

# SIRA Annual Report 2021-22



SIRA serves the residents of Scotland Island NSW  
Founded in 1955  
Scotland Island Residents Association, registered in NSW  
ABN 19 163 341 913  
NSW Assoc. Reg. No. Y1208105  
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## About Us

Scotland Island Residents Association, or SIRA, is collectively the voice of the Scotland Island community and a key provider of services to island residents. The SIRA committee advocates for residents in addressing issues relating to offshore living and community wellbeing. SIRA also manages the Emergency Water supply, the [Scotland Island Community Website](#) and the [SIRA Self Service members portal](#), the two venues of the Community Hall and the Recreation Centre, and an active Recreation Club that runs cafes, festivals and events, and co-manages the Community Vehicle.

SIRA was established in 1955 at a meeting at Bangalla and since then has become a vital part of island life. The SIRA Committee (SIRAC) welcomes observers at its meetings, as well as questions and submissions from island residents.

### SIRA Committee 2021-22

Colin Haskell: President  
Sharon Kinnison: Vice President (Team Leader Roads and Drainage)  
Carol Floyd: Vice President and Team Leader SC Communications  
Sharon Dwyer: Treasurer  
Juliet Wills: Secretary  
Fabienne d’Hautefeuille: Team Leader SC Water & Wastewater  
Robyn Iredale: Team Leader SC Recreation & Halls  
Duncan Watts: Team Leader Wharves  
Ian White: Team Leader Services – Waste and Recycling, Community Vehicle  
Boyd Attewell: Accountant  
Tim Turpin  
Sue Armstrong  
Mark Martin  
Jennette Davidson

### SIRA Subcommittees

Much of the work done by SIRA is performed by subcommittees, and any SIRA member is welcome to join a subcommittee. For contact details and information on subcommittees and working groups, please refer to the SIRA website: <https://www.scotlandisland.org.au/sira/sub-committees/>

## President's report

This has been another difficult year with COVID-19 affecting us all. SIRA has been working hard with Northern Beaches Council to make improvements for the benefit of the whole community. A number of achievements and developments through ongoing collaborative work are noted below.

- Improvements to the board walk at Church point will be completed later this year.
- Improvements to both Bells and Carols have been completed with extra mooring facilities which were badly needed.
- Sydney Water and Northern Beaches Council are now in discussion regarding the implementation of the feasibility study in regard to installation of water and wastewater systems and the funding proposal. We anticipate some more information before the end of the year.
- The Recreation Club continues to operate a café once a month as well as a range of events, and plans are ahead for further musical and community events in the future.
- Improvements to roads include work at Richard Road and around Catherine Park.
- We await a report from transport NSW on improvements required for road safety before any registration of vehicles can be completed.
- Plans are in progress by Northern Beaches Council for improvements to Catherine Park which will be presented for community comment later this year.

I can assure you that SIRAC will do as much as we can to progress all projects so that the Island continues to be a great place to live.

I would like to thank all the SIRAC committee members, especially the Subcommittee team leaders for all their efforts and hard work this year. They have provided entertainment, events and information to members, progressed improvements to island infrastructure and the environment, liaised with Council on issues affecting the Island, and worked to provide services for the community.

I also extend my thanks to all of those members who worked on Subcommittees this year: your work is invaluable and very much appreciated.

We are all indebted to those who operate the essential services, such as Emergency Water, IT, Hall bookings and the Community Vehicle.

Finally a BIG thank you to everyone who has volunteered in so many ways throughout the year.

- Roy Baker for the Pittwater Offshore News, for his work on the history of the island and for, together with Jane Rich, establishing the Tuesday Discussion group.
- Café volunteers: CB Floyd, Amber Ellis, Robyn Iredale, Roy Baker and Peggy Havukainen, as well as those who have helped at the BBQs such as Rosemary and Colin, Terry, Heather and Janet. Also, many thanks to the enthusiastic bakers and chefs who provide all the cakes and savouries for each café, month after month.
- Cass Gye for tireless work in many areas of island life.
- Sharon Kinnison for Bush Care, as well as all the bush care volunteers.
- Rosemary Haskell, Gail MacKenzie and Juliet Wills for running the Newcomers Welcome Sessions.
- Simon Tucker for his boat maintenance workshops.
- Jane Rich for her work on the Tuesday Discussion group.

- Branco and Annabel Kristevic for their International Folk Dancing evenings.
- Community Vehicle drivers Julie Rodgers, Branko Kristevic, Billy Dwyer, Ian White, Cameron Nicol, Greg Taylor, Duncan Watts, and John Morgan; also John Morgan for statistical reporting, Cass Gye, the coordinator, Lisa Francis for cleaning and Steve Valenti for maintenance.
- Peter Lalor, Roy Baker and all the Fire Brigade team.
- Spring Garden Festival organiser Juliet Wills and the whole team who helped to make this event happen.

I am not standing for President this year, but I know there is a great team in place to continue the important work which has been started over the past few years.

I have always believed that our community association, committed to improving and preserving the quality of life on Scotland Island, is essential.

I will miss not being involved with everyone who are and have been on the committee but know that SIRA will always continue to work for the good of the community.

