

**Scouts**  
WA

# 2020 Annual Report

Year ended 31 March 2020



Presented to the  
**Annual General Meeting of Members**  
27 July 2020

ABN 59 653 914 921



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### SCOUT PROMISE

There are two versions of the Scout Promise to be used by all members (youth and adult). Individuals taking the Promise may choose to use either of them:

*On my honour, I promise  
To do my best,  
To be true to my spiritual beliefs,  
To contribute to my community  
and our world,  
To help other people,  
And to live by the Scout Law.*

or

*On my honour  
I promise that I will do my best  
To do my duty to my God, and  
To the Queen of Australia,  
To help other people,  
And to live by the Scout Law.*

### SCOUT LAW

The Scout Law is:

#### **Be Respectful**

Be friendly and considerate  
Care for others and the environment

#### **Do what is right**

Be trustworthy, honest and fair  
Use resources wisely

#### **Believe in myself**

Learn from my experiences  
Face challenges with courage

Front Cover: Freddie Sayer of Rockingham Cub Pack keeps the Scout spirit alive during lockdown by participating in Scouting@Home.

# THE CARING CIRCLE

**EXTRAORDINARY  
SUPPORTER**

**\$11 PER MONTH  
OR  
\$100 ONE OFF PAYMENT**

**HELP A SCOUT IN NEED**

**MORE INFORMATION:  
[WWW.SCOUTSWA.COM.AU](http://WWW.SCOUTSWA.COM.AU)  
[ACCOUNTS4@SCOUTSWA.COM.AU](mailto:ACCOUNTS4@SCOUTSWA.COM.AU)**



**KEEN SUPPORTER**

**\$6 PER MONTH  
OR  
\$50 ONE OFF PAYMENT**

## **Donors:**

Sherry Donaldson

Tony Goh

Greg Higham

Dr Scott Sargant

Jon Sayer

Gwen Treasure

David Turner

David Vosnacos

Sandra Minifie

Scouts WA Administration Staff

Anonymous Donors

## EXECUTIVE REPORT



**Greg Higham**  
Board Chairperson



**Caitlin Arcus**  
Acting Chief Commissioner  
(1 March to 30 June 2020)



**Sherry Donaldson**  
Executive Manager



**Ayden Mackenzie**  
Chief Commissioner  
(1 July 2020)

We can safely say that the end of the 2019/20 year was like no other! COVID-19 saw to that but, thanks to what we have all always known and now the rest of the country does as well, Scouts are more resilient than most. It is that simple but invaluable asset that has seen us successfully manage our way through the crisis. We are extremely proud of our Scouting Community right now, of how you have not only coped but in many ways thrived and grown as a consequence.

The COVID-19 period has produced some exceptional advancements in practises throughout the community, and there are definitely going to be positive, long term benefits which arise from the ingenuity that has come to the fore during this time. We thank all of you who worked quickly and effectively on information in our regular COVID-19 Bulletins to Members, and coordinated the continuation of Scouting in a way we haven't seen before!

We will emerge bigger and better from this in time, and that makes for an exciting period ahead!

A raft of circumstances saw our total youth numbers dip in the past year, but we are confident that as we rise out of the madness of COVID-19, we will tap into our legendary resilience and find new focus and strength to regrow our great Scout Branch back to where we should and can be. Our first target is to ensure we hang onto all of our current Youth and Adult members, and then to push hard towards the long term goal of 6000 youth Members. From there, 7000, 8000, who knows!

Through and despite all this, Scouts WA has continued to work to build resilient Youth members through an adventurous, fun, challenging and inclusive program – both face-to-face and via the highly successful Scouting@Home initiative – which has, as always, been well supported by exceptional Adult leaders. Resilience has shone through in our Youth and Adults alike, working together during adversity in very strange times, and recognising that Scouts is current, relevant and necessary in the lives of all of our Members, Youth and Adults alike.

Therefore, we congratulate and thank retired Chief Commissioner Barbara de la Hunty, Acting Chief Commissioner Caitlin Arcus, their team of Commissioners, and all of our Leaders, Office Bearers and Adult Supporters for delivering yet again such stimulating, challenging and enjoyable experiences for our Joeys, Cubs, Scouts, Venturers and Rovers right across this State.

### **The Scout Program**

Accents on the Program will appear throughout this report but to focus on a couple of highlights, 2020 started with Rovers attending CBR Moot – an Australian and Asia-Pacific Region gathering of Rovers. The leadership team from WA and the Moot Organising Committee are commended for their management of an event that was so heavily affected by the bushfires that it had to be brought to a close only halfway through.

The (not so new now!) Program is continuing to be rolled out, with Groups in all four Regions transitioned and now more than half way there. The Program continues to prove itself to be highly relevant and appropriate for a significant number of our Youth Members, as they continue their individual journeys through Scouts.

The Digital Platform for the Program is in the final stages before release in 2020, and it will be an exciting, safe and effective support tool for the Program across Australia.

### **The Board**

During the 2019-2020 Financial Year, the Board met on 7 occasions. As most of you would be aware, the Board had experienced some very difficult times in the previous two years, and although the fallout from those times did continue to provide some challenges through the year, we are now through most of them and we feel confident that we can move forward with much of that baggage now shed.

The Board had one resignation during the year, being that of Brian Macauley, and we thank Brian for his service to the Board over the past five years or so. His resignation created a casual vacancy, and this has been filled by the Subiaco Scout Group's Group Leader Ramsay Main, subject to ratification at the 2020 AGM.

The Board Chairperson would like to record special thanks to all of our Board Members, to our President Dr Ken Michael for his sage advice in particular, to our Vice President Dr Scott Sargant for the extraordinary work he has done in helping the Board return to an even keel (amongst a great number of other things), to our Executive Manager Sherry Donaldson for her wisdom and vigour, to Caitlin Arcus, a young and busy professional, for taking on the very challenging role as Acting Chief Commissioner, and to Executive Assistant Rachel Ryan for her excellent assistance. It has also been fabulous to see the renewed and enthusiastic collaboration between our Admin Team and our Senior Uniformed Team.

We would also like to thank very much the highly qualified group of professionals who made up the Scouts WA COVID-19 Action Group, for their outstanding work in keeping the Executive and the Members informed throughout this crisis.

### **Financial Results**

The Honorary Treasurer's Report provides full details, but in summary, up until the pandemic struck the world the financial situation at Scouts WA remained fairly healthy. However, with some decline in our total membership there remains little scope for the funding of significant new initiatives from our recurrent budget. Consequently, programs like Containers for Change are critical to ensure we have the funds to enable us to deliver the best possible opportunities for our Scouts, current and future.

Our primary objective continues to be to increase the involvement of young Western Australians in Scouting, and to that end, the fees collected from our Members continue to be of great significance in strengthening and improving the Program for all of our Youth Members.

Since the inception of the National Redress Scheme, Scouts WA has encouraged all survivors of historical Scouting-based child abuse to engage with the Royal Commission, to tell their story and to be heard with dignity and compassion. Scouts WA remains mindful of the need to ensure that monies will be available to satisfy any future claims which may be made under the National Redress Scheme - or under independent Civil Action - and we have necessarily quarantined reserve funds accordingly.

The Scheme has over 8 years to run and we expect a significant financial impact.

The Scouts WA 2019/20 consolidated underlying operating result was \$942,072 short of break-even. The net loss from investments was \$220,154, including an unrealised loss on the value of investment assets of \$643,456. The total equity of Scouts WA remains strong at \$17,187,988.

## **Funding and Grants**

Obviously funding from the State Government, Lotterywest, etc, will be hard hit as a consequence of the COVID-19 issue, but the Administration Team have been working most creatively to ensure Scouts WA has the best chance possible to tap into scant resources.

In 2019 we successfully applied for \$149,873 from Lotterywest as part of the block grant for Groups. Unfortunately, the 2020 Lotterywest block grant application for \$174,147 was declined in favour of its State Government sponsored COVID-19 Relief Grants. Under these relief guidelines, an application for \$48,000 has been sought to assist with the payment of Adult Training expenses. At the time of printing, we await the outcome of the submission.

