



# **ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**



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Our mission is to watch locals and visitors enjoy the natural beauty that is Scarborough Wombarra beach by creating a fun and safer environment.

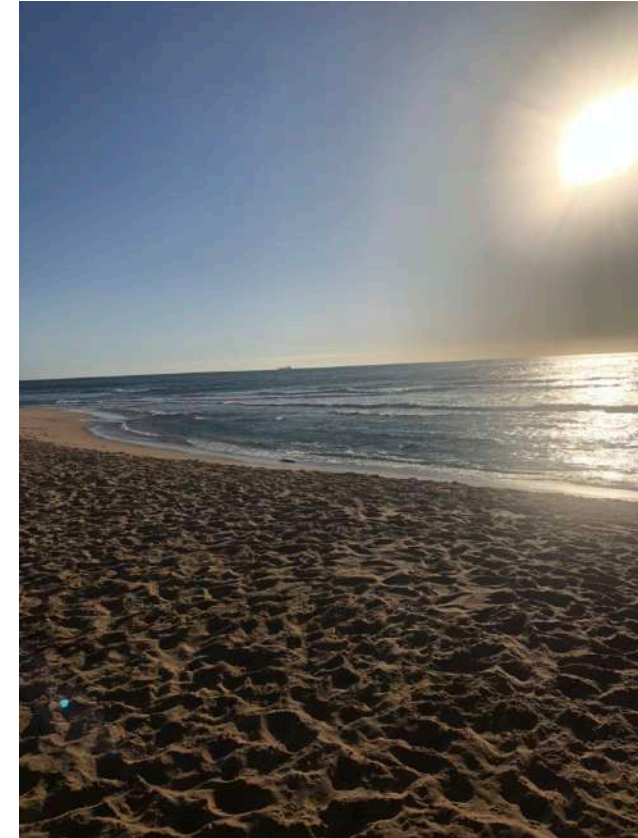


ROLE	SWSLSC MEMBER
President	Anthony ("Ant") Ritter
Vice-President	Doug Hamill
Secretary	Rick Mohr
Treasurer	Joanna Gullo
Club Captain	Ben Hamill
Chief Instructor	Belinda ("Bindi") Adams
Nippers Coordinator	Ant Ritter
First Aid Officer	Rowena Ivers
Member Services	Ant Ritter
Child Protection	Rowena Ivers
Registrar	Lisa Carroll



<b>ROLE</b>	<b>SWSLSC MEMBER</b>
IRB Captain	Zac Lopresti
Gear Steward	Ian Crakanthorp
WHS	Rick Mohr
Events & Fundraising	Ant Ritter
Media & PR	Ant Ritter

None of the above Executive or Committee member received any payments throughout the 2022/2023 year or any other rewards in lieu of payments for services performed.

























CLUB AWARDS	SWSLSC MEMBER
Clubperson of the Year	Doug Hamill
Junior Clubperson of the Year	Layla Ercan
Life Membership	Rick Mohr





Our club nominated for a number of awards at the Surf Lifesaving Illawarra Awards of Excellence night

<b>AWARDS NOMINATED FOR</b>	<b>SWSLSC MEMBER</b>
Most Improved Club of the Year	SWSLSC
Patrol Captain of the Year	Rachelle Balez
Administrator of the Year	Ant Ritter
Innovation of the Year	SWSLSC Patrol Team Relay

<b>AWARDS WON</b>	<b>SWSLSC MEMBER</b>
Most Improved Club of the Year	SWSLSC
Patrol Captain of the Year	Rachelle Balez
Administrator of the Year	Ant Ritter
Innovation of the Year	SWSLSC Patrol Team Relay







Congratulations go to Rachelle Balez who won the Surf Lifesaving NSW Patrol Captain of the Year.

