safe Coordinator</i>	Andrew Martin		

HONORARY POSITIONS

Position	Name	Position	Name
<i>Medical</i>	Dr Harrriet Payle	<i>Valuer</i>	Pat Magann
<i>Legal</i>	Steve Green & Col Robson		

STATUTORY APPOINTMENTS

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

LIFE MEMBERS

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

+ 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 92nd Annual Report for your consideration and adoption.

This Report documents the activities of Sawtell Surf Life Saving Club Inc for the 2023-24 Season and includes the Audited Financial Statements and Balance Sheet for the year ended 30th April 2024.

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 July 2023 all Committee members were returned to their positions. Thank you to Sean Golding and Tony Ensbey for taking up the positions of President and Vice President for another year. We are lucky to have a core of experienced committee members to continue to guide the Club. In particular I would like to recognise the experience and commitment of our Treasurer Anthea Martin, Club Captain Shelley Lantry and Chief Training Officer Andrew Martin. Their depth of experience and knowledge in the operation of the Club and Surf Lifesaving in general has been invaluable. The Chair of the Junior Activities Sub-Committee Tiffany Easman also brings depth of experience and commitment ensuring our Nippers are stronger than ever.

New to the 2023/2024 season separate roles of Social Organiser and Sponsorship Officer were created. Thank you to Fiona Lane for her work as Social Organiser maintaining our web site and communication feed through the various platforms. Fiona is also to be congratulated for the organisation of another very successful Awards Night. Thank you to Sarah Jennings for creating a sponsorship strategy and engaging with the community ensuring sponsors to support our club.

While not part of the Committee, but making an invaluable contribution, I acknowledge the commitment to our club from the two Bruces and Mick McGavigan. Bruce Macphail continues to contribute by managing the venue bookings and assisting with building Maintenance. Bruce Coomber is our Public Officer but is also active in assisting with accounts, donations and managing the Club House. Mick works his magic looking after the lawns and gardens. Our Club location and the Kiosk has certainly been discovered and on any sunny morning people and families are able to sit on the lawn and enjoy the scenery thanks to Mick’s efforts.

Thank you to our outgoing Registrar Amanda Ensbey. Amanda advised that she wished to stand down but stayed in the position until the role could be handed over. Amanda’s attention to detail and commitment ensured our membership records and processing of member transactions ran smoothly since 2018. Fortunately we have been fortunate to have Lyn Hastings step up to this role taking over from Amanda during the season. Thank you Lyn.

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.

	2022 - 2023	2023 - 2024
Patrolling Members	136	129
Patrol Hours	4724	4400
100% Awards	70	59
Rescues	18	11
Preventative Actions	173	191

Competition

Near the beginning of the season Mark Mulholand our Competition Manager became unavailable and we were without a Competition Manager. Thank you to Kylie Moore who stepped in for this role. 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.

Nippers

Our junior members have had another successful season with lots of new nippers and families joining our Club. Many thanks to those who support their kids and the Club 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 \$.

	2022 – 2023	2023 - 2024
Financial Surplus/(Deficit)	\$86,199	\$116,463

For detailed information please read the Treasurer's Report.

Fund Raising

The Coffs Ocean Swims ran this year in difficult conditions and without a naming sponsor. The event was still successful in generating approximately \$8500. Thank you to Kerry Bayliss and Bruce Macphail and all volunteers and participants on the day.

Club members from Patrols and non patrolling members gave up their time on Friday evenings to sell seafood tray raffle tickets at the Sawtell Bowling Club earning \$2670 for the club over a period of thirteen weeks. Thank you to the Sawtell Bowling Club, Peter Hirth for organising this initiative and to the volunteers who gave their time on Friday night.

Community Service

The Club continues to run the Inclusive Nippers Program. Inclusive Nippers runs side-by-side with Nippers on a Sunday morning.

The Club is available to assist with community events when requested. A regular commitment is to assist the Sawtell RSL with the setup of the Anzac Day Service. Thank you to Bruce Macphail for liaising with the RLS and the volunteers who set up this year.

Clubhouse and Surrounds

The clubhouse Auditorium and Training room continue to be in demand as more of the Community become aware of the unique location and availability of the facilities. The booking fees are a significant source of revenue for the Club. Thanks to Bruce Macphail for managing bookings.

The Club was successful in securing a grant from the NSW Dept Sport Surf Club Facilities Program to replace the leaking old tiled roof. The work was completed during patrol season with some interruption and inconvenience experienced. Thank you to all members for your patience and cooperation during this time enabling the work to be completed.

The Club was also Successful in securing a grant through the NSW Department of Premier and Cabinet Community Building Partnership to cover half of the costs of installing air conditioning to the auditorium and training room. Included in the works was fitting of insulation to the ceiling in both rooms. The air conditioning and insulation add to the utility of the Club facilities and will be much appreciated as we go into the next season. Thank you to Sean Golding for assisting with the installation and coordinating services.

