

Darwin-Sub-Aqua Club Inc

**ANNUAL GENERAL MEETING**

Held at Darwin Ski Club 13<sup>th</sup> August 2023@ 11.00 am

**Present:**, Grant Treloar, Mick Henderson, Peter Meyer, Jeff Swann, Jackie Healy, Ian Van de Straat, Simon Penprase, Russell Ayres, Suzie O'Brien, Pam Martin, Jill Woodworth, Ian Gurry, Carl Davies, Joanne Crerar, Arlene Blundell, Bradley Rose.

Proxy votes received from nil

**Apologies**, Mark Tozer, Niki & Dany Rutherford, Roland Hugli, Clive Bartsch, Russell Ayers, Mike Wilson, Dave Steinberg

**Minutes of last year's AGM:**

Provided, read and accepted by: 1<sup>st</sup> Ian Van de Straat , 2<sup>nd</sup> Peter Myer

**Business from last year's AGM:**

- Future fund raising Continue with Raffles and seek ongoing support from Buff club or others possibly every year. Pam/Grant/ Mick in progress & ongoing
- Lock in a kids/junior day (check max depths and requirements that need to be in place Grant/ Russell/Carl/Simon) max depth is dependent on agency, training and age but it's completely possible at the waterfront as long as you register to dive there, We have had trial days at ski club pool and if kids are on the dive day we will accommodate with the best possible site
- Membership options we did make some changes to membership including Kids under 18 reduced fee and need to be accompanied / looked after by a parent or guardian. Completed

Membership	Dive club	Ski club		Total
Single Diver	\$100.00	\$20.00		\$120.00
Associate/Social non diver	\$10.00	\$20.00		\$30.00
Kids under 18 junior/student	\$50.00			\$50.00

- Additional Boat drivers as mentioned Roland will run more training Mick/Gant/Roland ongoing
- Some meetings at the Buff club Grant to set this Up Completed

#### Darwin-Sub-Aqua Club Inc

- Nitrox Banks vs Air all agreed to move to full nitrox this will involve some members having to take up Carl's training to get certified, Grant, Mick & Roland to arrange fittings/equipment required. **Completed**
- T shirts unfortunately the business that used to do the shirts has had some illness causing some delay they are due to arrive any day, a new design with another company is also in progress **completed**
- Investigate O2 training from surf lifesaving club for as many members as possible David S to investigate options **ongoing**, Todd from learn to Dive Darwin may be able to assist with this in near future
- Grant application needs to be closed out (action Mick H and Jacki H) and acknowledgment of the help from NTG added on our web page (action for Grant to complete ASAP) **completed**.

#### Committee Member Reports

##### **President:** Mick Henderson

Another year went quickly with most opportunities taken to dive when conditions have been favourable.

Through the year our Thursday meetings have continued and included a monthly knowledge night on promoting improvement in safer diving techniques, procedures, and welcoming new members with new membership packs.

##### Community Benefit Grants

Successful acquittal of community benefit grant funding by the Northern Territory Government on replacement pontoons & shade was approved.

New shade structure & pontoons were installed which has made a difference in safety and comfort for members on dive trips.

Thank you to project leads Grant & Roland plus members for repairs & fitting.

##### Safety Awareness

This year there were no incidents but we all still need to avoid becoming complacent as well as remembering the importance of maintaining dive equipment, diving skills and knowledge.

The Committee supported members by delivering Nitrox training for certification and upgrading the air banks to Nitrox & and increased the bank system with more capacity.

Thank you to Carl for PADI training & certifications offered to members.

Roland again made an outstanding effort working tirelessly on the air bank system & Nitrox filling, thank you.

##### Community promotion and events

DSAC has held pool training session days, annual waterfall dives & camping trip, social events and an overseas group dive trip which have all been successful and appreciated by all members.

Darwin-Sub-Aqua Club Inc

Again I would like to thank the members and the committee for the valuable support and significant effort and contributions to keeping the Dive club active

Accepted by Peter Myer second by Jill Woodworth all in favour.

**Treasurer:** Jackie Healey

30 diving members

24 members utilised the boat for dives

- Cash in bank \$28,783 @ 31/3/23
  - Profit of \$1017.76 Last year was loss \$5,772.20
- The major outlays this year were Boat, Compressors and Insurances

Without the volunteer labour our costs would have been significantly higher to achieve what we have this year of course the best source of income is diving so let's get as many people out as often as possible.

