



## 2022/23 Annual Report

Fishability Incorporated  
ABN 44 155 057 728



## Contact Us

### **Fishability**

PO Box 262 North Beach WA 6920

0424 417 073

[executiveofficer@fishability.org.au](mailto:executiveofficer@fishability.org.au)

[fishability.org.au](http://fishability.org.au)

[facebook.com/fishability](https://facebook.com/fishability)

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# Chairperson's Report

2022-23 marks 20 years since the inception of our Fishability (formerly Fishers with Disabilities), established through the vision and determination of our Founder, the late Nev Thomas, who inspired the State Government and community members with his dream of making fishing accessible to all in the Western Australian community.

From its humble beginnings Fishability has grown to be a much-loved feature for many Western Australians living with a disability from in Geraldton, Perth, Mandurah, Waroona, Busselton and Albany. This has only been possible through the dedication of our hard-working volunteers who continue to turn Nev Thomas' dream into reality and the generous support we receive from the State Government and the community. I'm sure Nev would be very humbled and proud of his legacy and efforts of those that followed. However, much work remains to be done in bringing the work of Fishability to all regions in WA.

It is also fitting that 2022-23 saw attendance at Fishability events bounce back to exceed pre-Covid 19 levels and set new benchmarks for attendance and volunteering in our Association. Like many in the rest of the State, we have survived the pandemic and come back stronger than ever!!

Again, hats off to our amazing volunteers in Geraldton, Perth, Mandurah, Waroona, Busselton and Albany. Your efforts resulted in the delivery of 311 fishing events that we attended by 3443 participants, including 557 school age children, and 2550 carers. Fishability volunteers filled 1612 rostered timeslots and contributed a total of 8690 hours of community service through our Association. Record numbers of events and attendances in our 20th year!!

During the year the Association progressed a number of initiatives contained in our Strategic Plan 2020-2022. These included:

- the roll out of our Disability Awareness Training package to assist current and new volunteers to

gain new skills, empathy and confidence when interacting with Fishability clients and carers. Disability Awareness Training sessions were held in Albany, Busselton, Mandurah, Fremantle and Geraldton and our Disability Awareness Training webinar is available on-line for new and existing volunteers. The Disability Awareness Training was made possible through a grant from the National Disability Insurance Agency.

- Commenced construction of new boat to meet strong demand for our Perth boat program. The new boat will be identical to the one launched in Mandurah last financial year and will double our passenger capacity in Perth. The boat hull is being funded by the State Government through a grant from the Recreational Fishing Initiatives Fund and the boat motors and fit-out have been funded through a grant from Lotterywest.
- Refurbished and fitted-out a trailer in preparation for the commencement of our new program in Bunbury. The trailer was generously donated to Fishability by Recfishwest.
- advocacy on behalf of the community for the inclusion and maintenance of accessible fishing infrastructure. During the year, and in partnership with Recfishwest, we participated with other community and government organisations in a working group convened by the Department of Transport to finalise the design of a new accessible Ammo Jetty at Woodman Point. We look forward to State Government funding being made available in the near future for the construction of the jetty. We continued to advocate for the inclusion of an accessible fishing platform at the new Ocean Reef Marina and remain hopeful that this will come to fruition, given the current lack of accessible fishing infrastructure in the north metropolitan region. We have also worked with City of Wanneroo in the development of designs for a new accessible fishing platform at either Mindarie Marina or Quinns Rock.





- Undertaking an audit of our volunteers to ensure compliance with WWC requirements.
- continuing to employ WA Government recommended COVID-safe practices at all its activities throughout the year.

The year also saw the retirement of Michael Donnelly after 5 years as chairman of Fishability. During that time Michael presided a period of significant growth for our Association and I am pleased to say that Michael will continue as a member of the board for the foreseeable future.

Jade Hurst, who also made a significant contribution as Fishability Development Officer over the last 5 years, has moved on to new challenges. Jade will be missed by all of us at Fishability and we wish her all the best for the future.

Despite rising costs and growing demand, Fishability activities continue to be provided free of charge to all participants and support workers. This is only made possible through core funding from the State Government through the Department of Primary Industries and Regional Development and success in grant applications from State, Commonwealth and local government authorities and the private sector. Increasing funding is critical to the future of our Association.