Thank you to the Kiosk staff and owners for continuing to build a successful and welcoming business. The Kiosk provides a focus and enhances the amenity of our Club grounds and facilities, showcasing our beautiful beach and catering for visitors and our local community.

Communication

Regular communication within a Club is essential. Minutes of all meetings are available to all members on request. Surf Lifesaving enables us to communicate to members via email through Surfguard which is still used for formal communications and when targeting Members directly.

With social media becoming the preferred medium widely used by the community, maintaining a feed on social media has become a priority. Thanks to our Social Organiser Fiona Lane for all her work maintaining this communication. Thank you to Genevive Dellar and Fiona Lane for compiling our newsletters. Thank you also to all office holders and Club members who make contributions to the newsletter and our social media feed.

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 Lifesaving 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

- 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.
- Federal Government for the VET Funding which enabled hundreds of assessors to update their training qualifications



- The NSW Government through the Emergency Services portfolio for ongoing funding of state-wide operations and programs which benefit clubs, members and the community.
- The NSW Government for the support of the Office of Sport through the office of Sport Surf Club Facilities Grants. This year the Office of Sport provided grant funding to replace the aging roof of the Sawtell Surf Lifesaving Club building. Sawtell SLSC thanks the Premier, The Hon Steve Kamper MP-Sports Minister, Gurmeh Singh MP Coffs harbour and the Office of Sport for their support to increase usage, safety and participation in Surf Life Saving through ongoing programs.



- Sawtell SLSC would also like to acknowledge the City of Coffs Harbour for their contribution towards administration costs.

Through our affiliation with SLSA, SLSNSW and North Coast Branch



National



State

Your local club



North Coast Branch



Club

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.





COFFS COAST ISUZU UTE

Thank you to businesses and organisations:

The Kiosk Sawtell Beach	Advanced Canvas
Split Café & Espresso Bar	Sawtell Motor Inn
Sawtell Bowling Club	Rockpool Apartments

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

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

Bonville Sawtell Lions	Toormina Craft Group
Geoff and Hilda Spoule	
Surf Life Saving North Coast Branch	
Carol Lindsay	Cruickshank Family
Alan and Maureen Mattinson	Liz Kensell

Coffs Coast Ocean Swims 2024

In addition to our sponsors and donors Sawtell SLSC runs the Coffs Ocean Swims which thanks to the efforts of organisers and participants is a significant source of funding for the Club.

The Coffs Ocean Swims ran this year without a principal naming sponsor. The event went ahead in less than favourable conditions on Sunday April 7th with 644 registrations including 155 from The Armidale School. Thanks to support from Coffs City Council, sponsors and participant contributions the event continued to provide significant funds in support of the Club



TAS students entering water for the 2000m swim

The following were generous in their commitment to the event - Coffs Harbour City Council, Mike Blewitt Coffs Coast, Quality Hotel City Centre, Stocks and Hogan, North Coast Swim Academy, Promised Land Produce, Coffs Harbour Yacht Club and Kennards Hire. The support of Coffs Harbour SLSC, Urunga SLSC and Marine Rescue Coffs Harbour were invaluable. The tireless contribution of Race Director Kerry Bayliss is recognised in making this event a success.



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. PRESIDENT'S REPORT

Sawtell has had a fantastic year with growing enthusiasm throughout the club and positive growth in junior numbers.

Our patrolling members again rose to the challenge of keeping our beach safe for locals and tourists alike. For volunteers to turn up week after week and give their time freely really shows the community spirit is alive and well.

On a competition front we saw a healthy representation at branch carnivals, Country, State, and onto Aussies with some fantastic results.

The ocean swims were again run by the club and although the weather was not fantastic, we saw a great turn out and had positive feedback from all involved.

The club has a new roof and is now air conditioned after winning some grants, and with another grant recently awarded will soon have FOB access installed.

With the club always improving and growing in popularity, bookings to its function areas continue to supply a steady revenue source.

The Kiosk continues to be well patronised and a focal meeting point for many in the community, which creates a lovely buzz around the club.

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.

Once again we have successfully navigated a season and look forward to new members, challenges and growing into the future.



Sean Golding
President Sawtell SLSC

6. TREASURER'S REPORT

It has been another productive year financially for the Club, with revenue continuing to be obtained from multiple sources. In addition to membership fees and Surf Life Saving training, the Club obtains regular funding from the hire of Clubhouse facilities, leasing of the Clubhouse café and flat spaces and hosting of the Coffs Coast Ocean Swims.

The Club is indebted to the Sawtell community for the many generous donations and sponsorships received.

The Club continues to be very grateful to **Coffs Harbour Demolitions** for its sponsorship and efforts of the Bell family for their contributions to Club activities.

Other sponsorships of significance have been provided by Bonville Sawtell Lions Club, HQ High Quality Concrete and Southside Truck Centre Coffs Harbour. Club members also raised funds through meat raffles provided by the Sawtell Bowling & Recreation Club.