I encourage anyone who feels they have the passion and skills to join SIRAC to let our secretary know at [secretary@sira.org.au](mailto:secretary@sira.org.au)

Colin Haskell

President

## Subcommittee Reports

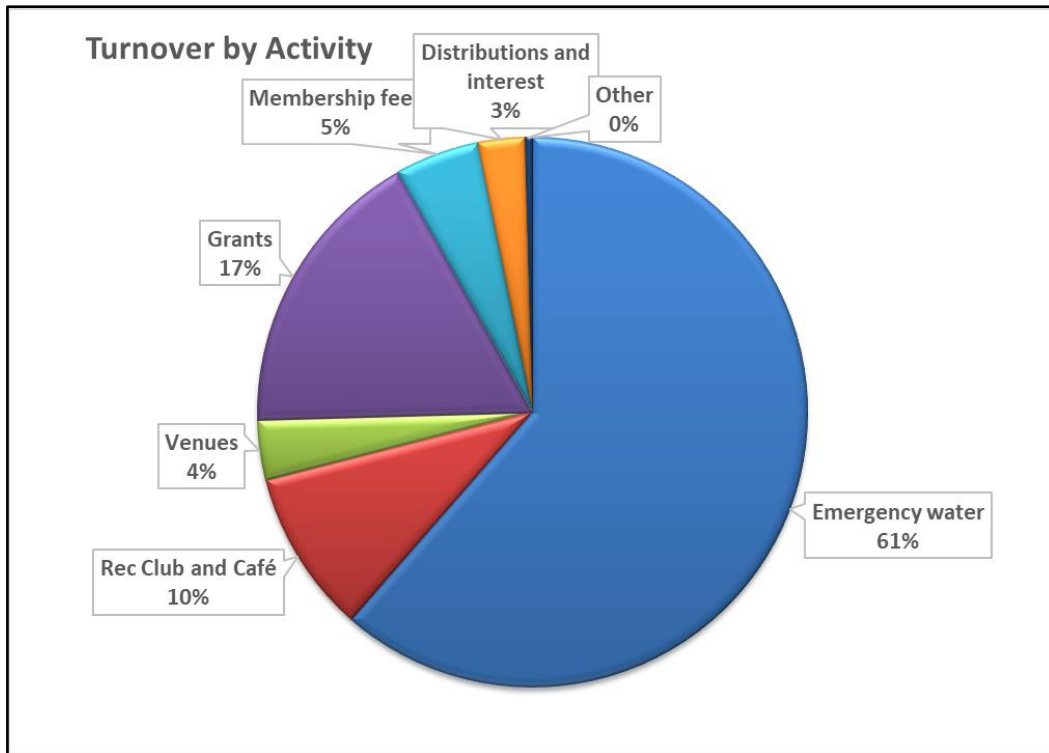
### Finance and Insurance

On the face of it, the year to 30 June 2022 has seen a poor financial result for SIRA; a loss of \$17,377 on a turnover of \$171,535. Still, it's worth looking closely at the areas of loss and also at some activities that achieved and even improved on budget.

Some of the more significant factors in the overall loss are:

- Due to the downturn in world and Australian markets, SIRA's invested funds fell in value by \$12,637. There is more discussion of this below.
- The Recreation Club had less income and donations than the previous year.
- Activities and hirings in the Community Hall and Recreation Centre were not as much as hoped, perhaps still recovering from COVID interruptions.

On the positive side, Emergency Water sales surpassed budget despite the wet weather.



### **SIRA cash and investments**

At present, SIRA has approximately \$180,000 in cash or investments. SIRA currently maintains about \$20,000 in its main St George bank account to meet day-to-day needs and approximately \$20,000 in an interest-bearing deposit. It holds investments in the Australian Ethical Balanced Fund that are currently worth around \$140,000. The Balanced Fund has been selected as an investment destination that is ethical, produces a good return and has a moderate risk. The last two years have been an unusual time for markets and investments. Due to volatility, there have been periods of gain and of loss. In the year ended 2021 SIRA enjoyed a gain on investments of \$16,577. Unfortunately, a substantial amount of that gain has been reversed by the loss on investments in the year to 30 June 2022 of \$12,637. For now, SIRA continues to retain most of its funds in the Australian Ethical Balanced Fund. This is on the basis that the investment is long term, and any current volatility is likely to settle into a more stable trajectory in the future.

At the time of writing the investments have begun a recovery in value since June 2022. There are no guarantees of course, but our expectation is that the SIRA investment fund value will appreciate over the coming years and that that is a wiser course than holding all funds in interest-bearing accounts.

**Sharon Dwyer Treasurer and Boyd Attewell, Accountant**



## Church Point

The first stage of the boardwalk around the Waterfront Cafe has now been completed. The second stage includes the installation of a floating “L” shaped pontoon around the new wharf that will provide temporary tie up spaces for about 20 boats for pick up/drop off and to access services at Church Point. We are still awaiting a decision on moving the current “temporary” ferry wharf in front of Thomas Stephens Reserve to its planned new location attached to the new floating pontoon, as shown in the Church Point Masterplan. SIRA has been working with other local community groups to push for this to be implemented.

SIRA, together with the West Pittwater Community Association, recently made a submission on the Church Point Commuter Wharf Feasibility Study. This report made recommendations on options for creating additional commuter boat parking. The primary preference was for the reestablishment of what was the ‘Temporary’ commuter wharf facility located at Rostrevor Reserve (next to Holmeport Marina) during extensions to the main wharf.