<b>SLSNSW AWARDS NOMINATED FOR</b>	<b>SWSLSC MEMBER</b>
Patrol Captain of the Year	Rachelle Balez
Administrator of the Year	Ant Ritter
Innovation of the Year	SWSLSC Patrol Team Relay

<b>SLSNSW AWARD WON</b>	<b>SWSLSC MEMBER</b>
Patrol Captain of the Year	Rachelle Balez



**SURF LIFE SAVING  
NEW SOUTH WALES**





The 2022/23 year saw Scarborough Wombarra Surf Life Saving Club build on what was achieved in recent seasons.

Our patrolling membership numbers continued to be strong and all other facets of the club are in good order. An overview of the club's year can be found below:

## **SWSLSC Awards**

Congratulations also go to Layla Ercan who won our Nipper of the Year award. Last season Layla appeared somewhat nervous and anxious when entering the water. This season was different. The growth in confidence was massive and noticeable to all. This year Layla did all the board work and jumped on the boards and gave it a go all the time, she jumped in the water and did all the swims, and she even helped by swimming extras with others who were nervous as she swam out with them out to the cans and back. It was on the sand, however, where Layla showed great human qualities that made her deserving of this award. One hot summers day the club had a grandparent of a nipper fall on the beach and general assistance was required whilst we waited for a precautionary ambulance to arrive. Layla stood there with an umbrella to protect the patient from the sun for a great length of time rather than heading off to run around with her friends. This kind gesture did not go unnoticed and reinforced that Layla would be such a worth winner of this award.

Congratulations go to Doug Hamill who was awarded Club-person of the

Year for the season. The club has a new ATV and a bunch of new equipment because of Doug's ability to win some grants, the club has a whole array of merchandise because of Doug's knowledge of that industry, and the club has a clean clubhouse at the end of season thanks to Doug. The most significant contribution this season was Doug doing everything in his power to ensure the newly created SWSLSC Patrol Relay was run successfully, an event enjoyed by every member of our surf club.

Congratulations go to Rick Mohr. Rick was awarded Life Membership to the club for his continued service over more than 20 years for our club. During his time, Rick has held roles as Patrol Captain, Patrolling member (for over 20 years now), Secretary, OH&S officer, COVID Safe Officer, panel, and a member of the Clubs Executive committee. Rick has become the 8<sup>th</sup> Life Member of the club.





## SLSI Awards of Excellence

The club was proud to receive 4 awards in total at this year's Surf Lifesaving Illawarra Awards of Excellence.

- SWSLSC, Most Improved Club of the Year;
- Rachelle Balez, Patrol Captain of the Year;
- SWSLSC Patrol Relay, Innovation Award;
- Ant Ritter, Administrator of the Year.

## SLNSW Awards of Excellence

As a result of winning the Surf Lifesaving Illawarra Awards of Excellence awards, our club was then represented in the Surf Lifesaving NSW Awards of Excellence for Patrol Captain of the Year and the Innovation \\of the Year Award.

Congratulations go to Rachelle Balez for being awarded the Patrol Captain of the Year, out of all 129 NSW surf lifesaving clubs. Rachelle has been patrolling with the club for more than 20 years now, and leads an all-female patrol in the club. Rachelle, in particular, leads, inspires and mentors the younger female members of our club, and is a huge advocate for the local surf lifesaving and volunteering movement. She represents our club with full vigour and we are so very proud of her achievements.

## Patrol Team Relay

We introduced a patrol team relay this year which was an awesome event for the whole of club. Everyone got involved which was fantastic. It was held straight after our twilight nippers meaning we had all surf club members on the beach at the same time, and we followed it up with a social event where the club put on a dinner for all members.

## Committee

I would like to take this opportunity to say thank you to my fellow committee members. Without each committee member performing their role, the club would not be in the position it is in at the moment after such a successful season. Thank you to Doug, Ben, Ian, Lisa, Joanna, Rick, Bindi, Shane, Peter, Robert and Rowena for all their efforts.

## Patrol Captains

This is the perfect format to acknowledge the extra work that our Patrol Captains of Ian, Shane, Ben, Tommy, Rachelle, Henry and Nara do in helping with the administrative side of the patrolling season, in getting their patrol team on the beach on time and ready to go.



## Patrolling Members

And lastly, and by no means least, I thank the patrolling members of our club on behalf of myself and on behalf of all the members and visitors to the beach of Scarborough Wombarra.