The Mayor of the **City of Coffs Harbour** provided the Club with a considerable donation in support of its life saving services.

Other donations of significance have been received from Sawtell RSL Club, Carol Lindsay, The Armidale School, Manly Life Saving Club, Wendy & Dean Alexander and the Toormina Craft Group.

Sawtell SLSC was able to complete some major projects during the year thanks to the diligent work of members in seeking grant funding which was provided by:

- NSW Office of Sport – **Surf Club Facility Program 2022-2023** for Clubhouse Roof Replacement
- NSW Department of Communities and Justice - **Community Building Partnership Program 2022** for Installation of Air Conditioning.

The Club also received grant funding from Surf Life Saving Australia for **Beach Safety Equipment Fund**, which assisted with the purchase of a new patrol SSV (ATV) and Surf Life Saving NSW for its **Club Lifesaving Equipment Grant** and Surf Club Compliance Grant.

Thanks to the diligent work of the Club President in sourcing solar energy rebates the Club's electricity supplier.

Due to the Club roof replacement contract being completed and acquitted at less than the Surf Club Facility Program funding obtained, the Club will need to repay the excess portion of the funding to the **NSW Office of Sport**. The sum to be repaid is shown, pending receipt of invoice from the NSW Office of Sport, in the Club Financial Statements as Prepaid Grant Monies.

The installation of the air-conditioning in the Clubhouse this year, is improving the amenity of the Club both for hirers and their customers as well as Club members and training programs.

While the SLSNSW Beach Safety Equipment Fund has funded part of the purchase of the Club's new ATV (SSV), thanks to the tremendous efforts of Kerry Bayliss and Bruce Macphail, the remaining funds will be sourced from the proceeds of the Coffs Coast Ocean Swims. While the Coffs Coast Ocean Swims would not be possible with the many hours of planning and preparing by the Kerry and Bruce, the event would also not be possible without the voluntary contributions of many others, not just within Sawtell SLSC, but from the wider Coffs Harbour Club Community, the contributions of which are recognised by the passing on of some of the proceeds of the event.

The Club continues to be in a sound financial position, capable of meeting all foreseeable expenses. However, the Club is still unable to progress the further development of the Clubhouse until it receives significant granting funding.

Thanks to the Club committee for their contribution to the successful running of the club, especially Adam Newman and Shelley Lantry and Bruce Macphail for the many, many hours of work required to enable the Club function well.

Anthea Martin
Treasurer



First tiling of the roof the current Sawtell Surf Life Saving Clubhouse in 1982



Former Sawtell Surf Life Saving Clubhouse in the sandhills with its kiosk on the left, 1958

Source of photographs: Picture Coffs Harbour, courtesy of the City of Coffs Harbour

7. CLUB CAPTAIN'S REPORT

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 118 patrolling members undertook 4,400 hours of patrol over the season which commenced at the beginning of the September school holidays last year and finished on the 28 April. Our members undertook 11 rescues this season with over 191 preventative actions issued.

It remained another tough year in terms of what the volunteer patrol requirement was for this season. This season, we remained with 10 patrolling teams, unable to fulfill minimum patrol requirements to put together another two patrolling teams to see the Club back at 12 patrols. It still remains a goal for the Club in future years. What this meant though was most patrols are sufficient in patrolling members, although they were required to patrol the beaches more frequently than in previous years.

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

59 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 59 members undertook a minimum of 40 patrol hours which is the minimum requirement. Notably 21 of those members patrolled for more than 55 hours each during the season, with Life Member Neil Robertson again taking the prize for the most patrol hours this season with a whopping 73 patrolling hours! Unbelievable!!

We also wish to recognise and thank the other 59 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 Surf lifesaving spirit is very much alive.

I wish to thank the committee, the coaches, trainers & assessors and life members who have made this 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 2023/24 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

PHILLIP BELLINGER MEMORIAL SHIELD – MALE CLUB CHAMPION

Angus Waugh

REG GENTLE MEMORIAL SHIELD BEST COMPETITOR and SPORTSMAN OF THE YEAR

Isaac Ryan

BEST CRAFT COMPETITOR

Isaac Ryan

WAL EDMONDS MEMORIAL SHIELD – BEST TEAM MEMBER

Maddison Graham

CLUB CHAMPIONS

Club Champion awards have not been conferred at the time of release of this Annual Report.