Each year Scouts WA receives around \$400,000 (depending on indexation) from the State Government (via Department of Communities) to assist with the administration of the organisation. The funding agreement was scheduled to end in July 2020. After the submission of an interim progress report earlier in the year (when COVID-19 first hit), we are extremely pleased to report that the State Government has elected to renew the funding agreement with Scouts WA for a further two years.

A raft of other State and Federal Government funding opportunities have been applied for, including JobKeeper, Utilities Relief, CDS Grants, Security Equipment Grants, NFP Cashflow Boost, etc, and at the time of writing nearly all have been successful - we remain positive as we await the outcome of the CDS grant application.

We will continue, as always, to explore all and any opportunity to diversify our income streams, with the primary aim being to reduce the reliance on our Members' subscriptions.

## **Manjedal Activities Centre**

Over a three year period up until December 2019, and under the ever-watchful eye of the MAC Manager David Turner, approximately \$700,000 worth of improvements were made to the site at no net cost to Scouts WA. This has been made possible by the success in our relentless program of grant applications and our partnership with the Government Work for the Dole programs.

Scout usage of the site continues to increase, now representing nearly 70% of bookings and contributing just 20% of income. The majority of MAC's income is now sourced from community groups and schools which pay significantly higher rates than our internal customers. The new Managers, Nicolle Ewing (Activities) and Jon Sayer (Maintenance) have done a fantastic job of keeping the site in hibernation under COVID-19 restrictions, and they are excited about welcoming Scouts back to MAC, with available weekends filling fast.

## **Administration Staff**

During the COVID-19 restrictions, most of the Administration Staff elected to remain on site at the Administration Office. They did so because they believed that volunteers were already experiencing disruption in executing the Scouting program, and they did not want to add to that disruption. Obviously this was done with their Occupational Health and Safety being the primary consideration, and the work methodologies adopted ensured that this was not compromised and that all State Government Directives were fully obliged.

We congratulate them for their diligence and on the extraordinary work they have done in extraordinary times. Without naming them specifically, a number of our staff members in particular have been absolutely outstanding in their dedication and in the quality of their work through the difficult final quarter of the year, and we thank them very much. In a similar vein (and while she is not a paid staff member she is certainly an honorary one), Trish Waddilove has completed nearly ten years of uninterrupted volunteer service in the Administration Office, and we thank her very much for being with us!

We hope that during the Scouting@Home period, volunteers found it comforting that they were able to call the office as usual and receive immediate service.

### **Branch Membership Fees**

We thank those members who elected to pay their annual fees in full when invoiced earlier in the year. Their generosity was instrumental in assisting with cashflow at a very difficult time. Otherwise, as agreed by the Board and as advised in Scouts@Info, fees were waived for the first two quarters of the year. This was a conscious decision made to allow members who were adversely affected by consequences of COVID-19 to continue their Scouting journey.

During this period it was also agreed that when fees resume on 1 July 2020, there will be an interim quarterly payment option available to Members, in recognition of the continuing effects of the pandemic.

Recognising that these could linger long after face-to-face Scouting resumed and fee paying was re-established, a further assistance measure was put in place. To date a significant number of Group Leaders or their nominees have contributed their expertise to producing the process which will enable the scheme to function and have volunteered as “Youth Payment Officers” to help our Administration Team provide support to members in need. These Youth Payment Officers have the authority to set up a range of payment plans which, in some extraordinary cases, may even include the waiving of Branch fees.

The Administration Team reached out to the Acting Chief Commissioner and the Branch Commissioners when it became apparent that the number of Members who may be experiencing financial difficulty was likely to be significantly higher than in other years, as they were extremely concerned that they would be overwhelmed and not be able to offer the support that our Members have come to expect.

The Administration and Uniformed Teams rigorously considered a number of options, and the Youth Payment Officer concept is the result. This is another example of the renewed cooperation between the two Teams and it is a most gratifying outcome.

### **Caring Circle**

After approaches from a number of caring Members who wanted to assist Members experiencing financial difficulty during the COVID-19 crisis and the subsequent recovery periods, the Caring Circle was formed in May 2020. The funds being deposited are growing weekly, and the total proceeds will be used to help Members in financial need, allowing them to continue their Scouting journey.

The philosophy behind the fund is that no youth should have their Scouting career cut short on the basis of financial constraints, and it is a great opportunity for our Members to provide support within the organisation.

Donations to the Caring Circle can be made via the Scouts WA website or by contacting [accounts4@scoutswa.com.au](mailto:accounts4@scoutswa.com.au).

### **Scout Store**

While our Scout Store volunteers had to take a short break during the worst of the COVID-19 restrictions, we are pleased to see that they are all back with us, in fine health and as enthusiastic as ever. As the ‘senior’ partners of the Scout Store Team, Barb Hunt and Albert Pollard are considered to be absolute treasures by volunteers and staff alike, as between them they have over 60 years of Scouting experience! They are, of course, always happy to share this with any Member who visits the Store!

It is so encouraging that members take the time to visit while our volunteers are 'on duty'. We remind you that every penny earned by the store goes directly into the Scouts WA Program, so we and all of our Members value the custom. While our volunteers cannot be available all hours, the staff have elected to assist in the Scout Store during working hours as a service to Members. This means that the bricks and mortar store is open all working hours plus Saturday mornings, making it a lot more convenient for Members. Of course, the online store is open all day, every day (see our website for the link), and we encourage you all to make your own Store a favourite on your web browser when seeking Scouting apparel!

### **Containers for Change (formerly the Container Deposit Scheme)**

Since 2012, each successive Government Environment Minister has been lobbied by Scouts WA to introduce a Container Deposit Scheme. Finally, in 2019 the State Government announced it would support the initiative, with a go-live date first in March 2020 and subsequently delayed until June 2020. Following the start of the pandemic this was delayed again until November, and the start date has now been revised to 1 October 2020!

This is a fantastic opportunity for Scouts WA on so many levels. It fulfils our aim of becoming involved in environmental sustainability projects, it provides individual Groups with a valuable means of fundraising and provides another extremely important income stream for Scouts WA. Such is the Government's confidence in our Association, we have been granted the licence to operate four Scouts WA Refund Depots across the metropolitan area. Under the stewardship of David Turner (formerly MAC Manager and now our CfC General Manger) we will be ready to hit the ground running in October.

We hope all of our Groups will be ready and raring to go too!

### **Local Government Contact**

All Local Government Authorities across the State have now received a copy of the Governor's video message, a letter from the Board Chair and a copy of The Scouting Effect – Measuring Scouting's Impact on the Resilience of Young People in Australia. The Executive Manager is following up that communication with a schedule of visits to as many LGAs as possible to meet with Chief Executive Officers to discuss any Scouting facility issues.

Looking forward in 2020, we are excited about the renewed Branch Leadership Team under our new Chief Commissioner Ayden Mackenzie (congratulations Ayden!), which will bring experience, passion and strategic direction forwards for Scouts WA, including a strong focus on Member growth and retention, support for all of our Members, and the promotion of the enormous value to young people that comes from Scouting.

And finally, along with a huge number of other positive indicators for Scouting that emerged from the blockbuster National Resilience Survey, it is worth noting that Scouts are 5.2% more likely than non-Scouts to get along with people who are different to them! Valuable knowledge right now!

Best wishes from Yours in Scouting,



**Greg Higham**  
Board Chairperson  
Scouts WA



**Sherry Donaldson**  
Executive Manager  
Scouts WA



**Caitlin Arcus**  
Acting Chief Commissioner  
Scouts WA  
(1 Mar to 30 June 2020)



**Ayden Mackenzie**  
Chief Commissioner  
Scouts WA  
(from 1 July 2020)

## HONORARY TREASURER'S REPORT



The Association reported a comprehensive loss of \$1,162,226 for the year ended 31 March 2020, a decrease of \$1,314,288 compared to the previous year's comprehensive income of \$152,062.

