



**Birds SA**

**The South Australian  
Ornithological Association Inc.**

**ANNUAL REPORT 2021**

**The South Australian Ornithological Association Inc.**

ABN 76 339 976 789

Trading as Birds SA

## **Committee's report**

The Committee presents this report to the members of The South Australian Ornithological Association Inc. for the year ended 31 December 2021.

## **Objectives of Association**

The objectives of the Association are:

- to promote the conservation of Australian birds and their habitats;
- to encourage interest in, and develop knowledge of, the birds of South Australia;
- to record the results of research in regard to all aspects of bird life; and
- to maintain a public fund called the "Birds SA Conservation Fund."

## **Principal Activities**

The Association's principal activities during the year were:

- publication of the Association's magazine – "The Birder"
- publication of the Association's journal – "South Australian Ornithologist"
- monthly meetings of members (sometimes held virtually over Zoom due to COVID-19)
- field trips and camp-outs for members (some field trips and Camp-outs suspended because of COVID-19)
- financial support for research
- active monitoring of progress on International Bird Sanctuary and effects of the closure of Dry Creek Saltfields
- conducting educational programs to increase public awareness and knowledge of birds
- advocating bird conservation through exhibitions, reports, negotiations with public authorities and submissions to inquiries
- commenting on various matters affecting birds and their habitats in South Australia
- developing closer ties with the South Australian Department for Environment and Water, and the Minister
- collaborating with other environmental organisations to collectively lobby Government on key issues
- continuing to raise funds for research activities through the Birds SA Conservation Fund, and
- affiliation and combined activities and projects with nationwide BirdLife Australia.

These activities have assisted the Association to meet its objectives in the following ways:

- promoting the conservation of Australian birds and their habitat by providing comments on Government papers, and by promoting causes to members
- monitoring developments in relation to the establishment of the International Bird Sanctuary and closure of the Dry Creek Saltfields
- participating in strategy development for the Adelaide International Bird Sanctuary

- holding meetings and field trips in order to encourage interest in and develop knowledge of the birds of South Australia
- maintaining records of unusual bird sightings by members and of bird species seen on field trips
- providing records of bird sightings on field trips to the South Australian Government; funding of research grants for the study of birds and their habitat
- participation in community events such as Sophie's
- providing information about birds to the wider community, such as conducting WEA lectures

Signed in accordance with a resolution of the Committee.

On behalf of the Committee:



Steven Langley  
President

Adelaide, 23 May 2022



Anita Smyth  
Treasurer

Adelaide, 23 May 2022

## Committee's report on operations for the year ended 31 December 2021

### Membership

The total number of members rose from 967 to 978 during the year, including 9 Honorary members. The number of memberships also increased from 692 to 714, including 9 Honorary memberships.

The Committee was pleased to recognise long-serving members at its 2020 Annual General Meeting. Twenty-three members qualified to receive certificates and those receiving certificates for 25 years (Bronze), 30 years (Silver), 35 years (Gold), and 40 years (Platinum) are listed below.

<b><i>Bronze Certificates</i></b>	<b><i>Silver Certificates</i></b>	<b><i>Gold Certificates</i></b>	<b><i>Platinum Certificates</i></b>
Nathaniel Doecke	Neil Cheshire	Vicki Natt	Chris Evans
Graham Gould			Faye Lush
Julie Gould			Joyce West
Rob Hogan			Paul Taylor
Liz Liebing			

The Association also would like to recognise its eight Honorary Members:

Andrew Black	Graham Carpenter	Leo Joseph
David Paton	Penny Paton	Lynn Pedler
Richard Schodde	Max Waterman	

### Membership Activities & Services

#### Meetings

General Meetings have been held on a monthly basis either in person or via Zoom. Due to the unavailability of facilities at the Waite Institute some of the meetings were held at the Thebarton Community Centre and one regional meeting at Port Augusta.

Meetings have featured a range of speakers covering a range of topics including bird banding at Scott Creek Conservation Park, bird identification, travel, historical extinction, habitat for migratory shorebirds, preservation of endangered species, Glossy Black-cockatoo Recovery Programme and a Member's night.