Club

KENT PEARSON MEMORIAL SHIELD - BEST 1ST YEAR CADET

Lily Bourne

BCU PERPETUAL SHIELD - BEST NEW MEMBER

Hans Van Aggelen

ALLAN SCOPE MEMORIAL ENCOURAGEMENT TROPHY

Erin Powell

BEST PATROL MEMBER

Carly Mosti

PRESIDENTS AWARD - CLUB SPIRIT

Tiffany Easman

BETTY HOBBS SHIELD - BEST FEMALE MEMBER

Shelley Lantry

ALLAN (NUGGET) HOBBS TROPHY – BEST CLUB MEMBER

Adam Newman

JUNIOR FEMALE LIFESAVER OF THE YEAR

Maddison Graham

JUNIOR MALE LIFESAVER OF THE YEAR

Saul Easman

BILL WOOD MEMORIAL TROPHY

Angus Waugh

DI CLARK MEMORIAL AWARD

Lorraine Hirth

SABRINA TISDELL AWARD FOR SPORTSMANSHIP

Isaac Ryan

9. 100% PATROL AWARDS

Thank you and well done to the 59 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 40 hours.

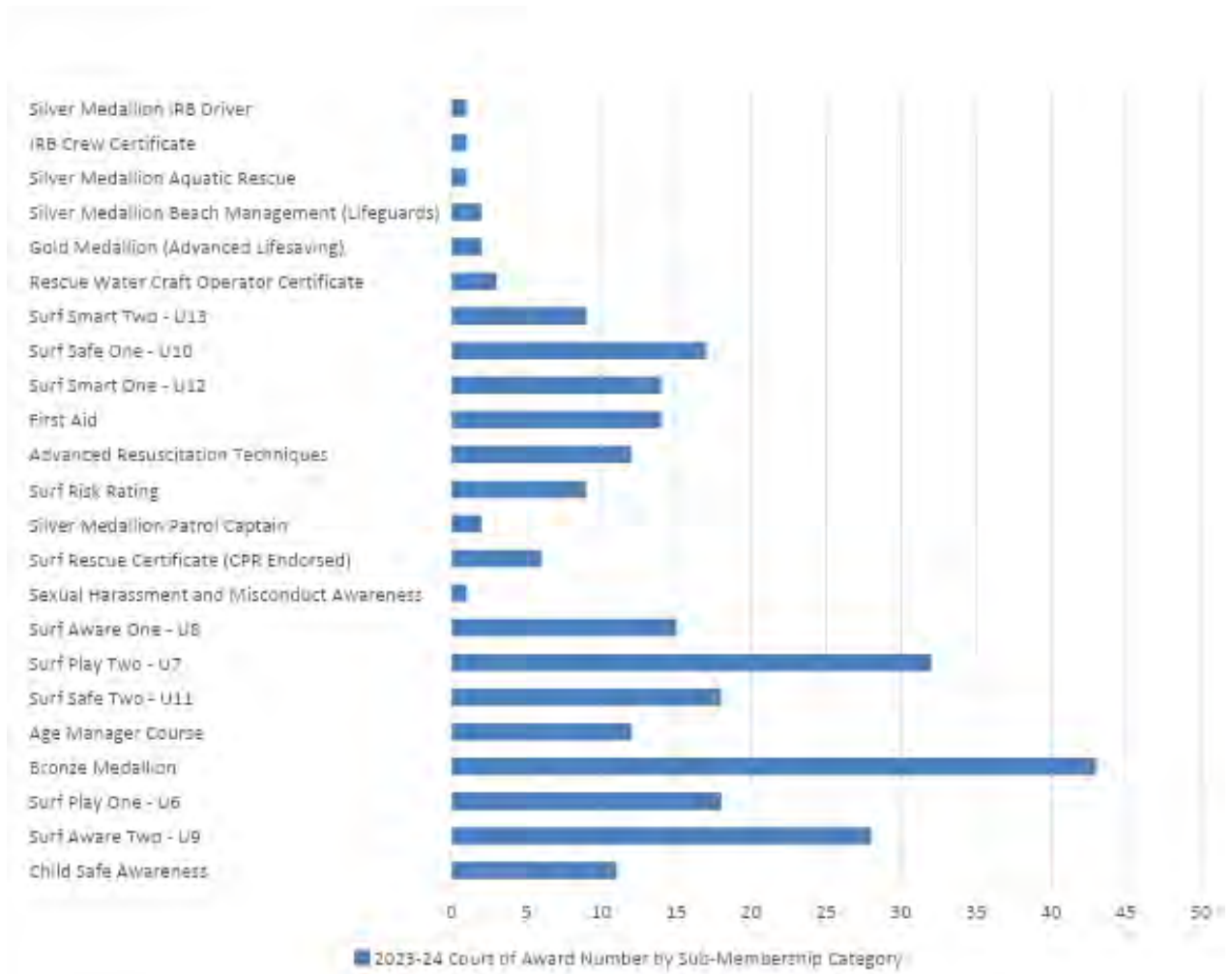
100% Award Patrol Recipients

Patrol 1	Mark Sherrin, Kevin Clancy, Russell Day, Lyn Hastings, Kelly Denison, Taren Preston, Amber Carle, Erin Powell
Patrol 2	Carly Mosti, Sarah Jennings, Lorraine Hirth, Peter Hirth, Christopher McNeill,, Ruth Philippo, Kim Henderson
Patrol 3	Tiffany Easman, Sheena McTackett, Kieran Ayshford, Matt Ryan, Nick Murray
Patrol 4	Adam Newman, Ian Dellar, David Eiler, Julie-ann Willis
Patrol 5	Andrew Martin, Kylie Moore, Anthea Martin, Kirsty West, Murray Vine, Amelia Moore
Patrol 6	Fiona Lane, Tony Ensbey, Shauna Ellis, Kate Williams, Troy Pinder, Luke Williams, William Mayberry
Patrol 7	Shane Golden, Shelley Lantry, Renee Golden, Jeffrey Holmes, Neil Robertson, Zac Tumminello
Patrol 8	Steve Rayson, Scott Rayson, Hugh Goddard, Cheryl Lane, James Moss, Angus Waugh, Ross Waugh
Patrol 9	Barry Walker, Stephen Foster, Abel Straker, Carney Peters, Erin Straker
Patrol 10	Peter Singleton, Gerard de Carle, Gerard Klinkers, Hans Van Aggelen

10. CHIEF TRAINING OFFICER'S REPORT

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