Account were audited as required by

Jyoti Vemuri FCPA  
Certified practicing accountant  
5 Lanyon tce Moil NT 0810  
Ph 0413723448  
Email [jyoti.vemuri@gmail.com](mailto:jyoti.vemuri@gmail.com)  
ABN 21353947158

The Audit report includes a Profit & Loss Statement, and Balance Sheets and statement by management committee as required.

Accepted by Mick Henderson second by Grant Treloar, all in favour.

**Social Officer:** Pam Martin

Several events were held at the following venues and enjoyed by all that attended.

9/4/22 Buff Club Dinner Raffel prize donated by M Tozer Rodney Fox memorabilia won by Danny Rutherford

Darwin-Sub-Aqua Club Inc

28/5/22 Stokes hill wharf dinner only attended by a few as Covid struck some members.

16/7/22 Christmas in July at Yogis way tropical dress theme, best dressed was Jill who won a bottle of Port

Raffel scuba pro reel donated by Carl won by Grant.

2<sup>nd</sup> prize homemade boiled fruit cake won by Jackie.

26/11/22 Prickels Mexican restaurant end of year dinner theme good bad and the Ugly Best dressed Sarah Doran

Cake was won by Kat.

Rum balls won by Mike W

26/1/23 Postponed X mas BBQ due to Bad weather held on Australia Day

Plenty of Aussie food was provided /donated thanks.

25 humans attended and 5 dogs.

Raffel books donated by Grant & 2 meat trays donated by Simon.

Books and 1 meat tray won by Ian V

Meat tray won by Jeff.

Accepted by Jeff Swann second by Mick Henderson, all in favour.

**Boat Officer:** Roland Hugli

Over the last few years, we done lots of work on the boat with new engine, shade and electronics.

Beginning 2023 we installed the new pontoons on the boat also done a few upgrades and repairs to the hall.

The boat upgrades are now completed, and the boat is in great condition. There are a few things that gets changed during the coming off season but nothing major.

Big thanks to Grant and everyone else involved in the work that got put in.

Next on the list is the trailer. There a few things to tackle on in the wet season, but nothing that we can't handle.



## Darwin-Sub-Aqua Club Inc

### **Compressor and Bank**

As a few people may know Grant and myself done the upgrade and service on the compressor and bank.

Big Red is in great condition even he had a few hiccups. We done a big service on it prior season start and switching to nitrox.

The blue compressor is not in service now. It is our backup compressor, and it would not be economical to have two compressors in service due to high costs.

The bank got upgraded and we have now a 11G's bank system. I filled the bank with nitrox 32% which took over 12 compressor hours to fill.

In refer to the bank, there are new rules in place for filling and use scuba tanks and bank.

These will be updated and posted soon, please do not use the bank or compressor if you are not specific trained and signed off on it. We will get people trained up and make them responsible for handling the bank and nitrox.

For those that need nitrox stickers i have plenty in stock and you can purchase them from me for a small amount of money.

Thanks again everyone to support the club and enjoy diving with us.

Have a save and great dive year.

Accepted Jeff Swan, second Bradley Rose, all in favour.

### **Equipment/Assets Officer: Peter Meyer**

No issues with the club equipment and everything is currently in service some minor work still to be completed on the Nitrox change over, Cylinder register has been produced and will be at the club to record hydro dates.

Darwin-Sub-Aqua Club Inc

**Safety Officer Simon Penprase**

Safety-related Developments:

An *Oxygen Kit Quick Reference Guide* has been created for the oxygen kit which includes text instructions as well as photographs. And some minor changes have been made to the kit to make it easier to assemble.

The club first aid kit has been waterproofed with a Pelican-style hard case. I've donated two Pressure Immobilisation Bandages (PIB) to the kit and Grant has purchased one tourniquet for the kit.

Several revisions and improvements made to both the *DSAC Boat Checklist* and *Trip Sheet* documents.

The PFDs have been moved into a waterproof hardcase, plus two additional PFDs were purchased and added so the boat can accommodate up to 10 persons.

DSAC boat anchor line has been replaced, with 65 meters of new 12 mm white Nylon.

The vinegar bottle for the boat has been replaced, A bailing bucket has been added to the boat safety gear, A basic tool kit has been added to the boat safety gear.

The mermaid line float has been replaced.

Carl has provided Nitrox training to members both in the form of formal training leading to a PADI dive qualification, as well as informal training leading to a club recognised statement of attainment.

