



ANNUAL REPORT 2022 - 2023

Contents

| Mission statement | 3 |
|--|----|
| Sponsors | 4 |
| Community donations | 5 |
| Grants | 7 |
| Life Members | 9 |
| Office bearers 2022-23 | 10 |
| Awards | 11 |
| Club Awards | 13 |
| President's report | 14 |
| Treasurer's report | 16 |
| Secretary's report | 17 |
| Club Captain's report | 18 |
| 100% patrol list | 19 |
| Registrar's report | 20 |
| Gear Steward's report | 21 |
| First Aid Officer's report | 22 |
| Surf Sports report | 23 |
| Junior activity co-ordinator's Report | 24 |
| Nippers' championship results | 25 |
| Education Report | 27 |
| List of education certificate recipients | 28 |
| Financial Statements | 29 |

Mission statement

Save lives, create great Australians, and build better communities.

Tea Gardens Hawks Nest SLSC is a charitable community service-based association which is established solely to: conduct, encourage, promote, advance, and control lifesaving in Tea Gardens Hawks Nest-its many aspects devoted to aquatic safety and management and preservation of life in the aquatic environment. In doing so promote health, wellbeing, surf skills development and fitness of our members.



Sponsors

To sponsors of TGHN SLSC: we thank you for your valuable contributions over the past year, and trust that the Club can continue to promote and assist your businesses into the future.

A combination of cash contributions, as well as the equally important in-kind support of materials and specialist services has again contributed significantly towards the club's activities during the 2022-2023 season.

Your generous support keeps us on the beach. It is acknowledged the many members who continually seek out possible sponsorship throughout the year. The Committee welcomes any discussions from new businesses and individuals during the upcoming new season.

Thank you to all our valued Sponsors for 2022-23 season:

- Hawks Nest Bakehouse
- Myall Lakes Meats
- The Aussie Bush Camp
- Cookson Land Surveyors
- Tea Gardens Country Club and Motel
- Silk Islands
- Lovey's Grocers
- Tolsaf Cranes
- Martin Baker Australia
- First National Real Estate, Hawks Nest
- Holiday Hawks Nest
- The Big Bearded Painter
- The Regional Bank
- Williams River Veterinary Clinic
- AVE Technologies
- Jacobs Building









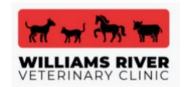


























Community donations



In July 2022 the Regional Bank presented the Club representatives with a donation of close to \$1000 as part of their Community Partnership Program.





Gallery in the Gardens ran a raffle during their 2022 winter exhibition. All proceeds were donated to our Club.





Each Easter Saturday, Tea Gardens
Country Club and Motel host the Pig
Races. This event is packed with
excitement for both visitors to the area
and locals. Our Club is one of the local
groups that benefit from this
community event.

All proceeds are used to support Nippers, the Junior Program.







In February 2023 the Hawks Nest Motor Club was able to conduct their annual event, Motorfest. The event had been put on hold in recent previous years because of COVID. Again, this event generated funds for local community groups. The Motor Club generously donated 6 radio batteries.





In February 2023 the President and members of Palm Lakes Bowling Club presented the Club with the proceeds of their Christmas party. Since then, they have donated additional funds. These funds have allowed the Club to purchase additional equipment for CPR training.



Grants

Our club has been very honoured to receive the following grants during the 2022 season:

The Surf Club Facility Program 2022/23 - \$101,296.80.

This includes the following works for the Surf Club and Gear Shed:

- CCTV System for the Gear Shed (Internal) AVE Technologies.
- Power Supply Protection for CCTV and intruder detection for Club House and Gear Shed – AVE Technologies.
- 17.16KW with 16.38 Battery Storage solar system Apollo Energy Solutions
- Daikin 23.5KW Inverter Ducted System Surf Club upstairs Attack Airconditioning.
- Storage for the TGHNSLSC Gear Shed for the security and safety of equipment –
 Tea Gardens Engineering.
- Cupboards for the TGHNSLSC Training room Designer Living Kitchens.



Community Building Partnership 2022 - \$10,179.00

To increase the emergency response effectiveness at TGHNSLSC.

This included replacing the existing PA and Shark alarm system with an improved system on the TGHNSLSC "Pie Van". – AVE Technologies.



Volunteer Grants 2022-23 - \$1,000.00

New TV for the TGHNSLSC Training Room.

We would like to thank the following people who supported us:

- The Hon. Kate Washington MP Member for Port Stephens.
- The Hon. Dr David Gillespie MP Federal member for Lyne.
- SLSNSW Steven Pearce AFSM CFO.
- SLSNSW Grants writing team Kelly Rooney & Susan Ahmelman.
- TGHNSLSC John Emdin and Kerrie Moore.
- All our suppliers listed above and our volunteers who have taken the time to meet with our suppliers for consultation or access to the surf club or gear shed.



Jackie Bower
TGHN SLSC Vice President.