Between 1 May 2023 and 30 April 2024 our members including juniors (Nippers) have achieved 288 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 2023, five (5) members obtained their Advanced Resuscitation Techniques Certificate, and five (5) members obtained their First Aid certificate.

In June 2023 one (1) member completed their IRB Crew certificate.

During August 2023, two (2) members updated their First Aid Certificate, and one (1) member obtained the Advanced Resuscitation Techniques award.

During September 2023, four (4) members obtained their Advanced Resuscitation Techniques award, while two (2) members braved the cold conditions to obtain their Bronze Medallion (short course)

while one (1) member became a qualified lifeguard and completed his Gold Medallion. Two (2) other members obtained their First Aid certificate.

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 2023, six (6) of our parents obtained their Age Managers award, six (6) of our cadets obtained their Bronze Medallion. We also saw one (1) member complete the new Silver Medallion Patrol Captains Course.

October also saw the start of the regular training including proficiencies and Bronze/SRC course. This season, our Club ran several bronze medallion courses and a Surf Rescue Certificate (CPR endorsed) course.

We trained 49 new Bronze Medallion holders (which also included students from The Armidale School) and we had 6 '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.

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

12 Registrar's Report 2023 -2024

As of June 10th, 2024, there were 490 members in the Sawtell Surf Lifesaving Club.

We retained 362 members from the 2022/23 season and welcomed 132 new members, including both new memberships and transfers from other clubs.

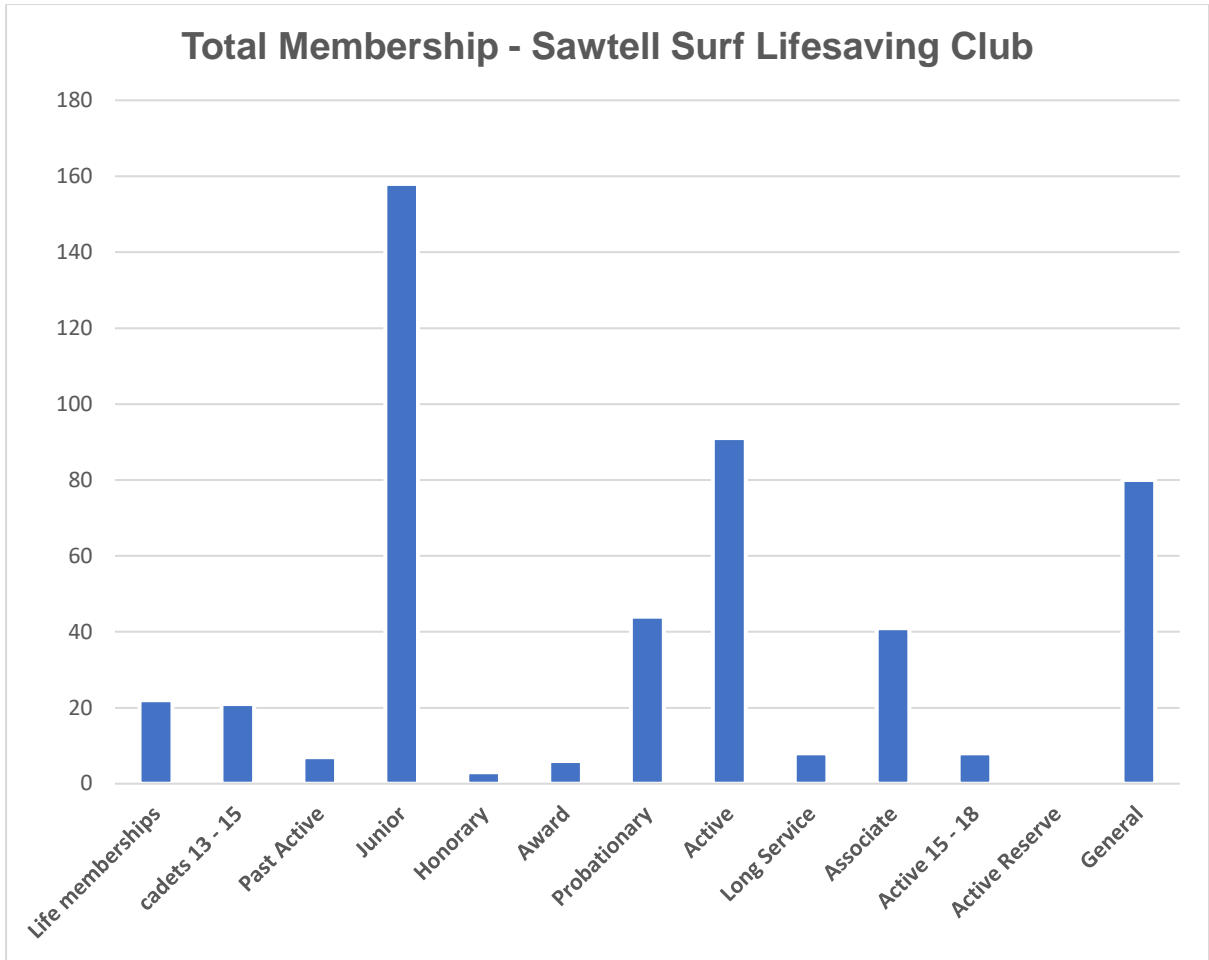
Among the 490 members, 270 are male and 218 are female.