All new 2023 DSAC members have been given a hard copy membership pack including ADSF dive safety materials.

Historical DSAC dive logs have been digitised, which gives us a unique opportunity to review the data to see safety trends or areas of concern.

Ten copies of Dr John Lippmann's *Emergency Oxygen Delivery* book have been sourced and distributed to members.

Multiple updates and improvements have been made to the *DSAC Safety Manual*

A comprehensive list of new safety gear for the next available grant opportunity has been developed and vetted by the committee.

Club Nights:

## Darwin-Sub-Aqua Club Inc

Not all of these have had a safety theme, although we've tried to incorporate safety where appropriate. Topics covered include:

Club emergency oxygen kit contents, the *Oxygen Quick Reference Guide*, and how to set the kit up for divers with suspect DCI.

Club first aid kit contents, responding to marine stings, how to apply a PIB, a slings, and a tourniquet.

Peter Meyer's presentation on side mount diving.

*DSAC Boat Checklist* and *Trip Sheet* documents, including recent revisions, and a demonstration on how to work through both documents on a dive day.

Diving skills review and pre-season dive gear check using the Ski Club pool.

Introduction to Australian Dive Safety Foundation, how to use ADSF dive safety materials, and what grant opportunities they provide.

A review of diver hand signals for both recreational and technical divers.

### Ongoing Hazards:

Currents

Low visibility

Underwater entanglement

Buddy separation

### Future Goals:

Complete the remaining topics on the Club Night calendar.

Collate and present results of the review of historical DSAC dive logs.

Do some rescue scenarios using the Ski Club pool.

Identify a suitable grant scheme for safety gear grant submission.

**Training/scuba officer Carl Davies**

#### Darwin-Sub-Aqua Club Inc

The focus for training this year has been with regard to Nitrox, or EANX. This has mainly been spurred by the transition to enriched air in the storage bank. This however has many other benefits, and I would urge all club members who are yet to qualify, to seek out the opportunity to upskill. There are two options, so cost may not be a consideration, but please see me after this meeting if you require further information.

Those options are:

Option - 1, Conduct the training via PADI at a cost of approx. \$180 for the online learning; no charge to club members for the actual training, except a \$10 donation to the club.

Option - 2, Conduct the training, as per PADI standards and receive a club authorised certificate of completion. Please note that this will be an internal certification and only relevant to club dives. A \$10 donation to the club will also be required. (This can be upgraded at a later stage, should a member wish to complete the PADI online learning).

For additional training, typically there will be no cost, other than the standard club donation and any PADI fees for certification. This may include upgrade to advanced, or specific specialised courses.

#### Potential Training focus for 2024

As the member base increases, it would be advantageous for an above average percentage of our members to hold the rescue diver qualification. This has been attempted before; however, a concerted effort will be applied for the remainder of 2023 and into 2024. The same principle will apply to this qualification as the EANX, however this will require a greater participation and closed, as well as open water dives.

Follow up Actions \_ No Change

Lock in a non-dive weekend for pool sessions

Continue to upgrade or introduce new members to the club

Hold a "suck and See session" to introduce new divers.

Ideas – This remains extent from last year's suggestions.

It has been suggested that we have a junior member capability for the club. This will go a long way



#### Darwin-Sub-Aqua Club Inc

to ensuring the future of the club, allow for shared experiences with parents and their children on dive trips and a mechanism to attract new divers, particularly of the younger age.

On non dive weekends, it may be advantageous to run surface drill on the boat, such as rescues skills and boat skills. I would also suggest we enact our emergency evacuation process, with a spontaneous drill.

#### Note

Just a reminder that when I conduct training, I typically do not charge. The only cost is the online training via PADI and air or boat fees, which of course go to the club. I am suggesting that to keep it fair and equitable, I am asking for my time, only the cost of my air on dive related subjects and a donation to the club for a qualification.

#### Example:

Adventure dive for advanced, my air	\$10
Club fees for the dive boat and air	\$60
Donation to the club on qualification	\$10

I would like to take this opportunity to acknowledge the efforts of Simon for his consistent effort and contribution.

#### Dive Activity

Diving for the end of 2022 and the 2023 season has been intermittent at best. This has mainly been due to the tidal conditions, and thankfully not because of boat issues. Whilst we have had some successful outings on the boat, they have been less than we would expect.

