

Sutherland Shire  
Environment Centre Inc.

*Annual Report*  
*2013-14*

*The Sutherland Shire Environment Centre works with others  
in the community – including business, council, government  
and residents – to achieve a sustainable environment  
in the Sutherland Shire and its bio-regions.*



*Patron*

R.D. (Bob) Walshe, OAM

*Board Members 2013-4*

Jenni Gormley (Chairperson)

John Nelson (Treasurer)

Tassia Kolesnikow (Secretary)

Roger Bramble

Jonathan Doig

Michael McInerney

Phil Smith

Ruth Zeibots

*Development Officer*

Graeme Booth

## Chairman's Report

Preparing for the Annual General Meeting is always stressful. We have to chase people for campaign reports and the auditor always manages to ask at least one difficult question at the eleventh hour.

But once we have put the Annual Report together I feel better.

What a lot we've done as a centre this year! It's easy to get mired in one's own particular campaigns, even to become a bit depressed and negative. But there is so much going on here at Sutherland Shire Environment Centre. So many active environmentalists.

Environmental education has been a big theme this year. As an ex-teacher, our long time patron and founder, Bob Walshe, decided that his 90th Birthday Celebration last December should be dedicated to encouraging environmental awareness in the next generation. Money raised at the event has helped fund initiatives such as Speaking 4 the Planet and a Sustainability Leadership Program. Our University of Wollongong scholarship is now in its second year and we hope we will be able to continue it indefinitely.

Earlier this year, the Board made a decision to run more events for members. Throughout the year we have held a workshop on Non-violent Direct Action, a film screening from Lock the Gate, and an information session about the Trans Pacific Partnership (free trade agreement). All were well-attended. More will be held.

We have made many submissions on planning issues, criticised too much high-rise, taken part in actions both locally and around the state, written numerous letters to local newspapers. Our various Facebook pages are reasonably active, indicating the level of environmental concern and awareness among local residents.

SCAN/Stop CSG again must take the prize as our most active sub-committee. And of course accolades need to be heaped once more on Col and Bill Ryan, tireless in their work to stop the expansion of coal and gas mining in our catchment areas.

Once again, I have to thank the Board for its prudent management of the Centre's finances. While our planet's sustainability is our paramount concern, sustainability of Sutherland Shire Environment Centre is essential if we are to continue to offer resources to our community in their efforts to achieve that.

*Jenni Gormley*

September 2014

"What's the use of a fine house if you haven't got a tolerable planet to put it on?" — Henry David Thoreau, *Familiar Letters*, 1894

## **Statement of Purpose**

The Sutherland Shire Environment Centre will work with others in the community – including business, council, government and residents – to achieve a sustainable environment in the Sutherland Shire and its bio-regions.

## **Statement of Functions**

The Board agrees that the following list comprises the priority functions of the SSEC:

1. Establish the SSEC as the Peak Environment Group in the Sutherland Shire and its bio-regions, one that supports low-impact lifestyles, practices and behaviours in the community.
2. Establish efficient communication processes with the community.
3. Develop and conduct education initiatives.
4. Campaign publicly for protecting and improving the quality of the environment in Sutherland and its bio-regions.
5. Support members and local community organisations in their efforts to protect their local areas.
6. Establish efficient information, operation and management systems for Sutherland Shire Environment Centre.
7. Strengthen relationships with Sutherland Shire Council, other councils and other community and environmental organisations.
8. Raise funds to carry out the functions of Sutherland Shire Environment Centre.

For all of the above, the principles of working in partnership with others and in concert with other initiatives apply. Consultation and collaboration are vital elements of effective partnerships.

The overall aim is to create an environment centre! One that is welcoming and useful for the community. And one that models and demonstrates environmental and sustainability values in its decisions, practices and actions.

## Achieving our Purpose in 2013-14

The “Statement of Purpose and Functions” (upon which this report is based), is the statement that guides all our actions and the implementation of our strategic initiatives.