Life Members

Surf Life Saving NSW & Sydney Branch

- Ron Howells OAM
- Rex Sargeant Australian Sports Medal (2000)*

Surf Life Association of Australia

Ron Howells OAM



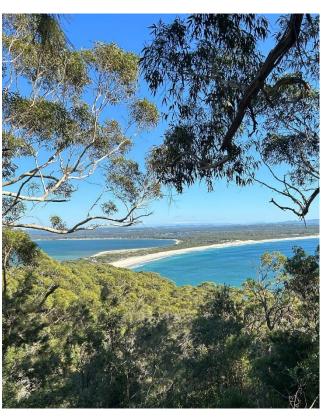


Hunter Branch

- Debbie Booth
- Ian Dunlop
- Jan Logue
- Anthony Logue

Tea Gardens Hawks Nest Surf Life Saving Club

- Tony Purcell
- John Verdon
- Jan Logue
- Anthony Logue
- John Hill
- Stewart Gale
- Michael Simpson
- Colin Stanley
- Ian Dunlop
- Stephen Howell
- Debbie Booth
- Rex Sargeant (Posthumous)
- John Estens
- Maxine Cook
- Phillip Everett



Office bearers 2022-23

President Andrew Eden

Vice President Jackie Bower

Director of Administration (Secretary)Kerrie Moore

Director of Finance (Treasurer)Sarah Puddicombe

Director of Lifesaving (Club Captain)Craig Young

Director of Education Debbie Booth

Director of Nippers (Junior Activity Co-ordinator)Amanda Osmond

Public Officer Debbie Booth

Surf Sports Officer Natalie Skelly

First Aid Officer Sharon Taylor

Member Protection Information Officer Debbie Booth

Member Protection Information Officer Rebecca Curtis

Publicity Officer Lisa Avery

Registrar Cheryl Newton

Sponsorship, Fundraising & Grants Co-ordinator Jackie Bower

Officer of Youth Ryan Russell

Functions & Bar Manager Kerrie Moore

Gear Steward Wayne Bower & Craig Shelton

Officer of IRB Kris Macklin

Gym Co-ordinator Linda Stubbs



Awards

Surf Life Saving Australia (SLSA) awarded the SLSA Rescue Medal, in recognition of a rescue that took place on Sunday, 20 March 2022 at Tea Gardens Hawks Nest SLSC, New South Wales.

The award recognised outstanding rescue skills, rescue management, displays of initiative and resourcefulness for individuals and groups in exceptional circumstances on or off the beach. The actions of those involved in this incident showcase excellence in lifesaving training, skills, and procedures, and were commended for their bravery:

- Phillip Everett
- Anthony Logue
- Phillip Daniel
- Stuart Daniel
- Carolyn Jeffries
- Sharon Taylor



Jackie Bower was awarded Administrator of the Year at Hunter Branch awards 2022. She went on to be named Surf Life Saving NSW Administrator of the Year.

Jackie was then nominated as a finalist in 2022 NSW Sports Award. These awards are in recognition of the dedication and passion Jackie has for this Club and the Life Saving movement.







At the Hunter Surf Life Saving Awards 2023 two of our members were recognised for their exceptional qualities as volunteers, Lifesavers, and community members.

- Amanda Osmond was named Hunter Surf Lifesaver of the Year.
- Debbie Booth was awarded a Meritorious Award for recognition of outstanding lifesaving skills in exceptional circumstances, with the use of her SLS first aid training to save a life.

Club Awards

Rookie of the year Max Fortunaso

Patrol person of the year Jackie Bower

Outstanding service
Jan & Tony Logue

Lifesaver of the year Amanda Osmond

Rose Dunlop awardJill Wiseman

Club person of the year Sharon Taylor

Junior President's award Kristina Fortunaso

President's awardWayne Bower







President's report

What can I say? That came around fast! Here we are at the end of another season. Our first that has been uninterrupted by lockdowns and restrictions for a while. I have the feeling we were all caught by surprise of the pace of things. That said I look around at the progress we have made this year and I think we have matched that pace.

Leading that pace as always have been our Nippers, they have had a great year back to a full routine. However, they should all be some kind of meteorologists given their ability to conjure some of the silliest conditions every Sunday morning. Like clockwork. Despite this and in no small part thanks to our water safety volunteers and Age Managers, the nippers still got their time in the water and learned a lot about how to read the hazards on the beach. Thank you to Amanda and her team for delivering this



program to our kids. The investment we make in them now is the future of Surf Lifesaving.

Recognising the pace we hit this season, we have made sure that we now have more trainers accredited in the club with 3 members now completing their Cert IV and being able to deliver the training that allows us as a club to grow and be self-sufficient. Those that now have their Cert IV would not have been able to do so without the assistance and guidance of Deb Booth who has helped them navigate the pathways to that qualification.

As we look to spread that training burden amongst our new trainers, its necessary to recognise the outstanding amount of training we have achieved in the last 12 months. We had a successful season with new Bronze and SRC, additional IRB crew and drivers, an all-female ALBERT course and the finalisation of our next batch of RWC Drivers. TGHNSLSC now has the most RWC drivers in Hunter Branch. Thank you to you all for the time you have put into completing these accreditations. Having this depth of capability within our patrols allows us to more easily meet our obligations on



the beach and be able to support and fill in for one another during the season.

Our patrolling members – you've all been amazing and flexible and adaptable all year. With I think more than 5 versions of the patrol roster due to various pressures, everyone turns up with a smile on their face and we have a patrol on the beach. It's the core of what we do. It's the reason we are in this club. The committee appreciate everything you do. Please let us know what we can do to make your commitment easier and long-lasting.

The clubhouse has since its renovation continued to develop and grow. We are making it once again the home for us all at the beach, our training space, our space to enjoy some time off the beach and a place for the community join us and simply enjoy looking at the wonder that is Bennett's Beach. With grants we have received we have installed reverse cycle air conditioning and more solar power making the club easier for our volunteers to work in and more pleasant for



our guests. We have our honour boards mounted again and we will continue to develop this as a centrepiece of our club and the community. The club has also made a commitment to revert to fully volunteer run at the bar.