There have been some amazing dive opportunities, with some members venturing to Bali and Dili. This is something that would be advised to continue. In addition, we saw the second outing to Litchfield, specifically Sandy Creek. This was met with enthusiasm and a great weekend. I am hopefully that this will continue, albeit the next venture to Surprise falls (a much shorter trek to the pool).

The "What's App" method of organising dives continues to provide up to date information, plus the ability to update and contribute. This is by far the most

Darwin-Sub-Aqua Club Inc

advanced approach to booking dives the club has accepted in its long history and I am certain it will continue.

We will continue to push the opportunities to get into the water and hopefully we can emulate the end of the 2021 season, when we were still diving in December.

Once again, I would like to acknowledge Simon's regarding dive activities. Simon has spent a great deal of his personal time in preparing the boat and equipment in advance of upcoming dives. In addition, Simon's contribution in organising the Timor and Bali excursions and the club is grateful for his effort and contribution. I would suggest we pen a letter to the chief of Army to ensure Simon's posting is extended as long as possible.

Top Diver trophy was again a close contest with about 8 people tied for second place but the winner was Mark Tozer with most dives in the club boat

Accepted Ian V, second jacki H, all in favour.

**Web Page:** Grant Treloar

The web site continues to get visits/hits and its worth keeping it going so we have a presence on the web, anywhere between 30 and 50 visits every day with monthly visits up around the 1000.

Above reports were accepted as accurate for the financial year

**Election of New Committee**

Jeff Swann acted a chairperson till a president was elected.

All positions were declared vacant, and Nominations were proposed/accepted from the floor as soon as a president was elected jeff handed control to the president and all positions were filled by unanimous agreement as follows.

<b>President/Public officer</b>	Mick Henderson
Proposed	Grant Treloar
Second	Peter Myer

<b>Treasurer</b>	Jackie Healey
Proposed	Peter Myer

Darwin-Sub-Aqua Club Inc

Second	Joanne Crerar
--------	---------------

<b>Secretary</b>	Grant Treloar
Proposed	Mick Henderson
Second	Peter Myer

<b>Committee member 1 Diving officer/Training</b>	Carl davies
Proposed	Grant Treloar
Second	Jeff Swan

<b>Subcommittee under dive officer</b>	
<b>Safety officer</b>	Simon Penprase

<b>Committee Member 2 Facilities/Asset Officer</b>	Peter Meyer
Proposed	Carl Davies
Second	Bradley Rose

<b>Subcommittee under Facilities/Asset Officer</b>	
<b>Boat/Equipment Officer</b>	Roland Hugli

<b>Social functions</b>	Pam Martin
-------------------------	------------

**General Business**

- Future training days on rescue and boat drill on getting an injured person back into the boat (diver recovery) Grant/ Mick/Carl /Simon

Meeting closed at 12:15 pm





Jyoti Vemuri, FCPA  
Certified Practising Accountant  
5 Lanyon Terrace, Moil, NT 0810  
Mobile: 0413 723 448  
Email: [Jyoti.Vemuri@gmail.com](mailto:Jyoti.Vemuri@gmail.com)  
ABN 21 353 947 158

## **SPECIAL PURPOSE FINANCIAL REPORT**

for

**DARWIN SUB-AQUA CLUB INCORPORATED**

**77 992 143 688**

for the year ended 31 March 2023

### INDEX

<u>Contents</u>	<u>Page</u>
Independent Audit Report	2
Statement by the Association Management Committee	4
Profit and Loss Statement	6
Balance Sheet	7
Cash flow Statement	8
Notes to the Financial Statement	9 to 10

Jyoti Vemuri  
is a CPA Practice



Liability limited by a scheme  
approved under Professional  
Standards Legislation.



## INDEPENDENT AUDIT REPORT

To the members of  
Darwin Sub-Aqua Club Incorporated

### SCOPE OF AUDIT

I, Jyoti Vemuri, have audited the attached special purpose financial report of Darwin Sub-Aqua Club Incorporated for the year ended March 31, 2023 as set out in pages 6 to 10.

The Management Committee is responsible for the preparation and presentation of the financial report and the information it contains and has determined that the accounting policies used and described in note 1 to the financial statements, which form part of the financial report, are appropriate to meet the requirements of the *Associations Act* and are appropriate to meet the needs of the members.