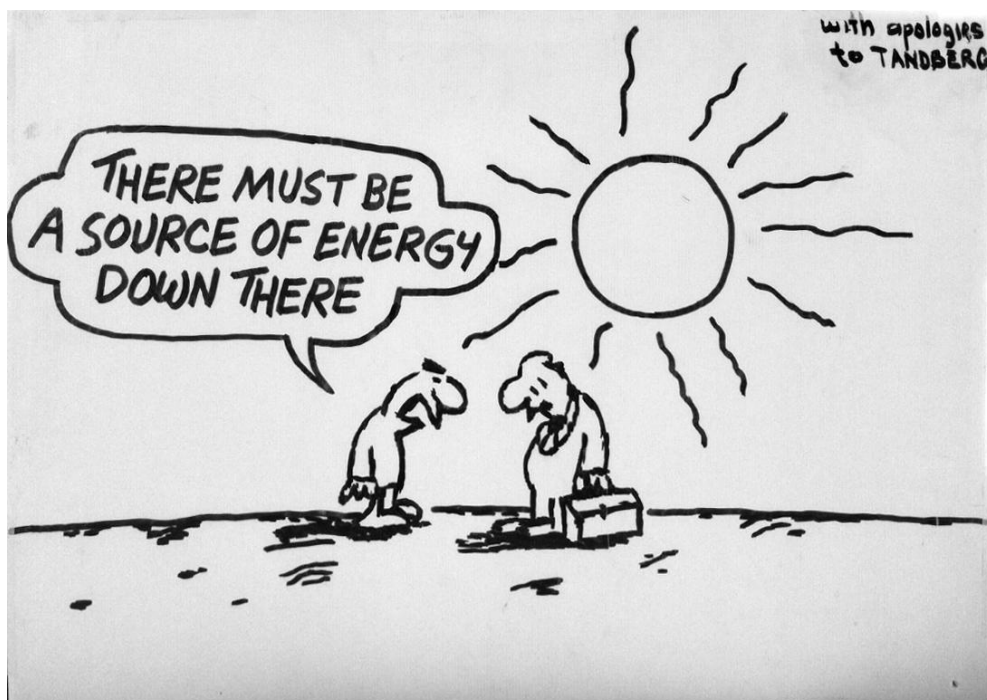
**1. Establish the SSEC as the Peak Environment Group in the Sutherland Shire and its bio-regions, one that supports low impact lifestyles, practices and behaviours in the community.**

Community based campaigns and activities supported by Sutherland Shire Environment Centre:-

- Save Our Shire
- Stop Coal Seam Gas Sutherland
- SCAN – Sutherland Climate Action Network
- First National Park
- Sutherland to Cronulla Shared Path
- Veg-In
- Sustainability Leadership Program
- Gandangara “Heathcote Ridge” development proposal at West Menai

**2. Establish efficient communication processes with the community**

Social Networking (especially Facebook) continues to be important tool for communicating across the active groups within the Environment Centre. Our enews is distributed throughout the year using Mailchimp.



### 3. Develop and conduct education initiatives

- **University of Wollongong Scholarship.** Bess Murphy was awarded this year's scholarship from amongst five applicants. She had an excellent academic record and history of paid and volunteer jobs reflecting strong environmental values. Her honours project examines Seed bank dynamics of mangrove, saltmarsh swamp and forest communities in the Southern coast of NSW, including Towra Point and shows great potential for assisting with environmental sustainability within the Sutherland Shire and beyond.
- **Speaking for the Planet.** The 2014 event was successfully held at Port Hacking High School. (Winners will be presenting at the AGM.) Interest from other groups may see this popular program expanded throughout New South Wales, perhaps even across Australia, in coming months.
- **Sustainability Leadership Program.** A course for secondary students run in conjunction with St George and Sutherland Community College. Student groups receive the knowledge and skills to plan, implement, evaluate and present a sustainability-focused action project at school

### 4. Campaign publicly for protecting and improving the quality of the environment in Sutherland Shire and its bioregions

#### a) **Sutherland to Cronulla Shared Path**

*Report by Tassia Kolesnikow*

SSEC members joined the Sutherland to Cronulla Shared Pathway Coalition and lobbied the NSW State Transport Minister. The minister responded by allocating \$2 million dollars for a detailed plan for the path. Consultants are currently working on completion of this plan by the end of October.





## b) **First National Park**

*Report by Bob Walshe, Chair of Shire's First National Park movement.*

### **Significance of Royal National Park – It Gathers Momentum!**

**Realisation keeps extending.** A year ago we reported several advances towards achievement of World Heritage Listing by the United Nations. Now we can report more advances... Let's summarise where we stand.