This change has strengthened the club and our ties with the community. This year also saw an extra batch of RSA qualifications to help spread the load of running the bar. Thank you so much to our RSA volunteers, you are the face of the club and the reason so many people in our community keep coming back.

On the theme of coming back, please take the time to have a look at our sponsors. If you need their services, please consider using them first. They have been putting the club first and continuing to support us at a time when things are still tough for business. Their support always means that the club is in a position to be able ensure we have the funds we need for essential equipment for patrols and training. Please take the time to thank then if you see them around.

My last acknowledgement for this year goes again to my fellow committee members. I can't help but stick with my poor bus analogy from last year. I really am only the one steering. The engine room are your committee. Their dedication and hard work keep the wheels on the bus going round and round. Please come to us with your ideas, your concerns, and the things you love and don't want to change. Please hug a committee member – they all do so much.

The pace I mentioned at the beginning of this report is unlikely to change. I'm excited about it. The 23/24 season is ready to kick off. We have nine people already signed up to start Bronze and SRC training in August so that they may be on patrol with us before October. I can't wait to harness their enthusiasm and match their pace as we look to open the beach again in a few months.



Andrew Eden
TGHN SLSC President

Treasurer's report

TGHNSLSC successfully traded in our Club House for functions and weekend bar sales throughout the year. The Friday night Nipper's raffle allowed us to cover the costs of running Nippers. The dedication of volunteers, supporters and sponsors have contributed to another successful year.

Our generous sponsors have contributed greatly to the costs of running the club covering the costs such as insurance, patrol costs, fuel, and first aid equipment.

Once again, the biggest fund raiser of the year was the annual Pig Races at the Tea Gardens Country Club held over the Easter weekend. A large crowd gathered for another successful event as \$8,000 was raised to help with funding for building a dedicated area for the young lifesavers.

The club successful received a grant via the Surf Club Facility Program 2022/23 to allow upgrade to vital infrastructure facilities of the club – CCTV system, solar system, air conditioning, storage, and cupboards. Grants were also received for Beach Safety Equipment Fund and Volunteer Grant.

Membership Income for 2022-2023 was \$16,310 in line with prior year.

Our income for 2023 increased from the previous season.

- Bar Sales \$78,442
- Sponsorship & Donations \$41,689 & \$29,380
- Hire Fees \$26,236

Our total expenses were less than the prior year, mainly due the fit-out of the Club House in 2021/22

Expenses 2022/23: \$160,168

Expenses 2021/22: \$173,354

The result is a Net Profit of \$149,219 for the 2022-2023 season and the Total Member Funds sits at \$202,245.

Thank you to all our hard-working volunteers for the successful year for the club.

Thanks

Sarah Puddicombe

Treasurer

Secretary's report

2022-23 has been my first season in the secretary role. When I took on the role in September 2022, I knew I would 'learn lots' about surf lifesaving and TGHNSLSC. I must say I have. The one aspect of this Club I have learnt is how generous and supportive all the members are. Early in the season this support, and generosity was very evident when the bar management was returned to volunteer management, under the Club. Members volunteering their time to take up the many tasks to enable to Club to have a successful venue for the members, the community, and visitors to visit to take in the amazing view.

Natalie Skelly, Amanda Osmond, Jackie Bower, Rebecca Curtis displayed leadership and tenacity to take up the challenge. Members 'putting their hands up' to complete Responsible Service of Alcohol course and then volunteering their personal time on a regular basis to work the 'bar' amazes me. Their attitude of friendliness and willingness is always on evident whenever anyone visits the bar.

Amanda Osmond was successful in her application to take over the liquor licence for the Club. She continues to demonstrate leadership and insight for the future to enable the bar to be viable option for the Club.

The Hall Hire: The bar area continues to be a popular venue for both visitors and locals to hold their functions and events. 2022-23 has been our first full season without lockdowns or restrictions to be able to offer the venue for hire. It has been very successful. Again, thank you to the many members who volunteer their personal time to 'work the bar' to make these functions successful.

It was exception day in May 23 when the new honour boards were erected in the Clubhouse front foyer. This was a 'dream' of the committee to honour the Club's past history by replacing of previous boards. A special thank you to Cheryl Newton for her persistence in getting this done and Martin Baker for their generous donation for covering the cost of the new boards. I have received great support in understanding the many facets of the secretary role from Jackie Bower and Debbie Booth. However, every Committee member has been so generous with their time, support, and knowledge whenever I needed it. Thank you.

One role that I have gained more experience with this season is my patrol role on Weiry Wonderful's patrol. This was my third season as a patrol member. I am no iron man- far from it but I do have first aid, radio certificate and a set of eyes. I can observe what is happening in the water and on the beach. My first aid skills were needed on many occasions. I would encourage anyone who is keen to be a patrol member please come and give it a go. You will find it is both rewarding and very enjoyable to be part of a group of people who are happy to share their knowledge and skill and at the same time provide an essential service. 2022 -23 season I have learnt 'a lot'. I will nominate for the secretary role for 2023-24. No matter what role I will take up in 2023-24 I know I will be a member of the TGHNSLSC because I have found being a member challenging at times but very much enjoyable and rewarding. A role I want to continue.