The long-awaited upgrade of Thomas Stephens Reserve will hopefully commence either later this year or early next year. Council’s Church Point Aesthetics Committee, which has offshore residents as members, have had input into this upgrade to ensure that it preserves character and space as well as being functional and user friendly.

The Pasadena has recently successfully applied to the Liquor and Gaming Board to vary their On Premises Liquor License to include a Catering Service which allows for unlimited functions, despite objections from SIRA and other local community groups. This approval has come with conditions of an updated Plan of Management (POM) for the Pasadena and a CCTV system to be operational at all times. There are clear guidelines on noise levels which have continually been an issue for those closest to the premises. Local community groups have so far been unsuccessful in gaining access to this new POM.

SIRA has recently supported the Council proposal to review the current car park demand management plan. While this will not start until next year, we are hopeful that through this process we will be able to increase the parking spaces available for Church Point Permit holders during the week and weekends.

## Communications

### The Communications Committee

The Communications subcommittee comprises: CB Floyd (team leader); Shane O’Neill, (FB communications), Alec Beckett (Scotland Island Community website), Lisa Ratcliff and Sharon Kinnison.

### SIRA News, Facebook and PON

This year these three channels continued to provide regular communication to residents.

- a) SIRA News is now issued by the Communications Team Leader as needed. Over 40 SIRA News editions were issued from November 2021 to mid-September 2022. SIRA News is now automatically published on the Scotland Island community website here:

<https://www.scotlandisland.org.au/category/sira/sira-news/>.

- b) Facebook posts continue to be managed by Shane O’Neill, to communicate information to residents via both the Scotland Island and Offshore Community Page and the SIRA FB page - Scotland Island Residents.
- c) Communications and the Recreation Club continue to liaise with the PON to ensure announcements are seen across multiple channels.

## Website

Developments over the year include:

- Updated, clearer and more prominent directions for publishing your events on the calendar, or for making changes to existing events.
- Environment section completed by Nicole Thompson.
- Parking at Church Point section updated by Lisa Ratcliff.
- Various other updates completed by CB Floyd
- Still to update: Church Point; Vehicles on Island; Wharves
- Current issues page revamped: Catherine Park landscaping section added and other pages edited and updated.
- Makers and artists’ page creation underway: notice in October PON; Alec Beckett has created a new page. This was in response to a suggestion from resident Kylie Bennetts on FB.
- October PON article also asked tradespeople, and others who have a directory item, to check and update their entry using the form, or to add an entry.

The Comms subcommittee would like to thank Alec Beckett once again for his very responsive, innovative and responsible management of the website.

## WPCA/SIRA Communication channels

- a) The SIRA Secretary and the Communications Team Leader met with WPCA Secretary Mel Broughton and over the coming year there will be a combined effort to increase communication between the two groups. SIRA reps have been invited to attend WPCA meetings and vice versa.

## Events bookings

- a) Eventbrite was trialled for the Live Music Quiz and it worked well. A temporary account was established by the Communications Team Leader for this event but in the future this will be managed by IT (Alec Beckett).

## **CB Floyd, Communications Team Leader**

### Scotland Island Recreation Club and Halls

This has been a very busy and engaging year with the Recreation Club hosting many events and activities. I wish to thank the many people who donate their time and energy to the staging of events and activities. Carol Floyd and Roy Baker deserve special thanks for their ongoing commitment.

### Two Catherines Café

The Two Catherines cafés were held twice a month from July 2021 to May 2022. Then, due to the inclement weather and lower attendance, a decision was taken to reduce them over the winter period to the 4th Sunday of each month. The café has provided paid work to around 10 young

people and is an avenue for people to sell their cakes and savouries. Luigi Anselmi very kindly donated a new coffee machine to SIRA and this has replaced the original one that we purchased.



*Photo: Luigi Anselmi and the new coffee machine*

Three cafés in late November and December included stalls for local artists and others to sell their products. These were popular and well supported.

The awnings around the Community Hall, funded by the Community Building Partnerships grant from the NSW Government, were installed in late 2021. They have improved the amenity of the café by providing much needed shade.



*Photo: The cafe and the new awnings*

### The development of a play

Two workshops, with panels of experts, were conducted in November 2021 to explore the Indigenous and European history of Scotland Island. A play, *The Two Catherines: A Twisted Scotland Island Tale*, was commissioned from a young professional playwright, Jasper Marlow, in November 2021. Greg Waters, Carol Floyd, Roy Baker and Robyn Iredale have overseen the development of the script.

It is a light-hearted and entertaining play and will both engage and involve audiences. An island resident, Kay Reaney, will be the Director and Markus Plattner will be the Musical Director. Original music is being developed by both Markus and Geoff Bullock.