The largest membership group in the club is the Juniors (ages 5 to 13), with 158 members. Including Active, Active 15-18, Honorary, and Award members, there were 129 patrolling members.

There was a change in the registrars during the season.

Table showing breakdown of membership categories.

Category	Numbers
Active	91
Active 15 - 18	8
Honorary	3
Award	6
Cadets	21
Juniors	158
Probationary	44
Active Reserve	1
Life members	22
Past Active	7
Long Service	8
Associate	41
General	80
TOTAL	490



Lyn Hastings
Sawtell SLSC

SAWTELL SURF LIFE SAVING CLUB INCORPORATED
ABN 43 320 356 044

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

SAWTELL SURF LIFE SAVING CLUB INCORPORATED
ABN 43 320 356 044

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

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SAWTELL SURF LIFE SAVING CLUB INCORPORATED
ABN: 43 320 356 044
COMMITTEE MEMBERS REPORT FOR THE YEAR ENDED 30 APRIL 2024

Your Committee Members submit the financial statements of the Sawtell Surf Life Saving Club Incorporated for the financial year ended 30 April 2024.

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.

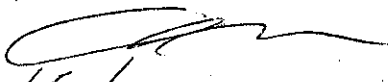
Operating Result

The surplus of the association for the financial year amounted to \$116,462.56 (2022: profit \$86,198.79)

In the opinion of the committee, the financial report reflects fairly the operations for the year ended 30 April, 2024

Signed in accordance with a resolution of the Committee Members:

Adam Newman
Secretary



Dated: 23/6/2023



Anthea Martin
Treasurer

INCOME AND EXPENDITURE STATEMENT
 FOR THE YEAR ENDED 30 APRIL 2024

	2024	2023
Income		
Café Rent	26,610.38	24,345.48
Clothing Sales	8,935.79	11,145.47
Club Functions	1,381.51	3,075.01
Council Contributions	9,000.00	9,000.00
Donations	15,490.74	11,145.36
Entry Fees/Prize Money	3,922.10	3,968.62
Equipment hire	-	90.91
Fundraising	3,310.50	2,629.18
Grants Received	8,000.00	48,385.00
Grants Received - Funds Acquired	141,006.34	38,612.00
Hall Hire	29,618.19	27,350.03
Insurance rebate/claims	4,800.00	-
Interest Received	2,806.85	1,517.69
Membership Fees	38,056.45	39,608.74
Ocean Swim Sponsorships	7,040.92	4,545.45
Ocean Swim Entry Fees	19,344.00	24,227.27
Rebates - Other	6,554.11	-
Rebates - Fuel Rebate	544.00	503.00
Rent Received	11,200.00	8,800.00
Sponsorship	16,978.98	30,784.50
SLS Subsidies - Uniforms, Equipment etc	2,354.96	-
Sundry Income	100.00	-
Training & Development	1,027.27	951.37
Uniforms sold/PPE	631.82	2,863.28
Total Income	\$358,714.91	\$293,548.36
Expenditure		
Advertising & Promotion	77.20	-
Affiliation Fees/Capitations	12,277.85	7,790.18
Audit Fees	1,500.00	1,710.00
Awards & Certificates	9,686.57	8,052.95
Bad Debts	-	5,000.00
Bank Fees and Charges	479.72	580.46
Carnivals	4,022.43	3,873.20
Cleaning	5,841.79	5,720.00
Clothing	19,348.21	8,767.61
Club Admin	725.56	676.89
Club Functions	4,353.06	6,105.44
Computer & Internet/Phone	1,410.19	1,362.73
Courses, Training & Development	144.55	617.23
Depreciation - Property plant and equip	76,020.00	78,546.00
Donations	-	-
Electricity	6,985.96	6,163.26
Equipment & Board Costs	11,020.26	1,323.41
Estate Agent Fees	995.22	754.81
Fundraising Expenses	-	936.52
Balance c/fwd	154,888.57	137,363.46

