

**Scouts**  
WA

# 2021 Annual Report

Year ended 31 March 2021



Presented to the  
**Annual General Meeting of Members**  
22 July 2021

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:** Premier Mark McGowan is invested as a Rockingham Scout, after Youth Members wrote to him during the February lockdown.



# 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  
Scouts WA Administration Staff  
Ayden Mackenzie  
Alan Miller  
Miriam Stanborough  
David Kelly  
Genevieve Hohnen  
Sheridan McDonald  
Matthew Blycha  
Cassandra Wilson  
David James Young  
Kinross Scout Group  
Gordon C Cargeeg  
Mark Thorpe  
Patricia Gilmour  
Jeremy Lemieux  
Isaac Wetherley  
Sylvia Shaw  
Dr Stephen Lee  
Alan (Aussie) Osborne  
Anonymous Donors

## EXECUTIVE REPORT



**Greg Higham**  
Board Chairperson



**Sherry Donaldson**  
Executive Manager



**Ayden Mackenzie**  
Chief Commissioner

As we battle on into our second year of the Covid-19 pandemic, we can look back over the past twelve months or so with pride in the way our wonderfully resilient Scouting family in WA has fared. As you would be aware I am sure, the previous three years have produced a steady decline in our Youth membership numbers and so the advent of Covid-19 gave us considerable cause for concern that this would be exacerbated.

We are delighted to advise that, to date, this has been shown to be the exact opposite, with the first uptick in membership numbers for this time of the year in the past 11 years! We have in fact grown from our lowest number in 11 years at the beginning of the year to the 4<sup>th</sup> highest for this time of the year now!

Whilst this is an extremely encouraging outcome we must continue to “maintain the rage” and we trust that you, like us, are all out there encouraging your friends and family to get on board and be part of our favourite Organisation. We have proven beyond all doubt that we can survive and, indeed, thrive in difficult times and through constant changing from face-to-face Scouting and Scouting@Home and back again. We are emboldened enough to suggest that, with your help, we can push back through the 5500 barrier and register a gain for the year of over 750!

Having said all that, we remain fully aware that these times have brought hardship to some members of our Organisation and so we are very pleased to report that assistance was able to be offered to them in the form of both payment plans and our Caring Circle. Payment plans were negotiated for 204 families in the reporting period and this would not have been possible without the incredible support of our 41 Youth Payment Officers who added the YPO role to their already burgeoning list of volunteer roles! This will no doubt be a continually evolving process but we are pleased that negotiating some relief in the past year has been possible.

Ayden our Chief Commissioner congratulates his team of Commissioners and all of our Leaders, Office Bearers and Adult Supporters for delivering, against the odds, wonderful experiences for our Joey Scouts, Cub Scouts, Scout Scouts, Venturer Scouts and Rover Scouts right across this vast State.

### **The Scout Program**

Since our last Annual Report, the transition of all Groups to the new youth program has now been completed and so the “New” Youth Program is now simply “The Youth Program”! We trust that the Program is proving itself to be even more relevant and appropriate to our Youth members than before and that they are starting to see its benefits as they transition from one Unit to another in their own individual Scouting journey.

Ayden took the opportunity, as the new Chief, to reformat his team which is now branded the Branch Leadership Team (BLT). In the spirit of Scouting being Youth Lead, the BLT sports some young but well credentialed and well-known Scouters who are now settled and doing excellent work.

On the downside, Covid-19 took some toll on large events with the cancellation of National Venture 2021 and, ultimately, AJ2022. On the upside - and although this technically ultimately occurred after the end of the financial year, it was originally scheduled for late 2020 - the triennial Campwest 2020/21 at the Manjedal Activity Centre was a huge success, with over 1000 attendees participating in the 8 day extravaganza.

The Minister for Youth, the Hon Dave Kelly MLA, attended the event on Wednesday 14 April where he was accompanied around the site by the Ayden, members of the event team and our Manjedal Activities Centre staff. The event received some very favourable local media attention, with an article appearing in the Outdoor Explorer magazine in The Sunday Times (published 2 May 2021).

A very encouraging number of our Youth Members took the time last year (no doubt encouraged by their downtime away from face-to-face-Scouting and hopefully by the Youth Program and its new digital interface) to complete their various Peak Awards. In this period the following awards were completed:

- Joey Scout Challenge Award – 58 awarded
- Grey Wolf Award – 106 awarded
- Australian Scout Award – 46 awarded
- Queens Scout Award – 14 awarded
- Baden Powell Scout Award – 6 awarded

It is terrific to see so many of our Youth Members seeking to challenge themselves through our marvellous programs.

### **The Board**

During the 2020-2021 Financial Year, the Board met on six occasions, with two of those being online.

The Board had one resignation during the year, being that of David Kelly due to the pressures of business, and we thank David for his excellent service to the Board over a couple of years. David has maintained his association with Scouts WA with his much-valued professional pro-bono work in the recruitment process for our new Executive Manager.

The Board and the Branch Leadership held a Strategic Planning session in August 2020 and the renewed Strategic Plan for Scouts WA has now been published.

As always, to all of our Board Members, including our outgoing Appointed Directors Colin Murphy and Sheridan McDonald who have served their maximum of two consecutive years in these roles, and Ramsay Main who joined the Board as a result of the vacancy for the role of Group Leader. Colin, Sheridan and Ramsay have each made excellent contributions to your Board and we are sorry to see them go.