## Field Trips & Campouts

Regular Field trips and camp-outs were organised by Birds SA and its regional groups Fleurieu Birders and the Port Augusta Group (“The Babblers”), providing the opportunity to survey birdlife in various locations in South Australia, provide guidance on bird identification, and to add to the historical records of the Association.

## Research

During the year the Birds SA Conservation Fund received three applications. Covid restrictions have impacted on the ability of researchers to undertake fieldwork during this period, and potentially reduced the number of applications received.

Three projects were funded during the year totalling \$4,579, as listed below:

- Rachael Coggan - A burning question – how does the Bassian Thrush respond to fire in the Mt Lofty Ranges, SA? - \$1,505
- Janet Gardener - How does climate change affect arid zone birds? - \$1,074
- Ian Faulkenberg - A pilot project to assess the Wedge-tailed Eagle (*Aquila audax*) population and breeding and foraging habitats in the Mid North of South Australia - \$2,000
- Two further projects were approved totalling \$3,824 were approved but not funded until 2022. Daniel Markos - Habitat use of White-browed Babbler - \$1,441
- Kaitlyn Spooner - Nest site preferences of the Jacky Winter – the role of nest site selection in adapting to extreme heat (first payment) \$2,383

The following project was not approved for funding:

- Larissa Iasiello Assessing Noise and Light Pollution on Four Key Seabird Species on Lipson Island Conservation.

The Birds SA Conservation Fund ended 2021 with a balance of \$52,242 including \$30,000 from a matured term deposit that was reinvested in 2022. Donations for the year totalled \$6,286.

The Conservation Fund Management Committee consists of Jody Gates (Chair), Bea Rogers and Anita Smyth as members. David Paton is an alternate member who can be called upon for project assessments if another member is unable to do the assessment.

## Conservation Sub-committee Activities

The Conservation Sub-Committee, chaired by Jeff Groves, provided regular reports on the activities of the sub-committee at monthly general meetings and in the The Birder.

Significant activities during the year were as follows:

The members of the Conservation Sub-Committee in 2021 were:

Jeff Groves (Chair), Ali Ben Kahn, David Andrewartha, David Hansman, William Brooker, Bill Breed, Rodney Attwood, Phil Cole, Davide Gaglio, Richard Woodland and Chris Proud. During the year Phil Cole and Davide Gaglio retired from the Sub-Committee and Ray Nias

and Greg Johnston joined the Sub-Committee.

The Conservation Sub-Committee provided regular reports on its activities at monthly Birds SA meetings and in the Birds SA magazine, The Birder. Significant activities undertaken by Sub-Committee members during the year were as follows:

- A documentary video entitled “On The Right Track” was produced by Davide Gaglio, highlighting the negative impacts of off-road vehicles on birdlife in coastal areas. The documentary was launched in Sept 2021 and loaded onto YouTube where it quickly achieved over 1,300 views. The documentary was shown at a meeting of the SA Greens and at the Adelaide International Bird Sanctuary partnership group meeting.
- Birds SA continued communication with Minister Speirs on implementation of the recommendations of the 2019 Inquiry into Off-road Vehicles. In December, sub-Committee members participated in a forum, initiated by the Minister, aimed at identifying management options for vehicles on beaches.
- Birds SA President, Steven Langley, and Jeff Groves met with the SA Tourism Commission to better educate them on the issues relating to off-road vehicles and SA Tourism advertising.
- Regular surveys of waterbirds were conducted at the Bolivar Wastewater Treatment Plant, led by Bill Breed. As of December 2021, 46 surveys had been conducted at Bolivar over the previous four years. The working relationship between Birds SA and SA Water continues to be positive.
- Regular bird surveys were conducted in the Dry Creek Saltfields by Birds SA members Colin Rogers and William Brooker during the year and the data transmitted to BirdLife Australia via Birds SA member Kate Buckley.
- William Brooker and Colin Rogers represented Birds SA on the Tolderol Working Group. In December 2021 it was announced that substantial State and Commonwealth funding had been allocated to improve shallow wading habitat in the Coorong and Lower Lakes, including Tolderol.
- Chris Proud and David Andrewartha produced a Birds SA Cat Management Policy document which is available to members and the broader public via the Birds SA website. Background research for this policy included a presentation to the sub-Committee by Paul Stevenson, CEO RSPCA SA.
- Ray Nias and Jeff Groves represented Birds SA at the meetings of the Adelaide International Bird Sanctuary (AIBS) Management Partnership Group. A major activity of this group was the finalisation of the AIBS and Flyway Conservation Action Plan.
- Birds SA continued to work cooperatively with Birdlife Australia and in 2021 a number of on-line meetings and training activities were carried out, particularly in relation to the BirdLife Australia work on shorebirds in SA.
- David Hansman assisted the Friends of the Botanic Gardens of Adelaide to update the bird guide for visitors to the Gardens.
- Ali Ben Kahn continued her management of the Mount Lofty Ranges Woodland Birds Monitoring Program through the Nature Conservation Society of South Australia.
- David Andrewartha continued his management of bird surveys at Monarto Safari Park.
- Greg Johnston represented Birds SA in the initial discussions for a collaborative project, initiated by the Hills and Fleurieu Landscape Board, targeted at the recovery of birdlife in the Mount Lofty Ranges.
- Jeff Groves represented Birds SA in the activities of the “Treasures not Targets” coalition of organisations opposed to the hunting of native birds in SA.

- Five Conservation sub-Committee members participated in the annual Duck & Quail Open Season Reference Panel meeting, conducted by DEW.
- A response was submitted to the Environmental Impact Statement for the rocket launching facility proposed at Whalers Way by Southern Launch Space Pty Ltd.
- A response was also submitted to the Commonwealth EPBC Act referral for the Whalers Way rocket launching proposal.
- Chris Proud provided support to a residents group opposed to the removal of trees at Seventh Avenue Cheltenham in Adelaide.
- Jeff Groves represented Birds SA in a consortium proposing to assist DEW with the remediation of 177 hectares of land at Monarto, currently within the PIRSA portfolio. Other consortium members included Trees for Life, Goolwa to Wellington Local Action Planning Association (GWLAP) and the Kanmantoo/Callington Landcare Group. The project was placed on hold when DEW experienced financial difficulties with the transference of the land from PIRSA to DEW.
- Strong support was provided to a campaign opposing a new Pastoral Act, proposed by the Marshall Government. The lobbying on this was led by the Conservation Council of SA. A petition, organised by Fleur Tiver of Outback Advocates, opposing the proposed new Act, received over 13,000 signatures. Several sub-Committee members wrote to Minister Basham, expressing their dissatisfaction with the changes proposed.
- Richard Woodland managed a project for the construction of bird boxes by the Defence Shed, Port Adelaide. The initial batch of boxes were on sale at the Birds SA stand at Sophie's Patch in November 2021 and proved to be very popular. The Defence Shed is staffed by current and ex Defence personnel.
- Richard Woodland managed the partnership with Bush Heritage Australia to provide regular surveys at Bush Heritage's SA properties. Boolcoomatta reserve was surveyed by Birds SA members in May and October, and an initial survey of Bon Bon reserve was conducted, also in October. Survey methodology, data collection and reporting were developed in consultation with Bush Heritage Australia staff.

## **Library**

Due to the unavailability of facilities at the Waite Institute the library had to be put into storage and was not available to Members for most of the year.

The renovation of the facilities at the Waite Institute has resulted in no space being available to accommodate the library at that venue. The search for an alternative venue to provide for both meetings and the library have proved fruitless to date and other options for the library have not been forthcoming.

The Committee is considering what should become of the library, particularly as current storage facilities are expensive and do not provide for access by Members.

## **Publications**

Our magazine, The Birder, under the editorship of Cynthia Pyle, continued on the traditional quarterly basis. Four issues were published in 2020 and Penny Paton wrote the Historical Series inserts. We thank graphic designer, Ingrid Grigg for professionally designing the layout of the document., and Penny Paton, and Sue Winwood and Jeff Groves for proof reading. The Birder, Penny also writes the Historical inserts and Jeff Groves checks the final document before Ingrid takes it to the printers.