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 APRIL 2024

	2024	2023
Balance b/fwd	154,888.57	137,363.46
Insurance	25,093.51	20,875.39
JASC Training & Development Camp	3,425.29	-
Licence fees - Clubhouse Ground	589.40	565.63
Loss on Disposal of asset	1,051.00	-
Ocean Swim Expenses	19,702.96	13,470.65
Patrol & Livesaving	5,291.27	5,751.67
Patrol Equipment	2,525.89	796.90
Printing, Postage & Stationary	637.18	305.68
Rates & Water	3,635.96	2,718.76
R & M - Clubhouse & Cafe	9,334.29	5,707.47
R & M - Patrol Operations	13,357.16	10,607.02
Security Keys	490.91	-
Sponsorship Expenditure	1,386.44	463.64
Sundry expenses	140.00	177.27
Travel	-	5,911.98
Waste & Trade Disposal	702.52	2,016.82
Total Expenditure	242,252.35	207,349.57
Net Surplus/Deficit for year	\$116,462.56	\$86,198.79

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

BALANCE SHEET
 AS AT 30 APRIL 2024

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	207,404.94	141,910.32
Trade Debtors/Accounts receivables	5,482.57	70,547.61
Stock on hand (Clothing)	29,314.47	17,167.53
Investments - Term Deposits	111,994.11	111,994.11
BCU JASC Share Dividend	150.00	150.00
Juniors Cash on Hand	25,301.60	39,942.12
TOTAL CURRENT ASSETS	379,647.84	381,711.69
NON CURRENT ASSETS		
Property - Clubhouse	1,478,390.89	1,478,389.89
Less Prov for Depr	(203,507.86)	(166,546.86)
Land & Improvements	68,405.74	68,405.74
Less Prov for Depr	(9,328.00)	(7,618.00)
Plant and Equipment	356,258.43	326,102.71
Less Prov for Depr	(297,320.58)	(279,876.58)
Motor Vehicle	81,964.11	80,532.11
Less Prov for Depr	(66,797.00)	(48,134.00)
Accruals	-	2,401.78
WIP/Prepaid Equipment	117,195.78	8,072.73
TOTAL NON CURRENT ASSETS	1,525,261.51	1,461,729.52
TOTAL ASSETS	1,904,909.35	1,843,441.21
LIABILITIES		
CURRENT LIABILITIES		
Lease Liabilities	2,382.00	2,382.00
Key Deposits	1,739.57	1,564.57
GST Liabilities	(2,108.83)	593.56
Prepaid Grant Monies	28,122.10	82,582.94
Trade Crs and other payables	7,822.91	17,976.95
TOTAL CURRENT LIABILITIES	37,957.75	105,100.02
TOTAL LIABILITIES	37,957.75	105,100.02
NET ASSETS	\$1,866,951.60	\$1,738,341.19

	2024	2023
EQUITY		
Accumulated funds	1,738,341.19	1,681,946.29
Add (Deficit)/Surplus for the year	116,462.56	86,198.79
	-----	-----
TOTAL EQUITY	\$1,866,951.60	\$1,768,145.08
	-----	-----
Less Variance previous year Balance Sheet		29,803.89 *

		\$1,738,341.19

* 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 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash flows from operating activities		
Receipts from customers, grants and donations	355,909	292,030
Payments to suppliers	242,252	207,349
Interest Received	2,806	1,518
	-----	-----
Profit/Loss for the year	116,463	86,199
Add non-cash items		
Depreciation	76,020	78,546
Changes in assets and liabilities		
(Increase)/decrease in receivables	52,968	(76,618)
Increase/(decrease) in payables	-	(40,000)
Increase/(decrease) in contract liabilities	(67,142)	91,549
Increase/decrease in non current assets	10,855	24,428
	-----	-----
Net cash flows from (used in) operating activities	189,164	164,104
Cash flows from investing activities		
Purchase of property, plant and equipment	(31,588)	-
Purchase of prepaid Equipment	(106,722)	(82,593)
	-----	-----
Net cash provided by/(used in) investing activities	50,854	81,511
Cash flows from financing activities		
Proceeds from borrowings		
Repayment of borrowings		
Net cash provided by/(used in) financing activities	-	
Net increase/(decrease) in cash and cash equivalents	50,854	81,511
Cash and cash equivalents at beginning of year	181,852	101,341
	-----	-----
Cash and cash equivalents at end of financial year.	232,706	181,852