We are fortunate to say that again there were no lives lost on our beach this season, and this is largely due to the commitment of our patrolling members. Every season seems to see more and more people visit our beach as we showcase the natural beauty that is Scarborough Wombarra, but with that comes additional risks and challenges, and the way our members continue to present themselves day in day out in the red and yellow is a testament to both their individual character and their family values. Thank you.

## Presentation Night

We concluded the season again with a Presentation Night at Scarborough Wombarra Bowlo where all the new members were presented their awards and where more than 100 members and their families had the opportunity to enjoy a well-deserved end of season drink together.

2023/234 is a year we again hope to build on what we have achieved over the past couple of seasons

Cheers,

A handwritten signature in black ink, appearing to read "Ant Ritter", written over a large, stylized white scribble or signature.

Ant Ritter  
President



**Contact**

Doug Hamill  
e [dgh707@hotmail.com](mailto:dgh707@hotmail.com)



**Contact**

Genevieve Swart  
e [editor@2515mag.com.au](mailto:editor@2515mag.com.au)



**Contact**

Neil Da Deppo  
t 02 4058 2957



**Contact**

Denis Yeo  
e [denis@wbaccountants.com.au](mailto:denis@wbaccountants.com.au)



**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

**Financial Statements**

For the Year Ended 30 June 2023

**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

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**For the Year Ended 30 June 2023**

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**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

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

		2023	2022
	Note	\$	\$
Sales revenue	4	15,742	53,887
Finance income		229	118
Other income	4	1,986	8,262
		<u>17,957</u>	<u>62,267</u>
Depreciation expense		(8,017)	(9,050)
Administration expense		(6,735)	(6,839)
Equipment and event expense		(18,460)	(12,912)
Affiliation fees		(4,825)	(4,528)
<b>(Deficit)/Surplus for the year</b>		<u><b>(20,080)</b></u>	<u><b>28,938</b></u>
<b>Other comprehensive income</b>		<u><b>-</b></u>	<u><b>-</b></u>
<b>Total comprehensive income for the year</b>		<u><b>(20,080)</b></u>	<u><b>28,938</b></u>

The accompanying notes form part of these financial statements.



**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

**Balance Sheet  
As at 30 June 2023**

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	59,370	77,478
Trade and other receivables	6	2,742	1,819
Inventories	7	11,271	10,378
TOTAL CURRENT ASSETS		<u>73,383</u>	<u>89,675</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	47,313	51,101
TOTAL NON-CURRENT ASSETS		<u>47,313</u>	<u>51,101</u>
TOTAL ASSETS		<u>120,696</u>	<u>140,776</u>
<b>LIABILITIES</b>			
TOTAL CURRENT LIABILITIES		<u>-</u>	<u>-</u>
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>120,696</u>	<u>140,776</u>
<b>EQUITY</b>			
Retained earnings		<u>120,696</u>	<u>140,776</u>
TOTAL EQUITY		<u>120,696</u>	<u>140,776</u>

The accompanying notes form part of these financial statements.

**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

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**Statement of Changes in Equity**  
**For the Year Ended 30 June 2023**

	<b>Retained Earnings</b>
	<b>\$</b>
<b>Balance at 1 July 2022</b>	<b>140,776</b>
Result for the year	<u>(20,080)</u>
<b>Balance at 30 June 2023</b>	<b><u>120,696</u></b>
<b>Balance at 1 July 2021</b>	<b>111,838</b>
Result for the year	<u>28,938</u>
<b>Balance at 30 June 2022</b>	<b><u>140,776</u></b>

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The accompanying notes form part of these financial statements.



**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

**Statement of Cash Flows**  
**For the Year Ended 30 June 2023**

	2023	2022
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	16,494	67,214
Payments to suppliers and employees	(30,602)	(27,032)
Interest received	229	118
Net cash provided by/(used in) operating activities	<u>(13,879)</u>	40,300
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	(4,229)	(12,080)
Net cash provided by/(used in) investing activities	<u>(4,229)</u>	(12,080)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	(18,108)	28,220
Cash and cash equivalents at beginning of year	77,478	49,258
Cash and cash equivalents at end of financial year	5 59,370	77,478

The accompanying notes form part of these financial statements.