#### Other events and activities

Various events have been held throughout the year to provide entertainment and much needed social get togethers:

- The seventh *Young Musicians' Concert* was held on 5 December 2021.
- Christmas Carols in Catherine Park in December 2021 was supported financially by the Recreation Club.
- Two *Newcomers' Welcomes* have been held in conjunction with café mornings. These were well attended and appreciated by all who participate.
- *Jazz concert*, Markus Plattner and friends entertained islanders on 20 March, 2022.
- *Love Letters*, read by Barry Quin and Katya Marden, on 7 May 2022.
- International Folk Dancing, hosted by Branko and Annabelle Kristevic, continues to engage a small but enthusiastic group on the last Saturday of each month.
- Table tennis is held each Saturday afternoon and coordinated through a *WhatsApp* group. It attracts a wide age range and is super fun.
- Two boat maintenance workshops, conducted by Simon Tucker, were held on 27 February & 13 March 2021. Simon introduced people to the basics of boat motor maintenance in a very careful and meticulous fashion.
- Roy Baker has opened a Flickr account and has uploaded many of the historical photos relating to Scotland Island.
- The Tuesday Discussion Group, jointly chaired by Jane Rich and Roy Baker, started up in late May 2022. The idea is to encourage open, non-judgmental discussion on a wide range of topics. Participants take it in turns to select the topics and provide a variety of readings, podcasts, etc.



*Photo: Barry Quin and Katya Marden*

#### Fees for the use of the Halls

These were reviewed and more generous terms have been offered for the hire of the two halls. Lucy Gregg continues to manage the hall bookings and to oversee the cleaning of the halls.

#### **Robyn Iredale AM, Team Leader Recreation and Halls**



## Wharves Working Group

This year has seen the completion of the extensions to Bell and Carols wharves. As well as the additional berths created, the extension provides berthing alongside a pontoon with a finger wharf for each space. The extensions provide an additional 64 berthing spots.

Carols, Bell and Cargo wharves have moved to a permit system with allocated places.



*Photo: Welcoming the new Carols Wharf*

### **Duncan Watts, Team Leader, Wharves Working Group**

## Roads, Drainage and Environment

### Long-term goals

To deliver improvements to roads and drainage infrastructure in a manner that is consistent with the Scotland Island Vision. Efforts toward reaching these goals include the following strategies:

- to maintain and nourish the endangered spotted gum forest community that encompasses our community;
- to balance infrastructure improvements with the needs of the whole community considering safe travel, access to homes/facilities and enhanced social interaction;
- to work cooperatively with all stakeholders to ensure a long-term budget, planning and design with in-built drainage, safe pedestrian/vehicle access and integrated management plans for Parks and Bushland

### The Subcommittee

The subcommittee comprises: Sharon Kinnison (team leader); Cass Gye, Tim Turpin, Colin Haskell, Ben Dray, Susan Waldin, Ian White, Kerry Scott, Juliet Wills, and Harriet Witchell.

## I. Roads and Drainage

### a. Capital works

The current focus area is Robertson Road around Catherine Park to Florence Terrace. This project will be facilitated by budgets from 2021-2022 and extended in 2022-2023. Design is in progress and includes stormwater flows into Catherine Park from Robertson Road, Elizabeth Park and Florence Terrace. This project is a steppingstone to completing and implementing a Park Landscape Plan and infrastructure improvements

### b. Maintenance

Record rainfall in the summer and autumn caused significant damage to the road network including sinkholes and road verge slippage. Major problem areas included Florence Terrace and Richard Road beyond Leahvera Reserve and the road to Elizabeth Park.

### c. Community monitoring and reporting to Council

Residents help keep Council's roads and drainage electronic database up to date by reporting issues to customer service. Reporting problems such as pooling of water, surface sink holes, blocked drains and road surface erosion will assist longer term asset protection

### d. Traffic Management Plan (TMP)

The TMP remains as a high priority. It adds weight to the need for infrastructure improvements and allows better governance of vehicles for the purpose of safety, parking and future removal.

October 2022 remains the target date, for a final determination on issues related to vehicle and road safety that must be resolved by TfNSW for the registration of unregistered vehicles to proceed.

## II. Parks and Reserves: Once established, a plan for parks can guide and ensure continued improvement through a yearly budget allocation. The initial focus has been on establishing a plan for Catherine Park. Progress, however, has been delayed by budget cuts and COVID.

A Catherine Park Landscape Plan draft will be available for community consultation in February 2023. Once adopted by Council the plan will provide for the following features to be developed.

Park Entry - Aims are to ensure safety of all foreshore users and to provide access in all tides, mobility parking, a short term drop off and pickup area and increased amenity for recreation use of the beach and access/storage of kayaks

Foreshore and playground – Resolution of drainage issues from Florence Terrace and Robertson Road with improvements to foreshore amenity and for active and passive recreation.

Community Precinct – Improvements in the vicinity of the community buildings enabling safe and easy access to facilities as well space and amenity for social gatherings.

Park surface and swale - Resolution of drainage issues through the park and restoration of the park play surface.

#### **Bushcare – A big thank you to all volunteers**

The Council grant of \$5,000 (facilitated by Nicole Thompson) for Catherine Park and Fitzpatrick Avenue targeting invasive weeds and habitat restoration was completed. While a second application was not successful Council has supported progress with additional funding

Bushcare volunteers continue to follow-up weeding the bushland at the entrance to Catherine Park. Their efforts and the rain have ensured the survival of new plantings

Madeira Vine is an aggressive weed vine that spreads by aerial tubers. Once established this weed is very hard to remove. Ben Dray has been mapping and removing Madeira Vine while encouraging other residents to tackle this aggressive weed on their lot.