One single issue and one double issue of the South Australian Ornithologist were

published during the year (Volumes 45 Part 12 and 46 Parts 1&2), with Philippa Horton as Editor and Penny Paton as Co-Editor. Davide Gaglio stepped in as interim Design Editor for Vol. 45(2) and Belinda Cale began as Design Editor for Vol. 46. Marilyn Browne (retiring Editor) is thanked for advice regarding the production of this issue and in particular for setting it up in InDesign.

Cynthia and Philippa are supported in Mailing or handing out the printed versions of *The Birder* and the *SA Ornithologist* was undertaken by Barbara and Peter Bansemer, Helen Monterola (envelopes), Sue Winwood and Tina Meakin (address labels). Barbara collects the printed copies from Abbots (the printers), distributes them at the following General Meeting, then prepares the copies for posting, and finally posts them. Helen procures the envelopes and Tina Meakin provides and types the labels for the envelopes.

Digital E-News notices announcing news and events of Birds SA activities throughout the year was carried out by Karen Donkin were produced and e-mailed by Anthony Collebrusco. This is especially important for announcing the publication of *The Birder* and our Journal.

### **Bird Records Committee Activities**

This Committee is a Sub-committee of Birds SA and has operated since 2006, in collaboration with the State Environment Department.

#### *Membership*

Andrew Black (Chair), Brian Blaylock (Secretary), Graham Carpenter Bird Records Secretary, Philippa Horton (SA Museum), Lynn Pedler, Bob Green (SE), Julian Reid (NE).

#### *Functions*

1. To collate recent bird observations in South Australia for publication of quarterly and annual bird reports.
2. To maintain reliable distributional data for birds in South Australia.
3. To act as a vetting agency of bird records for the Biological Database of South Australia (BDBSA).

#### *Activities for year 2021*

Reports are received directly from members and others by the Bird Records Secretary and through website enquiries. The members vet records for and transfer Birds SA records to the Department's database (BDBSA). For several years it has vetted records for Birdlife Australia's Birddata but an arrangement to review all their existing records has proved impractical because of its scope. Only a few minor requests were received from Birdlife Australia during 2021.

The Sub-committee was consulted about misidentification of some images posted on the website photo gallery and potential changes to protocols for leaders of excursions and campouts in collating records in the light of changing taxonomy and the varying listings of different field guides.

Members reviewed the website distributional maps in preparation for their future revision.

Member Julian Reid negotiated to obtain the database of 27,000 records accumulated during research in northern South Australia between 2012 and 2016 by Michelle Gibson and colleagues at the University of Queensland. Vetting is proceeding while records are being transferred to BDBSA.

Several noteworthy identification and distributional questions were received during the year.



These included: a case of the recurring Goshawk/Sparrowhawk conundrum and ever-willing arbitration from Stephen Debus (Birder 257: 21); a first record of Little Woodswallow from Kangaroo Island (Birder 259: 48); two new records of Chestnut-breasted Whiteface from Witchelina (Birder 259: 47); Orange-bellied Parrots at the Murray Mouth (Birder 259: 47) and further records of Little Lorikeet, Azure Kingfisher, Western Gerygone and several of Painted Finch. An adult male Flame Robin from arid zone Boolcoomatta in October (Birder 260:46) was variously attributed to fire-affected breeding territory or reverse migration.

#### *Future goals and plans*

An immediate goal is the revision of website distributional maps, including the addition of incompletely documented records identified by the Sub-committee and Association members or others. Plans are in place to add eBird records to the vetted South Australian database

Revisions to the Annotated List of Birds of South Australia and Field List are also envisaged.

A discussion among members in April 2022 considered the future make-up and role of the Sub-committee.