SAWTELL SURF LIFE SAVING CLUB INCORPORATED
ABN 43 320 356 044

STATEMENT BY MEMBERS OF THE COMMITTEE
FOR THE YEAR ENDED 30 APRIL 2024


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 2024 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: 23/6/2024

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

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 non-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 an accruals 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	7 - 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 2024

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 2024

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 - AASB 1058: 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 AASB 1058: 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 AASB 1058: 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 2024

(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 2024

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)
	-----			-----

ABN: 43 320 356 044

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

Note 2: Revenue

Revenue from contracts with customers

Sale of goods	9,568
Memberships	38,056
Sponsorships	16,979
Fundraising	3,310
Other	-
	<u>87,031</u>
Total revenue from contracts with customers	

Other revenue

Donations	15,491
Grants	158,008
Interest received	2,807
Rental/Hall Hire	67,428
Other Revenue	27,950
	<u>271,684</u>
Total other revenue	
Total revenue	\$358,715

Note 3: Other Income

Net gain/(loss) on disposal of property, plant & equipment	(1,051)
Insurance recoveries	-
	<u>(1,051)</u>
Total other income	

Note 4: Expenses

The surplus includes the following specific expenses:

Carnival and entry fees	4,022
Clothing	19,348
Depreciation and amortisation	
- Property plant and equipment	76,020
Insurance	25,093
Repairs and maintenance	22,691

Note 5: Cash and Cash Equivalents

Cash at bank	<u>232,706</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	232,706
Balance as per statement of cash flows	<u>232,706</u>

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 APRIL 2024

Note 6: Trade and Other Receivables

CURRENT

Trade receivables	5,482
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Note 7: Inventories

Stock on hand	29,314
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Note 8: Investments and other financial assets

Term deposits	111,994
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Note 9: Other Assets

CURRENT

Accrued income	-
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Note 10: Property, Plant and Equipment

Buildings	1,441,849
Building extension (at cost)	36,541
Less: Accumulated depreciation	(203,507)
	1,274,883

Plant and Equipment (at cost)	356,258
Less: Accumulated depreciation	(297,320)
	58,938

Total Property, Plant and Equipment	58,938
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(a) Movements in carrying amounts

	Buildings	Plant and Equipment	Total
Balance at the beginning of the year	1,311,843	46,227	1,358,070
Additions		30,156	30,156
Disposals			
Depreciation expense	(36,960)	(17,444)	(54,404)
Carrying amount at the end of the year	1,274,883	58,939	1,333,822

(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 2024

Note 11: Lease liabilities

CURRENT	
Lease liability	565
Total Current Lease liability	<u>565</u>
NON-CURRENT	
Lease liability	2,382
Total Non-Current Lease liability	<u>2,382</u>
Total Lease Liability	<u>2,382</u>

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 12: Trade and Other Payables

CURRENT	
Trade payables	<u>7,822</u>

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 APRIL 2024

Note 13: Cash Flow Information

(a) Reconciliation of cash

Cash and cash equivalents	232,708 -----
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(b) Reconciliation of cash flow from operations with (deficit)/surplus from activities

surplus/(deficit) from ordinary activities	116,462
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Non cash flows in surplus/(deficit) from ordinary activities:

Depreciation	76,020
(Profit)/loss on sale of fixed assets	

Changes in Assets and Liabilities;

Decrease/(increase) in trade and other receivables	65,069
Decrease/(increase) in inventories	(12,147)
Decrease/(increase) in accrued income	-
Increase/(decrease) in trade creditors	(10,154) -----

Cash flows from operations	42,768 -----
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(c) The association has no credit stand-by or financing facilities in place.

Note 14: Capital Commitments

As at 30 April 2024, the association had not engaged in any capital commitments.

Note 15: 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 16: 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	3,310
Donations received	15,491 -----
Gross proceeds from fundraising	18,801
Cost of Fundraising Appeals	
Fundraising expense	-
Total costs of fundraising	- -----
Net surplus from fundraising appeals	18,801 -----

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

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 APRIL 2024

Note 17: Comparative Figures and Ratios

a) Total cost of Fundraising		
Gross income from fundraising	18,801	
Net surplus from Fundraising	18,801	100%
b) Total cost of services provided		
Total expenditure	242,522	
c) Total costs of services provided	18,801	7.75%
Total income received (excluding capital grants)	217,709	

Note 18: 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 19: 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 2024

	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
Surplus for year	116,462	116,462
Other comprehensive income for the year	-	-
Balance at 30 April 2024	\$1,884,607	\$1,884,607



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 2024, 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 2024 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 2024, 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

P. D. Irish
Peter Irish FCPA

Dated 14 June, 2024



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 2024. 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

P. W. Irish
P.W.Irish FCPA

Dated: 4 June 2024