It continues to be the case that our achievements would not be possible without past and/or continuing support of these government sponsors and agencies such as Healthway, Act-Belong-Commit, Lotterywest, Local Government Authorities, and many Perth and regionally-based businesses, sponsors and donors and we are grateful for this support, in particular Royal Perth Yacht Club, which has partner fishability since its inception, Mandurah Offshore Fishing and Sailing Club, Port Bouvard and Mindarie Marina.

We are also grateful for the partnership and support we enjoy with the State's peak recreational fishing body,

Recfishwest.

The Association produced a deficit of \$64,036 following a deficit of \$28,932 in the previous year. We remain committed to ensuring that Fishability continues to maintain a sound financial position, after which we will always look to improving our operations by way of reinvestment.

In closing, I would like to thank our volunteers, board and staff for their guidance and support throughout the year.

Wayne Bowen

CHAIRMAN



# The Objects of our Association

The Objects of our Association are to enhance the well-being and self-esteem of Western Australians living with disabilities by providing and facilitating quality recreational fishing opportunities and experiences.

## Our Values

**Inclusion** We are committed to building fishing communities that are welcoming and inclusive.

**Accessibility** We want to create fishing communities where all people are able to access opportunities for development and fulfilment.

**Innovation** Actively seeking new ways to deliver effective services to participants and provide support for support workers and volunteers.

**Respect** We value practices that uphold the individuality and personal and community choice of participants, volunteers and staff. We appreciate difference as an integral part of our society and value the contribution of all individuals. We support the rights of individuals to make choices and be empowered to make decisions about their own lives.







## About Fishability

Fishability was founded in Perth in 2003 by the late Neville Thomas who had a vision of improving the quality of life for Western Australians living with disabilities making fishing more accessible and inclusive.

Through his efforts and those of our incredible past and present volunteers, and with support from the Department of Primary Industries and Regional Development and Recfishwest, Fishability now runs

annual programs in Albany, Busselton, Mandurah, Waroona, Perth and Geraldton, expanding our reach to more children and adults in Western Australia and widening the scope of participants to include members in our community living with mental health challenges; aged care facility residents; primary and high school education support centre students; indigenous care groups and drug and alcohol rehabilitation residents.



# Our Strategic Direction

## Strategic Plan 2022-2024

Our Mission is to enhance the well-being and self-esteem of Western Australians living with disabilities by providing and facilitating quality recreational fishing opportunities and experiences.

Focus Areas	Strategic Objectives	
<b>Running fishing activities</b>	<p>Our core business is providing free, enjoyable and safe fishing for people with disabilities.</p> <p>We can do this because of the commitment of our volunteers and the ongoing funding from our supporters.</p> <p>The welfare of our participants and volunteers comes first.</p>	<p>We are committed to jetty and boat programs at the best locations in Perth and strategic WA regional centres.</p> <p>We aspire to make our activities enjoyable and worthwhile for people of all ages and abilities by having well trained volunteers and equipment and resources.</p>
<b>Accessing mainstream fishing</b>	<p>We recognise that people with disabilities accessing mainstream, community fishing opportunities breaks down barriers &amp; isolation.</p> <p>Our focus on in engaging fishing and boating clubs, the fishing community and government agencies to make this happen.</p>	<p>We strive to influence the organisers of community fishing activities to make fishing more accessible. We will invest our time and resources into attending and promoting strategic events which align with our mission and values.</p>
<b>Sharing our story</b>	<p>Frequent media showing our participants and volunteers enjoying our activities is our greatest advertisement.</p> <p>It is critical that stakeholders and funders get value for money by consistent quality media presence.</p>	<p>We will continue to develop the capacity of our staff, coordinators and volunteers to leverage the power of social media and demonstrate the enjoyability and quality of our activities.</p>
<b>Advocacy</b>	<p>We work with Recfishwest, key government players and the fishing community to improve access and inclusion of infrastructure.</p> <p>If we do nothing we will lose land based fishing infrastructure and new structures won't have access as a priority.</p>	<p>We will commit our time and energy into key strategic projects which match the known demographics of our participants.</p> <p>We will continue to use our online fishing location map to inform the community of accessible fishing infrastructure.</p>

# Fishability Growth and Development

The during the financial year, we experienced a significant rebound in the number of activities delivered in Perth and regional Western Australia as a result of fewer COVID- related impacts affecting the Perth and Peel regions.