## Scarborough Wombarra Surf Lifesaving Club Inc.

ABN 41 120 412 951

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### Notes to the Financial Statements For the Year Ended 30 June 2023

The financial report covers Scarborough Wombarra Surf Lifesaving Club Inc. as an individual entity. Scarborough Wombarra Surf Lifesaving Club Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2023 were surf lifesaving.

The functional and presentation currency of Scarborough Wombarra Surf Lifesaving Club Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

#### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and the the Charitable Fundraising Act 1991.

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

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

#### 2 Summary of Significant Accounting Policies

##### (a) Revenue and other income

###### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

###### Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

###### Registration fees

Membership services requires the annual subscription payment to be made upfront. Revenue is recognised on a straight-line basis as revenue as the services are provided.

## Scarborough Wombarra Surf Lifesaving Club Inc.

ABN 41 120 412 951

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### Notes to the Financial Statements For the Year Ended 30 June 2023

#### 2 Summary of Significant Accounting Policies

##### (a) Revenue and other income

###### Specific revenue streams

###### Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

##### (b) Income tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

##### (c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

##### (d) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

##### (e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost, where applicable, any accumulated depreciation and impairment.

###### Plant and equipment

Plant and equipment are measured using the cost model.

###### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.



**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**2 Summary of Significant Accounting Policies**

**(f) Financial Instruments**

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

*Classification*

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

*Amortised cost*

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the balance sheet.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

*Fair value through other comprehensive income*

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

*Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 2 Summary of Significant Accounting Policies

#### (f) Financial Instruments

##### Financial assets

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

##### *Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

##### *Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

#### Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables.

#### (g) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is evidence of an impairment indicator for non-financial assets.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

**2 Summary of Significant Accounting Policies**

**(g) Impairment of non-financial assets**

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

**(h) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**(i) Adoption of new and revised accounting standards**

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association or refer to Note for details of the changes due to standards adopted.

**3 Critical Accounting Estimates and Judgments**

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

**Key estimates - impairment of property, plant and equipment**

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers.

**Key estimates - inventory**

Each item on inventory is reviewed on an annual basis to determine whether it is being carried at higher than its net realisable value.



**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

**Notes to the Financial Statements  
For the Year Ended 30 June 2023****4 Other Revenue and Income****Revenue from continuing operations**

	2023	2022
	\$	\$
- Provision of services	5,821	2,595
- Grants	9,921	51,292
	<u>15,742</u>	<u>53,887</u>

**Other Income**

- other income	982	162
- donations	1,004	8,100
	<u>1,986</u>	<u>8,262</u>

**Disaggregation of revenue from contracts with customers**

Revenue from contracts with customers has been disaggregated, the following table shows this breakdown:

**Timing of revenue recognition**

- Over time	14,125	53,776
- At a point in time	1,617	111
	<u>15,742</u>	<u>53,887</u>

**Revenue from contracts with customers****5 Cash and Cash Equivalents**

Cash at bank and in hand	<u>59,370</u>	<u>77,478</u>
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**6 Trade and Other Receivables**

GST receivable	<u>2,742</u>	1,819
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**7 Inventories**

Stock	<u>11,271</u>	<u>10,378</u>
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**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

**Notes to the Financial Statements  
For the Year Ended 30 June 2023****8 Property, Plant and Equipment**

	2023	2022
	\$	\$
Plant and equipment		
At cost	115,506	112,622
Accumulated depreciation	<u>(69,399)</u>	<u>(61,521)</u>
Total plant and equipment	<u>46,107</u>	51,101
Office equipment		
At cost	1,345	-
Accumulated depreciation	<u>(139)</u>	-
Total office equipment	<u>1,206</u>	-
<b>Total property, plant and equipment</b>	<b><u>47,313</u></b>	<b>51,101</b>