Spring Garden Festival – an October family event organised by Juliet Wills to encourage and assist residents in recognising and managing weeds that are a problem in the garden. This was a wonderful day of fun and an opportunity to gather and visit gardens around the island.

#### **Sharon Kinnison, Team Leader Roads, Drainage and Environment**

##### *Water and Wastewater*

This year the matter of wastewater system installation on Scotland Island has progressed a little further. SIRA met with Minister Anderson, the Minister for Water, Rob Stokes, and representatives of Sydney Water. The NSW Government has expressed its support for the installation of both a wastewater system and water supply system. Sydney Water subsequently met with Northern Beaches Council. We are currently awaiting the outcome of Sydney Water on funding models.

#### **Fabienne d’Hautefeuille, Team Leader Water and Wastewater**

##### *Emergency Water Line*

###### *Pressure Pump System*

The new Emergency Water pressure pumping system was fully operational through 21/22. After resolving some teething issues, thanks to Brian Rodgers and Hubert Van Mierlo, the system is delivering water through all three lines at a consistent rate. This has resulted in considerably shorter delivery and booking wait times for all residents. The pump, now integrated with the automated booking system, has made slow delivery times to the top of the Island a thing of the past.

##### *Water Sales*

Water sales for the 2021/22 financial year totalled \$91,213 plus booking fees of \$7,855. Despite the higher than usual rainfall through the year, sales increased by \$4,464 (\$91,213) compared to the previous financial year (\$86,494). Rainfall for the year 2021/22 was 2,001.6 mm compared to 2020/21 which recorded 1,431.8 mm. The decrease in booking fees is probably due to the better flow of water, ultimately leading to fewer bookings.

*Table 1: Emergency Water Sales, Booking Fees and Total Income*

<b>Financial Year</b>	<b>Water Sales</b>	<b>Booking Fees</b>	<b>Total Water Income</b>
2020/21	\$86,494	\$9,745	\$96,494
2021/22	\$91,213	\$7,855	\$99,068

Source: SIRA Accounts

*The Island Delivery Lines*

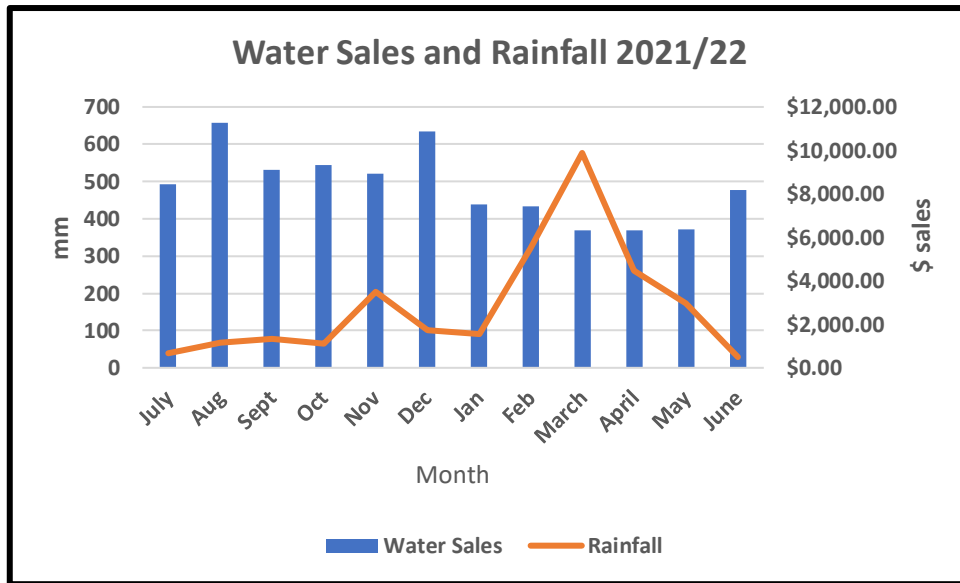
One of the on-going costs for the Scotland Island system includes general cleaning and maintenance of the three delivery Lines that provide emergency water to residents. The lines need to be visible and accessible, kept clear of weeds and obstructions. Various valves and fittings need to be repaired and/or replaced periodically due to leaks or damage. Maintenance expenditure has continued to increase over the years. Expenditure for 2021/22 was \$8,826 compared to \$7,900 for the previous year. Many thanks to the line clearing and maintenance team that included Matt Lakeman, David Armstrong, Jaime Sala, Steve Evans and Glen Laycock.



Many thanks also to our Emergency Water Line Monitors, Ian Laughton-Smith (Lines 2 &3) and Nikki Gibson (Line 1). They have kept the water flowing through the year despite many difficulties. Cass Gye, our voluntary Water System Manager has, as usual, kept a constant eye on the system overall and has been an invaluable asset throughout the year. Also, a special thanks to Brian Rodgers who has diligently supported the introduction of the pressure pump system and skilfully contributed to resolving various technical issues. Finally, thanks to Hubert van Merlo who continues to monitor and service the automated booking system.