Again, as always, the Board Chairperson would also like to record special thanks to our Chief Scout, the Honourable Kim Beazley AC, Governor of Western Australia, to our President Dr Ken Michael for his ever-present good grace and sage advice, to our Vice President Dr Scott Sargant for his great willingness to contribute to the ongoing wellbeing of Scouts WA in so many ways, to our Executive Manager Sherry Donaldson for her skills, wisdom and energy and to Executive Assistant Rachel Ryan for her excellent support to the EM, Chief and Chair. The continuing growth in the collaboration between our Admin Team and our Senior Uniformed Team has been very pleasing.

We would also like to again thank the highly qualified group of professionals – Greg Higham, Ayden Mackenzie, Sherry Donaldson, Caitlin Arcus, Scott Sargant, David Adam and Katherine Norton 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. In the reporting period this Group published 8 Covid-19 Bulletins, and these have continued to flow, as we seek to give our Members the best possible guidance on this issue.

### **Executive Manager's Retirement**

As I assume you will all know by now, our long-serving Executive Manager Sherry Donaldson announced earlier this year to the Board and to the Membership at large (via Scouts@Info) her intention to retire from Scouts WA, effective shortly after this year's AGM. Whilst this is a joint report on behalf of the Board Chairperson, the Executive Manager and the Chief Commissioner, the Board Chairperson would nevertheless like to record a vote of thanks to Sherry for the excellent work as our EM and CEO.

Sherry's capacity for work has, over her 10 years or so at Scouts WA, been substantial, but her dedication to the task in the months since announcing her retirement has been extraordinary, made even more so given a couple of health issues that have befallen in that time. She has worked incredibly hard to ensure that she leaves little no unfinished business for her successor.

Sherry's tenure as our Executive Manager/CEO can, by any measure, be considered a resounding success. She has been the driver of many very substantial management initiatives, including:

- The transition through a raft of endless legislative changes that have become part of our normal lives in this modern world
- The transformation of our Manjedal Activity Centre into a highly valuable cost centre while ensuring it has been very well maintained and continually improved, for the betterment of our Youth Members
- Developing and sustaining excellent relationships with the State Government, and especially the Lotterywest arm, thereby guaranteeing the substantial support that we are blessed to receive from that quarter
- The Scouts WA Recycling Scheme (Container Deposit Scheme/Containers for Change) planning and implementation which is now - after Government delays in the start-up and the impacts of Covid-19 - paying dividends. This has been a ten year journey for her but I know she feels gratified with the early success
- The genesis of the Fundraising Program and the implementation of the Caring Circle as a pre-cursor
- The unfailing resolve to give young people a go in our workforce, including, at times, some who would otherwise find regular employment a challenge
- Overseeing the growth in Scouts WA's net equity by around \$6m
- The maintenance of critical executive services through the worst of the Covid-19 crisis and the plans she put in place to ensure our Members would not be lost to financial hardship.

Her support to the Chairperson has been tremendous and highly appreciated. There was a period in the past few years that was extraordinarily trying, a period during which a person with lesser resolve may well have buckled under the stress. Her resilience has been exceptional and her determination to ensure full and proper attention is given to the important things in the role has been outstanding.

Thank you very much Sherry and on behalf of this Board, and, we trust, the Membership at large, we wish you, in anticipation, all the best in your retirement.

We are confident that the process of finding a suitably qualified and experienced replacement for Sherry will be concluded by the time the 2021 Annual General meeting is held.

## **Financial Performance**

### **Funding and Grants**

The Administration Team continued to work most creatively to ensure Scouts WA had the best chance possible of tapping into scant State Government funding resources. Despite Covid-19, funding from the State - principally via the Department of Communities and Lotterywest – almost \$1.2M in grant funding was achieved, as follows:

• Lotterywest Building Community (Covid)	\$321,500
• Lotterywest Cancelled Events MAC (Covid)	\$35,400
• Lotterywest Resilient Organisations (Covid)	\$204,000
• Department of Communities	\$492,278
• Other grants (incl CDS)	\$124,534
<b>TOTAL</b>	<b>\$1,177,712</b>

### **Scouts WA Recycling (Container Deposit Scheme)**

Scouts WA Recycling has to date processed 20 million containers from a scheme overall total of 400 million. This has us holding a 5% share of the total business in WA. We have over 200 competitors so this is a good outcome.

We have four fully staffed depots in Kenwick, Malaga, Cockburn Central and Wangara. All depots are undercover, drive through operations capable of processing large quantities of eligible containers and all operate 7 days a week.

We have three trucks operating 5-7 days a week servicing commercial clients (Volume Partners or VPs), such as schools, church groups, hotels, hospitality venues, Scout Groups and other large volume clients. The trucks all have 7 metre decks and electric tail lifts and are each capable of transporting over 15,000 containers in a single load.

Scouts WA Recycling has over 2,500 mobile garbage bins (MGBs) in circulation, these are delivered empty to VPs and collected on a weekly, fortnightly, or on call basis and replaced with clean empty bins. We run a sophisticated custom designed tracking program which monitors bin placements from delivery of the empty bin to the final processing of the contents back at the depot.

Scouts WA Recycling are now recognised as the largest and most capable player in the commercial collection area in WA. This has led to approaches from major waste organisations such as Cleanaway, looking to partner with us, both for the capacity we offer and the social dividend of partnering with Scouts. We also provide services to HBF Arena and HBF Park.