Kerrie Moore Secretary

Club Captain's report

A great big thanks to all our Patrol Members. With a total 1258 Patrolling hours a huge effort by our small team of volunteers. Within these hours we had many members go well and above our required 60 hours to achieve 100% time. Along with this our stats for the 2022-2023 season were as below:

• Preventative actions: 1246

Rescues: 31First Aids: 23

• After Hours Callouts: 3

The committee are forever working hard in the background and giving up hours above those listed in the Patrol hours. I would like to make a special mention to Kerrie Moore for her dedication and support throughput the year.

Craig Young

Patrol Captain



Thank you to our 2022-2023 Patrols:

- Flippers Fab
- Loveys Legends
- Weirys Wonderful
- Great Whites
- Rodgers Rovers
- Petas Punters
- Young Ones

100% patrol list

Kris Macklin

Members who achieved 100% for 2022-23 (60+ volunteer hours on beach patrol):

| Amanda Osmond | 86.5hrs | Kristina Fortunaso-Klocker | 116hrs |
|------------------------|---------|----------------------------|---------|
| Amanda Russell | 60hrs | Lisa Avery | 77hrs |
| Andrew Eden | 72hrs | Max Young | 61hrs |
| Cameron Jeffries | 64hrs | Megan Fitzpatrick | 60hrs |
| Carolyn Jeffries | 88hrs | Michael Parson | 68hrs |
| Courtney Rodgers | 65hrs | Monique Macklin | 79.5hrs |
| Craig Shelton | 74.5hrs | Natalie Skelly | 72hrs |
| Craig Young | 68hrs | Peta Shelton | 63hrs |
| Daniel Rodgers | 67hrs | Peter Weir | 66hrs |
| Debbie Booth | 77hrs | Phillip Daniel | 64hrs |
| Harrison Skelly-Osmond | 62.5hrs | Phillip Everett | 74hrs |
| Jackie Bower | 95hrs | Reef Mirisch | 64hrs |
| Jeanette Osmond | 60hrs | Ryan Bower | 66.5hrs |
| John Estens | 68hrs | Ryan Russell | 87.5hrs |
| Julie Dixon | 72hrs | Stuart Daniel | 64hrs |
| Katie Bagnall | 68hrs | Wayne Bower | 92hrs |
| Kerrie Moore | 60hrs | | |



Registrar's report

Registered Financial Members for the 2022/2023 Season (by membership type):

• Life: 7

• Active (18 years and over): 57

Active (15-18 years): 13Cadet (13-15 years): 10

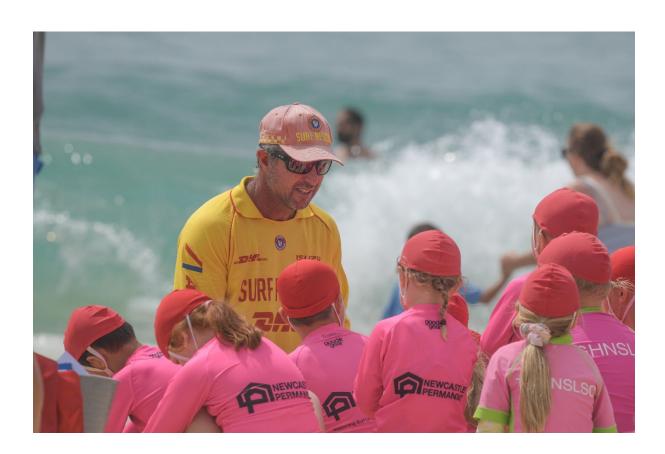
• Junior Activity (5-13 years): 74

Associate: 63Social: 52

Total membership: 276

Cheryl Newton

Registrar



Gear Steward's report

The focus for this year in the gear shed was to clean, rationalise and tidy up the shed, with the aim to do the following:

- Reduce the amount of rubbish and non-utilised items that have been accumulating over many years.
- Improve the condition of some of our assets and equipment where required.
- Improve / alter the layout of the facility so that it is easier and safer for all to use.
- Undertake general maintenance to reduce the H&S risks to our people when in the gear shed or using our assets.

Main projects were as follows:

- Clean Up Major clean up with more than 10 cubic metres of rubbish disposed of, donated, or given away where suitable. This was undertaken mid-season with many volunteers assisting to fill a skip we hired for this purpose.
- Gear Shed Storage. Upgrades to the gear shed were planned and quoted utilising the local
 experience and expertise of Tea Gardens Engineering after the success of gaining a grant for
 this and other purposes. The follow general items have been detailed and are due to be
 installed before 2023 / 2024 season.
 - Mesh enclosure at rear of Southern side under overhead mezzanine with swing open access doors.
 - Reduce the length of the overhead mezzanine to improve openness lighting of the area and improve access to the enclosure.
 - Install 2 shelves to rear of northern side, one full width overhead and one partial width to allow for hanging items.
 - o Remove redundant vertical posts to open up full width of floor area.
 - Relocate skis to above where nipper boards are stored so they are out of the way from centre area.
- Roller door maintenance Old chains were removed from service and ropes / elastics fitted
 to assist in reliable door operation while we work with council on the potential of electric
 doors. Door Installers from Glenn Brett Rollers doors were consulted, and we are currently
 waiting quotes to submit to council for consideration. Mid Coast Council are supportive and
 have agreed to work with us on the door upgrade.
- Large Waste bin Craig Shelton organised a trial of a large waste bin for the club. Further work to do on its location but a big step forward in waste management of bulky items from the club and gear shed.
- **Radios** New batteries donated by Motorfest installed. Great step forward in terms of reliability of radios and communications on the beach.
- **Pie Van PA System and Batteries** Chris Elkin did a fantastic job of installing a PA system to the pie van including battery back-up and charging. Great step forward in beach safety.
- **Equipment registers** Registers of equipment were also updated in Surf Guard to support ongoing maintenance and upgrades to our gear as needed.