The comprehensive loss is made up of a loss from operating activities of \$942,072 increased by a net loss from investments of \$220,154, including an unrealised loss in the value of investment assets for the year of \$643,456 due to the impact of the COVID-19 virus on equity markets.

The overall value of investments held in managed funds (including \$2,730,236 in cash within those funds) declined from \$7,742,337 as at 31 March 2019 to \$7,343,370 as at 31 March 2020. Subsequent to the 31 March 2020, the market value of the investments held in managed funds has rebounded to \$7,902,257 as at 18 June 2020.

It should be noted that whilst the Association has significant investments, it also has contingent liabilities. The Association continues to participate in the National Redress Scheme (NRS) that provides monetary payments to survivors of abuse. As the value and timing of these payments cannot be reasonably determined at this time, liquid assets will continue to be maintained over the short to medium term until the NRS is finalised.

The valuation attributable to the freehold properties (at Mt Hawthorn, Subiaco and Victoria Park) remains unchanged since 31 March 2019.

The total equity of the Association decreased from \$18,350,070 as at 31 March 2019 to \$17,187,988 as at March 2020.

The following summary has been provided to assist in further clarifying the Association's underlying operating result by adjusting for the financial impact of activities that are generally not available to the Association for operational purposes.

	\$000's
Total Comprehensive Income	(1,162)
Add Investments (net of fees)	262
Add National Redress Scheme costs	441
Add Non-Core Branch Activities (net result)	<u>261</u>
Underlying Operating Result	<u>(198)</u>

The underlying operating loss of \$198,387 can be attributed to a four percent decline in membership fees, an increase in administration overheads and the establishment of Scouts WA Recycling.

I would also like to share my appreciation for the hard work and dedication of the Executive Manager, the Financial Manager and their administration team, and their assistance to me with my introduction to the Honorary Treasurer role of the Association.



**Glenn Bourke CA**  
**Honorary Treasurer**  
**Scouts WA**

## CHIEF SCOUT

### The Honourable Kim Beazley AC, Governor of Western Australia



In June 2018, The Honourable Kim Beazley AC, the 33rd Governor of Western Australia, accepted the appointment of Scouts WA Chief Scout, continuing the long tradition of his predecessors. Prior to being installed as Governor on 1 May 2018, Mr Beazley had dedicated almost three decades to a career in Federal Parliament, representing the WA seats of Brand and Swan. Mr Beazley was elected to the Federal Parliament in 1980 and in 1993 became a Minister in the Hawke and Keating Labor Governments, holding various portfolios. He was Deputy Prime Minister from 1995 to 1996, and Leader of the Australian Labor Party and Leader of the Opposition from 1996 to 2001 and 2005 to 2006. Mr Beazley took up an appointment as Ambassador to the United States of America from February 2010 to January 2016.

Upon returning to Australia he was appointed as President of the Australian Institute for International Affairs (2016-17), Co-Chairman of the Australian American Leadership Dialogue (2016-18), Distinguished Fellow at the Australian Strategic Policy Institute and a Director and Distinguished Fellow at the Perth USAsia Centre. Mr Beazley was born in Perth. He completed a Bachelor of Arts and Master of Arts at the University of Western Australia. He was awarded the Rhodes Scholarship for Western Australia in 1973 and completed a Masters of Philosophy at Oxford University. He has honorary doctorates from the University of Notre Dame Australia and Murdoch University. In 2009, Mr Beazley was awarded the Companion of the Order of Australia for service to the Parliament of Australia through contributions to the development of government policies in relation to defence and international relations, as an advocate for Indigenous people and to the community. Scouts WA is privileged and delighted to have His Excellency, the Hon Kim Beazley AC as Chief Scout.

## PRESIDENT

### The Honourable Dr Ken Michael AC KStJ



Dr Michael was the thirtieth Governor of Western Australia and served as Chief Scout during his Vice Regal term from 2006 to 2011. A distinguished engineer, Dr Michael is widely known for his tireless contribution to many aspects of government, business and community work in Western Australia spanning more than 50 years. Dr Michael studied at The University of Western Australia and Imperial College London. He is former Commissioner of Main Roads WA and served as Chancellor of The University of Western Australia. He is currently Chair of the International Centre for Radio Astronomy Research (ICRAR) and the Perth Modern School Board. He is former President and Chair of the Western Australian Cricket Association. Dr Michael was named Western Australian Citizen of the Year in 2001 and received the Centenary Medal for service to the public, engineering and the Greek Community. Having been made a Member of the Order of Australia in 1996, he was elevated to a Companion of the Order of Australia in the 2006 Australia Day Honours. Dr Michael has been the Scouts WA President since 2013.

## VICE-PRESIDENT

**Dr Scott Sargant**

**MBBS BPharm**



Dr Scott Sargant is a Specialist Anaesthetist working for the WA Health Department. In his former career, Scott was as a Community Pharmacist and University academic. Scott is a member of the External Advisory Board to the Notre Dame School of Medicine and has previously held various committee roles as a Junior Doctor with Fremantle Hospital, Fiona Stanley Hospital, the Australian and New Zealand College of Anaesthetists and the Australian Medical Association (WA). Scott joined Scouting in 1986 as a Cub Scout and progressed through all youth sections achieving both the Queens Scout and Baden Powell Scout Awards. He started his Adult Leader service in 1996 as a Cub Scout Leader, then a Venturer Scout Leader and Rover Crew Leader at 1st Riverton where he was an active member until 2007. Scott attained his Wood Badge in 2003. He has held appointments at both National and Branch levels as a Leader of both Youth and Adults between 2002 and 2011. Scott was a member of the Scouts WA Board from 2012 to 2015. He was first appointed as Scouts WA Branch Vice President in 2016. In 2019, Scott received the Distinguished Service Award from Scouts Australia. He and his wife Megan (who met through Scouting) have two children aged five and three years old - both of whom have a love of adventure and the outdoors.

*The best workers, like the happiest livers, look upon their work as a kind of game:  
the harder they play the more enjoyable it becomes.*

*Robert Baden-Powell*

## SCOUTS WA BOARD

*The Board's role is to:*

- *Set the strategic direction for Scouts WA and oversee the formation and deployment of resources to achieve that strategic direction.*
- *Deal with the appointments of key officers (Chief Scout, Chief Commissioner, President, Vice President, Honorary Treasurer).*
- *Ensure the overall well-being of Scouts WA.*

*The Board is comprised of 12 elected Members, one ex-officio Member (the Chief Commissioner) and up to a further two Members appointed by the Board. Brief profiles of those who served on the Board during the year are provided hereunder.*



**Greg Higham (Board Chairman)** has been a member of the Subiaco Scout Group since approximately 1998. He has been a Youth Leader there since 2002 - as a Scout Leader, Venturer Leader and Rover Advisor - and has been a member of the Group's Committee as Deputy Chair since 2005. He has served on a Scouts WA Advisory Group in the review of all of the Branch's real estate interests and he is currently the Scouts WA Honorary Engineer. He remains a passionate advocate for the organisation, its purpose and its achievements. He has retired from his nationwide Engineering Consulting practice - Structerre Consulting Engineers - after 39 years of practice as a Professional Engineer, but retains a financial interest and regularly meets with his senior partners, providing advice and guidance as needed. He served as President of the prestigious Royal Perth Golf Club from 2012-2014, following two years as Vice President. He has been a Board Member at Golf WA, a not-for-profit, volunteer-driven State Sporting Organisation since March 2014 and has been its Chairperson since 2018.



**Ayden Mackenzie (Chief Commissioner)** joined Scouts in 1994 and is a Queen's Scout awardee. In early 2014, Ayden was appointed to the position of Deputy Chief Commissioner, Youth Program. He is WA's representative on the National Youth Program Team and the Youth Program Review. Ayden is responsible for the implementation of the new Youth Program in Western Australia. He was awarded the Silver Koala in 2018 in recognition of his outstanding service to Scouting. For the past fourteen years he has worked as a Youth and Community Development Officer for various local governments. Ayden is also a member of the Governance Committee for the Youth Affairs Council of Western Australia. From the 1 July 2020, Ayden will take on the role of the WA Branch Chief Commissioner.