We are currently commencing a trial with Perth Airport, providing the recycling solutions for Terminal 4 initially, and then introducing our collection systems across the other Perth terminals. This will give us access to airport lounges and once international travel resumes, will be a major source of revenue for Scouts WA.

COVID has created some difficulty obviously, with the initial delay of the scheme and several subsequent shutdowns due to cases in WA. Even with the delays and difficulties forced upon us, our drive through volumes at the depots have remained above the targets set in the Board-approved Business Plan. Volume partners have been affected more, as many venues who would be major sources of eligible containers have spent many months operating on reduced capacity, whilst some have been forced to remain closed for extended periods.

Whilst the VP input has been compromised as noted, it is still within the projections of the Business Plan. The take-up by drive through customers however is well above the projections - by over 70% - and this is extremely encouraging. Our overall capital expenditure has been exceptionally well managed and consequently we expect that the business will reach its operating and overall break-even targets well in advance of the Business Plan predictions, thereby bringing forward the starting date for real revenue to begin flowing into the Scouts WA bottom line.

We are confident that we have a strong, well-structured business plan with built in capacity for expansion that will be the major source of funding for Scouts WA for the future.

In the meantime, we implore ALL of our Scout Groups to urgently commence participation in the Containers for Change Scheme. We have already seen a number of Groups bank thousands of dollars into their Group or Unit accounts and, with a little organisation, it is easy money! Each eligible container is worth 10c to the Group and so it doesn't take long to make up \$1,000!

If you can deposit your Group's containers at one of the Scouts WA Depots then all the better as then Scouts WA receives a further 6c which will ultimately feed directly back into our own Scouting programs – a win-win! However, even if you can't, because the nearest Scouts Depot is too far, then get it to the nearest Scheme Depot and start saving! If you can get a decent amount of containers together every couple of weeks or so, however, we may be able to come and collect them from you – saving you time and adding to Scouts WA's bottom line. Contact your nearest Scouts WA Depot Manager for details.

Website: <https://scoutswa.com.au/scoutswarecycling/>

### **Scout Store**

Our own Scout Store had a terrific year, for which we thank both our Members and our Scouts Store volunteers, Albert, Barb and Amandah. We will continue to ensure our own Store provides the best service and price to all of our members because we know that every dollar returned to Scouting via our Store goes straight back into benefitting our own Scouts.

Between you, you returned in the reporting period a net surplus for our store of \$65,916, and we thank you very much on behalf of the Scouts of WA!

During the reporting period, the Scout Store physically grew significantly in size as the Heritage Centre vacated their space on the ground floor of our Mt Hawthorn Head Office, to take up residence in their new facility in Kenwick - which coincided with the Local Authority reclaiming tenure of the building the Heritage Centre had been inhabiting in Mirrabooka for many years.

Early work has now been done to significantly remodel the Store - on the basis of customer and volunteer feedback - and this will include some exciting new additions to the product range, in collaboration with our good friends at Scouts SA!

## Manjedal Activity Centre

Likewise, and again despite Covid-19, MAC had a terrific year, both in terms of the number of users tapping into the continually improving facilities and in terms of the financial result. Like the Scout Store, all surplus funds that MAC generates after funding its own routine maintenance and planned capital improvements are returned to the Scouts WA bottom line for the benefit of our youth members.

This year MAC returned a surplus of \$334,647 to Scouts WA, an outstanding result.

As a consequence of the tremendous work over the past 4 years or so by the MAC Management Team to raise the overall standard of our premier Activity Centre, MAC is now highly regarded in the industry and continues to grow in popularity with external groups.

Scout usage of the site continues to increase, now representing over 70% of bookings but 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 own Members.

We do, however, continue to urge all of our Groups to utilise MAC as their preferred Activity Centre for all activities they conduct away from their usual meeting place. If you haven't been in a while, you will be amazed at the improvements that have been made, making it a whole new experience. Our fabulous team there can tailor any number of new and improved experiences for you and, of course, all the surplus funds generated are being returned to your Scouting program, rather than into the coffers of a competitor!

Whilst on the subject of MAC, many of you will be aware that Scouts WA has for years been agitating to have the lease in the Manjedal site vested in Scouts WA direct. Some encouraging signs emerged during the last election period but Scouts Scouts this remains a work in progress.

Whilst on Activity Centres, the groundwork has been laid to bring our Vasse and Eaton sites under the same centralised management and booking systems as MAC. Our highly valued people on the ground will remain as caretakers and overseers of these valuable resources but they will be relieved of some of the more onerous administrative burden as we streamline and homogenise our activity centres. More work remains to close out this process.

## General Financial Performance

Our Honorary Treasurer has expanded on the financial results further in his precis of the Annual Audited Statutory Financial Report but we are pleased to advise that the financial performance in the reporting period far outweighed our dire budget predictions originally made at the height of the early Covid-19 outbreak. In short:

Consolidated underlying operating result (Net Profit after depreciation):	\$500,375
Net profit from investments - Interest Income:	\$244,499
Capital Unrealised Gain:	\$1,101,467
Total net equity of Scouts WA:	\$17,688,363

Despite this solid performance and despite the encouraging upturn in membership that we are seeing to date, we remain aware that relief through Covid-19-related Government measures has been a valuable contributor to the bottom line, there is still a long way to go with Covid-19, Scouts Recycling is still in its infancy, the encouraging improvement in our investment portfolio to date may yet prove tenuous, the National Redress Scheme (NRS) still has six years to run and the risk of Civil Litigation against historical child abuse retains a constant presence.

With regard to the NRS, we have processed to date through the Scheme 21 cases, 11 of which have been determined and payments of over \$865,000 made. We have been the subject of one civil litigation determination (\$75,000) and we have three pending. The financial risk associated with historical child abuse determinations is very real and will continue to dominate our long-term investment strategy for many years to come.

## **Scout Halls**

### **Carramar Scout Group/Community Hall**

The excellent preparatory planning work done by the EM's team was utilised prior to the last State Government election by the incumbent Labor Party candidate to secure a pledge from the Party to fund the building of a new Carramar Scout Group / Community Hall. Whilst nothing has yet been received officially from the Government at the time of writing, we remain confident that this pledge will be honoured.

We will continue, as always, to explore all and any opportunity to diversify our income. The excellent preparatory planning work done by the EM's team was utilised prior to the last State Government election by the incumbent Labor Party candidate to secure a pledge from the Party to fund the building of a new Carramar Scout Group / Community Hall. Whilst nothing has yet been received officially from the Government at the time of writing, we remain confident that this pledge will be honoured.

Unfortunately during the reporting period we have had to relinquish leases on three halls – in Derby, Nollamara and Leeuwin – with another (in Broome) in progress. We have been unsuccessful for many years in re-establishing Scout Groups in the Derby, Broome and Nollamara facilities and so the decision was taken by us, or made for us, to relinquish them and therefore to cease the payment of the various associated outgoings. In the case of the Leeuwin facility, the Local Authority saw fit to not renew Scouts WA lease and offered the lease to another community group. Significant work has been done to ensure continuity for the incumbent Group with their relocation to the nearby Camp Waller facility. Work is ongoing on this matter.

## **Caring Circle**

The Caring Circle was formed in May 2020 with its prime aim being to assist members experiencing financial difficulty during the Covid-19 and the subsequent recovery periods. Over the reporting period just under \$26,500 has been deposited into the Caring Circle by our generous members. In that time 10 families have been granted assistance amounting to just under \$4000, to enable them to continue their Scouting journey, including assisting the attendance of Scouts from Newman and Karratha at Campwest.

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. We urge any family that is considering cutting short their Scouting opportunity on the basis of financial hardship first please contact our Chief Commissioner to discuss the Caring Circle funding.

Donations to the Caring Circle can be made via the Scouts WA website at:

<https://scoutswa.com.au/donate/the-caring-circle/>.

As we look forward in 2021, we are excited about the future as, more than likely, we learn to live with Covid-19 before we live without it. Your Board will continue to evolve the strategic vision for Scouts WA, will continue to strive for the best structures for the future of our Organisation, will continue to seek out the best credentialled and experienced people as our strategy makers, will continue to put a strong focus on member growth and retention (both Youth and Adult), will strive to raise the profile of Scouting and will strive to ensure our huge and critical team of volunteers get the best support services we can offer to ensure their experience in Scouting, like the Youth they guide, is enjoyable too.

And finally, along with a huge number of other positive indicators for Scouting that emerged from the blockbuster National Resilience Survey, we note, as we did last year, that Scouts are 5.2% more likely than non-Scouts to get along with people who are different to them!

Our very best wishes from Yours in Scouting,



**Greg Higham**  
Board Chairperson  
Scouts WA



**Sherry Donaldson**  
Executive Manager  
Scouts WA



**Ayden Mackenzie**  
Chief Commissioner  
Scouts WA

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 dont 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

## HONORARY TREASURER'S REPORT



The Association reported a comprehensive profit of \$500,375 for the year ended 31 March 2021, an increase of \$1,662,601 compared to the previous year's comprehensive loss of \$1,162,226.

The improvement in the comprehensive income can primarily be attributed to:

- an increase in net income from investments of \$1,314,283 including an unrealized gain in the value of investment assets for the year of \$1,095,360 due to the recovery from the impact of the Covid-19 virus on equity markets, and
- receiving significant Federal and State Government Covid-19 subsidies that more than offset the twenty five percent fall in membership fees.

The overall value of investments held in managed funds (including \$1,527,345 in cash within those funds) increased from \$7,343,370 as at the 31 March 2020 to \$8,602,168 as at the 31 March 2021.

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 to until the NRS is finalised.

The valuation attributable to the freehold properties (at Mt Hawthorn, Subiaco, and Victoria Park) remains unchanged since 31 March 2021.

The total equity of the Association increased from \$17,187,988 as at the 31 March 2020 to \$17,688,363 as at the 31 March 2021.

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 central to the Association's Branch activities:

	<b>\$000's</b>
Total Comprehensive Income	500
Less Investments (net of fees)	(1,314)
Add National Redress Scheme costs	538
Less Non-Core Branch Activities <sup>(1)</sup> (net result)	<u>(353)</u>
Underlying Operating Result from Branch Activities	<u>(629)</u>

(1) Non-core activities include the Container Deposit Scheme, Manjedal and Scout Store.

The underlying operating loss from Branch Activities underlies the importance of Scouts WA to continue to generate income from non-core activities to support the delivery of its core activities to members.

I would also like to acknowledge the hard work and dedication of the Chief Executive Officer, the Finance Manager and the administration team in the excellent fiscal management of Scouts WA through the Covid-19 pandemic.

**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 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 defense and international relations, and 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 Sargent MBBS BPharm FANZCA



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 and was first appointed as Scouts WA Branch Vice President in 2016. In 2019, Scott received the Distinguished Service Award from Scouts Australia.

Dr Sargent holds an appointment as a Consultant Anaesthetist at Fiona Stanley Fremantle Hospital Group, is a member of the External Advisory Board to the Notre Dame School of Medicine and has previously held various committee roles at Fremantle Hospital, Fiona Stanley Hospital, the WA Branch of the Australian and New Zealand College of Anaesthetists and the Australian Medical Association (WA).

*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 July 2020 Ayden was appointed as the Branch Chief Commissioner. Prior to this, Ayden was appointed the Deputy Chief Commissioner, Youth Program. 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.



**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<sup>st</sup> 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 a lawyer and a partner at an international law firm. He has degrees in Arts and Law and is a Graduate of the Australian Institute of Company Directors. Matthew has practiced as a lawyer for nearly 20 years in Australia and internationally and has held leadership positions within law firms for a number of years. Matthew has four children and they have all been actively engaged in Scouts in WA. Matthew was appointed to the Board in 2019.



**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. During her time in Rovers she held a variety of leadership positions for WARC events and the WA Rover Council itself, including PR Officer for 2 terms, Vice Chairman – Membership & Training, Chairman and Secretary. She attended numerous National Rover Councils and other national meetings and thoroughly enjoyed those experiences. During her time as a youth member in Scouts she completed her Baden Powell Scout Award and received the Ian Jennings Rover Service Award. In her professional life Rebecca works as a Head of Teaching, at Communicare Academy. Communicare Academy is a Curriculum and Re-engagement in Education (CaRE) school for at-risk and disengaged youth. She has a Bachelor of Arts (double major History and English Literature) and a Graduate Diploma in Education from the University of Notre Dame Australia and recently completed a Master of Education (Leadership and Management) at Edith Cowan University. Rebecca has previously served two terms on the Board in the Under 30 recently booted Rover position and would like to serve a third term on the Board in the non-serving Adult Leader vacancy as she has enjoyed both giving back to Scouting and developing professional skills and experience. Rebecca believes she can offer the Board a educated point of view on youth engagement through her experience in youth development, particularly in working with marginalised and at-risk youth, and leadership and organisational support at a governance level.



**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 Beeliam since 2017. She is now the Regional Commissioner and DC for both Melville and Beeliam. 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 is also Deputy Chair of the board of the Northern Agricultural Catchments Council NRM and Chair of the Board of 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.

*Try and leave this world a little better than you found it, and when your turn comes to die, you can die happy in feeling that at any rate, you have not wasted your time but have done your best.*

*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 October 2020, 142 Scouts WA volunteers and supporters received Adult recognition awards. Special Service awards were presented to 78 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):**

STEPHEN COLLINS

**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):**

AMANDA ABBOTT | BRONWYN BOOTH | DULCIE BRIDGES | GREGORY CHAPMAN | NARELLE COWLISHAW | JOHN DOWNER | IAN DUNCAN | KERRY DUNCAN | SARAH ECCLESTON | DARREN EVERETT | MARK FAULKS | DANELLE FAUNTLEROY | IAN GARRETT | MICHAEL GODDING | DANIELLE HAGE | SARAH HAMILTON | DEAN HOOD | NEIL HUTCHISON | RICHARD INGLIS | BRIEN JACKMAN | PHILIPPA JOHNSON | CHRISTOPHER MACPHERSON | DAVID MURPHY | PATRICIA NEWMAYER | JODIE O'BRIEN | MATTHEW PATTEN | ADELINE PUZON | RUSSELL QUILTER | JAMES SALT | KATHRYN SCOTT | NIGEL SMITH | CHRISTOPHER SWINSTEAD | REBECCA TISSON | BEN UDINGA | JEROME WILSON | KIM ZEKULICH

**Silver Wattle (Awarded by Scouts Australia to Adult Members for outstanding service to the Association):**

DAVID ADAM | JODI BOWMAN | GAVIN CLARK | ELIZABETH DAWSON | JOANNE DEWERS | TIMOTHY GREGORY | GEOFFREY JAGOE | VICKI MCGRADY | FIONA SHANNON | KATRINA TAYLFORTH | DEBRA WARDLE

**Outstanding Service Award (Awarded by Scouts Australia to Adult Members for Outstanding service to the Association by non-uniformed supporters for a period of 10 years):**

PAUL DREW | SHARON LOWRY | COLIN WALKER

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

JENNIFER DE KORT | KENNETH LINDORFF | ANTHONY MACGREGOR | ALAN MILLER | JOHN PATTEN | HEATHER STANLEY | NEIL TRETOWEN | DANIELLE TURTON | KELVIN UREN

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

BARBARA DE LA HUNTY | DONNA FARRELL

**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):**

NEIL MACPHERSON

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

REBECCA ANN HARRIS

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

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

## **Financial Statements**

**For the Year Ended 31 March 2021**

# The Scout Association of Australia, Western Australia Branch

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## The Scout Association of Australia, Western Australia Branch

### Statement of Financial Position

As At 31 March 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,288,310	4,883,151
Trade and Other Receivables	4	246,375	329,305
Inventories	5	54,770	53,127
Other Financial Assets	6	7,074,823	4,613,134
Other Assets	8	214,465	84,102
<b>TOTAL CURRENT ASSETS</b>		<b>10,878,743</b>	<b>9,962,819</b>
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	9,128,261	8,614,819
Right of Use Assets		1,300,352	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>10,428,613</b>	<b>8,614,819</b>
<b>TOTAL ASSETS</b>		<b>21,307,356</b>	<b>18,577,638</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Employee Benefits	14	255,890	166,571
Lease Liabilities	15	257,105	-
Other Liabilities	11	116,543	115,377
Trade and Other Payables	9	1,524,463	1,013,821
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,154,001</b>	<b>1,295,769</b>
NON-CURRENT LIABILITIES			
Trade and Other Payables	9	360,271	52,467
Employee Benefits	14	49,387	41,414
Lease Liabilities	15	1,055,334	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,464,992</b>	<b>93,881</b>
<b>TOTAL LIABILITIES</b>		<b>3,618,993</b>	<b>1,389,650</b>
<b>NET ASSETS</b>		<b>17,688,363</b>	<b>17,187,988</b>
<b>EQUITY</b>			
Reserves	10	2,470,000	2,470,000
Retained Earnings		15,218,363	14,717,988
<b>TOTAL EQUITY</b>		<b>17,688,363</b>	<b>17,187,988</b>

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 31 March 2021**

	Note	2021 \$	2020 \$
Revenue	12	5,386,422	4,821,730
Cost of Sales		(952,306)	(103,039)
Other Income		309,116	332,695
<b>Gross Profit</b>		<b>4,743,232</b>	<b>5,051,386</b>
Accommodation Costs and Event Expenses		(324,642)	(1,570,895)
Advertising		(124,649)	(291,810)
Awards/ Badges		(2,625)	(4,533)
Bad Debts		(3,911)	-
Catering Expenses		(98,501)	(192,216)
Communications		(12,957)	(12,393)
Computer Expense		(191,743)	(96,551)
Depreciation Expense		(379,248)	(215,673)
Employee Benefits Expense		(2,960,310)	(1,826,510)
Equipment and Materials		(33,405)	(23,527)
Hire		(1,167)	(36)
Insurance		(192,681)	(244,489)
Interest - Leases		(26,568)	-
Legal Expenses		(565,335)	(441,327)
Light and Power		(31,259)	(25,747)
Motor Vehicle Expenses		(22,868)	(9,687)
National Contributions		(50,092)	(131,546)
Other Expenses		(426,031)	(645,160)
Printing and Stationery		(32,903)	(24,283)
Rates and Taxes		(11,497)	(14,524)
Repairs and Maintenance		(58,310)	(27,117)
Transport Costs		(38,121)	(195,434)
<b>Results from Investing Activities</b>		<b>(845,591)</b>	<b>(942,072)</b>
Interest Income		244,499	405,913
Gain/ (Loss) on Investments		1,101,467	(626,067)
	13	<b>1,345,966</b>	<b>(220,154)</b>
<b>Profit before Income Tax</b>		<b>500,375</b>	<b>(1,162,226)</b>
Income Tax Expense		-	-
<b>Profit from Continuing Operations</b>		<b>500,375</b>	<b>(1,162,226)</b>
<b>Profit for the Year</b>		<b>500,375</b>	<b>(1,162,226)</b>
<b>Other Comprehensive Income, Net of Income Tax</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Year</b>		<b>500,375</b>	<b>(1,162,226)</b>

The Scout Association of Australia, Western Australia Branch

**Statement of Changes in Equity**  
For the Year Ended 31 March 2021

2021

	Retained Earnings	Asset Revaluation Reserve	Total
	\$	\$	\$
<b>Balance at 1 April 2020</b>	<b>14,717,988</b>	<b>2,470,000</b>	<b>17,187,988</b>
Profit/(Loss) for the Year	<b>500,375</b>	-	<b>500,375</b>
<b>Balance at 31 March 2021</b>	<b>15,218,363</b>	<b>2,470,000</b>	<b>17,688,363</b>

2020

	Retained Earnings	Asset Revaluation Reserve	Total
	\$	\$	\$
<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>

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The Scout Association of Australia, Western Australia Branch

**Statement of Cash Flows**  
For the Year Ended 31 March 2021

	2021	2020
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Members	5,776,776	5,093,812
Payments to Suppliers and Employees	<u>(5,187,622)</u>	<u>(6,008,784)</u>
Net Cash provided by/(used in) Operating Activities	20 <u>589,154</u>	<u>(914,972)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Investments in Managed Fund	(1,360,223)	397,189
Proceeds from Sale of Plant and Equipment	7,000	-
Interest and Investment Income	244,499	405,913
Purchase of Property, Plant and Equipment	<u>(958,104)</u>	<u>(354,573)</u>
Net Cash used by Investing Activities	<u>(2,066,828)</u>	<u>448,529</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from Funds Held in Custody	1,166	6,377
Payment of Finance Lease Liabilities	<u>(118,334)</u>	<u>-</u>
Net Cash used by Financing Activities	<u>(117,168)</u>	<u>6,377</u>
Net Increase/(Decrease) in Cash and Cash Equivalents Held	(1,594,842)	(460,066)
Cash and Cash Equivalents at Beginning of Year	<u>4,883,152</u>	<u>5,343,218</u>
Cash and Cash Equivalents at End of Financial Year	3 <u><u>3,288,310</u></u>	<u><u>4,883,152</u></u>

## The Scout Association of Australia, Western Australia Branch

### Notes to the Financial Statements

For the Year Ended 31 March 2021

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 2021

#### 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.

###### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

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

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

###### 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 payable 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.