Wayne Bower and Craig Shelton Gear Stewards

First Aid Officer's report

No significant changes have been made to our first aid resources this year and our current systems appear to be working well.

All resuscitation equipment underwent compliance testing by medical technicians during winter. Training equipment was also checked for safety. Surplus resuscitation equipment has been retired from service to training so that members are able to practice on equipment that mirrors what they will use on the beach.

Consumable stock was checked and rotated for expiry dates at season's commencement and prior to the summer peak holiday time. Our stock levels seem appropriate this year and the routine sufficient to keep stock compliant, tidy, and unnecessary wastage avoided.

A small grant was gifted to the club from the medical company, Laerdal, in recognition of last year's "rescue of the month". This allowed us to purchase head stabilisers for the spinal board. We hope to retire our current spinal board (showing signs of deterioration) to training with a new one to utilise with the head stabilisers.

Sharon Taylor First Aid Officer



Surf Sports report

This season has seen an increased interest for master's athletes. This interest has been initiated, supported, and mentored by existing TGHN master's competitors, in particular Sharon Taylor and Linda Stubbs.

During the 2022-2023 season, our master's competed at two carnivals; Master's SLS Carnival at Fingal Bay and the Hunter Branch master's Carnival at Stockton Beach. Each athlete medalled in all, or most of their events at the Branch Championships.

This competition season also saw the return of a TGHN SLSC Master Women's Beach Relay Team, consisting of both water and sand athletes. All five of our athlete's competed at one or both carnivals in this event and placed 2nd at both championships.



The 2022-2023 TGHN master's Athletes included Sharon Taylor, Natalie Skelly, Amanda Russell, Lisa Avery, and Katie Bagnall.

As a result of the new interest this season, as well as even greater interest expressed for the 2023-2024 season, we were fortunate enough to purchase two new Race Boards to cater for our Master and Senior athletes in the future.

Surf Sports would like to thank the 2022-2023 TGHN SLS Committee for all their support with competition fees and new equipment.

We are looking forward to a bigger and better upcoming season.





Junior activity co-ordinator's Report

The season commenced with 82 Nippers registering but grew to 92.

After discussion at the Age Managers meeting the group was divided into the following categories with the corresponding Age Managers:

Combined 5-7 years

Age Managers: Sarah Vesper and Elisha Whitburn

Combined 8-10 years

Age Managers: Natalie Skelly and Amanda Russell

11 Years

Age Manager: Ryan Russell

Combined 12-13 YearsAge Manager: Lisa Avery



The season included 14 Sunday rounds. This also included 4 Championship rounds where points were recorded and accumulated for the age championship trophies at the end of the season. The season concluded on 12th March 2023.

Nippers completed the various surf and beach awareness certificates throughout the season which is the most important aim of the program providing Nippers with the awareness and skills to stay safe on our beaches.

Special Award winners:

- Vince McLean award of encouragement: Mac Tonitto
- Chris Richards Encouragement award: Edward Whitburn
- Rex Sargent Award: Che McArthur
- Dr Ian Everett Award for highest overall point score: Matilda Fidden

This season was rewarding, and the skill and confidence levels of our Nippers was certainly evident towards the end of the season. This remains one of the central aims of the program.

It was an absolute pleasure fulfilling the role of JAC for the 2022-23 season. Thank you to the committee for their support, to the Age Managers and water safety for their tireless efforts and enthusiasm.



Amanda Osmond

Junior Activities Coordinator

Nippers' championship results

Under 8 Girls

1st Bonnie Elliott

Under 8 Boys

1st Jaya Darmanan

2nd Reef Gibson

2nd Kyson Urra



Under 9 Girls

1st Anneke Whitburn

2nd Bronte Vesper

3rd Evellyn Taylor

Under 9 Boys

1st Austin Courtney

2nd Lor Hutchen

Under 10 Girls

1st Laura Bagnall

2nd Maddison Do

3rd Kora Constantino

3rd Madison Courtney

Under 10 Boys

1st Fletcher Avery

2nd Mac Tonitto

3rd Chace White





Under 11 Girls

1st Poppi Tyler

2nd Ruby Gladys

3rd Audrey Russell

Under 11 Boys

1st Max Vesper

2nd Silas Keighran

3rd Angus Mahon

Under 12 Girls

1st Anna Fortunaso

2nd Lily Fidden

3rd Stephanie McShane

Under 12 Boys

1st Zane Sturgess

2nd George Tonitto

3rd Tyler Do





Under 13 Girls

1st Matilda Fidden

2nd Grace Sturgess

3rd Gabrielle Courtney

Under 13 Boys

1st Duncan Bagnall

Participation Award Under 14/15

- Che McArthur

Education Report

The 2022-23 Season has seen another successful year of training at our club. Our education team has grown throughout the season and is continually being strengthened for future seasons.

Our team this year consisted of Amanda Osmond, Jan Logue, Tony Logue, Tim Ryan, Henry Scruton with the addition of three probationary trainers in Kris Macklin, Andrew Eden, and Natalie Skelly and of course me. This is probably the largest education team we have had for some seasons. I take this opportunity to thank them for their professionalism, dedication, and support in educating members across the club.