- ❑ In 2010, Shire lovers of Royal National Park formed an organisation to work actively for recognition by the United Nations of the Royal's importance for Sydney, Australia, and indeed the world. An enthusiastic group, mainly of Shire people, resulted. The instant support of Sutherland Shire Environment Centre (founded 1991) was valued.
- ❑ Soon the unanimous support of both Wollongong and Sutherland Councils was pledged. Our First National Park organisation has met quarterly and has reported monthly in a column in *Shire Life* newspaper.



- ❑ Federal Environment Minister Greg Hunt and NSW Minister Robyn Parker met with us on a bank of the Hacking River at Audley on 8 October 2013 and announced their support. They undertook to enact the protocol which requires an entry on “The Tentative List” (a year’s wait). Which is proceeding.
- ❑ Sydney University Press has republished, in a splendid hardcover edition, the 1902 *Official Guide to the National Park of NSW*.
- ❑ In late 2012, Australia’s leading authority on national parks, Dr Geoff Mosley, with support from Sutherland Shire Environment Centre, published his 240-page book, *The First National Park, A Natural for World Heritage*. A Foreword by ex-premier of NSW Bob Carr greeted this detailed and comprehensive work.
- ❑ Early in 2014, the all-volunteer Linnean Society published its magnificent 170-page *Field Guide to Royal National Park*, well written and splendidly illustrated. It has deservedly sold in large numbers.
- ❑ Big support from prestigious IUCN! The International Union for the Conservation of Nature will hold its next once-in-a decade Congress in Sydney in November – and the Royal is sure to be a feature. We will bring delegates’ attention to our “Five Distinctions of Australia’s First National Park”:
  1. **Earliest Park.** Established 1879, less than 100 years after foundation of Sydney. (“Royal” added in 1955 after visit in 1954 of young Queen Elizabeth.)
  2. **First Park.** This was the first park in the world to be designated “for the purpose of a national park”. (American parks of the 1870s, Yellowstone and Yosemite, were state parks, with “national” coming later.)
  3. **Urban Park.** Royal is the only substantial National Park in the world that is wholly contained within a city (Sydney).
  4. **Diverse Park.** Royal offers an incredible variety of abundant flora, fauna, and landforms. So much to experience!
  5. **Magnetic Park.** Royal attracts more visitors each year – 4 million and rising – than any other significant Australian site, including Uluru, Kakadu, and the Great Barrier Reef. Its value to tourism is huge.







### c) **Save Our Shire**

*Report by Neil de Nett*

The last few months have been rather quiet as residents seem to have lost interest in the whole planning muddle that has dragged on for well over 18 months.

The progression of the Draft Sutherland Shire Local Environmental Plan 2013 (DLEP) has probably been the most chaotic planning process in the Shire's history.

The DLEP was first exhibited on the 18 March 2013 and Shire residents had the opportunity to comment on the new plan. From this time on life became complicated for those who chose to be involved in future planning of the Shire. Here is a brief summary of what should have been a fair and open simple process.

- DLEP exhibition 1 (Submission made by SSEC)
- LEP 2006 D Amendment 20 exhibited at the same time with some of the same material. (Submission made by SSEC)
- At the following council meeting the staff report which considered residents' submissions was tabled and not discussed.
- A Mayoral Minute was introduced which not only largely ignored residents objections but increased development potential to the extent that a second exhibition was required.

- DLEP Exhibition 2 (Submission made by SSEC)
- Series of articles in the SMH which led to the resignation of the Mayor.
- Request for a Local Government enquiry (Submission made by SSEC)
- Not proceeded with.
- Independent Review. (Submission made by SSEC)
- DLEP Exhibition 3 (Submission will be made by SSEC)

You may have noticed that letters and articles about planning issues in the Leader have become noticeably absent. This is not surprising as Shire residents appear to have tuned out.

Save Our Shire again actively urging residents to make one last (?) effort and have an input to the latest plan. The proposed increased to density across the Shire are still unacceptable. No consideration has been given to possible infrastructure requirements to accompany this development.

View Save Our Shire Facebook page for news and help.

#### **d) Gandangara West Menai/Heathcote Ridge Development**

*Report by Jenni Gormley*

This development proposal remains at Planning NSW where a Voluntary Planning Agreement is still to be finalised. Sutherland Shire Environment Centre continues to monitor any progress and will keep members informed.







**Sutherland Shire Environment Centre members marched in March (and subsequent marches as well) to protest Federal government proposal that will damage our environment.**








## e) **Sutherland Climate Action Network/Stop CSG Sutherland**


































*Report by Jonathan Doig*

Sutherland Climate Action Network and Stop CSG Sutherland organised and attended a number of events and activities throughout the year and obtained good coverage in The Leader. Highlights include:

- Lock the Gate film night with Rick Laird 9<sup>th</sup> April in Sutherland
- Non-Violent Direct Action training with Justin Whelan and Gill Burrows from Pace e Bene in May in Sutherland
- Distributed 1000 anti coal seam gas leaflets at railway stations and in letterboxes
- Visits to Lee Evans and Barry Collier in July and August to follow up the Chief Scientist's report on coal seam gas, as part of Our Land Our Water Our Future
- Stop CSG petition at Cronulla attracted 80 signatures in two hours, including journalist Peter Fitzsimons
- Promoted Sustainable House Day
- Sent one member to the Stranded Down Under seminar and two to 350.org's divestment training, to help us plan a local seminar
- Sutherland CAN members have been receiving monthly newsletters since February



Our indefatigable duo, Bill and Col Ryan, have been out there defending our planet against  coal and  CSG, speaking up for  refugees and other  general activities. Here's a snapshot of the past 12 months.

<b>October</b>	23		Origin Energy AGM
<b>February</b>	16		Leard and Pilliga with Cranky Koala
	18		Leard
	20		Our Land Water Future rally Whitehaven city office
	23		Refugee support rally Cronulla
	24		Lee Evans office with Illawarra Nannas
	25		Sheraton Hotel gas conference rally
<b>March</b>	7		Leard
	31		Leard arrest with Phil Spark
<b>April</b>	7		Court vigil for Jono
	9		NVDA training Sutherland
	12		The Saturday Paper
	12		Bill had stroke – in hospital 2 weeks
<b>May</b>	9		Wilderness Society photo expo Leard fund raiser
	18		March in May
	20		Doco Leard Richard Mockler
<b>June</b>	4		Stop Bulldozing Hibernating Animals rally city
	6		Leard with Peter Donnelly – Peter arrested
	21		Refugee Support rally Cronulla
<b>July</b>	11		Court vigil for Jono
	23		Honour Bill Ryan and Cliff Wallace at Leichhardt Town Hall
<b>August</b>	4		Leard – 2nd birthday bash
	13		Daily Mail UK Bill article
	14		Occupy AGL HQ
	16		Bail BBQ
	18		Occupy AGL HQ
	21		ICAC
	28		Occupy AGL HQ
<b>September</b>	1		Cronulla Beach – cancel PEL 463 Peter Fitzsimons
	9		ICAC Leard / Mark Vaile
	11		Occupy AGL HQ
	16		Court vigil for Jono
	24		Court vigil for Jono



*In July, Bill Ryan and Cliff Wallace were honoured at Leichhardt Town Hall*



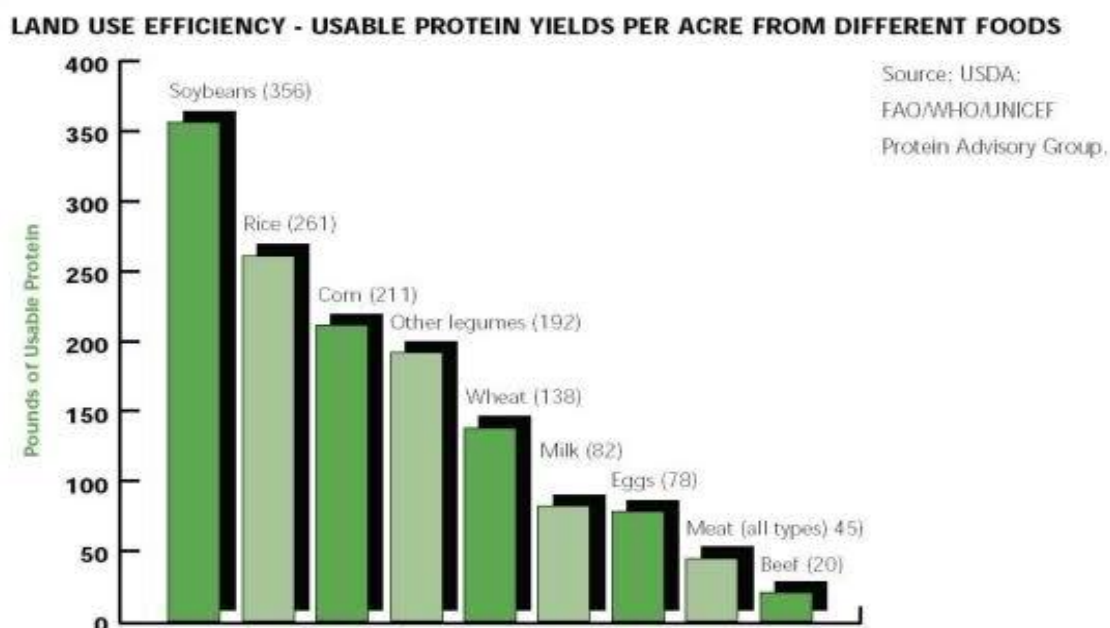
*Peter Fitzsimons showed his support at Cronulla Beach, with Bill Ryan.*



## g) Veg-In

*Report by Phil Smith*

This campaign recognises the environmental destruction caused by increased consumption of animal protein. The campaign had its origin in the winning Speaking 4 the Planet speech in 2013 by Melissa Donnelly who was then in Year 11 at Port Hacking High School. The Veg-In campaign aims to encourage Shire residents to eat less animal protein for the sake of the planet. “We all like to ‘veg-out’. Maybe we should ‘veg-in’.” After some initial hiccups, the campaign now has an active Facebook page/ website.



### 5. Support members and local community organisations in their efforts to protect their local areas

As well as helping groups through financial sponsorship, provision of equipment, setting up/hosting of websites, networking, wording of petitions, artwork for brochures, etc. SSEC regularly fields phone calls from a range of Shire residents concerned about a wide variety of environmental problems. These callers are encouraged and supported in their concerns about how to protect our beautiful shire from those who would destroy it. Other valuable assets that are provided to the community are our Public Gift Fund (charitable) status, incorporation and banking and PayPal facilities.

### 6. Establish efficient information, operation and management systems for Sutherland Shire Environment Centre

Existing systems have been maintained and appear to be working satisfactorily.



**7. Strengthen relationships with Sutherland Shire Council, other councils and other community and environmental organisations**

Through our committee work our relationships with surrounding councils, local elected members and other community organisations remains strong.



**8. Raise funds to carry out the functions of Sutherland Shire Environment Centre**

We continue to closely monitor our expenditure with a view to becoming debt free and so ensuring our long term viability. We are grateful to our members and donors for their support and also to Perpetual Trustees. This year funds from Perpetual have been used for:

- Construction of filtered water drinking station at Cronulla Beach
- Environmental education initiatives in schools, including a range of teacher resources
- Continued support of the First National Park campaign.

## **Treasurer's Report**

The 2013/2014 Financial Year saw an increase in net income over the prior year to \$57,418. This was brought about as a result of higher income while expenses were maintained at previous year levels.

The increase in income to \$148,413 resulted from increases in Donations, Fund Raising & Sundry Income and in the Gross Rental from the Merton St Property. Overall expenditure remained relatively flat compared to prior year at \$90,997. Increases in Fund Raising Activities, Rates & Strata fees were offset by reductions in Environmental Projects and Interest Expenses and delays in finalisation of the Scholarship (funds will be carried forward into early part of 2014/15 financial year).

This is again a sound result achieved on the back of continued generous donations from individuals and organisations coupled with what is now a net inflow of funds associated with the Office premises owned by the Environment Centre.

Again, as in prior years, of significant note in this year's Financial Statements are the movements in the Balance Sheet as a result of a reduction, via a partial repayment, in the mortgage that the Environment Centre holds. This resulted in the total amount outstanding decreasing from the previous loan amount of \$32,000 to a little under \$13,000. This repayment and resulting reduction loan amount was undertaken as part of the longer term strategy which is being followed with the aim of making the Centre more financially independent. This has been a prudent course to take and with the current tenant advising that they will not be renewing their lease of the office space later this year, should we find the property vacant for a period, we are well positioned to manage through that.

Attached you will find further commentary and analysis of Year End Financial Statements.

### **SUMMARY**

The Centre continues with its aim to become more self-sufficient and rely less on the generous donation of a major donor. This on-going goal to generate "sustainable, long term" income is currently aligned with the income generated from these rented premises.

However, there is still a way to go to ensure full self sufficiency Centre and until this is achieved we continue to appreciate the generosity of a key donor.

### **SPECIAL MENTION**

I would like to make special mention and extend my thanks to Graeme Booth and Jenni Gormley for their commitment and effort in completing and tracking financial details on a weekly basis. Also, thanks are again extended Bruce Spaul and Melina Lidis from the accounting firm Munro Spaul for their and their staff's time in auditing the accounts of the Centre.

### OPERATING SURPLUS

At 30 June 2014 the accounts of the Centre showed an operating surplus of \$57,418 compared to an operating surplus in the previous year of \$46,638.

### INCOME

Total Income for the year was \$148,413, which was an increase when compared to the previous years amount of \$137,524.

Items of note within Income of the Centre included increases in:

- Subscription Income and Donations;
- Fund raising events & Sundry Income
- Gross Profit from Rental Income

Again, as in past years, we continue to operate financially with the generous donations of individuals and organisations and the time devoted by a solid management team. It goes without saying that without such support the Centre could not afford to continue to operate as effectively as it does.

### EXPENDITURE

Total Expenditure for the year of \$90,996 represents was flat compared to the previous financial year of \$90,886.

Major areas of variation in expenditure over last year are seen in:

- Environmental Projects & Fund Raising Events - which show an decrease in expenditure over prior year reflecting smaller expenditure associated with major activities
- Interest – reduction due to lower loan amount outstanding compared to prior year.
- Scholarship – reduction as delayed in finalisation of commitment (to FY14/15 year)
- Rates & Strata Fees – showing an increase in expenditure over previous year

### BALANCE SHEET

Turning to the Balance Sheet, the property purchased in 2002 and its associated mortgage continue to dominate the Balance Sheet of the Centre. The Centre has again taken the opportunity to continue apply paying down total loan amount. This saw a reduction in the size of the loan from \$32,000 to slightly less than \$13,000.

Our Bank balances (in excess of \$81,000) remain healthy providing sound footings for any Campaign support or other activities.

*John Nelson*

September 2014

**SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2014**

**SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

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**SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2014**

2013		2014
\$	Note	\$
	<b>INCOME</b>	
	<b>OTHER INCOME</b>	
709.02	Subscriptions	854.46
72,860.10	Donations	75,282.51
13.56	Interest Received	19.52
340.81	Fund Raising Events & Sundry Income	5,090.45
63,600.96	Gross profit from rental operations	67,166.33
<u>137,524.45</u>		<u>148,413.27</u>
	<b>EXPENDITURE</b>	
270.97	Bank Charges	341.53
30,000.00	Consultants Fees	30,000.00
335.00	Depreciation	311.00
-	Donations	1,583.00
475.07	Electricity	541.74
18,335.91	Environmental Projects	14,903.39
-	Fund Raising Activities	3,635.46
12.50	General Expenses	39.95
5,000.04	Honorarium	3,750.03
263.64	Insurance	250.00
3,714.52	Interest	1,658.23
1,144.91	Meeting Expenses	977.21
144.54	Postage	456.10
6.73	Printing & Stationery	270.50
22,593.28	Rates & Strata Fees	25,756.02
5,190.68	Rent	5,320.48
2,500.00	Scholarships	-
146.45	Subscriptions & Licences	324.45
751.35	Telephone & Internet	876.63
<u>90,885.59</u>		<u>90,995.72</u>
46,638.86	Profit before income tax	57,417.55
46,638.86	<b>Profit for the year</b>	57,417.55
477,664.83	Retained earnings at the beginning of the financial year	524,303.69
<u>524,303.69</u>	<b>Retained earnings at the end of the financial year</b>	<u>581,721.24</u>

The accompanying notes form part of these financial statements.

**SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

**BALANCE SHEET  
AS AT 30 JUNE 2014**

2013 \$	Note	2014 \$
	<b>MEMBERS' FUNDS</b>	
524,303.69	Retained earnings	581,721.24
<u>524,303.69</u>	<b>TOTAL MEMBERS' FUNDS</b>	<u>581,721.24</u>
	Represented by:	
	<b>ASSETS</b>	
	<b>CURRENT ASSETS</b>	
273.24	Cash on Hand	273.24
20,273.04	Public Gift Fund	26,041.37
22,438.99	Main Account	55,667.47
1,778.00	Security Deposit	1,778.00
344.37	Other Debtors	176.40
2,910.24	Prepayments	2,734.69
976.83	GST on acquisitions	1,740.17
<u>48,994.71</u>	<b>TOTAL CURRENT ASSETS</b>	<u>88,411.34</u>
	<b>NON CURRENT ASSETS</b>	
	<b>Fixed Assets</b>	
506,353.33	Buildings - at Cost	506,353.33
23,696.13	Furniture & Fittings - at Cost	23,696.13
<u>(21,597.00)</u>	Less Prov'n for Depreciation	<u>(21,908.00)</u>
<u>2,099.13</u>		<u>1,788.13</u>
<u>508,452.46</u>	<b>Total Fixed Assets</b>	<u>508,141.46</u>
<u>508,452.46</u>	<b>TOTAL NON CURRENT ASSETS</b>	<u>508,141.46</u>
<u>557,447.17</u>	<b>TOTAL ASSETS</b>	<u>596,552.80</u>
	<b>LIABILITIES</b>	
	<b>CURRENT LIABILITIES</b>	
904.35	GST on supplies	1,870.20
<u>904.35</u>	<b>TOTAL CURRENT LIABILITIES</b>	<u>1,870.20</u>
	<b>NON CURRENT LIABILITIES</b>	
32,239.13	Loan - Commonwealth Bank	12,961.36
<u>32,239.13</u>	<b>TOTAL NON CURRENT LIABILITIES</b>	<u>12,961.36</u>
<u>33,143.48</u>	<b>TOTAL LIABILITIES</b>	<u>14,831.56</u>
<u>524,303.69</u>	<b>NET ASSETS</b>	<u>581,721.24</u>

The accompanying notes form part of these financial statements.



**SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2014**

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**1 Statement of Significant Accounting Policies**

**Basis of Preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2009. The committee has determined that the association is not a reporting entity.

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

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

**Income Tax**

Exemption from income tax has been obtained by virtue of Section 50-5 of the Income Tax Assessment Act 1997.

**Property**

Freehold land and buildings are shown at cost.

The Commonwealth Bank of Australia holds a mortgage over the property at Suite 4, 2-4 Merton Street, Sutherland.

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

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

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

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2014**

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**Revenue and Other Income**

Investment property revenue is recognised on a straight-line basis over the period of the lease term so as to reflect a constant periodic rate of return on the net investment.

Interest revenue is recognised when received.

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

All revenue is stated net of the amount of goods and services tax (GST).

**Goods and Services Tax (GST)**

Revenues, 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 balance sheet.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

### **Report on the Financial Report**

I have audited the accompanying financial report, being a special purpose financial report, of Sutherland Shire Environment Centre Incorporated (the association), which comprises the balance sheet as at 30 June 2014, income and expenditure statement, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

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

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporations Act New South Wales 2009 and are appropriate to meet the needs of the members. The committee's responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SUTHERLAND SHIRE ENVIRONMENT CENTRE  
INCORPORATED  
A.B.N. 96 127 431 611**

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting obligations under the Associations Incorporation Act New South Wales 2009 disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Independence**

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

### **Auditor's Opinion**

In my opinion, the financial report of Sutherland Shire Environment Centre Incorporated presents fairly, in all material respects the financial position of Sutherland Shire Environment Centre Incorporated as of 30 June 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act New South Wales 2009.

**Name of Firm:** Munro Spaul  
Chartered Accountants

**Name of Principal:**

  
Bruce W Spaul

**Address:** Level 1, 33 MacMahon Street, Hurstville

**Dated this 16 day of September 2014**