## Notes to the Financial Statements

### For the Year Ended 31 March 2021

#### 2 Summary of Significant Accounting Policies

##### (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.

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:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
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.

## Notes to the Financial Statements

### For the Year Ended 31 March 2021

#### 2 Summary of Significant Accounting Policies

##### (f) Financial Instruments

###### (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.

##### (g) Leases

###### (i) Right-of-use asset

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

###### (ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 2 Summary of Significant Accounting Policies

#### (h) 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.

#### (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

	2021	2020
	\$	\$
Cash on Hand	69,618	(1,198)
Cash at Bank	1,691,347	2,154,113
Cash held with Investment Manager	1,527,345	2,730,236
<b>Total Cash and Cash Equivalents</b>	<b>3,288,310</b>	<b>4,883,151</b>

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 4 Trade and Other Receivables

	2021	2020
	\$	\$
CURRENT		
Trade Receivables	150,783	232,965
Other Receivables	95,592	96,340
<b>Total Trade and Other Receivables</b>	<b>246,375</b>	<b>329,305</b>

### 5 Inventories

	2021	2020
	\$	\$
CURRENT		
At Cost: Finished Goods	54,770	53,127
<b>Total Inventories</b>	<b>54,770</b>	<b>53,127</b>

### 6 Other Financial Assets

	2021	2020
	\$	\$
Managed Funds	7,074,823	4,613,134
<b>Total Other Financial Assets</b>	<b>7,074,823</b>	<b>4,613,134</b>

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 7 Property, Plant and Equipment

	2021	2020
	\$	\$
LAND AND BUILDINGS		
Freehold Land & Buildings		
At Cost	8,694,338	8,616,916
Accumulated Depreciation	(862,486)	(731,025)
Total Land and Buildings	<u>7,831,852</u>	<u>7,885,891</u>
PLANT AND EQUIPMENT		
Capital Works in Progress		
At Cost	-	161,268
Total Capital Works in Progress	<u>-</u>	<u>161,268</u>
Plant and Equipment		
At Cost	439,146	147,550
Accumulated Depreciation	(91,912)	(74,342)
Total Plant and Equipment	<u>347,234</u>	<u>73,208</u>
Motor Vehicles		
At Cost	846,844	394,126
Accumulated Depreciation	(192,216)	(121,961)
Total Motor Vehicles	<u>654,628</u>	<u>272,165</u>
Office Equipment		
At Cost	345,990	261,704
Accumulated Depreciation	(202,806)	(169,936)
Total Office Equipment	<u>143,184</u>	<u>91,768</u>
Other Property, Plant and Equipment		
At Cost	291,744	250,742
Accumulated Depreciation	(140,381)	(120,223)
Total Other Property, Plant and Equipment	<u>151,363</u>	<u>130,519</u>
Total Plant and Equipment	<u>1,296,409</u>	<u>728,928</u>
<b>Total Property, Plant and Equipment</b>	<u><u>9,128,261</u></u>	<u><u>8,614,819</u></u>

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 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
	\$	\$	\$	\$	\$	\$	\$
Year ended 31 March 2021							
Balance at 1 April 2020	161,268	7,885,891	73,208	272,165	91,768	130,519	8,614,819
Additions	-	77,728	291,664	461,865	84,842	42,005	958,104
Depreciation	-	(131,767)	(17,638)	(72,402)	(33,426)	(21,161)	(276,394)
Transfers	(161,268)	-	-	-	-	-	(161,268)
Disposals	-	-	-	(7,000)	-	-	(7,000)
<b>Balance at the end of the year</b>	<b>-</b>	<b>7,831,852</b>	<b>347,234</b>	<b>654,628</b>	<b>143,184</b>	<b>151,363</b>	<b>9,128,261</b>

	Capital Works in Progress	Land and Buildings	Plant and Equipment	Motor Vehicles	Office Equipment	Other property, plant and equipment	Total
	\$	\$	\$	\$	\$	\$	\$
Year ended 31 March 2020							
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>

## The Scout Association of Australia, Western Australia Branch

### Notes to the Financial Statements

For the Year Ended 31 March 2021

#### 8 Other Assets

	2021	2020
	\$	\$
CURRENT		
Prepayments	214,465	84,102
<b>Total Other Assets</b>	<b>214,465</b>	<b>84,102</b>

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

#### 9 Trade and Other Payables

	2021	2020
	\$	\$
CURRENT		
Grant and Membership Fees Received in Advance	927,178	602,553
GST Payable	33,629	(22,451)
Loans	110,702	8,129
PAYG Withholding	50,975	26,064
Sundry Payables and Accrued Expenses	222,295	24,070
Trade Payables	179,684	375,456
<b>Total Current Trade and Other Payables</b>	<b>1,524,463</b>	<b>1,013,821</b>
	2021	2020
	\$	\$
NON-CURRENT		
Loans	360,271	52,467
<b>Total Non-Current Trade and Other Payables</b>	<b>360,271</b>	<b>52,467</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 2021

### 11 Other Liabilities

	2021	2020
	\$	\$
<b>Funds held in Custody</b>		
Group Assistance	116,543	115,377
<b>Total Other Liabilities</b>	<u>116,543</u>	<u>115,377</u>