Year	# Activities	# Participants	# Support Workers	# Volunteers in Association	# Volunteers contribution	# Volunteer hours
13/14	96	1175	527	32	150	792
14/15	148	1800	1082	40	673	2988
15/16	216	3037	1656	80	1161	5076
16/17	222	2858	1791	92	1259	5520
17/18	265	2553	1874	94	1423	6222
18/19	202	2954	1953	96	1160	6234
19/20*	167	1983	1402	124	1152	6094
20/21	265	3155	2409	122	1739	9225
21/22	239	2313	2283	100	1443	7779
22/23	311	3443	2550	119	1612	8690

\* 120 Activities cancelled from March 16 to June 30 due to COVID-19

## School Aged Children's Program

Year	# Activities	School Aged Children's Program Delivered at Fishability Programs	# Schools Participating	# Students attending Fishability activities
18/19	65	6	22	631
19/20	48	6	28	565
20/21	53	6	14	663
21/22	43	6	12	490
22/23	48	6	14	557





# Client Satisfaction Survey results

Fishability undertook a satisfaction survey of those that attended Fishability activities in 2022/23 as either a participant, carer or support organisation/school in terms of enjoyability, safety, event organisation and the support received from Fishability volunteers.

This is the second year this survey has been conducted.



## Enjoyability

97%

of respondents rated Fishability activities as very enjoyable.

3% of respondents rated Fishability activities as somewhat enjoyable

## Safety

97%

of respondents stated that they felt very safe at Fishability activities.

3% of respondents stated that they felt somewhat safe at Fishability activities.

## Support

from Fishability volunteers

95%

of respondents stated that they felt very supported by Fishability volunteers at fishing events.

5% of respondents stated that they felt somewhat supported by Fishability volunteers at fishing events.

## Event Organisation

95%

of respondents stated that they felt Fishability events were very organised.

5% of respondents stated that they felt Fishability events were somewhat organised.

# John Staples

## Life Membership

John commenced with Fishability in 2011 and hit the ground running becoming a key member and later Coordinator of the Perth Jetty and boat programs, Nev Thomas skipper and a regular participant in regional visits from Geraldton to Mandurah to Augusta to Albany.

John was always a willing participant in annual maintenance days and took responsibility for ensuring the upkeep of the Nev Thomas.

John also took responsibility for undertaking a stocktake of Fishability assets and the sourcing of appropriate trailers and vehicles for the association. He also sourced safety restraints of the Nev Thomas, and more recently, for the MV Fishability in 2021.

John was also a Fishability Board Member from 2013 to 2016 representing our volunteers on the board. During this time Fishability programs were established in Geraldton, Albany, Mandurah and Busselton, a legacy of the preparatory work done by John with his good mate Ray Benetti and other volunteers on the regional visits.

John retains a keen interest in the affairs of the Association.



# Our Team

Name	Position	Dates acted
<b>Hon. Graham Edwards AM</b>	<b>Patron</b>	
<b>Board members</b>		
<b>Wayne Bowen</b>	<b>Chair</b>	<b>2022 to current</b>
<b>Joachim Azzopardi</b>	<b>Vice-Chair</b>	<b>2016 to current</b>
<b>Alison Fleming</b>	<b>Secretary</b>	<b>2011 to current</b>
<b>Sarah de Rozario</b>	<b>Treasurer</b>	<b>2015 to current</b>
<b>Michael Donnelly</b>	<b>Board Member</b>	<b>2013 to current</b>
<b>Andrew Rowland</b>	<b>Board Member</b>	<b>2013 to current</b>
<b>Jill Byrne</b>	<b>Board Member</b>	<b>2019 to current</b>
<b>Mike Concannon</b>	<b>Board Member</b>	<b>Nov 2021 to present</b>
<b>Louise Johnstone</b>	<b>Board Member</b>	<b>Feb 2022 to present</b>