#### *Other databases for South Australian bird records*

Three other large databases exist, Birddata, eBird and the Atlas of Living Australia which incorporates all available sources. Birds SA members contribute to each of them, and each may provide facilities not available at present from our own or BDBSA files, such as accessing personal records, as well as others from particular locations of interest. Standard serial 20 minute - 2 hectare surveys are of particular value in recognising trends (see Action Plan for Australian Birds 2020; Garnett and Baker 2021). These databases complement our own but lack the distributional reliability that we aim for.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL  
ASSOCIATION INCORPORATED (BIRDS SA)**

**ABN: 76 339 976 789**

**Financial Report For The Year Ended  
31 December 2021**

# Financial Report For The Year Ended 31 December 2021

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**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS  
SA)**

**ABN: 76 339 976 789**

Your Committee submits the financial report of The South Australian Ornithological Association Incorporated (Birds SA) for the year ended 31 December 2021.

**Committee Members**

The names of Committee members throughout the year and at the date of this report are:

John Gitsham (Resigned 04/2021)  
John Hatch  
Steven Langley (President)  
Jeff Groves (Vice-President)  
Jim Spiker (Resigned 04/2021)  
Lou Jayleigh (Resigned 04/2021)  
Allan Suter (Resigned 11/2021)  
Anita Smyth (Treasurer)  
Philippa Horton  
Graham Carpenter (Bird Records Secretary)  
Cynthia Pyle (Magazine Editor)  
Lynton Huxley (Field Programme Coordinator)  
Alan Burns (Membership Officer)  
Davide Gaglio (Resigned 04/2021)  
Richard Woodland  
Jeremy Robertson  
Brian Walker (Secretary / Assistant Treasurer) (Appointed 06/2021)  
Wendy Bell (Assistant Secretary / Assistant Treasurer) (Resigned 12/2021)  
Ray Nias (Appointed 6/2021)

**Principal Activities**

The principal activities of the entity during the financial year was:

Providing support for scientific research, promoting conservation of birds and providing information about birds generally to the public.

**Meetings of Committee Members**

	Number Attended	Number eligible to attend
John Gitsham	3	3
John Hatch	9	11
Steven Langley	11	11
Jeff Groves	11	11
Jim Spiker	1	4
Lou Jayleigh	5	4
Allan Suter	2	10
Anita Smyth	11	11
Philippa Horton	8	11
Graham Carpenter *	2	11
Cynthia Pyle	11	11
Lynton Huxley	8	11
Alan Burns	11	11
Davide Gaglio	3	3
Richard Woodland	11	11
Jeremy Robertson	5	11
Brian Walker	7	7
Wendy Bell	5	5
Ray Nias	4	8

\* Graham Carpenter has been granted permission not to attend meetings unless an issue involving his areas of responsibility is to be discussed.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS  
SA)  
ABN: 76 339 976 789**

**Significant Changes**

No significant change in the nature of these activities occurred during the year.

**Operating Result**

The deficit for the 2021 financial year amounted to \$61,110 (2020: \$20,740 surplus)

Signed in accordance with a resolution of the Members of the Committee.



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**Steven Langley (President)**



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**Anita Smyth (Treasurer)**

Dated this            23rd                            day of            May                            2022

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 \$	2020 \$
<b>INCOME</b>			
Donations & Gifts Received		6,356	3,564
Advertising		100	-
Contributions (Members)		39,256	46,063
Income from events		903	394
Investment income		262	2,268
Services		37,132	756
Sales of Goods		2,111	1,004
Less: Cost of Goods Sold		(2,112)	(706)
		<b>84,008</b>	<b>53,343</b>
<b>EXPENDITURE</b>			
Administration Expenses		6,587	4,595
Audit Fees		1,410	2,000
Conservation Council of South Australia Membership		440	440
Donations		5,563	3,160
Events		-	193
Grant - Southern Yorke Peninsula Landcare Group		42,100	-
Insurance		2,668	1,635
Publications		26,864	16,208
Membership		1,875	469
Research Grants		8,427	3,903
Write down of value of Library		49,184	-
		<b>145,118</b>	<b>32,603</b>
<b>Current year surplus / (deficit)</b>		<b>(61,110)</b>	<b>20,740</b>