### 12 Revenue

	2021	2020
	\$	\$
Activity and Event Fees	103,618	1,993,426
Container Deposit Scheme	1,477,230	-
Donations	84,609	39,531
Government Grants	491,480	550,886
Lotterywest Grant	162,588	21,798
Membership Fees	850,577	1,128,390
Rental Income	1,024,724	914,735
Sale of Goods	204,162	172,964
Subsidies	987,434	-
<b>Total Revenue</b>	<u>5,386,422</u>	<u>4,821,730</u>

### 13 Finance Income and Finance Costs

	2021	2020
	\$	\$
Recognised in Profit or Loss		
Interest Income	244,499	405,913
Realised Gain/(Loss) on Investments	6,107	17,388
Unrealised Gain/(Loss) on Investments	1,095,360	(643,456)
Net Finance (Expense)/Income Recognised in Profit or Loss	<u>1,345,966</u>	<u>(220,155)</u>

### 14 Employee Benefits

	2021	2020
	\$	\$
<b>CURRENT</b>		
Employee Benefits	255,890	166,571
<b>Total Current Employee Benefits</b>	<u>255,890</u>	<u>166,571</u>

	2021	2020
	\$	\$
<b>NON-CURRENT</b>		
Employee Benefits	49,387	41,414
<b>Total Non-Current Employee Benefits</b>	<u>49,387</u>	<u>41,414</u>

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 15 Lease Liabilities

	2021	2020
	\$	\$
CURRENT		
Cockburn	80,895	-
Kenwick	72,172	-
Malaga	47,905	-
Wangara	56,134	-
<b>Total Current Lease Liabilities</b>	<b>257,105</b>	<b>-</b>

	2021	2020
	\$	\$
NON-CURRENT		
Cockburn	319,035	-
Kenwick	299,533	-
Malaga	203,795	-
Wangara	232,970	-
<b>Total Non-Current Lease Liabilities</b>	<b>1,055,334</b>	<b>-</b>

### 16 Auditors' Remuneration

	2021	2020
	\$	\$
Remuneration of the auditor: Francis A Jones, for:		
- Audit of the Financial Statements	13,000	13,000
<b>Total Auditors Remuneration</b>	<b>13,000</b>	<b>13,000</b>

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 17 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 Scouts Association of Australia Western Australian 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.

### 18 Leasing Commitments

The Association has entered into a number of commercial lease agreements. Details of the leases are as follows:

Land and Buildings situated at 54- 56 Cooper Road, Cockburn Central, Western Australia  
Lease Commencement: 1 October 2020  
Lease Expiry: 30 September 2025  
Term: 5 Years  
Annual Commitment (ex GST): \$100,000

Land and Buildings situated at 1729 Albany Highway, Kenwick, Western Australia  
Lease Commencement: 1 October 2020  
Lease Expiry: 30 September 2025  
Term: 5 Years  
Annual Commitment (ex GST): \$70,000

Land and Buildings situated at 303 Victoria Road, Malaga, Western Australia  
Lease Commencement: 1 October 2020  
Lease Expiry: 1 October 2025  
Term: 5 Years  
Annual Commitment (ex GST): \$60,000

Land and Buildings situated at 29 Dellamarta Road, Wangara, Western Australia  
Lease Commencement: 1 May 2020  
Lease Expiry: 1 October 2025  
Term: 5 Years  
Annual Commitment (ex GST): \$90,000

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 19 Related Parties

#### (a) Board Members

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

Ayden Mackenzie  
Brian Macauley (resigned May 2020)  
Caitlin Arcus  
Colin Murphy  
David Chamberlain  
David Kelly (resigned 15 September 2020)  
Fiona Shannon  
Genevieve Hohnen  
Glenn Bourke  
Gregory Higham  
Matthew Blycha  
Miriam Stanborough  
Ramsay Main (appointed 21 July 2020)  
Rebecca Morse  
Sheridan McDonald

#### (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 Australian Branch entered into the following transactions during the year with Scout Group in Western Australia:

- Group and Section Fees.

Those transactions were undertaken on commercial terms and conditions.

## Notes to the Financial Statements

For the Year Ended 31 March 2021

### 20 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:

	2021	2020
	\$	\$
Profit for the Year	500,375	(1,162,226)
Cash Flows excluded from Profit Attributable to Operating Activities		
- Net Finance Costs	(1,345,966)	220,154
Non-Cash Flows in Profit:		
- Depreciation Expense	379,248	215,673
- Interest on Lease Payments	26,569	-
- Net Gain on Disposal of Property, Plant and Equipment	(1,692)	-
- Transfer of Capital Works	161,268	-
Changes in Assets and Liabilities:		
- (Increase)/Decrease in Trade and Other Receivables	82,931	(60,613)
- (Increase)/Decrease in Other Assets	(130,363)	1,578,295
- (Increase)/Decrease in Inventories	(1,643)	25,039
- Increase/(Decrease) in Trade and Other Payables	821,135	(1,795,131)
- Increase/(Decrease) in Employee Benefits	97,292	63,837
<b>Cashflows from Operations</b>	<b>589,154</b>	<b>(914,972)</b>

### 21 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.

### 22 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

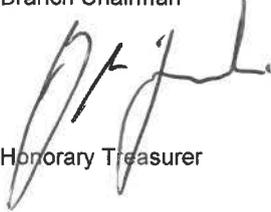
The responsible persons declare that in the responsible persons' opinion:

- 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 .....16..... day of .....June..... 2021



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 2021, 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 2021 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: 17 June 2021





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



Government of **Western Australia**  
Department of **Communities**



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