This season saw us complete our Skills Maintenance (proficiencies) through the Assessor App, which once the team mastered it, really streamlined the recording process for currency in patrolling awards.

This skills maintenance provided the opportunity for patrolling members to hone their skills and be introduced to any updates that are required by Surf Life Saving for the season.

During the season we had two members attend the ALBERT Course, which was dedicated to female members only. This course allowed these two members to hone their IRB driving and crewing skills, with a particular focus on Search and Rescue and mix with other female lifesavers from across the state. From all reports our two members had a wonderful time, lots of fun and learnt many new skills.

We were also very fortunate to have the assistance of Henry Scruton and a team from Newcastle to support IRB and RWC training at our club. We thank them greatly for travelling to us and supporting our members. We now have the largest club support operations team in the Hunter.

Training kept the team busy throughout the season with a total 63 awards being issued. The breakdown of these awards was as follows:

| • | Bronze Medallion | 1 |
|---|------------------------------|----|
| • | Surf Rescue Certificate | 9 |
| • | Radio Operators Certificate | 9 |
| • | IRB Driver | 1 |
| • | Rescue Water Craft (Jet ski) | 8 |
| • | Advanced Resuscitation | 8 |
| • | CPR | 12 |
| • | First Aid | 23 |



Congratulations to all those who gained awards and learnt new lifesaving skills. You were wonderful course participants throughout.

In closing I would like to take this opportunity to thank the Branch staff that support our education sector; Jenny (the executive officer), and Sarah (Education and Lifesaving Support) and Gail (Hunter Director of Education). They have been a tower of strength and a wonderful support to us throughout the season.

Following on from another successful education year, I look forward to seeing you all on the beach next season.

Debbie Booth

TGHN SLSC Director of Education

List of education certificate recipients

First Aid

Dominic Brennan Carolyn Jeffries Cheryl Newton Chris Elkin

Courtney Rodgers

Craig Young

Emily Fortunaso-Klocker

Hoang Ly Do
Jan Logue
Julie Dixon
Katie Bagnall
Kerrie Moore
Natalie Skelly
Phillip Everett
Richard Booth
Sharon Taylor
Sophia Jeffries
Tony Logue
Tyler Rodgers







Abby Keighan CPR, Surf Rescue Certificate
Andrew Eden Silver Medallion IRB Driver
Bella Taylor Surf Rescue Certificate, CPR
Blade Sturgess Surf Rescue Certificate, First Aid

Charlee Skelly-Osmond Surf Rescue Certificate, CPR, Radio Operator Certificate
Gingerlily Shelton Surf Rescue Certificate, Radio Operator Certificate

Jack Love CPR, Surf Rescue Certificate
Jackie Bower Silver Medallion IRB Driver

Kiara Chester CPR

Kris Macklin Silver Medallion IRB Driver
Max Fortunaso Klocker CPR, Surf Rescue Certificate
Olivia Bettjeman Bronze Medallion and First Aid

Ryan Russell Silver Medallion Patrol Captain, First Aid

Shannon Keighan CPR Sonya Stemper CPR

Wayne Bower Silver Medallion IRB Driver

Tea Gardens Hawks Nest SLSC Incorporated 58 993 838 971

Financial Statements

For the Year Ended 30 June 2023

58 993 838 971

Contents

For the Year Ended 30 June 2023

| | Page |
|------------------------------------|------|
| Financial Statements | |
| Auditor's Independence Declaration | 1 |
| Detailed Profit or Loss Statement | 1 |
| Statement of Financial Position | 4 |
| Statement of Cash Flows | 5 |
| Statement of Changes in Equity | 6 |
| Notes to the Financial Statements | 7 |
| Responsible Persons' Declaration | 13 |
| Independent Audit Report | 14 |



Tea Gardens Hawks Nest Surf Lifesaving Club Inc

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Tea Gardens Hawks Nest Surf Lifesaving Club Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- i. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Chartered Accountants

Judy Brown

B Bus RCA

Managing Director

Brown Auditing Services Pty Ltd

Location Maitland NSW

Dated this 31..... day of July..... 2023

58 993 838 971

For the Year Ended 30 June 2023

Detailed trading account

| | 2023 | 2022 |
|--------------------------------------|---------|----------|
| | \$ | \$ |
| | | |
| Income | | |
| Bar sales | 78,442 | 43,007 |
| Clothing Sales | 192 | (11,316) |
| Club House Hire Charges | 26,236 | 18,744 |
| Calcutta Net | - | 57 |
| Donations | 29,380 | 35,277 |
| Education & Training | 295 | 1,183 |
| Functions & Fund Raising | 4,433 | 1,970 |
| Grants | 19,978 | 17,500 |
| Interest | 11 | 136 |
| Subscriptions | 16,310 | 17,041 |
| Sundries | 4,142 | 473 |
| Sponsorship | 41,689 | 35,932 |
| Kids Vouchers | 5,400 | 7,960 |
| Cafe Sales | - | 25,762 |
| Carnival Hosting | - | 800 |
| Surf Club grant funding | 82,879 | - |
| | 309,387 | 194,526 |
| Less: Direct expenses | , | • |
| Administration | 3,477 | 9,062 |
| Affiliation Fees | 5,575 | - |
| Cleaning | 7,076 | 3,939 |
| Depreciation | 56,720 | 63,853 |
| Education Supplies | 2,746 | 1,268 |
| Electricity | 8,484 | 5,067 |
| Fuel & Oil | 1,217 | 853 |
| General Expenses | 1,086 | - |
| Insurance | 6,542 | 4,158 |
| Maintenance & Repairs General & Surf | , | • |
| Boards | 23,488 | 29,070 |
| Nipper Expenses | 4,353 | 4,386 |
| Office Supplies | 9,673 | 9,207 |
| Patrol Expenses | 5,280 | 8,581 |
| Presentation Hunter SLS | 545 | 1,018 |
| Presentation | 11,116 | 5,344 |
| Registation Vehicles | 280 | 340 |
| Telephone | 1,199 | 2,065 |
| Training & Competition | - | 3,523 |
| Audit Fees | 2,255 | 1,925 |
| Club Shirts | 6,567 | - |
| Hire fees | 1,122 | 990 |
| Grant Spending | 907 | - |
| Cafe expenses | - | 13,027 |
| Wages and Salaries | - | 5,275 |
| | | 2 |