**(a) Movements in carrying amounts**

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

	Plant and Equipment	Office Equipment	Total
	\$	\$	\$
<b>Year ended 30 June 2023</b>			
Balance at the beginning of year	51,101	-	51,101
Additions	2,884	1,345	4,229
Depreciation expense	<u>(7,878)</u>	<u>(139)</u>	<u>(8,017)</u>
<b>Balance at the end of the year</b>	<b><u>46,107</u></b>	<b><u>1,206</u></b>	<b><u>47,313</u></b>

**9 Key Management Personnel Disclosures**

The remuneration paid to key management personnel of the Association is \$ NIL (2022: \$ NIL).

**10 Auditors' Remuneration**

	2023	2022
	\$	\$
Remuneration of auditor for auditing or reviewing the financial statements	<u>-</u>	<u>-</u>

**11 Contingencies**

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None).

**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

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**Notes to the Financial Statements  
For the Year Ended 30 June 2023**

**12 Related Parties**

There were no transactions with related parties (2022: \$nil).

**13 Events After the End of the Reporting Period**

The financial report was authorised for issue on            October 2023 by those charged with governance.

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

**14 Statutory Information**

The registered office and principal place of business of the Association is:  
Scarborough Wombarra Surf Lifesaving Club Inc.  
27 Monash St  
Wombarra NSW 2515

**15 Information and Declaration to be furnished under the Charitable Fundraising Act 1991**

During the year the Association obtained gross income of \$1,004 from donations and \$0 from fundraising drives for charitable purposes. The income was used for the charitable purposes of the Club.



**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951


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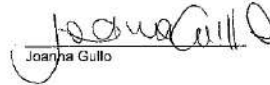
**Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

  
\_\_\_\_\_  
Anthony Ritter  
Dated: 24<sup>th</sup> October 2023

  
\_\_\_\_\_  
Joana Gullo

**Scarborough Wombarra Surf Lifesaving Club Inc.**

ABN 41 120 412 951

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**Fundraising Declaration**

In the opinion of the responsible persons:

- a) the financial statements give a true and fair view of all income and expenditure of the association with respect to fundraising appeals, and
- b) the balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the association, and
- c) the provisions of the Act (Charitable Fundraising Act 1991 (NSW)), the regulations under the Act and the conditions attached to the authority have been complied with by the association, and
- d) the internal controls exercised by the association are appropriate and effective in accounting for all income received and applied by the association from any of its fundraising appeals.

This declaration is made in accordance with a resolution of the responsible persons.

  
\_\_\_\_\_  
Anthony Ritter

Dated: 24 October 2023



25th October 2023

Denis Yeo  
South Coast Audits  
Chartered Accountants | Registered Company Auditors  
PO Box 618, Wollongong NSW 2520

**INDEPENDENT AUDIT REPORT**  
**TO THE MEMBERS OF SCARBOROUGH WOMBARRA SURF LIFE SAVING CLUB INC**  
**ABN 41 120 412 951**

**Report on the Financial Report**

We have audited the accompanying financial report of the Scarborough Wombarra Surf Life Saving Club Inc. (the association), which comprises the statement of financial position as at 30th June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

**Committee's Responsibility for the Financial Report**

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act (NSW) and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Audit Opinion**

In our opinion, the financial report of Scarborough Wombarra Surf Life Saving Club Inc is in accordance with the Associations Incorporation Act (NSW), including:

- (i). giving a true and fair view of the Association's financial position as at 30th June 2023 and of its performance for the year ended on that date; and
- (ii) the accounts show a true and fair view of the financial results of fundraising appeals for the year;
- (iii) the accounts and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and the regulations;
- (iv) money received as a result of fundraising appeals conducted during the year have been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and the regulations; and
- (v) the organisation is solvent.
- (vi). complying with Australian Accounting Standards (including Australian Accounting Interpretations).

Yours faithfully,

*Denis Yeo B.Bus FCA*

Denis A Yeo B.Bus F.C.A.

Director

South Coast Audits  
PO Box 618, Wollongong NSW 2520

Registered Company Auditor No. 4125