The accompanying notes form part of these financial statements.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**ASSETS AND LIABILITIES STATEMENT AS AT 31 DECEMBER 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash & cash equivalents	3	268,423	250,174
Trade & other receivables	4	4,224	6,854
Trading stock	5	3,879	1,521
<b>TOTAL CURRENT ASSETS</b>		<b>276,526</b>	<b>258,550</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant & equipment	6	3,000	50,520
<b>TOTAL NON-CURRENT ASSETS</b>		<b>3,000</b>	<b>50,520</b>
<b>TOTAL ASSETS</b>		<b>279,526</b>	<b>309,070</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade creditors & other payables	7	39,128	6,806
<b>TOTAL CURRENT LIABILITIES</b>		<b>39,128</b>	<b>6,806</b>
<b>TOTAL LIABILITIES</b>		<b>39,128</b>	<b>6,806</b>
<b>NET ASSETS</b>		<b>240,398</b>	<b>302,264</b>
<b>FUNDS</b>			
General fund		130,835	192,120
Contingency fund		60,140	58,502
Birds SA Conservation fund		49,423	51,642
<b>TOTAL ACCUMULATED FUNDS</b>		<b>240,398</b>	<b>302,264</b>

The accompanying notes form part of these financial statements.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**

**ABN: 76 339 976 789**

**STATEMENT OF CHANGES IN MEMBERS FUNDS**

	General Fund	Contingency Fund	Birds SA Conservation Fund	Total Funds \$
<b>Balance at 1 January 2020</b>	<b>169,684</b>	<b>58,037</b>	<b>51,856</b>	279,577
Total Comprehensive Income for the year	20,954	-	214	20,740
Transfers	-	465	-	-
Adjustments	1,947	-	-	1,947
<b>Balance at 31 December 2020</b>	<b>192,120</b>	<b>58,502</b>	<b>51,642</b>	<b>302,264</b>
<b>Balance at 1 January 2021</b>	<b>192,120</b>	<b>58,502</b>	<b>51,642</b>	302,264
Total Comprehensive Income for the year	-	58,891	2,219	61,110
Transfers	-	1,638	-	-
Adjustments	-	756	-	756
<b>Balance at 31 December 2021</b>	<b>130,835</b>	<b>60,140</b>	<b>49,423</b>	<b>240,398</b>

The accompanying notes form part of these financial statements.



**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021	2020
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from			
Contributions (members)		39,255	32,536
Donations & gifts		6,356	3,564
Grants		67,100	-
Investment income		262	2,268
Other income		1,036	1,117
Sales of goods		2,111	1,037
Payments to suppliers and grants		(97,871)	(29,452)
<b>Net cash generated from operating activities</b>		18,249	11,070
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		-	(520)
<b>Net cash generated from investing activities</b>		-	(520)
Net increase in cash held		18,249	10,550
Cash on hand at beginning of the financial year		250,174	239,624
Cash on hand at end of the financial year		268,423	250,174

The accompanying notes form part of these financial statements.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**Note 1 Summary of Significant Accounting Policies**

**Financial Reporting Framework**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (SA) 1985 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012. The Committee has determined that the Association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

**Basis of preparation**

The financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, 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 these financial statements.

**(a) Income Tax**

The Association is a non-profit organisation under the Income Tax Assessment Act 1997 and is non taxable nor is it accounted for. The Association controls a fund ("Birds SA Conservation Fund") that holds deductible gift recipient status.

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

Property, plant and equipment consisting of the library catalogue had been previously carried at replacement cost. The replacement cost of the catalogue was determined by the Committee and reviewed on an annual basis. The library has not been depreciated in its life.

In the year ended 31 December 2021, the Committee obtained a third-party offer for the acquisition for the catalogue and has decided to write down the value of the library. The Committee considers this a conservative approach.

**(c) Impairment of Assets**

At the end of each reporting period, the Committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

**(d) Cash and Cash Equivalents**

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

**(e) Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors & grantors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**(f) Revenue and Other Income**

Revenue is recognised when the Association is legally entitled to the income and the amount can be quantified with reasonable accuracy.