**Colin Murphy (Deputy Chairman)** has a keen interest in youth welfare and development and assisting not for profit organisations. Colin served the Parliament Western Australia as Auditor General from 2007 until May 2018. Prior to that he held key leadership positions in State and Commonwealth government organisations. Colin holds a Bachelor of Commerce degree from the University of Western Australia. He is a Fellow, former Board member and Past State President of CPA Australia, a Fellow of the Institute of Chartered Accountants in Australia and New Zealand and a Fellow of the Institute of Public Administration Western Australia. He is also a Graduate of the Australian Institute of Company Directors. Colin was awarded a Public Service Medal in the 2010 Australia Day Honours.



**Glenn Bourke (Honorary Treasurer)** joined the Scouting movement around 1974 as a Cub Scout, progressing to Scouts. Glenn has fond memories of his time in Scouting, most notably the camping trips along the Murray River. Glenn joined the Scouts WA Board in March 2020 as Honorary Treasurer and Chair of the Finance and Investment Committee. He is a chartered accountant with a Bachelor of Commerce Degree from Deakin University and a Masters of Applied Finance Degree from Melbourne University. Glenn is a director of MCK & Co Pty Ltd, a chartered accounting firm based in West Perth. He has over 30 years of experience in chartered accounting providing accounting, taxation and financial management advice to the SME market and high wealth families.



**Caitlin Arcus** finished Rover Scouts at Subiaco in 2018 and has nearly 20 years of experience as a Scout, commencing in Cub Scouts and holding multiple leadership and event roles, including roles as Rover Crew leader and on the WA Rover Council Executive. She was a Scout leader for nearly 2 years and has steered the Youth Empowerment portfolio since 2016, initially as a Branch Commissioner, then moving into the role of Deputy Chief Commissioner - Youth Empowerment in 2018, sitting on the Chief Commissioner’s team (Swan Patrol, Branch Leadership Team) since then.

She participated in a range of events and activities throughout her time as a youth member including WA Branch Youth Council member and Chairman, producing reports outlining youth members’ of Scouts WA (and Australia’s) ideas, decisions and opinions on a range of matters. Attending Iceland World Rover Moot and the World Scout Conference in Azerbaijan in 2017 were definite highlights and assisted in the educated, broad-minded and resilient person she’s become.

Caitlin is a Senior Physiotherapist working in the tertiary hospital system, including supervision and training of students and other staff members, along with service co-ordination and co-curricular activities within the department, including Environmental sustainability within the workplace and the Mental Health and Wellbeing team.

She led Scouts WA during the COVID-19 pandemic as Acting Chief Commissioner Scouts WA from 1 March – 30 June 2020. She currently holds the Deputy Chief Commissioner - Program Support role under Ayden Mackenzie as Chief Commissioner Scouts WA.



**Matthew Blycha** is the managing partner of an international law firm based in Perth and has nearly 20 years of professional experience. He has lived and worked in the Middle East, Asia and across Australia and has been in Western Australia since 2011. Within his firm, he is the deputy head of the innovation team globally and leads this team in Australia. He has experience in governance and is a graduate of the Australian Institute of Company Directors. Three of Matthew's four children are actively engaged in Scouts at Pelican Point Sea Scout Group.



**David Chamberlain** is a police officer in the Western Australia Police Force, where he has served in a range of regional and metropolitan areas for over 13 years. He successfully completed detective training and has worked as a detective for 8 years, 3 as a Detective Sergeant. He has a strong knowledge of Criminal law and legislation, and is capable of interpreting and researching complex matters of law and procedure. In previous roles he oversaw large caseloads involving complex and serious crime investigations which required managing human and physical resources, media management, large volumes of information and high risk to the community.

As a detective David has worked at the Child Abuse Squad and strongly advocates for the protection and safety of children. A significant number of the investigations he managed at Child Abuse Squad were in the online environment, dealing with offending through use of social media, with investigations regularly crossing state and international borders. He feels fortunate that he can share some of his expertise in the area of child protection, to educate youth and leaders involved in Scouting to actively prevent harm to youth and unwarranted allegations against adults. As a Detective Sergeant in his current role in the State Intelligence and Command Division, David performs an oversight role, managing daily activities and focusing on strategic direction within the unit. His role requires a strong legal and management focus which he incorporates with his leadership skills.

David is married and the father of five children, four of whom attend scouts weekly in the Cub, Scout and Venturer units – the fifth will be a keen participant as a Joey Scout! He is an active adult member of the Carramar Scout Group assisting on the group committee, as the group Quartermaster. David actively participates in fundraising events, committee meetings, and assists with weekly Scout nights and planning of camps and other events. In applying for a role on the board, David is committed to the ongoing development of Scouting which brings a 'fun filled adventurous journey of learning and skills building' to the thousands of youth members in Western Australia. By utilising his leadership skills and understanding of Scouting, David believes he is capable and can effectively contribute to the improvement of Scouts WA as a board member.



**Dr Genevieve Hohnen** is an entrepreneur and academic with a background in both government and the law. She holds a Bachelor of Law/Arts (Hon) and a PhD in international relations, and has been a longtime leader of community organisations. Dr Hohnen was the Head Coach of the Australian Synchronised Ice Skating team and has been involved with building up a number of community organisations from the ground up. She is the former President of the Western Australian Professional Skaters Association, and currently serves as a Board member and director for a number of businesses both in the corporate and not for profit fields. She is experienced in governance and accountability as well as dispute resolution. Dr Hohnen was a girl guide during her childhood and youth, and sees serving on the board as a way to give back to an incredible organisation undertaking important work in the community.



**David Kelly** joined Scouting in 1993 as a Venturer. During his time in Scouting he was a founding committee member for the inaugural Mission Impossible in 2001, before becoming the Chair of Mission Impossible in 2003. He was a member of the National Rover Council in 2003, 2004 and was also the Logistics Director at the 14th Australian Venture in 2009 and the Arena Manager for the 19th Australian Rover Moot in 2014. Professionally David has significant experience leading a number of organisations and businesses within the mining services industry, both in Australia and overseas having lived in Hong Kong & Jakarta. David is currently the Managing Director of Aquirian Pty Ltd. and its group companies TBS Mining Solutions & TBS Workforce. David has a Graduate Certificate in Business and is currently undertaking his MBA at the University of Western Australia, he is a Member of the Australian institute of Company Directors and a Member of the International Society of Explosive Engineers.



**Ramsay Main** has been continuous in service with the Subiaco Scout Group and Scouting since he joined as a Cub in 1968. He continued through the Group as a Scout, Venturer and Rover until becoming a Cub Leader in 1979. Ramsay attained his Wood Badge in 1990. He later served as a SL in 1997 and then as the GL of the Group in 2013 until present. In recognition of an outstanding contribution to Scouting, Ramsay was awarded the Silver Koala in 2013, and in 2018 he received Life Membership to Scouts Australia, and received his 40-year Service Decoration as a Leader in 2019. Ramsay believes in being a real role model for all members of the Group. He is passionate about the value Scouting offers and continually encourages and motivates both youth and adult members to extend their goals, and to seek achievement at the very highest levels. Ramsay is a highly motivated and enthusiastic person and has worked in both the private and public sector. Currently he is employed with the WA Police Force.



**Sheridan McDonald** was a Youth Member of Scouts WA as a Venturer and Rover, and has enjoyed the benefits and opportunities Scouting has given her over the years. Sheridan has run her own accounting practice since February 2008 after having worked in the industry for over 10 years when she began. Her practice specialises in compliance, superannuation and small business taxation and accounting. Sheridan also enjoys volunteering with 'Share the Dignity', amongst working and raising her 5 year old daughter.



**Rebecca Morse** joined Scouting in 2005 after moving to Australia from Scotland with her family. Rebecca started in Venturers, after having been a Brownie and a Guide in Scotland, and continued right through to Rovers and was booted in 2017. During her time in Rovers, Rebecca held many committee positions for WARC Events before being elected as WARC Public Relations Officer in 2012 and 2013, Vice Chairman – Membership and Training in 2014 and WARC Chairman in 2015.

For her last year of Rovers Rebecca was WARC Secretary and focused on completing her Baden Powell Scout Award, which she was presented with at her booting in 2017, and preparing for the arrival of her first child. Rebecca was awarded the Ian Jennings Rover Service Award in 2018, recognising her service in Rover section. Rebecca was elected to the Board in 2017 and is also a Venturer Scout Leader for the Scouting in Schools Pilot Program. Rebecca has a Bachelor of Arts and a Graduate Diploma in Secondary Education from the University of Notre Dame and a Master of Education from Edith Cowan University. Rebecca is currently Deputy Principal – Administration and Operations at Communicare Academy, a school for at-risk and disengaged youth, where she operates the school's Venturer Unit.



**Fiona Shannon** has been a Guide and Scout since she was 7 years old. Her Father was a Scout Leader and her Mother was a Brownie Leader, both brothers were Scouts too. She went through all the Guide sections and when she was in Rangers she was also a Guide Leader and a Rover. She achieved both her BP Award and Queens Guide award. She met her husband while in the cast of Perth Gang Show. When her boys decided to join Cubs, she became an AGL at Bibra Lake and then at Coastal Plains District Leader, then ADC for Melville. She has been the DC for Beeliar since 2017. She is also on the School P&C and member of the local community Progress Association. She is the Practice Manager at a physiotherapy clinic. Scouting and Guiding have been and always will be part of her life.



**Miriam Stanborough** is an experienced manager and non-executive director who currently sits on two additional not-for-profit Boards (SHINE Inspire Achieve Belong Inc and the Northern Agricultural Catchments Council) and the Board of a statutory authority (the Minerals Research Institute of WA).

A chemical engineer with additional degrees in Arts and Mineral Economics, Miriam has worked for major resources and contracting companies in a variety of roles including engineering, project management, diversity policy, project controls, marketing, technical development and innovation. Miriam currently works for Monadelphous as Group Manager – Productivity and Innovation.

*Look wide, and even when you think you are looking wide – look wider still.*

*Robert Baden-Powell*

## ADULT RECOGNITION AWARDS

*Many thousands of adult volunteers across the country contribute countless hours and resources generously without recompense to make Scouting available and enjoyable for young people. Each year, Scouts Australia recognises and thanks its Leaders, Adult Members and supporters. In September 2019, 144 Scouts WA volunteers and supporters received Adult recognition awards. Special Service awards were presented to 81 Adult Members. The higher award recipients are listed hereunder.*

**Rover Service Award** (Awarded by Western Australian Rover Council for outstanding service to the Rover section of the Association for a period of at least 5 years): TAHLIA BATTERS | DYLAN JACKSON | ELEANOR LIDDLE

**Meritorious Service Award** (Awarded by Scouts Australia to Adult Members and supporters for excellent service to the Association for a period of at least 6 years): THOMAS BETTISON | SEBASTIANO CORVAIA | CHERYL DE LONGVILLE | ROBIN ARCHER | YVONNE BRITTON | CHRISTOPHER CLAYTON | DEIRDRE JACKMAN | ADELE DANE | DEANNE DAWSON | GORDON DE TOTTH | THOMAS DOWSLEY | NICOLLE EWING | IAN GAYNOR | DIANNE HARRISON | JEFFREY HARRISON | ELISE HAY | SHARNI JAGGER | COLIN JUPP | MICHAEL KELLY | ROBERT KING | ELEANOR LIDDLE | PETER MARTIN | SUZANNE OLDHAM | NONA OLIVER | ANDREW PATMAN | NEIL PICKWELL | JULES RIKKERS | DEBBIE SCHOTTE | MATTHEW SIDDELL | PHILIP SUTHERLAND | EBONY TAMMERIJN | JANE TAYLOR | LYNN TEGGERTH | KATHERINE THOMPSON | RICHARD WARDROBE | RAQUEL WILLIS | DANIEL WYATT |

**Silver Wattle** (Awarded by Scouts Australia to Adult Members for outstanding service to the Association): MICHAELA BREEN | VIVIAN CAMPBELL | RICHARD DENBY | KELLY EVERETT | GREGORY HIGHAM | ANDREW JOHNSTON | VICTORIA JUDGE | KAREN LINK | LORRAINE LOVATT | JENNIFER MOODY | CATHY OWEN | GAVIN SATIE | MATTHEW SCHRYVER | ROBERTUS TAMMERIJN

**Distinguished Service Award** (Awarded to Scouts Australia to Associates for outstanding service to the Association for the period of at least 18 years): SCOTT SARGANT

**Silver Koala** (Awarded by Scouts Australia to Adult Members for distinguished service to the Association): CAROLINE GWILYM | RUSSELL PARSONS | DANIEL SMITH

**Silver Emu** (Awarded by Scouts Australia to Adult Members for distinguished service to the Association): DEREK YOUNG

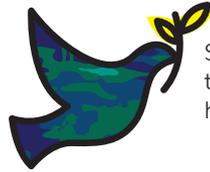
**Silver Kangaroo** (Awarded by Scouts Australia to Adult Members for eminent achievement and exceptional services over a long period or for a unique highly valued contribution): CHRISTOPHER BARUGH | BARRY JILBERT | KEVIN PESTELL

**Black Swan** (Awarded by Scouts WA to recognise eminent achievement and meritorious service that has advanced Scouting in an extraordinary way): GREGORY HENDERSON | JOYCE MCGINN

**While giving particular recognition to those listed above, sincere thanks are extended to all volunteers for their invaluable contribution to Scouting.**



**Scouts**  
AUSTRALIA



Scouts are 9.4% more likely than non-Scouts to hold more hope for a positive future.



Scouts are 6.8% more likely than non-Scouts to report they have adults who set good examples for them.

# Resilience Survey Key Findings

Scouts are 6.3% more likely than non-Scouts to forgive others who are mean to them.



Scouts are 13% more likely than non-Scouts to trust others.



Scouts report to have an overall better life satisfaction than their peers by 5.2%.

Scouts Australia partnered with Resilient Youth Australia to conduct the Scouts Australia Resilience Survey to investigate the impact of Scouting on the resilience of its youth members.

A sample of current youth members aged 8-18 years old across all States and Territories took part in the survey. Their results were benchmarked against the Australian norm dataset of 48,671 young people aged 8-18 years.

Through this survey, we have found that Scouts have an overall better life satisfaction than their non-Scouting peers, and that the longer they stay in Scouts, the more resilient they are likely to become.

Scouts report to have a healthier mental state than non-Scouts by 13%.



A Scouts values are 11% more likely to be more positive than non-Scouts.



Scouts are 5.2% more likely than non-Scouts to get along with people who are different to them.



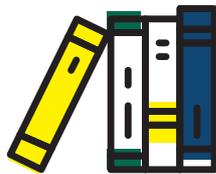
Scouts are 6.5% more likely than non-Scouts to feel they can talk about things that are upsetting them.

Scouts are 11.8% more likely to feel good about themselves.



Scouts are 8.1% more likely than non-Scouts to give time to help others.

Scouts are 6.2% more likely to enjoy school.



Scouts are 14.1% more likely than non-Scouts to read for fun.



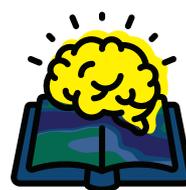
Scouts report they have a healthy body 11.6% more than non-Scouts.



Scouts report to have better social skills than non-Scouts by 5.6%.



Scouts are 12.1% more likely to be selected to help with tasks at school.



Scouts are 8.1% more likely to know they can solve a problem, rather than quit.



Scouts are 15.4% more likely than non-Scouts to feel they make a positive contribution to their community.

The most worth-while thing is to try to put happiness into the lives of others.  
A Scout smiles and whistles under all circumstances.  
A Scout is never taken by surprise; he knows exactly what to do when anything unexpected happens.

Robert Baden-Powell

Remember, it is not what you have but what you give that brings happiness.

Robert Baden-Powell

# The Scout Association of Australia, Western Australia Branch

## Financial Statements

For the Year Ended 31 March 2020

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## The Scout Association of Australia, Western Australia Branch

### Statement of Financial Position

As At 31 March 2020

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and Cash Equivalents	3	4,883,151	5,343,218
Trade and Other Receivables	4	329,305	268,693
Inventories	5	53,127	78,166
Other Financial Assets	6	4,613,134	5,636,391
Other Assets	8	84,102	1,662,397
TOTAL CURRENT ASSETS		<u>9,962,819</u>	<u>12,988,865</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	8,614,819	8,475,918
TOTAL NON-CURRENT ASSETS		<u>8,614,819</u>	<u>8,475,918</u>
TOTAL ASSETS		<u>18,577,638</u>	<u>21,464,783</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Employee Benefits	14	166,571	117,879
Other Liabilities	11	115,377	109,000
Trade and Other Payables	9	1,013,821	2,861,564
TOTAL CURRENT LIABILITIES		<u>1,295,769</u>	<u>3,088,443</u>
NON-CURRENT LIABILITIES			
Trade and Other Payables	9	52,467	-
Employee Benefits	14	41,414	26,270
TOTAL NON-CURRENT LIABILITIES		<u>93,881</u>	<u>26,270</u>
TOTAL LIABILITIES		<u>1,389,650</u>	<u>3,114,713</u>
NET ASSETS		<u>17,187,988</u>	<u>18,350,070</u>
<b>EQUITY</b>			
Reserves		2,470,000	2,470,000
Retained Earnings		14,717,988	15,880,070
TOTAL EQUITY		<u>17,187,988</u>	<u>18,350,070</u>

The accompanying notes form part of these financial statements.



**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 31 March 2020**

	Note	2020 \$	2019 \$
Revenue	12	4,821,730	3,027,458
Cost of Sales		(103,039)	(130,906)
<b>Gross Profit</b>		<b>4,718,691</b>	<b>2,896,552</b>
Other Income		332,695	171,141
Accommodation Costs and Event Expenses		(1,570,895)	(286,699)
Advertising		(291,810)	(55,318)
Awards/Badges		(4,533)	(2,872)
Catering Expenses		(192,216)	(127,918)
Communications		(12,393)	(13,230)
Computer Expense		(96,551)	(147,105)
Depreciation Expense		(215,673)	(209,065)
Employee Benefits Expense		(1,826,510)	(1,508,198)
Equipment and Materials		(23,527)	(37,616)
Hire		(36)	(747)
Insurance		(244,489)	(220,758)
Legal Expenses		(441,327)	-
Light and Power		(25,747)	(25,051)
Motor Vehicle Expenses		(9,687)	(11,318)
National Contributions		(131,546)	(99,921)
Other Expenses		(645,160)	(440,753)
Printing and Stationery		(24,283)	(24,819)
Rates and Taxes		(14,524)	(10,079)
Repairs and Maintenance		(27,117)	(62,050)
Transport Costs		(195,434)	(52,950)
<b>Results from Operating Activities</b>		<b>(942,072)</b>	<b>(268,774)</b>
Interest Income		405,913	439,051
Gain/(Loss) on Investments		(626,067)	(18,215)
	13	(220,154)	420,836
<b>Profit before Income Tax</b>		<b>(1,162,226)</b>	<b>152,062</b>
Income Tax Expense		-	-
<b>Profit from Continuing Operations</b>		<b>(1,162,226)</b>	<b>152,062</b>
<b>Profit for the Year</b>		<b>(1,162,226)</b>	<b>152,062</b>
<b>Other Comprehensive Income, Net of Income Tax</b>			
<b>Total Comprehensive Income for the Year</b>		<b>(1,162,226)</b>	<b>152,062</b>

The accompanying notes form part of these financial statements.

The Scout Association of Australia, Western Australia Branch

**Statement of Changes in Equity**

For the Year Ended 31 March 2020

2020

	Retained Earnings	Asset Revaluation Reserve	Capital Reserve	Total
Note	\$	\$	\$	\$
<b>Balance at 1 April 2019</b>	15,880,070	2,470,000	-	18,350,070
Profit/(Loss) for the Year	(1,162,226)	-	-	(1,162,226)
Prior Year Adjustment	144	-	-	144
<b>Balance at 31 March 2020</b>	<b>14,717,988</b>	<b>2,470,000</b>	-	<b>17,187,988</b>

2019

	Retained Earnings	Asset Revaluation Reserve	Capital Reserve	Total
Note	\$	\$	\$	\$
<b>Balance at 1 April 2018</b>	15,726,496	2,470,000	-	18,196,496
Profit/(Loss) for the Year	152,062	-	-	152,062
Prior Year Adjustment	1,512	-	-	1,512
<b>Balance at 31 March 2019</b>	<b>15,880,070</b>	<b>2,470,000</b>	-	<b>18,350,070</b>

The accompanying notes form part of these financial statements.



The Scout Association of Australia, Western Australia Branch

**Statement of Cash Flows**  
For the Year Ended 31 March 2020

	2020	2019
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Members	5,093,812	3,180,845
Payments to Suppliers and Employees	(6,008,784)	(3,402,614)
Interest Received	405,913	439,051
Net Cash provided by/(used in) Operating Activities	18 <u>(509,059)</u>	<u>217,282</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Investments in Managed Fund	397,189	349,419
Purchase of Property, Plant and Equipment	(354,573)	(218,872)
Proceeds from Sale of Property, Plant and Equipment	-	21,809
Net Cash used by Investing Activities	<u>42,616</u>	<u>152,356</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from Funds Held in Custody	6,377	(8,679)
Net Cash used by Financing Activities	<u>6,377</u>	<u>(8,679)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents Held	(460,066)	360,959
Cash and Cash Equivalents at Beginning of Year	<u>5,343,218</u>	<u>4,982,259</u>
Cash and Cash Equivalents at End of Financial Year	3 <u><u>4,883,152</u></u>	<u><u>5,343,218</u></u>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

### For the Year Ended 31 March 2020

The financial report covers The Scout Association of Australia, Western Australia Branch as an individual entity. The Scout Association of Australia, Western Australia Branch is a not-for-profit Association, registered and domiciled in Australia.

The Association is a not-for-profit entity and its primary purpose is to contribute to the education of young people, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society.

The functional and presentation currency of The Scout Association of Australia, Western Australia Branch is Australian dollars.

When required, comparative figures are presented in Australian dollars, which is the Branch's functional currency.

#### 1 Basis of Preparation

In the opinion of those charged with Governance, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

#### 2 Summary of Significant Accounting Policies

##### (a) Income Tax

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

##### (b) Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied. Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

##### Sale of Goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

##### Grant Revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 2 Summary of Significant Accounting Policies

#### (b) Revenue and Other Income

##### Grant Revenue

The Scout Association of Australia, Western Australia Branch receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

##### Other Income

Other income is recognised on an accruals basis when the Association is entitled to it.

#### (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 payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

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 plant and equipment is carried at cost. Freehold land and Buildings are also carried at cost. All assets, excluding freehold land, are depreciated over their useful lives to the branch. The depreciable amount of property, plant and equipment (excluding freehold land) is depreciated on a straight line basis. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either unexpired period of the lease or estimated useful lives of the improvements.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against the asset revaluation reserve directly in equity; all other decreases are charged to the profit or loss. When a revalued asset is sold, any remaining credit to the asset revaluation reserve is transferred to retained earnings.

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 2 Summary of Significant Accounting Policies

#### (e) Property, Plant and Equipment

The carrying amount of plant and equipment is reviewed annually by the board to ensure it is not in excess of the recoverable amount. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	6.67% to 10%
Motor Vehicles	10%
Computer Equipment	10-20%
Leasehold Improvements	5%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

#### (f) Financial Instruments

##### (i) Cash and Cash Equivalents

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

##### (ii) Trade and Other Receivables

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

##### (iii) Trade and Other Payables

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

##### (iv) Financial Assets at Fair Value through the Profit or Loss

A financial asset is classified as at fair value through profit or loss if it is classified as held for trading or is designated as such on initial recognition. Directly attributable transaction costs are recognised in profit or loss as incurred. Financial assets at fair value through profit or loss are measured at fair value and changes therein, including any interest or dividend income, are recognised in profit or loss.

## Notes to the Financial Statements

### For the Year Ended 31 March 2020

#### 2 Summary of Significant Accounting Policies

##### (g) Employee Benefits

###### (i) Short-Term Benefits

Short-term, employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Branch has a present legal or constructive obligation to pay this amount as a result of past services provided by the employee and the obligation can be estimated reliably.

###### (ii) Long-Term Benefits

The Branch's met obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on government bonds that have maturity dates approximating the terms of the Branch's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

##### (h) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective Date	Impact
AASB 9 - Financial Instruments	1 January 2019	<p>This standard amends AASB 9 to permit entities to measure at amortised cost or fair value through other comprehensive income, certain financial assets that would otherwise have contractual cash flows that are solely payments of principal and interest but do not meet the condition only a result of prepayment feature (subject to meeting other conditions, such as nature of the business model relevant to the financial asset).</p> <p>Otherwise the financial asset would be measured at fair value through profit or loss.</p>
AASB 16 - Leases	1 January 2019	<p>AASB 16 will cause an increase in the assets and liabilities recorded for most entities, whilst the net asset impact on day 1 may be nil, this will not be the case going forward as the asset and liability will be amortised using different bases.</p> <p>Operating profit should increase as rental expense is now shown as depreciation and interest expense.</p>

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 2 Summary of Significant Accounting Policies

(h) **New Accounting Standards and Interpretations**

Standard Name	Effective Date	Impact
AASB 1058 - Income of Not-For-Profit Entities	1 January 2019	Each revenue stream, including grant agreements are currently being reviewed to determine the impact of AASB 1058.  We anticipate that some grant agreements which were previously recognised immediately on receipt may be able to be deferred as the performance obligation is satisfied.

(i) **Deferred Income**

Membership fee revenue represents annual membership fees paid by the scout members. the Branch recognises membership fees over the term of the membership and any unearned portion is included as deferred income.

(j) **Branch Accounts**

The accompanying financial statements reflect the assets, liabilities and operating results of the Branch and exclude assets and liabilities held by scouting groups that are associated with the Branch.

(k) **Custodial Funds**

Custodial funds do not specifically relate to the activities of the branch. The accumulated values of custodial funds are reflected as a current asset with a corresponding current liability in the Branch's statement of financial position.

(l) **Basis of Measurement**

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.

### 3 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash on Hand	(1,198)	(775)
Cash at Bank	2,154,113	3,238,047
Cash held with Investment Manager	2,730,236	2,105,946
<b>Total Cash and Cash Equivalents</b>	<b>4,883,151</b>	<b>5,343,218</b>

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 4 Trade and Other Receivables

	2020	2019
	\$	\$
CURRENT		
Trade Receivables	232,965	141,087
Other Receivables	96,340	127,606
<b>Total Trade and Other Receivables</b>	<b>329,305</b>	<b>268,693</b>

### 5 Inventories

	2020	2019
	\$	\$
CURRENT		
At Cost: Finished Goods	53,127	78,166
<b>Total Inventories</b>	<b>53,127</b>	<b>78,166</b>

### 6 Other Financial Assets

	2020	2019
	\$	\$
Managed Funds	4,613,134	5,636,391
<b>Total Other Financial Assets</b>	<b>4,613,134</b>	<b>5,636,391</b>

**Notes to the Financial Statements**  
For the Year Ended 31 March 2020

**7 Property, Plant and Equipment**

	2020	2019
	\$	\$
LAND AND BUILDINGS		
Freehold Land & Buildings		
At Cost	8,616,916	8,574,353
Accumulated Depreciation	(731,025)	(601,114)
Total Land and Buildings	<u>7,885,891</u>	<u>7,973,239</u>
PLANT AND EQUIPMENT		
Capital Works in Progress		
At Cost	161,268	-
Plant and Equipment		
At Cost	147,550	121,195
Accumulated Depreciation	(74,342)	(65,189)
Total Plant and Equipment	<u>73,208</u>	<u>56,006</u>
Motor Vehicles		
At Cost	394,126	303,041
Accumulated Depreciation	(121,961)	(93,162)
Total Motor Vehicles	<u>272,165</u>	<u>209,879</u>
Office Equipment		
At Cost	261,704	235,777
Accumulated Depreciation	(169,936)	(140,508)
Total Office Equipment	<u>91,768</u>	<u>95,269</u>
Other Property, Plant and Equipment		
At Cost	250,742	243,367
Accumulated Depreciation	(120,223)	(101,842)
Total Other Property, Plant and Equipment	<u>130,519</u>	<u>141,525</u>
Total Plant and Equipment	<u>728,928</u>	<u>502,679</u>
<b>Total Property, Plant and Equipment</b>	<u><b>8,614,819</b></u>	<u><b>8,475,918</b></u>

The Scout Association of Australia, Western Australia Branch

**Notes to the Financial Statements**  
For the Year Ended 31 March 2020

7 Property, Plant and Equipment

**Movements in Carrying Amounts of Property, Plant and Equipment**

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

	Capital Works in Progress	Land and Buildings	Plant and Equipment	Motor Vehicles	Office Equipment	Other property, plant and equipment	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Year ended 31 March 2020</b>							
Balance at 1 April 2019	-	7,973,239	56,006	209,879	95,269	141,525	8,475,918
Additions	161,268	42,564	26,354	91,085	25,927	7,375	354,573
Depreciation	-	(129,912)	(9,152)	(28,799)	(29,428)	(18,381)	(215,672)
<b>Balance at the end of the year</b>	<b>161,268</b>	<b>7,885,891</b>	<b>73,208</b>	<b>272,165</b>	<b>91,768</b>	<b>130,519</b>	<b>8,614,819</b>

	Capital Works in Progress	Land and Buildings	Plant and Equipment	Motor Vehicles	Office Equipment	Other property, plant and equipment	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Year ended 31 March 2019</b>							
Balance at 1 April 2018	200,040	7,798,224	58,772	211,946	57,797	159,627	8,486,406
Additions	-	99,715	5,146	31,271	68,049	-	204,181
Depreciation	-	(124,740)	(7,912)	(27,734)	(30,577)	(18,102)	(209,065)
Transfers	(200,040)	200,040	-	-	-	-	-
Disposals	-	-	-	(5,604)	-	-	(5,604)
<b>Balance at the end of the year</b>	<b>-</b>	<b>7,973,239</b>	<b>56,006</b>	<b>209,879</b>	<b>95,269</b>	<b>141,525</b>	<b>8,475,918</b>

**Notes to the Financial Statements**  
For the Year Ended 31 March 2020

**8 Other Assets**

	2020	2019
	\$	\$
CURRENT		
Prepayments	84,102	1,662,397
<b>Total Other Assets</b>	<b>84,102</b>	<b>1,662,397</b>

Prepayments consist of expenses relating to events that occur after years end.

**9 Trade and Other Payables**

	2020	2019
	\$	\$
CURRENT		
Grant and Membership Fees Received in Advance	602,553	2,667,342
GST Payable	(22,451)	(2,820)
Loans	8,129	-
PAYG Withholding	26,064	20,345
Sundry Payables and Accrued Expenses	24,070	22,717
Trade Payables	375,456	153,980
<b>Total Current Trade and Other Payables</b>	<b>1,013,821</b>	<b>2,861,564</b>
	2020	2019
	\$	\$
NON-CURRENT		
Loans	52,467	-
<b>Total Non-Current Trade and Other Payables</b>	<b>52,467</b>	<b>-</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying amounts are considered to be a reasonable approximation of fair value.

**10 Reserves**

**(a) Asset Revaluation Reserve**

The asset revaluation reserve records revaluation of non-current assets.

**(b) Capital Profits Reserve**

The capital profits reserve records historical sale of capital items and government grants received.

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 11 Other Liabilities

	2020	2019
	\$	\$
<b>Funds held in Custody</b>		
Group Assistance	115,377	109,000
<b>Total Other Liabilities</b>	<u>115,377</u>	<u>109,000</u>

### 12 Revenue

	2020	2019
	\$	\$
Activity and Event Fees	1,993,426	230,038
Donations	39,531	160,293
Government Grants	550,886	434,306
Lotterywest Grant	21,798	49,463
Membership Fees	1,128,390	1,175,301
Rental Income	914,735	755,450
Sale of Goods	172,964	222,607
<b>Total Revenue</b>	<u>4,821,730</u>	<u>3,027,458</u>

### 13 Finance Income and Finance Costs

	2020	2019
	\$	\$
<b>Recognised in Profit or Loss</b>		
Interest Income	405,913	439,051
Realised Gain/(Loss) on Investments	17,388	-
Unrealised Gain/(Loss) on Investments	(643,455)	(18,215)
<b>Net Finance (Expense)/Income Recognised in Profit or Loss</b>	<u>(220,154)</u>	<u>420,836</u>

### 14 Employee Benefits

	2020	2019
	\$	\$
<b>CURRENT</b>		
Employee Benefits	166,571	117,879
<b>Total Current Employee Benefits</b>	<u>166,571</u>	<u>117,879</u>
<b>NON-CURRENT</b>		
Employee Benefits	41,414	26,270
<b>Total Non-Current Employee Benefits</b>	<u>41,414</u>	<u>26,270</u>

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 15 Auditors' Remuneration

	2020	2019
	\$	\$
Remuneration of the auditor: Francis A Jones, for:		
- Audit of the Financial Statements	13,000	11,850
<b>Total Auditors Remuneration</b>	<b>13,000</b>	<b>11,850</b>

### 16 Contingencies

#### Contingent Liabilities

The Scout Association of Australia, Western Australia Branch had the following contingent liability at the end of the reporting period:

Following the Royal Commission into Institutional Responses to Child Sexual Abuse and the continuing development of the National Redress Scheme (NRS), the Board of the Scout Association of Australia, Western Australia Branch has agreed to join the National Redress Scheme that provides for monetary payments to survivors of abuse. The value and timing of these contingent liabilities cannot be reasonably determined at this time; however, they have the potential to be material to the financial position of the Association.

### 17 Related Parties

#### (a) Board Members

The following persons held the position of Branch Executive Board members of the Scout Association of Australia, Western Australia Branch (Incorporated) during the year:

Ayden Mackenzie

Barbara de la Hunty (resigned February 2020)

Brian Macauley (resigned May 2020)

Caitlin Arcus

Colin Murphy

David Chamberlain

David Kelly

Fiona Shannon

Genevieve Hohnen

Glenn Bourke

Graham Backhouse (resigned April 2019)

Gregory Higham

Helen Herbage (resigned April 2019)

Keith Garven (resigned January 2020)

Matthew Blycha

Miriam Stanborough

Muge Ozcan (resigned June 2019)

Peter Iancov (resigned April 2019)

Peter Walton (resigned September 2019)

Rebecca Morse

Sheridan McDonald

Stephen McGurk (resigned June 2019)

## Notes to the Financial Statements

For the Year Ended 31 March 2020

### 17 Related Parties

#### (b) Branch Executive Board Member Transactions

The Board Members of the Association conduct transactions with the Branch that occur within normal employee, customer or supplier relationships on terms and conditions no more favourable than those with which it is reasonable to expect the Branch would have adopted if dealing with the board member or board members related to an entity at arm's length in similar circumstances.

#### (c) Transactions with Related Parties in the Association

The Scout Association of Australia, Western Australia Branch entered into the following transactions during the year with various Scout Groups in Western Australia:

- Group and Section Fees.

Those transactions were undertaken on commercial terms and conditions.

### 18 Cash Flow Information

#### (a) Reconciliation of Result for the Year to Cashflows from Operating Activities

Reconciliation of net income to net cash provided by operating activities:

	2020	2019
	\$	\$
Profit for the Year	(1,162,226)	152,062
Cash Flows excluded from Profit Attributable to Operating Activities		
- Net Finance Costs	220,154	(420,836)
Non-Cash Flows in Profit:		
Depreciation Expense	215,673	209,065
Changes in Assets and Liabilities:		
- (Increase)/Decrease in Trade and Other Receivables	(60,613)	(17,753)
- (Increase)/Decrease in Assets	1,578,295	(1,610,383)
- (Increase)/Decrease in inventories	25,039	1,972
- Increase/(Decrease) in Trade and Other Payables	(1,795,131)	1,487,547
- Increase/(Decrease) in Employee Benefits	63,837	(23,443)
Cash generated from Operating Activities		
Interest Income	405,913	439,051
<b>Cashflows from Operations</b>	<b>(509,059)</b>	<b>217,282</b>

### 19 Prior Year Adjustment

This represents amounts processed by the Association after the 2019 audit was completed. No changes required to the comparative figures as this amount is immaterial.

## **Notes to the Financial Statements**

**For the Year Ended 31 March 2020**

### **20 Subsequent Events**

The COVID-19 global pandemic first reported cases in Australia during January 2020, i.e. after the reporting date. Whilst this is currently adversely affecting some aspects of the Australian economy the Board is not able to quantify the future impact of COVID-19 on the association's future financial results (revenue) or position (recoverability of trade receivables and property, plant and equipment), or determine whether the pandemic may have as yet unknown financial impacts on the association. The amounts recognised in the financial statements dated 31 March 2020 have therefore not been adjusted for any impact of COVID-19. The Board does not consider the future impacts of COVID-19 to be so significant as to cause a material uncertainty over the ability to continue to provide future performances. The financial statements therefore continue to be prepared on a going concern basis

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future years.

### **21 Statutory Information**

The Registered Office of and Principal Place of Business of the Association is:

The Scout Association of Australia, Western Australia Branch  
133 Scarborough Beach Road  
Mount Hawthorn WA 6016

## The Scout Association of Australia, Western Australia Branch

### Directors' 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*.



Branch Chairman



Honorary Treasurer

Dated this 25 day of June, 2020



Francis A Jones

Where people count.

## The Scout Association of Australia, Western Australia Branch

### Independent Audit Report to the members of

### The Scout Association of Australia, Western Australia Branch

#### Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report, being a special purpose financial report of The Scout Association of Australia, Western Australia Branch (the Association), which comprises the statement of financial position as at 31 March 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position as at 31 March 2020 and of its financial performance for the year ended; and
- (ii) complying with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the Association in accordance with the auditor independence requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Emphasis of Matter

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 Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines 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.



Francis A Jones

Where people count.

In preparing the financial report, management is responsible for assessing the the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Daniel Papaphotis CPA  
Registered Company Auditor # 410503  
154 High Street  
Fremantle WA 6160

Dated: 25 June 2020

The great thing that strikes you on looking back is how quickly you have come-how very brief is the span of life on this earth. The warning that one would give, therefore, is that it is well not to fritter it away on things that don't count in the end; nor on the other hand is it good to take life too seriously as some seem to do. Make it a happy life while you have it. That is where success is possible to every man.

Robert Baden-Powell



The reason that Scouting remains the largest youth movement in the world is that it's got great core values: its faith, it's about friendship, it's about fun – it's all part of what we wanted when we grew up.

**Bear Grylls, Chief Scout, UK**

# Scouts WA acknowledges and thanks the following Major Sponsors



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