Figure 1: Emergency Water Sales (Scotland Island) and Rainfall (Mona Vale Golf Course)



n.b. Water Sales include booking fees  
Source: SIRA Accounts and BOM

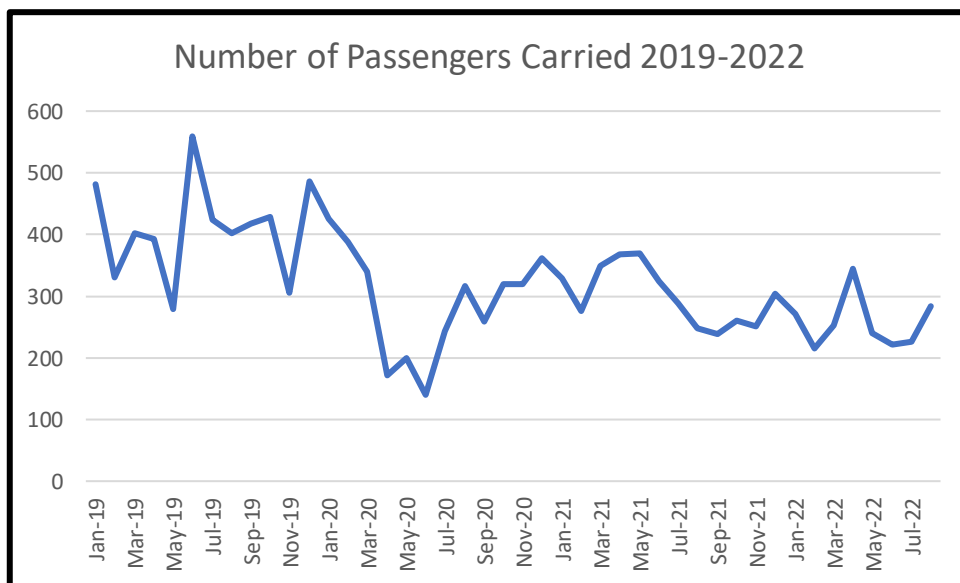
**Tim Turpin, Coordinator Emergency Water Group**

**Services: Community Vehicle**

The Community Vehicle continues to be a valuable service to Island residents. The service is supported by funding from Transport for NSW, through Easylink Community Services who lease the vehicle from Northern Beaches Council whilst the day-to-day operation is managed by SIRA.

Patronage decreased markedly at the onset of and during the Coronavirus pandemic but has recovered and stabilised at a somewhat lower level.

Figure 2: Community Vehicle Activity



There were some interruptions during COVID due to a restricted service and some driver unavailability. As public transport, Government regulations were introduced to allow the service to continue safely for both drivers and passengers.

Currently we have a team of drivers who give their time to keep the service running. Additional people have applied to become drivers and awaiting final sign off and training. We welcome anyone to apply to Easylink Community Transport and be trained to come on board. For more information on requirements, email [cassgye@spin.net.au](mailto:cassgye@spin.net.au).

The success and efficiency of the service relies on residents following the operational guidelines and co-operation is appreciated. The guidelines can be viewed [HERE](#).

Thanks to all the drivers for their continued assistance in keeping the vehicle available, particularly during the COVID period: Julie Rodgers, Branko Kristevic, Billy Dwyer, Ian White, Cameron Nicol, Greg Taylor, Duncan Watts, John Morgan. Also thanks to John Morgan for statistical reporting; Cass Gye as Co-ordinator, Lisa Francis for cleaning and Steve Valenti for maintenance.

## Reviewer's Independence Declaration

### Reviewer's Independence Declaration

Under s43 of the Associations Incorporation Act 2009 to the Directors of Scotland Island Residents Association Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been no contraventions of:

The reviewer independence requirements as set out in the Associations Incorporation Act 2009 in relation to the annual review, and

Any application code of professional conduct in relation to the review.



William George Stanley FCA  
1 Harold Ave.  
Scotland Island NSW Australia

Dated: 7 November 2022

# Financial Reports

## Finance Tables

### *Detailed Statement of Profit or Loss*

	for the year ended 30 June	
	2022	2021
	\$	\$
<b>Income</b>		
Memberships	8,046	8,388
Emergency water sales		
Line 1 income	45,610	44,992
Line 2 income	32,099	31,347
Line 3 income	13,504	10,410
Line 1 booking fees	3,550	4,120
Line 2 booking fees	2,830	3,260
Line 3 booking fees	985	1,695
Late fees charged	490	670
Total Emergency water sales	99,068	96,494
Emergency water upgrades	161	315
Community vehicle	680	858
Community hall	2,956	4,417
Rec Centre hire	327	
Donations	3,644	750
Box office ticket sales	1,649	
SC grant - Mural & storage	-	1,756
CBP grant - Recreation club	27,932	7,406
Cafe sales	10,130	16,995
Festival workshops/stalls	110	965
Interest and distributions	4,432	3,789
Investment fund re-valuation	-	16,577
Total Income	159,135	158,711
<b>Expenses</b>		
Accounting	10,125	8,100
Advocacy (CP etc)	-	35
Bad debts	506	-
Bank charges	1,257	1,338
Bank charges - Stripe fee	2,149	-
Cleaning	3,644	2,636
Community projects - Mural	-	1,477
Community projects - Two Catherines play	1,040	-
Community projects - Café	12,151	20,371
Community projects - Rec club other	3,085	-
Community projects - Hall awnings	27,932	-
Community projects - Auto Water Booking	-	3,000
Depreciation	6,371	1,871
Electricity, gas, fuel	3,039	1,815
Emergency water monitors		
Monitor line 1	6,856	7,263
Monitor line 2	4,815	5,072
Monitor line 3	2,026	1,716
Line 1 booking fees	1,532	3,128
Line 2 booking fees	1,248	2,194
Line 3 booking fees	414	1,300
Monitor collections allowance	-	120
Total Emergency water monitors	16,890	20,793
E water - lineclearing	3,750	2,450
E water - line mntnce	5,076	5,450
E water - rates at \$2.04 per kL	44,282	42,273
Fees for Hall Bookings and PON	750	1,490
Insurance	3,733	3,661
IT Manager	4,050	4,050
Maintenance	1,000	2,015
Meeting costs	147	-
Print and post	77	219
Reimbursement allowance	2,400	1,800
Software - Accounts/office	649	649
Software - Emergency water	6,628	6,543
Software - Membership	1,698	1,553
Statutory costs	-	76
Telecoms and internet	1,210	591
Website design, maintenance	236	22
Loss on investments	12,637	-
Total Expenses	176,512	134,277
<b>Net Profit/(Loss)</b>	-	24,434