58 993 838 971

For the Year Ended 30 June 2023

Detailed trading account

| | 2023 | 2022 |
|---------------------|---------|---------|
| | \$ | \$ |
| Bank Fees | 460 | 403 |
| | 160,168 | 173,354 |
| Net profit / (loss) | 149,219 | 21,172 |

58 993 838 971

Statement of Financial Position

As At 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|-----------------------------|-------|------------|------------|
| ASSETS | 14010 | Ψ | • |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 202,245 | 195,964 |
| Trade and other receivables | 5 | 2 | 9,297 |
| Inventories | 6 | 2,741 | 3,358 |
| TOTAL CURRENT ASSETS | | 204,988 | 208,619 |
| NON-CURRENT ASSETS | | | |
| Land and buildings | 7 | 553,356 | 425,056 |
| Plant and equipment | 7 _ | 193,649 | 146,927 |
| TOTAL NON-CURRENT ASSETS | | 747,005 | 571,983 |
| TOTAL ASSETS | | 951,993 | 780,602 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 8 | 2,172 | - |
| Financial liabilities | | 20,000 | |
| TOTAL CURRENT LIABILITIES | | 22,172 | - |
| NON-CURRENT LIABILITIES | | | |
| TOTAL LIABILITIES | | 22,172 | - |
| NET ASSETS | _ | 929,821 | 780,602 |
| | | | |
| MEMBERS' FUNDS | | | |
| Retained profits | | 929,821 | 780,602 |
| TOTAL MEMBERS' FUNDS | _ | 929,821 | 780,602 |

58 993 838 971

Statement of Cash Flows

For the Year Ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|---|------|------------|------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Receipts from customers | | 329,099 | 194,526 |
| Payments to suppliers and employees | | (148,733) | (145,872) |
| Net cash provided by/(used in) operating activities | _ | 180,366 | 48,654 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Purchase of property, plant and equipment | | (194,085) | (118,056) |
| Net cash provided by/(used in) investing activities | _ | (194,085) | (118,056) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | |
| Proceeds from borrowings | | 40,000 | - |
| Repayment of borrowings | | (20,000) | - |
| Net cash provided by/(used in) financing activities | _ | 20,000 | |
| Net increase/(decrease) in cash and cash equivalents held | | 6,281 | (69,402) |
| Cash and cash equivalents at beginning of year | | 195,964 | 265,366 |
| Cash and cash equivalents at end of financial year | 4 = | 202,245 | 195,964 |

58 993 838 971

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

| | Retained Earnings | Asset Realisation Reserve | Total |
|-------------------------|----------------------|---------------------------------|---------|
| | \$ | \$ | \$ |
| Balance at 1 July 2022 | 687,305 | 93,297 | 780,602 |
| Surplus for the year | 149,219 | - | 149,219 |
| Balance at 30 June 2023 | 836,524 | 93,297 | 929,821 |
| 2022 | | | |
| | Retained Earnings | Asset Realisation Reserve | Total |
| | \$ | \$ | \$ |
| Balance at 1 July 2021 | 666,132 | 93,297 | 759,429 |
| Surplus for the year | 21,173 | | 21,173 |
| Balance at 30 June 2022 | 687,305 | 93,297 | 780,602 |

58 993 838 971

Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial statements cover Tea Gardens Hawks Nest SLSC Incorporated as an individual entity. Tea Gardens Hawks Nest SLSC Incorporated is a not-for-profit club incorporated inunder the ('the Act') ACNC Act 2012 and the Charities Act 1991.

AASB 1048 Interpretation hs been used within these accounts. Accounts have been prepared on an Accruals bases.

The principal activities of the club for the year ended 30 June 2023 were Surf Life Saving Beach Patrols and Education.

The functional and presentation currency of Tea Gardens Hawks Nest SLSC Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of those charged with Governance the club 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*. Charities Act 1991 and Incorporated Associations Act 2010

2 Summary of Significant Accounting Policies

(a) Income Tax

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

(b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(c) 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 club 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.

Other income

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

(d) 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).

58 993 838 971

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(d) Goods and services tax (GST)

Receivables and payable are stated inclusive of GST.

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.

(e) 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.

(f) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the club, commencing when the asset is ready for use.

(g) Financial instruments

Financial instruments are recognised initially on the date that the club becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial liabilities

The club measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the club comprise trade payables, bank and other loans and finance lease liabilities.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

58 993 838 971

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(i) Leases

At the lease commencement, the club recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the club 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.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The club assesses impairment at the end of each reporting period by evaluating conditions specific to the club that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Cash and Cash Equivalents

| | 20 | 23 | 2022 |
|--------------------------|----|----------|---------|
| | 9 | ; | \$ |
| Cash at bank and in hand | 2 | 02,245 | 195,964 |
| | 2 | 02,245 | 195,964 |

58 993 838 971

Notes to the Financial Statements

For the Year Ended 30 June 2023

| 5 | Trade | and | Other | Rece | ivable | 5 |
|---|-------|------|-------|-------|------------|---|
| J | Haue | allu | Ouiei | 1/6/6 | ; i vabic: | 3 |

| | 2023 | 2022 | |
|-------------------------------|------|-------|--|
| | \$ | \$ | |
| CURRENT | | | |
| Trade receivables | 2 | 1,025 | |
| GST receivable | | 8,272 | |
| Total current trade and other | | | |
| receivables | 2 | 9,297 | |

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

6 Inventories

| | | 2023 \$ | 2022 \$ |
|---|---|--------------------|--------------------|
| | CURRENT | | |
| | At cost: | | |
| | Bar Stock | 2,741 | 3,358 |
| | | 2,741 | 3,358 |
| | | 2,741 | 3,358 |
| 7 | Property, plant and equipment | | |
| | Buildings At cost | 638,905 | 493,401 |
| | Accumulated depreciation | (85,549) | (68,345) |
| | Total buildings | 553,356 | 425,056 |
| | Total land and buildings | 553,356 | 425,056 |
| | Capital works in progress At cost | 10,660 | - |
| | Total capital works in progress | 10,660 | _ |
| | Observation Tower At cost Accumulated depreciation | 40,909 (19,765) | 40,909 (18,742) |
| | Total Observation Tower | 21,144 | 22,167 |
| | Furniture, fixtures and fittings At cost Accumulated depreciation | 8,732 (8,732) | 8,732 (8,732) |
| | Total furniture, fixtures and fittings | | - |

58 993 838 971

Notes to the Financial Statements

For the Year Ended 30 June 2023

| 7 | Property, plant and equipment | | |
|---|--|----------------------|----------------------|
| | Motor vehicles Kubota At cost Accumulated depreciation | 27,187 (22,139) | 21,414 (16,702) |
| | Total motor vehicles | 5,048 | 4,712 |
| | Computer Equipment At cost Accumulated depreciation | 314 (314) | 314 (314) |
| | Total computer equipment | | |
| | Club Equipment At cost Accumulated depreciation | 241,011 (117,149) | 218,577 (133,969) |
| | Total Club Equipment | 123,862 | 84,608 |
| | Surf Equipment At cost Accumulated depreciation | 57,825 (28,572) | 37,451 (7,273) |
| | Total Surf Equipment | 29,253 | 30,178 |
| | Cafe Equipment At cost Accumulated depreciation | 7,900 (4,218) | 7,900 (2,638) |
| | Total Cafe Equipment | 3,682 | 5,262 |
| | Total plant and equipment | 193,649 | 146,927 |
| | Total property, plant and equipment | 747,005 | 571,983 |
| 8 | Trade and Other Payables | | |
| | | 2023 \$ | 2022 \$ |
| | Current | | |
| | GST payable | 2,172 | - |

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

9 Borrowings

| 2023 | 2022 | |
|------|------|--|
| \$ | \$ | |

CURRENT

58 993 838 971

Notes to the Financial Statements

For the Year Ended 30 June 2023

9 Borrowings

9 Borrowings

| • | 2023 | 2022 |
|--------------------------|--------|------|
| | \$ | \$ |
| Surf Club Loan | 20,000 | |
| Total current borrowings | 20,000 | |

10 Contingencies

In the opinion of those charged with governance, the club did not have any contingencies at 30 June 2023 (30 June 2022:None).

11 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the club, the results of those operations or the state of affairs of the club in future financial years.

12 Charities Act 1991

Gross Income from Fundraising was \$6,163, expenses were \$3,330.

13 Key Management Personnel and Related Parties

Key Personnel \$0. There were no other related parties

58 993 838 971

Responsible Persons' Declaration

The committee has determined that the club is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 12:

- 1. Presents fairly the financial position of Tea Gardens Hawks Nest SLSC Incorporated as at 30 June 2023 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that Tea Gardens Hawks Nest SLSC Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

| President | Treasurer |
|-----------|-----------|
| Dated | |

ABN - 51 611 569 003

Tea Gardens Hawks Nest Surf Lifesaving Club Inc Independent Audit Report to the members of Tea Gardens Hawks Nest Surf Lifesaving Club Inc

Report on the Audit of the Financial Report Opinion

We have audited the financial report of Tea Gardens Hawks Nest SLSC Incorporated, which comprises the statement of financial position as at 30 June 2023, 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 responsible persons' declaration.

In our opinion the financial report of Tea Gardens Hawks Nest SLSC Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- i. giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

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 Registered Entity in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) 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 - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. 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 Responsible Entities for the Financial Report

The responsible entities of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the Registered Entity'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 the responsible entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.



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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' 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 Registered Entity'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 Registered Entity 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 those charged with governance 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.

Brown Auditing Services Pty Ltd

Judy Brown

B Bus RCA (457300)
Managing Director
Brown Auditing Services Pty Ltd

Location Maitland NSW

Dated this 31..... day of July..... 2023





Tea Gardens Hawks Nest Surf Life Saving Club

PO Box 74 Hawks Nest NSW 2324

secretary.tghnslsc@gmail.com