I have also conducted an independent audit of the financial report in order to express an opinion to the members of the association on their preparation and presentation. No opinion is expressed as to whether the accounting policies used, and described in note 1, is appropriate to the needs of the members.

The financial report has been prepared for the distribution to members and to satisfy the reporting of the *Associations Act*. I disclaim any assumption of responsibility for reliance on this audit report or 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.

The audit has been conducted in accordance with Australian Auditing Standards. The procedure included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been

undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in note 1 so as to present a view consistent with my understanding of the financial position and performance of Darwin Sub-Aqua Club Incorporated as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

### AUDIT OPINION

As is common with other similar organisations, it has not been practicable for Darwin Sub-Aqua Club Incorporated to maintain an effective system of internal control. Consequently, reliance has been placed on the Treasurer's allocation of expenses against various items as the only means of obtaining audit comfort, where applicable, that such allocations were correct and that the resulting balances have been fairly stated.

While cash receipts may not be material, nevertheless, it is pointed out that there were no audit procedures practicable to ensure that all cash received was actually receipted, properly allocated and brought to account.

In my opinion, except for the above, the financial report presents fairly the financial position of Darwin Sub-Aqua Club Incorporated and the results of its operations at 31 March 2023 in accordance with Australian Accounting Standards.



Signed: Jyoti Vemuri, FCPA  
Auditor

*A member of CPA Australia*

Date: 19/05/2023



**DARWIN SUB-AQUA CLUB INCORPORATED**  
**STATEMENT BY THE MANAGEMENT COMMITTEE**  
for the year ended March 31, 2023

In our opinion –

- (a) the accompanying financial report as set out on pages 6 to 10, being a special purpose financial statement, is drawn up so as to present fairly the state of affairs of the Association as at March 31, 2023 and the results of the association for the year ended on that date;
- (b) the accounts of the association have been properly prepared and are in accordance with the books of the account of the association; and
- (c) there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

We confirm as follows:

- (a) the name of each committee member of the association during the relevant financial year were:

Mick Henderson	President & Public Officer
Jeff Swan	Vice President
Grant Treloar	Secretary/Web/Facebook Officer
Jackie Healey	Treasurer
Peter Meyer	Asset/Equipment Officer
Roland Hugli	Boat Officer
Carl Davies	Diving Officer
Pam Martin	Social Officer
Gabriella Meyer	Social Officer
Simon Penprase	Safety/Training Officer
Dave Steinberg	Web/Facebook Officer

(The accompanying notes form part of the financial report. This report is to be read in conjunction with the attached audit report)



**DARWIN SUB-AQUA CLUB INCORPORATED**  
**STATEMENT BY THE MANAGEMENT COMMITTEE**  
for the year ended March 31, 2023

(b) the principal activities of the association during the relevant financial year were: 1) advancement of underwater activities & promote safe diving, 2) conservation of the marine environment/wreck history, 3) promotion of good fellowship amongst the club members & the public 4) offer assistance in all matters connected with diving & to supply help in times of emergency and 5) to maintain associations with any government recognised bodies

and

(c) the net surplus of the association for the relevant financial year was \$1017.76 (2022: Deficit = -\$5,722.20)

Signed at Darwin on 19/05/2023

  
.....

President

  
.....

Treasurer

(The accompanying notes form part of the financial report. This report is to be read in conjunction with the attached audit report)

**DARWIN SUB-AQUA CLUB INCORPORATED**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23	2021/22
<i>Notes</i>		
<b>INCOME</b>		
Grant	-	\$33,358
Less: Unexpended grant c/f	-	-\$21,269
Add: Unexpended grant b/f	\$21,269	\$3,606
Membership Fees	\$3,700	\$3,750
Fundraising	\$3,268	\$380
Gain on sale of asset	\$3,000	-
Dives	\$1,900	\$4,355
Air Fills	\$585	\$1,080
Tank Hire	\$40	-
	<u>\$33,762</u>	<u>\$25,260</u>
<b>EXPENDITURE</b>		
Repairs & Maintenance	\$25,111	\$22,164
Insurance	\$3,670	\$3,515
Depreciation	\$2,557	\$3,120
Ski Club membership	\$600	\$600
Audit Fees	\$430	\$380
Licenses & fees	\$150	\$18
Fuel	\$112	\$662
Web Services	\$65	\$253
Social Activities	\$50	-
Gas	-	\$250
Card Fees	-	\$20
	<u>\$32,744</u>	<u>\$30,982</u>
Surplus/(deficit) for the year	<u>\$1,018</u>	<u>-\$5,722</u>