*Operating grants, donations and bequests*

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

*Revenue from members contributions*

For continuing members, subscriptions are recognised in the year to which the subscription relates. Subscriptions for new members are recognised at the time that they are received.

*Interest income*

Interest income is recognised using the effective interest method.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

*Income from sale of goods*

Revenue from sales of goods comprised revenue earned (net of returns, discounts and allowances) from the sale of goods purchased for resale and gifts donated for resale. Sales revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers.

**(g) Goods and Services Tax (GST)**

The Association is not registered for GST and not required to be registered for GST. Any GST paid is recognised as part of the expense or cost of the relevant asset.

**(h) Accounts payable and other payables**

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

**(i) New and Amended Accounting Policies Adopted by the Association**

**Initial adoption of AASB 2020-04: COVID-19-Related Rent Concessions**

AASB 2020-4 *Amendments to Australian Accounting Standards – Covid-19- Related Rent Concessions* amends AASB 16: *Leases* by providing a practical expedient that permits lessees to assess whether rent concessions that occur as a direct consequence of the COVID-19 pandemic and, if certain conditions are met, account for those rent concessions as if they were not lease modifications.

**Initial adoption of AASB 2018-6 Amendments to Australian Accounting Standards – Definition of a Business**

AASB 2018-6: *Amendments to Australian Accounting Standards – Definition of a Business* amends and narrows the definition of a business specified in AASB 3 *Business Combinations*, simplifying the determination of whether a transaction should be accounted for as a business combination or an asset acquisition. Entities may also perform a calculation and elect to treat certain acquisitions as acquisitions of assets.

The adoption of these standards did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

**Note 2 Segment Reporting**

**(a) Operating Segments**

The Association identifies its operating segments on the basis of internal reports about the Association that are reviewed by the Committee on a regular basis. The Association's reportable segments are therefore as follows:

**Birds SA Conservation Fund**

The Fund raises money by seeking donations from members and uses those funds to support research into bird life and bird habitats within Australia.

**Birds SA**

The Association receives monies from membership fees and the sale of goods to members and the public. Revenue is used to support activities such as meetings and publications made available to members free-of-charge.

**(b) Segment revenue and results**

The following is an analysis of the Association's revenue and results by reportable segment.

	Revenue		Net Earnings	
	2021	2020	2021	2020
	\$	\$	\$	\$
Birds SA Conservation Fund	6,361	3,689	(2,219)	(214)
Birds SA General Fund	77,647	49,654	(58,891)	20,954
<b>Total</b>	<b>84,008</b>	<b>53,343</b>		
<b>Net surplus for the year</b>			<b>(61,110)</b>	<b>20,740</b>

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
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Revenue reported above represents revenue generated from external customers.

The above are the measures reported to the Committee for the purpose of assessing segment performance. The accounting policies of the reportable segments are the same as the Association's policies described in Note 1.

**(c) Segment assets and liabilities**

	2021	2020
	\$	\$
<b>Segment assets</b>		
Birds SA Conservation Fund	55,679	56,393
Birds SA General Fund	<u>223,847</u>	<u>252,677</u>
<b>Total assets</b>	<b><u>279,526</u></b>	<b><u>309,070</u></b>
	2021	2020
	\$	\$
<b>Segment liabilities</b>		
Birds SA Conservation Fund	1,482	721
Birds SA General Fund	<u>37,646</u>	<u>6,085</u>
<b>Total liabilities</b>	<b><u>39,128</u></b>	<b><u>6,806</u></b>

**(c) Geographical location**

The Association operates in one geographic area - Australia (country of domicile).

**Note 3 Cash and Cash Equivalents**

	2021	2020
	\$	\$
Cash at bank or on hand	101,425	53,124
Short-term deposits	<u>166,998</u>	<u>197,050</u>
<b>Total cash on hand</b>	<b><u>268,423</u></b>	<b><u>250,174</u></b>

Cash at bank earns interest at floating rates based on daily deposit rates. Short-term deposits are made for varying periods of between one day and twelve months, depending on the association's cash requirements. These deposits earn interest at market rates.