## Employees

<b>Michael McMullan</b>	<b>Executive Officer</b>	<b>2019 to current</b>
<b>Jade Hurst</b>	<b>Development Officer</b>	<b>2018 to 2023</b>
<b>Fiona Rowland</b>	<b>Development Officer</b>	<b>July 2023 to current</b>

## Volunteer Program Coordinators

<b>Stephen Jones</b>	<b>Perth Jetty South Program</b>	<b>2016 to current</b>
<b>Mike Concannon</b>	<b>Perth Boat Program</b>	<b>2019 to current</b>
<b>Stephen Bandy</b>	<b>Perth South North Program</b>	<b>2022 to current</b>
<b>Dave Butler</b>	<b>Mandurah Boat</b>	<b>Jan 2022 to current</b>
<b>Lisette Laval</b>	<b>Mandurah Jetty</b>	<b>Jan 2021 to current</b>
<b>Gil Turner</b>	<b>Mandurah Jetty-Schools</b>	<b>Jan 2021 to Nov 2022</b>
<b>Chas Riegert</b>	<b>Waroona</b>	<b>Sep 2021 to current</b>
<b>Teresa Poole</b>	<b>Busselton</b>	<b>Jan 2022 to current</b>
<b>JK Backhouse</b>	<b>Albany Boat</b>	<b>2016 to current</b>
<b>John May</b>	<b>Albany Jetty</b>	<b>2020 to Dec 2022</b>
<b>Ed Szydlowski</b>	<b>Albany Jetty</b>	<b>2020 to Dec 2022</b>
<b>Timothy Vokins</b>	<b>Albany Jetty</b>	<b>Dec 2022 to current</b>
<b>Dave Meder</b>	<b>Geraldton</b>	<b>Mar 2022 to current</b>
<b>Peter Stratford</b>	<b>Geraldton</b>	<b>2016 to current</b>





Hon. Graham Edwards AM  
**Patron**



Wayne Bowen  
**Chair**



Joachim Azzopardi  
**Vice-Chair**



Allison Flemming  
**Secretary**



Sarah de Rozario  
**Treasurer**



Andrew Rowland  
**Board Member**



Louise Johnstone  
**Board Member**



Mike Concannon  
**Board Member**



Jill Byrne  
**Board Member**



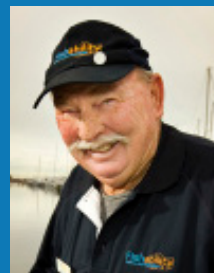
Michael Donnelly  
**Board Member**



Michael McMullan  
**Executive Officer**



Fiona Rowland  
**Development Officer**



Stephen Jones  
**Perth Jetty Program  
Coordinator**



Mike Concannon  
**Perth Boat Program**



Stephen Bandy  
**Perth South North  
Program**



Dave Butler  
**Mandurah Boat**



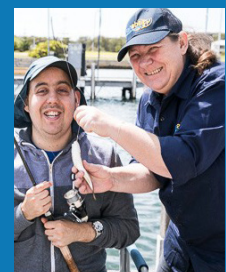
Lisette Laval  
**Mandurah Jetty**



Michael Chitty  
**Mandurah Jetty  
Schools**



Chas Riegert  
**Waroona Freshwater  
Coordinator**



Teresa Poole  
**Busselton Program  
Coordinator**



JK Backhouse  
**Albany Boat  
Coordinator**



Timothy Vokins  
**Albany Jetty  
Coordinators**



Dave Meder  
**Geraldton Program  
Coordinator**



Peter Stratford  
**Geraldton Program  
Coordinator**

# Fishability Award Recipients





### NEV THOMAS AWARD

2016 – Ray Benetti  
2017 – Dee Castillo and John Staples  
2018 – Steve Jones  
2019 – Michelle Lee  
2020 – Teresa Pool  
2021 – Mike Cancannon  
2022 – John May and Ed Szydlowski

### PATRON'S UNSUNG HERO AWARD

2017 – JK Backhouse (Albany)  
2018 – Dave and Beverly Broom (Geraldton)  
2019 – Terry Morey (Mandurah Jetty); Graham Welsh (Mandurah Schools)  
2020 – Peter Stratford (Geraldton); Geoff Raftis (Perth North);  
Robyn Rangi (Perth South); Rod Baker (Perth Boat);  
Ian Metcalf (Mandurah Jetty); Gil Turner (Mandurah Schools);  
Brian Tolver-Banks (Busselton); John Strahan (Albany);  
2021 – Dave Meder (Geraldton); Sharon Morris (Perth North);  
Barbara Foster (Perth South); Chad Bishop (Perth Boat);  
Gabi Tarczi Gaal (Mandurah Jetty); Gary Russell- Brown (Mandurah Schools);  
Tracey Tolver-Banks (Busselton); Kevin Hilgert (Albany)  
2022 – Chris Wilson (Geraldton), Paul and Caroline Taylor (Perth Jetty North), Bob Hancock  
(Perth Jetty South), Steve Grandison (Mandurah), Tim Jackson (Busselton), Maureen  
Hanna (Albany)

### CHAIRMAN'S AWARD

2017 – Top Gun Charters and WA Bait Supply  
2018 – Royal Perth Yacht Club  
2019 – Early Bird Bait  
2020 – Iluka Resources  
2021 – Bouvard Marine  
2022 - Aldo Mendolia and Mark Gwynne

### LIFE MEMBERSHIP AWARD

2020 – Ray Benetti  
2022 – John Staples

**Fishability Incorporated Financial Report**  
**For the period ended 30 June 2023**

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[Independent auditors report to the members of Fishability Inc.](#)

### Statement by Members of the Board

The Board have determined that the association is not a reporting entity.

The Board have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

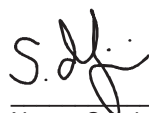
In the opinion of the Board:

- a) There are reasonable grounds to believe that the Association is able to pay all of its debts, as and when they become due and payable; and
- b) The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

Signed on behalf of the Association in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022* by:



Name: Wayne Bowen  
Chairman



Name: Sarah de Rozario  
Treasurer

Dated this 12<sup>th</sup> day of January 2024

## Board's Report

Your Board members submit the financial report of the Fishability Incorporated Association Inc. for the year ended 30 June 2023.

## Board Members

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

Wayne Bowen

Joachim Azzopardi

Michael Donnelly

Alison Fleming

Andrew Rowland

Sarah de Rozario

Jill Byrne

Louise Johnstone

## Principal Activities

The principal activities of the association during the financial year were to deliver programs and activities designed to increase the active involvement of people requiring support with recreational fishing.

## Significant Changes

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

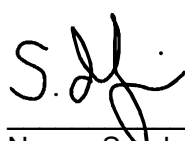
## Operating Result

The deficit for the year is (\$64,035) (2022: \$72,048 profit).

Signed in accordance with a resolution of the Members of the Board.



Name: Wayne Bowen  
Chairman



Name: Sarah de Rozario  
Treasurer



### **AUDITOR'S INDEPENDENCE DECLARATION**

To: the Board members of Fishability Incorporated

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the board members of Fishability Incorporated. As the lead director for the review of the financial report of Fishability Incorporated for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the review; and
- any applicable code of professional conduct in relation to the review.

Dated this 12<sup>th</sup> day of January 2024

AMW Audit

**AMW AUDIT**  
Chartered Accountants

A handwritten signature in black ink, appearing to read 'BJT', written over a horizontal line.

**BILLY-JOE THOMAS**  
Director & Registered Company Auditor

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AMW Audit | 1300 284 330 | [info@amwaudit.com.au](mailto:info@amwaudit.com.au) | Registered Auditor Number 314299

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## INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF FISHABILITY INCORPORATED

### Report on the Financial Report

We have reviewed the accompanying financial report of Fishability Incorporated ("the Association") which comprises the balance sheet as at 30 June 2023, the income statement for the year ended on that date, statement of cash flows, statement of changes in equity, notes to the financial statements, statement by members of the board and the board's report.

### Responsibilities of the Board for the Financial Report

The board members are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial report and the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and for such internal control as the board members 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.

### Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the *ACNC Act* including: giving a true and fair view of the Association's financial position as at 30 June 2023 and its performance for the year ended on that date; and complying with the Australian Accounting Standards to the extent described in Note 1 to the financial report and *ACNC Act*. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Independence

In conducting our review, we have complied with the independence requirements of *ACNC Act*.

### Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report is not in accordance with the *ACNC Act* including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2023 and its performance for the year ended on that date; and
- b) complying with the Australian Accounting Standards to the extent described in Note 1 to the financial report and *ACNC Act*.

### Emphasis of Matter- Basis of Accounting

Without further modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *ACNC Act*. As a result, the financial report may not be suitable for another purpose.

AMW Audit

#### AMW AUDIT

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia

#### BILLY-JOE THOMAS

Director & Registered Company Auditor

Dated at Perth, Western Australia this 12<sup>th</sup> day of January 2024

## Income Statement for the period ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Revenue</b>			
Grants		100,000	100,000
- DPIRD: Fisheries		-	102,737
- Mandurah Boat (various grants)		24,011	37,274
- NDIS: Disability Awareness Training		27,376	31,164
- Recreational Fishing Initiative Fund (RFIF)		2,000	18,616
-Healthway		11,118	19,436
- Other (incl local councils, rotary club)		19,849	4,200
Donations		23	26
Interest		88	88
Dividends		350,815	314,038
Donated Volunteer Hours	7		
<b>Total Revenue</b>		<b>535,280</b>	<b>627,579</b>
<b>Expenditure</b>			
Human Resources		104,428	97,781
Operating Activities & Projects		34,363	52,221
Depreciation		34,204	38,688
Fishing Programs & Tours		21,355	18,163
Corporate & Administration		41,639	24,156
Insurance		12,512	10,484
Donated Volunteer Deemed Wage	7	350,815	314,038
<b>Total Expenditure</b>		<b>599,316</b>	<b>555,531</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(64,036)</b>	<b>72,048</b>

The accompanying notes form part of these financial statements

## Balance Sheet

for the period ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Current Assets</b>			
Cash assets	2	145,975	115,517
Stock (Uniforms)		6,497	11,032
Receivables	3	25	25
Prepayments		35,091	1,220
Other	4	1,456	1,456
<b>Total Current Assets</b>		<b>189,044</b>	<b>129,250</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	106,179	140,383
<b>Total Non-current Assets</b>		<b>106,179</b>	<b>140,383</b>
<b>Total Assets</b>		<b>295,223</b>	<b>269,633</b>
<b>Current Liabilities</b>			
Accounts Payable and Other Payables	6	114,128	25,402
Leave Provisions		9,837	8,937
<b>Total Current Liabilities</b>		<b>123,965</b>	<b>34,339</b>
<b>Total Liabilities</b>		<b>123,965</b>	<b>34,339</b>
<b>Net Assets</b>		<b>171,258</b>	<b>235,294</b>
<b>Members' Funds</b>			
Accumulated Surplus		233,847	161,799
Net Surplus/ (Deficit) for the year		(64,036)	72,048
Asset Revaluation Reserve		1,447	1,447
<b>Total Members' Funds</b>		<b>171,258</b>	<b>235,294</b>

The accompanying notes form part of these financial statements

## Statement of Cash Flows For the Period ended 30 June 2023

	2023 \$	2022 \$
<b>Cash Flow from Operating Activities</b>		
Receipts	184,442	314,626
Payments to suppliers and employees	(154,007)	(193,954)
Interest received	23	26
Net cash provided by (used in) operating activities	<u>30,458</u>	<u>120,698</u>
<b>Cash Flow from Investing Activities</b>		
<b>Payments for:</b>		
Purchase of Property, plant & equipment	-	(97,089)
Net cash provided by (used in) investing activities	<u>-</u>	<u>(97,089)</u>
Net increase/ (decrease) in cash held	30,458	23,609
Cash at the beginning of the period	115,517	91,908
<b>Cash at the end of the period (refer Note 2: Cash assets in notes to the accounts)</b>	<b><u>145,975</u></b>	<b><u>115,517</u></b>
<b>Reconciliation of Net Cash to Net Surplus/(Deficit)</b>		
Net surplus/(deficit)	(64,036)	72,048
Non-cash items:		
Depreciation & Amortisation	34,204	38,688
Adjustment for historical balancing	-	1,111
(Increase) / decrease in stock (uniform)	4,535	(2,886)
(Increase) / decrease in prepayments	(33,871)	57,409
Increase / (decrease) in accounts payable and other payables	88,726	(45,672)
Increase / (decrease) in leave provisions	900	-
<b>Net cash provided by (used in) operating activities</b>	<b><u>30,458</u></b>	<b><u>120,698</u></b>

The accompanying notes form part of these financial statements

## Statement of Changes in Equity as at 30 June 2023

	Accumulated Surplus \$	Asset Revaluation Reserve \$	Total \$
<b>Reserves</b>			
<b>Balance as at 30 June 2021</b>	160,688	1,813	162,501
Net Surplus	72,048	-	72,048
Adjustment for Historical Balancing	1,111	-	1,111
Movement in Asset Value	-	(366)	(366)
<b>Balance as at 30 June 2022</b>	233,847	1,447	235,294
Net Deficit	(64,036)	-	(64,036)
<b>Balance as at 30 June 2023</b>	<b>169,811</b>	<b>1,447</b>	<b>171,258</b>

## Notes to and forming part of the Financial Statements For the year ended 30 June 2023

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

#### Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act of WA* and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012). The board has determined that the association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

#### Statement of Compliance

The financial report has been prepared in accordance with the requirements of the *Associations Incorporation Act of WA* and the *Australian Charities and Not-for-profits Commission Act 2012* 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 of Standards  
AASB 1054 – Australian Additional Disclosures

#### Basis of Preparation

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

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### a. Income Tax

The association is exempt from Income Tax.



## Notes to and forming part of the Financial Statements

### For the year ended 30 June 2023

**b. Property, Plant and Equipment (PPE)**

PPE are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Items over \$1000 are capitalised. However, items between \$500 and \$1000, deemed significant by the Board, will also be capitalised.

**c. Impairment of Assets**

At the end of each reporting period, the Board reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. 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, the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the Income and expenditure statement.

**d. Employee Benefits**

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

**e. Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**f. Cash and Cash Equivalents**

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

**g. Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

**Operating Grants, Donations and Bequests**

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association:

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

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

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

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

**Capital Grant**

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

## Notes to and forming part of the Financial Statements

### For the year ended 30 June 2023

#### **Interest Income**

Interest income is recognised using the effective interest method.  
All revenue is stated net of the amount of goods and services tax.

#### **h. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST Incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated Inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is Included with other receivables or payables in the statement of financial position.

#### **i. Accounts Payable and Other Payables**

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

#### **j. Amounts paid to Board Members**

No board member received any remuneration for their services as board members during the year. The Association contracted, with no conflict of interest, Sarah de Rozario to provide Grant application and Financial Management of grants services (\$25,536) to the association during the 2022/2023 financial year.

#### **k. Comparative Figures**

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

Notes to and forming part of the Financial Statements  
For the year ended 30 June 2023

	2023 \$	2022 \$
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#### Note 2: Cash Assets

Cash at Bank	145,975	115,517
	<b>145,975</b>	<b>115,517</b>

#### Note 3: Receivables

##### Current

Other Debtors	25	25
	<b>25</b>	<b>25</b>

#### Note 4: Other Assets

##### Current

Shares	1,456	1,456
	<b>1,456</b>	<b>1,456</b>

#### Note 5: Property, Plant and Equipment

Property, Plant and equipment:

- At cost	443,895	452,428
- Less: Accumulated depreciation	(337,716)	(312,045)
	<b>106,179</b>	<b>140,383</b>

#### Note 6: Payables

- Sundry Creditors	3,446	1,410
- Accruals	877	1,174
- PAYG / GST	4,808	(1,193)
- Income Received in Advance	104,997	24,011
	<b>114,128</b>	<b>25,402</b>

#### Note 7: Volunteer Donated Hours

The Board of the association have elected per AASB 1058 to recognise in the Income Statement a dollar value for volunteer hours based on a published rate from the ABS (Australian Bureau of Statistics). The number of hours for 2022/2023 is 8,690.

#### Note 8: Events Subsequent to Balance Date

No matters or circumstances have arisen since the end of the year which will significantly affect, or may significantly affect, the state of affairs or operations of the association subsequent to the year ended 30 June 2023.

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