*Detailed Department Reports  
for Emergency Water and Recreation Club*

	for the year ended 30 June	
	2022	2021
	\$	\$
<b>Emergency Water</b>		
<b>Income</b>		
Line 1 income	45,610	44,992
Line 2 income	32,099	31,347
Line 3 income	13,504	10,410
Line 1 booking fees	3,550	4,120
Line 2 booking fees	2,830	3,260
Line 3 booking fees	985	1,695
Late fees charged	490	670
Emergency water upgrades	161	315
<b>Total Income</b>	99,229	96,809
<b>Expenses</b>		
Bank charges	3,419	925
Community projects - Auto Water Booking	-	3,000
Depreciation	6,000	1,500
Electricity, gas, fuel	1,829	389
Emergency water monitors		
Monitor line 1	6,856	7,263
Monitor line 2	4,815	5,072
Monitor line 3	2,026	1,716
Line 1 booking fees	1,532	3,128
Line 2 booking fees	1,248	2,194
Line 3 booking fees	414	1,300
Monitor collections allowance	-	120
<b>Total Emergency water monitors</b>	16,890	20,793
E water - lineclearing	3,750	2,450
E water - line mntnce	5,076	5,450
E water - rates at \$2.04 per kL	44,282	42,273
E water - SIRA fee	10,000	10,000
Maintenance	967	1,938
Software - Emergency water	4,935	6,543
Telecoms and internet	964	373
<b>Total Expenses</b>	98,113	95,634
<b>Net Profit/(Loss)</b>	1,116	1,176
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Recreation Club</b>		
<b>Income</b>		
Donations	2,644	750
Donations to 2C play	1,000	
Ticket sales	1,649	
CBP grant - Recreation club	27,932	7,406
Cafe sales	10,130	16,995
Festival workshops/stalls	110	965
<b>Total Income</b>	43,465	26,116
<b>Expenses</b>		
Bank charges	126	128
Cleaning	140	
Two Catherines Play - development	600	
Two Catherines - workshops	440	
Cafe wares and set up	1,649	2,904
Cafe barista	1,994	2,800
Cafe supplies	1,538	3,075
Coffee machine	-	750
Cafe helpers	3,302	3,053
Cafe bakers	2,807	3,873
Cafe hall hire	860	585
Table tennis hall hire	520	660
Table tennis other	24	
Folk dancing hall hire	120	60
Other Rec club activity - hall hire		
Other Rec club activity - performance	2,140	500
Other Rec club activity - hire and supplies	140	69
Festival of Making setup & materials	-	929
Festival - Hall hire	-	895
Festival - other	142	100
Comm Hall awnings	27,932	-
<b>Total Expenses</b>	44,473	20,380
<b>Net Profit/(Loss)</b>	- 1,009	5,736

## Statement of Financial Position

	as at 30 June	
	2022	2021
<b>Assets</b>		
Cash at bank	51,119	26,333
Floats	300	100
Total Cash	<u>51,419</u>	<u>26,433</u>
Paypal account	6,717	6,848
Distributions accrued	4,249	
Non-Current Assets		
Australian Ethical Fund	144,978	147,614
Total Non-Current Assets	<u>207,363</u>	<u>180,895</u>
Debtors	2,012	11,155
Grant receivable	-	-
Prepayments		
Equipment	35,100	35,100
Accumulated depreciation	<u>(10,096)</u>	<u>(3,725)</u>
Total Assets	<u>234,378</u>	<u>223,425</u>
<b>Liabilities</b>		
Current Liabilities		
Creditors	17,733	9,047
Accruals	3,075	2,458
Deposits held	380	380
Memberships in advance	5,000	5,705
Stronger communities grant	-	-
Community building partnership grant	20,068	-
Recreation club donation reserve	1,215	1,550
Total Current Liabilities	<u>47,471</u>	<u>19,140</u>
Total Liabilities	<u>47,471</u>	<u>19,140</u>
<b>Net Assets</b>	<u>186,907</u>	<u>204,284</u>
Equity		
Retained Earnings	204,284	179,851
Current Year Surplus/Deficit	<u>(17,377)</u>	<u>24,434</u>
<b>Total Equity</b>	<u>186,907</u>	<u>204,284</u>

### Notes to the Financial Statements

The financial statements cover Scotland Island Residents Association Inc (SIRA) as an individual entity that is incorporated and domiciled in Australia. SIRA is an incorporated association.

The financial statements were authorised on the 7th day of November 2022.

#### Note 1. Summary of significant accounting policies

The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. The Committee has prepared the financial statements on the basis that the association is a non-reporting entity because there are no users who are dependent on it. These financial statements are therefore special purpose financial statements that have been prepared to meet the

requirements of the Associations Incorporation Act 2009 (the Act). The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Act and the significant accounting policies disclosed below, which the Committee has determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The association has no legal obligation to have its financial statements audited. The Act defines the association as a Tier 2 (small) association and as such there is no requirement for an audit. The association Committee has elected for a Review to be carried out by a suitably qualified accountant (refer to the Independent Reviewer’s Report).

The financial statements have been prepared on an accruals basis and based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Note 2. Goods and Services Tax**

The association is registered for GST, therefore income and expenses are recognised exclusive of GST. Where appropriate, certain assets and liabilities are inclusive of GST.

**Note 3. Income Tax**

The association has been granted exemption from income tax under the Income Tax Assessment Act.

**Note 4. Events Occurring After the Balance Sheet Date**

There have been no events that have occurred after the balance sheet date which require adjustment or disclosure in the financial statements.

**Note 5. Key Management Personnel Compensation**

No Committee member has received any compensation during the financial year other than as outlined in the following table;

Name	Role	Description	Amount (excl GST) for year to June 2021
Boyd Attewell	Accountant	Engaged for 2 days per month for accounts processing	\$10,125
Colin Haskell	President	Reimbursement allowance	\$1,200
Tim Turpin	Treasurer until November 2021	Reimbursement allowance	\$250
Sharon Dwyer	Treasurer from December 2021	Reimbursement allowance	\$350
Juliet Wills	Secretary	Reimbursement allowance	\$600

It is noted that Colin, Tim and Juliet donated their reimbursement allowance back to the Scotland Island Recreation Club.

**Note 6. Entity Details**

The registered street address, and principal place of business of the association is: The Scotland Island Community Centre, Catherine Park, Scotland Island, NSW 2105.

#### **Note 7. Members' Liability**

The association is registered as an incorporated association in New South Wales under the Associations Incorporation Act 2009. If the association is wound up, the constitution states that each member is required to contribute the amount, if any, unpaid by the member in respect of membership fees, towards meeting any outstanding obligations of the entity.

#### **Note 8. Australian Ethical Investment Fund**

The association has for the last three years invested some of its funds with the Australian Ethical Investment Fund (AEI). AEI have a solid record for investment performance over many years. They invest funds in a diverse range of Australian and overseas companies, and they ensure that those companies meet their ethical standards in relation to people, the environment and animals. The financial year ended 30 June 2022 has been a challenging time for economies and share markets and the value of SIRA's invested funds are lower than a year ago. There is discussion of this and SIRA's investment practices in the Finance and Insurance Report on page 7.

#### **Note 9. Funded projects**

The association had one government funded project underway during the year to 30 June 2022, being a NSW State Government, Community Building Partnership grant for Recreation Club activities. The title of the funded project is "Sun shelter, safety step lights, kitchen equipment for Halls". The total grant was \$48,000. \$27,932 was spent during the year to 30 June 2022 on the acquisition and installation of the awnings on the Community Hall. The unexpended balance of the grant at the end of the financial year was \$20,068.

**Sharon Dwyer, Treasurer**



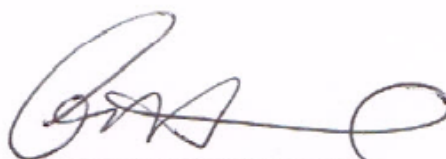
## Committee Declaration

In accordance with a resolution of Scotland Island Residents Association Inc., the Committee declare that:

- The financial statements and notes, as set out on pages 20-24 are in accordance with the Associations Incorporation Act 2009 and;
- Comply with Australian Accounting Standards applicable to the association; and
- Give a true and fair view of the financial position of the association as at 30 June 2022 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.

In the Committee's opinion, there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Committee of the association.



President

.....

Colin Haskell



Treasurer

.....

Sharon Dwyer

Dated this 7th day of November 2022.

## Independent Reviewer's Report

### Independent Reviewer's Report

To the members of Scotland Island Residents Association Inc.

#### STATEMENT OF REVIEW

I advise that I have reviewed The Accounts of SCOTLAND ISLAND RESIDENTS ASSOCIATION INC (SIRA INC), for the Year ended 30th June 2022 at the Request of its Committee.

I believe they comply with the requirements of the relevant State Legislation for a Tier 2 Association and give a True and Fair View of the Association affairs as at that date.

The relevant Legislation does not require an Audit of a Registered Association whose Annual Income is less than \$250,000, which is the case for SIRA INC.

This Statement of Review is not an Auditor's Report.



William George Stanley FCA  
1 Harold Ave.  
Scotland Island NSW Australia

Dated: 7 November 2022