**Note 4 Trade and other receivables**

	2021	2020
	\$	\$
Prepayments and other accrued income	<u>4,224</u>	<u>6,854</u>
	<b><u>4,224</u></b>	<b><u>6,854</u></b>

**Note 5 Trading Stock**

	2021	2020
	\$	\$
<b>CURRENT</b>		
Goods held for resale at lower of cost or net realisable value	<u>3,879</u>	<u>1,522</u>
	<b><u>3,879</u></b>	<b><u>1,522</u></b>

**Note 6 Property, Plant and Equipment**

	2021	2020
	\$	\$
Library at Committee's valuation	<u>3,000</u>	<u>50,520</u>
	<b><u>3,000</u></b>	<b><u>50,520</u></b>

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**Note 7 Trade creditors & other payables**

	2021	2020
	\$	\$
Birds SA Conservation Fund	1,482	721
Birds SA General Fund	37,646	6,085
<b>Total</b>	<b>39,128</b>	<b>6,806</b>

**Note 8 Contingent Liabilities**

At 31 December 2021, the Committee is unaware of any liability, contingent or otherwise, which have not already been recorded elsewhere in this financial report.

**Note 9 Capital Commitments**

At 31 December 2021, the Committee is unaware of any capital commitments, which have not already been recorded elsewhere in this financial report.

**Note 10 Events Subsequent to Reporting Date**

At the date of this report, the Committee is unaware of any event subsequent to the reporting date that would have a material impact on this financial report.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**REPORT BY MEMBERS OF THE COMMITTEE**

In accordance with Section 35(5) of the Associations Incorporation Act (SA) 1985, the Committee of The South Australian Ornithological Association Incorporated (Birds SA) hereby state that during the financial year to which the accounts relate:

1. No officer of The South Australian Ornithological Association Incorporated (Birds SA) or a firm which the officer is a member, or a corporation in which the officer has substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the Officer, a firm of which the officer is a member or a corporation in which the officer has a substantial financial interest and The South Australian Ornithological Association Incorporated (Birds SA).
2. No officer of The South Australian Ornithological Association Incorporated (Birds SA) has received directly or indirectly from The South Australian Ornithological Association Incorporated (Birds SA) any payment or other benefit of a pecuniary value other than minor emoluments based primarily on expenditure incurred.

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



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**Steven Langley (President)**



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**Anita Smyth (Treasurer)**

Dated this                    23rd                    day of                    May                    2022





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## Independent auditor's report

### To the Members of The South Australian Ornithological Association Incorporated

#### Qualified Opinion

We have audited the financial report of The South Australian Ornithological Association Incorporated (the Association), which comprises the statement of financial position as at 31 December 2021, statement of comprehensive income, statement of changes in fund, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Committee.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 31 December 2021 and of its financial performance for the year then ended in accordance with Australian Accounting Standards as described in Note 1 to the financial statements and the *Associations Incorporation Act 1985* (SA).

#### Basis for Qualified Opinion

The South Australian Ornithological Association Incorporated has determined that it is impracticable to establish control over the collection of cash donations, subscriptions and other fundraising income prior to entry into its financial records. Accordingly, as the evidence available to us regarding donations, subscriptions and fundraising income from this source was limited, our audit procedures with respect to cash donations, subscriptions and other fundraising income had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations, subscriptions and fundraising of The South Australian Ornithological Association Incorporated are complete.

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

#### Directors

Stephen Noble, FCA  
Mitchell Noble, CA  
Adam Drabsch, CA  
Joshua Walding, CA



## **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 Association's financial reporting responsibilities under the *Associations Incorporation Act 1985 (SA)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## **Responsibility of the Committee for the Financial Report**

The Committee of the Association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards as described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The Committee are responsible for overseeing the Association's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.

- Conclude on the appropriateness of the Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee of the Association 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.

Australian Independent Audit Services



Adam Drabsch  
Director  
Adelaide  
23 May 2022