( The accompanying notes form part of this financial report.  
This report is to read in conjunction with the attached audit report)

*T&V*

**DARWIN SUB-AQUA CLUB INCORPORATED**  
**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023**

	Notes	2022/23	2021/22
<b>CURRENT ASSETS</b>			
Cash at bank		\$28,783	\$45,083
Prepayments		\$1,302	\$1,327
<b>TOTAL CURRENT ASSETS</b>		<u>\$30,085</u>	<u>\$46,409</u>
<b>NON CURRENT ASSETS</b>			
Equipment		\$74,512	\$41,154
Accumulated Depreciation		-\$72,892	-\$36,977
<b>TOTAL NON CURRENT ASSETS</b>		<u>\$1,620</u>	<u>\$4,177</u>
<b>TOTAL ASSETS</b>		<u>\$31,705</u>	<u>\$50,586</u>
<b>CURRENT LIABILITIES</b>			
Unexpended Grant		-	\$21,269
Accounts Payable		\$430	\$380
Membership paid in advance		\$1,440	\$120
<b>TOTAL CURRENT LIABILITIES</b>		<u>\$1,870</u>	<u>\$21,769</u>
<b>NON CURRENT LIABILITIES</b>		-	-
<b>TOTAL LAIBILITIES</b>		<u>\$1,870</u>	<u>\$21,769</u>
<b>NET ASSETS</b>		<u>\$29,835</u>	<u>\$28,817</u>
<b>MEMBERS FUND</b>			
Accumulated Funds B/F		\$28,817	\$34,539
Surplus/Deficit for the year		\$1,018	-\$5,722
		<u>\$29,835</u>	<u>\$28,817</u>

( The accompanying notes form part of this financial report.  
This report is to read in conjunction with the attached audit report)

181

**DARWIN SUB-AQUA CLUB INCORPORATED  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2022/23</b>	<b>2021/22</b>
	Inflows/ (Outflows)	Inflows/ (Outflows)
Receipts during the year	\$13,813	\$43,082
Payment during the year	\$8,844	\$28,174
Interest Received	-	-
Net cashflows from operating activities	<u>\$4,969</u>	<u>\$14,909</u>
Net cashflows from investing activities	<u>-\$21,269</u>	<u>-</u>
Net cashflows from financing activities	<u>-</u>	<u>-</u>
Total cashflows from activities	<u>-\$16,300</u>	<u>\$14,909</u>
Cash at the beginning of the year	<u>\$45,083</u>	<u>\$30,174</u>
Cash at the end of the year	<u>\$28,783</u>	<u>\$45,083</u>

( The accompanying notes form part of this financial report.  
This report is to read in conjunction with the attached audit report)

*18/*



**DARWIN SUB-AQUA CLUB INCORPORATED**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended March 31, 2023

**1. SUMMARY OF ACCOUNTING POLICIES**

The accounting policies adopted by the association are stated in order to assist in a general understanding of the financial statements. These policies have been consistently applied except as otherwise indicated.

**Reporting entity**

The association is not a reporting entity because in the committee's opinion there are unlikely to exist users, who are unable to command the preparation of reports tailored, so as to satisfy all of their information needs, and these accounts are therefore "special purpose accounts" that have been prepared solely to meet the requirements of the Constitution and the *Associations Act*.

**Accounting policies**

The financial report has been prepared under the historical cost conventions and does not take into account changing money values.

In order for the financial report to present fairly the state of affairs of the association and the results of the association for the year, Australian Accounting Standards have been adopted to the extent disclosed in this note.

**Property, plant and equipment**

Items of property, plant and equipment are depreciated over their useful lives using straight-line method.

For the purpose of accountability, the Association maintains a fixed asset register.

(The accompanying notes form part of the financial report. This report is to be read in conjunction with the attached audit report)

**DARWIN SUB-AQUA CLUB INCORPORATED**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended March 31, 2023

**Income tax**

The Association is of the opinion that it is not subject to Income tax.

**Membership Fees**

Membership subscriptions are brought to account on a cash basis.

**Goods & Services Tax (GST)**

The association is of the opinion that it is not subject to good & services tax. As a non-profit organization with an annual turnover of less than \$100,000 per annum, the association is not required to register for GST. The Executive Committee has therefore, decided not to register for GST. As a result, the association cannot include GST in the price of its services and is not able to claim GST credits in the price of goods and services it buys in carrying on its activities.

**2. LAND**


The association does not own any land.

(The accompanying notes form part of the financial report. This report is to be read in conjunction with the attached audit report)

# Application for an annual return for an association

Use this form to lodge an annual return for an association in accordance with Section 42 of the Associations Act 2003.

See the incorporated association's webpage for further information and the prescribed fee.

<b>Applicant details</b>					
Association name:		Darwin Sub Aqua Club Inc			
Incorporation number:		00052C			
Do you agree to receive correspondence via email?					Yes
<b>Association head office</b>					
Head office address:		20 Conacher Street			
Suburb:	Fannie Bay	State:	NT	Postcode:	0820
Is your postal address the same as above? If no, complete below:					
Postal address:		PO Box 1461			
Suburb:	Darwin	State:	NT	Postcode:	0801
<b>Contact details</b>					
Phone number:		N/A	Mobile number:	0427600364	
Email address:		darwinsubaquaclub@gmail.com			
<b>Annual return details</b>					
Financial year ended on:		31/3/2023	AGM date:	13/8/23	
Was the annual return presented to the members at this AGM?				Yes	
<b>Applicant declaration</b>					
I, (full name):					
Of (address):					
Being the public officer/committee member, solemnly and sincerely declare that:					
<ul style="list-style-type: none"><li>• All statements and information contained in this application are true and correct to the best of my knowledge by virtue of the Oaths, Affidavits and Declarations Act 2010; and</li><li>• I have read and understood the information contained in this application; and</li><li>• The declaration is true and correct; and</li><li>• I know that it is an offence to make a declaration that is false in any material particular.</li></ul>					
This declaration is made at: (location)		SKI CLUB		on: (date)	13/8/23
Public officer/Committee member signature:					
<b>Note:</b> Under the <i>Oaths, Affidavits and Declarations Act 2010</i> a person wilfully making a false statement or altering a statement, in a statutory declaration is guilty of a crime and is liable to a penalty or imprisonment, or both.					



Supporting documents checklist		
Prescribed application fee – See the <u>incorporated association's</u> page for current fee.		Yes /No
Copy of audited accounts attached		Yes /No
Copy of AGM minutes attached		Yes /No
Completed and signed applicant declaration		Yes /No
Privacy statement		
The Northern Territory Government complies with the Information Privacy Principals scheduled by the <i>Information Act 2002</i> .		
Disclaimer		
<p>The Northern Territory Government respects and is committed to safeguarding the confidentiality and privacy of the information that it collects and handles, in accordance with the <i>Northern Territory Information Act 2002</i>.</p> <p>You have been asked to provide personal information necessary for us to meet your application requirements. You do not have to provide your personal information but if you choose not to, this application will be incomplete and we will be unable to process it.</p> <p>The information you provide will be accessible to Occupational Licensing and Associations and will only be used to provide a department service or program. We will not disclose your personal information to third parties unless, authorised or required by law to do so you have given us consent to share your personal information for a specific purpose.</p> <p>You may request access to the personal information we hold about you. If you want more information about the Northern Territory's privacy laws, please refer to the <i>Northern Territory Information Act 2002</i>, or the Office of the Information Commissioner NT.</p>		
Lodgement		
Complete applications can be lodged in person, email or via post at a Territory Business Centre below:		
Darwin:	Darwin Corporate Park, Ground Floor, Building 3, 631 Stuart Highway Berrimah	
Katherine:	Big Rivers Government Centre, 5 First Street, Katherine	
Tennant Creek:	Shop 2, Barkley House, Cnr Davidson and Paterson Streets, Tennant Creek	
Alice Springs:	Ground Floor, The Green Well Building, 50 Bath Street Alice Springs	
1800 193 111	<a href="mailto:territorybusinesscentre@nt.gov.au">territorybusinesscentre@nt.gov.au</a>	GPO Box 9800 Darwin NT 0801
Payment details		
<p>A fee is payable on lodgement of this application form. Payment can be made by:</p> <ul style="list-style-type: none"> <li>• Cash (in person only); or</li> <li>• Cheque (made out to Receiver of Territory Monies); or</li> <li>• Credit card (Visa or MasterCard accepted in person or over the phone). Note: A staff member from the Territory Business Centre will contact you via phone for payment.</li> </ul>		
Payment date:	Receipt number:	Amount paid: