



**Birds SA**

**The South Australian  
Ornithological Association Inc.**

**ANNUAL REPORT 2022**

**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 2022.

### **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, shorebird surveys and effects of the closure of Dry Creek Saltfields
- scoping out, procuring and initiating a long-overdue new membership system supplied by Member Jungle which is providing a much improved member experience and easier yet more powerful administration and member servicing for Birds SA Membership team.
- significant focus on our primary conservation initiative – seeking to restrict vehicle access to environmentally sensitive beaches
- active participation in revegetation and habitat restoration projects such as Monarto seed orchard and Minko Scrub
- conducting educational programs to increase public awareness and knowledge of birds
- participation in community events such as Sophie's Patch and Laratinga Bird Fair
- 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 new Minister Hon Susan Close
- collaborating with other environmental organisations to collectively lobby Government on key issues, such as beach driving and duck & quail hunting
- continuing to raise funds for research activities through the Birds SA Conservation Fund, and
- affiliation and combined activities and projects with nationwide BirdLife Australia, including close liaison with our beach driving initiative.

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 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
- providing information about birds to the wider community, such as conducting WEA lectures, holding information webinars

Signed in accordance with a resolution of the Committee. On behalf of the Committee:



Steven Langley  
President

Adelaide, 24 May 2023



Anita Smyth  
Treasurer

Adelaide, 24 May 2023

# Committee's report on operations for the year ended 31 December 2022

## Membership Activities & Services

### Membership

The number of memberships rose from 722 memberships in December 2021 (including honorary members) to 773 memberships in December 2022, 2021 (including honorary members), a rise of 51 memberships.

The main reason for this unusual situation was the upgrade to a new system, Member Jungle, and the large number of secondary family members who have not been transferred from the old to the new system. This is the responsibility of the primary member, although the Membership Team is assisting to resolve this situation. The secondary family members fell from 249 in December 2021 to just 30 in December 2022. The new system was adopted on the 1 December 2022 and the transition, although a huge task, was achieved relatively smoothly.

It should also be noted that in June 2022, changes to the Birds SA rules altered the method of calculating the number of members. Members who were expired up to 6 months were previously included in the member count. The rule change reduced this period of expiry after which a member is no longer considered a member to 3 months. In June 2022 this change reduced the total member count by 26.

It should also be stated that the member count in September 2022 totalled 1,001 members, for the first time ever that 1,000 Birds SA members had been achieved. The count increased to 1,008 in October 2022, 1,003 in November 2022 before the Member Jungle system was adopted.

It is estimated that current members would total approximately 1,025 if all secondary members were added into the system.

In summary, 2022 has been a watershed year for the Association in so many ways, not the least the strength of its membership with 795 paying financial members. In 2022, 159 new members joined Birds SA, being 80 individuals, 72 family members and 7 new student members.

Membership fees were increased with the adoption of the Member Jungle system from 1 December 2022 and this does not seem to have stopped the growth of member numbers. The delay to upgrade the membership system had previously delayed long overdue membership fee increases, which will hold the Association in good stead, going into 2023.

The procurement, customisation and onboarding of the Member Jungle system was a mammoth exercise – and was delivered very efficiently. Huge credit is due to the membership team of Alan Burns and Sue Winwood, and the unceasing efforts of our Treasurer Anita Smyth. We are very lucky to have such highly capable and committed colleagues.

The Committee was pleased to recognise its long-standing members at its 2022 Annual General Meeting. Fifteen members qualified to receive certificates and those receiving certificates for 25 years (Bronze), 30 years (Silver), 35 years (Gold), 40 years (Platinum) and 50 years (Titanium) are listed below.

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<b>Bronze Certificates</b>	<b>Silver Certificates</b>	<b>Gold Certificates</b>	<b>Platinum Certificates</b>	<b>Titanium Certificates</b>
Ronald & Allison Symons	Drs Krystyna & Robert Rowland Hazel Cowie Stephen Bosch Stuart Hull	Brendan Somerville	Peter & Alison Beer David Robertson Julian Reid	David Paton Penny Paton Philippa Horton

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The Association granted one Honorary Membership in 2022, to Brian Blaylock, and the Association would like to recognise its present and past Honorary Members:

Andrew Black OAM 1995	Robert Brown 2002 (deceased)	H John Eckert 2002 (deceased)
Richard Schodde OAM 2002	David Vincent 2002 (deceased)	David Paton 2007
Penny Paton 2007	Graham Carpenter 2010	Leo Joseph 2010
Lynn Pedler 2010	Max Waterman OAM 2010	Trevor Cowie 2014 (deceased)
Brian Blaylock 2022 (posthumous)		

## Meetings

General Meetings have been held monthly, the first two in January and February via Zoom and thereafter, face to face meetings in the newly refurbished facilities at the Waite Campus.

Meetings featured a diverse range of speakers covering a range of topics including artificial roosting sites for migratory birds, bird data quantity and quality, birds of Clinton Conservation Park, pest eradication programmes on islands, species distribution of Western and Golden Whistlers in Southern Australia, woodland bird monitoring in Mt Lofty Ranges, recovery of White-bellied Sea Eagles and Eastern Osprey in SA and members' nights.

## 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") during the year. Thanks to our volunteer Trip Leaders, these activities ensure our members have the opportunity to socialise and enhance their knowledge of our state's birdlife in a wide range of diverse habitats. The bird record data collected at these activities provides valuable insight on the health of our bird populations and adds to the historical records of the Association.

## Research

Covid continued to limit the number of applications the Conservation Fund received this year.

Four grants were completed in 2022:

- Spooner, Kaitlyn (Australian National University), "Nest site preferences of the Jacky Winter – the role of nest site selection in adapting to extreme heat" (2020 -2022). (Final Report received in late 2022). An article was published in *The Birder*, No. 263 (Spring 2022): 27-30.
- Packer, Jasmin (The University of Adelaide), "Extending habitat suitability mapping to the breeding outcomes of endangered southern emu-wrens in Watchalunga Nature Reserve: Stage 2 of a collaborative vision for the Watchalunga Precinct" (2018-2022). (Final report received 2022).
- Gardner, Janet (Australian National University) "How does climate change affect arid zone birds? (2021-2022). (Final report received 2022). An article was published in *The Birder*, No. 263 (Spring 2022): 27-30.
- Rachael Coggan (The University of Adelaide), "How does the Bassian Thrush respond to fire in the Mount Lofty Ranges, South Australia?" (2021-2022). (Final report December 2021). An article published in *The Birder*, (Spring 2021):26.

One grant application remains pending:

- "Proposal from the Nature Conservation Society of SA (NCSSA) to Birds SA seeking funding to

contribute towards a survey of Eyre Peninsula Southern Emu-wren” and is awaiting further information/follow-up from NCSSA.

Three grant applications were not funded:

- Assessing Noise and Light Pollution on Four Key Seabird Species on Lipson Island Conservation Park (\$2,261)
- Testing audio repellents to reduce fox depredation of shorebird eggs on peri-urban coastlines \$4,950 (withdrawn)
- Can Social Marketing Increase Compliance with Beach Regulations? (\$20,000)

One grant project remains outstanding:

- Ian Falkenberg. “Analysis of the Wedge-tailed Eagle (*Aquila audax*) Population and breeding and Foraging Habitats in the Mid North of South Australia” January 2021. (\$2,000). Progress or update reports have not been received.

The Birds SA Conservation Fund ended 2022 with a balance of \$65,210 including \$30,005 from a matured term deposit that was reinvested in 2023. Donations for the year totalled \$16,412.

The Conservation Fund Management Committee consists of Jody Gates (Chair), Bea Rogers and Anita Smyth (Treasurer) 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 purpose of the Conservation Sub-committee is to consider and make recommendations on issues of significance to birds and their environment in South Australia [SA], including preservation and restoration of natural habitats.

The Sub-Committee meets monthly and in response to the COVID pandemic an on-line meeting option was added. This proved popular and has allowed the participation of three members from regional South Australia (located in Pt Lincoln, Mt Gambier and Kangaroo Island). Members of the Sub-Committee in 2022 included: Ali Ben Kahn, Bill Breed, David Hansman, Jeff Groves, William Brooker, Richard Woodland, David Andrewartha, Ray Nias, Greg Johnston, Rodney Atwood, Chris Proud, Fran Solly, Karleah Berris and Bryan Haywood.

Jeff Groves retired as the Chair of the Conservation Sub-Committee at the 2022 Birds SA AGM and Ray Nias was appointed as the new Chair.

Revised Terms of Reference for the Sub-committee were finalised and approved by the Birds SA Management Committee in 2022.

The Sub-Committee conducted business across a range of issues according to its specific functions as follows:

1. To develop and recommend Birds SA Position Statements on major issues of concern for adoption by the management committee and distribution to members and other stakeholders.

Examples of Sub-Committee activity include:

- Developing the Birds SA Position Statement *Recreational Motor Vehicles and Threatened Coastal Birds (July 2022)*.

2. To respond to Government inquiries and other actions by Government authorities of relevance to bird conservation in SA (e.g., Environment Protection and Biodiversity Conservation [EPBC] listing advice, wetland management plans, actions in relation to vehicles on beaches etc.).

Examples of Sub-Committee activity include:

- Ongoing liaison with the SA Government on the issue of the impact of recreational vehicles on shorebirds.
- Making a submission on the proposed EPBC listing of the Eyre Peninsula Southern Emu Wren as Endangered.
- Liaison with the Dog and Cat Management Board and RSPCA on the review of the Dog and Cat Management Act and preparation of a submission.
- Participation in the annual Duck and Quail Open Season Stakeholder Reference Panel meeting (Dec 2022).
- Preparation of a submission to the SA Parliamentary Inquiry into *The Urban Forest*

3. To inform the Management Committee and members of opportunities to take part in advocacy relevant to Birds SA priorities (e.g., development submissions, calls for public consultation, expert advice).

Examples of Sub-Committee activity include:

- Engaging members in ongoing opposition to the rocket launch facility at Whalers Way, Eyre Peninsula.
- Encouraging members to participate in the Birds SA/Birdlife Australia public campaign: *Safe Beaches for All*

4. To liaise and collaborate with other non-government conservation groups and government agencies on issues of relevance to Birds SA (e.g., Conservation Council of SA, Birdlife Australia NPWS etc.).

Examples of Sub-Committee activity include:

- Attending meetings of the Friends of the Adelaide Botanic Gardens and helping to revise the brochure *Birds Common to the Adelaide Botanic Gardens*.
- Participating in the development of the *Adelaide International Bird Sanctuary (AIBS) Action Plan* and in the AIBS Blue Carbon project developed by The Nature Conservancy.
- Participating in the planning and successful establishment of the Mt Lofty Ranges Bird Recovery Alliance.
- Advising on the management of Tolderol Game Reserve.
- Attending the 2022 Beach Nesting Birds Conference (Moonta May 13 – 15).
- Attendance at the Birdlife *Migratory Shorebird Site Action Plan* Implementation Meeting for the Coorong (January 2022).
- Liaison with SA Department of Environment and Water on options for the management of coastal lakes in the South-east.

5. To notify the Management Committee and members of opportunities to engage in collaborative conservation actions with other conservation groups and Government authorities (e.g., volunteer opportunities).

Examples of Sub-Committee activity include:

- Organizing the production and sale of bird-nesting boxes at public events.
- Ongoing surveys of water birds at the Bolivar Wastewater Treatment Plant.
- Member engagement in bittern surveys conducted by Birdlife Australia and Green Adelaide.
- Participation in seedling growing and planting at the Birds SA sponsored Callington seed orchard in conjunction with the Kanmantoo-Callington Landcare Group.

## Library

Due to the Birds SA library held in storage for most of the year there are no borrowing statistics for 2022. One new book was purchased for the library in 2022, making the number of titles held in the collection, books 1074, DVDs 72 and CDs 34. Thanks to Terri Randle for her continual support, especially with the administration of the Birds SA online library catalogue

Following a long and frustrating search for new premises for the Birds SA library, a new location, albeit temporary, was secured at The Joinery in the city. This new location required modification, carried out by Lynton Huxley with the help of several members, to the large bookcases to enable them to be

erected in the available space.

The library collection was taken out of storage, transported to the new location and culled by Karen and John Donkin before being installed at the new location at the end of the year. Since January 2023, the relocated library has been available for members to access on two Friday afternoons each month.

Unfortunately, The Joinery space is currently only available until the end of 2023 and this means another location will again have to be found for the library. The Committee will again have to consider what should become of the library.

## **Publications**

Our magazine, The Birder, under the editorship of Cynthia Pyle continued on the traditional quarterly basis. Four issues were published in 2022 and Penny Paton and Philippa Horton wrote the Historical Series inserts. We thank graphic designer, Ingrid Grigg, for professionally designing the layout of the document, and Penny Paton, Sue Winwood and Jeff Groves for proof-reading the final copy before Ingrid sent it to the printer.

One single issue of our journal, the South Australian Ornithologist, was published during the year (Volume 47 Part 1), with Philippa Horton as Editor, Penny Paton as Co-Editor, Belinda Cale as Design Editor, and all three as proof-readers. As in previous years, both the journal and the magazine were printed to a high standard by Abbott Printers and Stationers.

Printed versions of The Birder and the SA Ornithologist were placed in envelopes and mailed by Barbara and Peter Bansemer (none handed out at general meetings this year, initially because meetings were by Zoom, but mostly because copies were not ready in time due to assorted delays). Helen Monterola procured the envelopes, and Anita Smyth coordinated production of address labels, a role later taken over by Andre Laubscher. Labels were printed by Tina Meakin during the first part of the year until Beth Treglowan took over the role.

Digital E-News notices announcing news and events of Birds SA activities throughout the year were produced and e-mailed by Anthony Collebrusco. This is especially important for announcing the publication of the magazine and 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 2022*

The committee was not reconvened in 2022 but the following information is submitted to maintain continuity and for the Association to plan future directions.

Due to the illness and death of the committee's secretary Brian Blaylock, progress on two major initiatives were halted. These were (1) revision of the distributional maps posted on the Birds SA website; and (2) incorporation into the Biological Database of South Australia (BDBSA) of 27,000 records from northern South Australia obtained by Julian Reid, the results of research by Michelle Gibson and colleagues at the



University of Queensland between 2012 and 2016.

Association member Elen Shute has offered to review the data through the Birds SA 'Workspace' system with the aim of furthering this work.

Bird Records Secretary Graham Carpenter continues to receive and collate important distributional reports. He is currently vetting BDBSA records for the period 2016-2020 in preparation of the next Bird Report and referring reports requiring further information to the committee. The Bird Records Secretary has also had discussions with eBird Australia regarding access to eBird records for this purpose, as these are not kept within BDBSA. The digital capture of South Australian bird records by eBird Australia and Birdlife Australia (through Birddata designed for repeated surveys using standard methods) has proved highly popular and effective, although vetting of records for accuracy remains an issue where Birds SA's Records Committee potentially can contribute. The use of eBird and Birddata by Birds SA members appears the most efficient means of contributing records and storing data on distribution and abundance. Access and analysis of those data is important for Birds SA to continue its significant role in monitoring the status of SA birds.

Another initiative of Brian Blaylock's, the website facility 'ask an expert' has been managed by Andrew Black and Graham Carpenter. This forms a friendly and positive interface between Birds SA and the public. Enquiries, including some from interstate, have ranged through raptor and shorebird identification, aberrant plumages, atypical bird behaviours and unusual noises at night.

### **Migratory Wader and Shorebird Surveys (January To December 2022)**

Birds SA continue their long-standing survey work of the Migratory Waders that visit some areas of South Australia. These are both sides of Gulf St Vincent, including the International Bird Sanctuary, some areas of Yorke Peninsula, Aldinga Beach, Tolderol, Goolwa Barrages and Hindmarsh Island. These surveys started in the 1970s and continue today thanks to the dedicated coordination by Kate Buckley.

A total of 24 sites were regularly surveyed, once a month, from January through to April. The "winter" count was then undertaken in July, with the regular monthly surveys commencing again August through to December. All surveys are done on the early morning "high tide".

Of these sites, Dry Creek Saltfields, Bolivar Treatment Plant, The Proof Range and Price Saltfields are all privately-owned operating businesses. It is through the "good will" of the Owners that *nominated* Birds SA Members can undertake this regular survey work. The professional approach of these surveyors has enabled the monthly surveys to continue. A special acknowledgement to Darren Kennedy for liaising with the Proof Range, so that survey work could recommence at that site.

A pool of 35 dedicated surveyors travels long distances at their own expense; those that are still employed, manipulate their Rostered Day Off to fit in with the survey schedule; and they generously record and share their knowledge in order to help to conserve the sites for the Migratory Waders for which Birds SA is grateful.

Since the 1970s there has been a huge decrease in the number of Migratory Waders, in particular Red Knot and Bar-tailed Godwit, that were seen annually at Gulf St Vincent. Certainly, we can point to climate change and to the decimation of habitat in other countries – but we also need to look at what is happening along our own coastline. For example, Thompson Beach can no longer support large numbers of Migratory Waders. This important "feeding ground" has been reduced by crabbers. The incessant raking of the mud for cockles has had a devastating impact, along with the huge increase in the number of "crabbing visitors" to Thompson Beach.

All surveyor's reports are collated, and these data are kept by the Birds SA "Bird Records Secretary" and entered onto the BirdLife Australia database.

Any Birds SA member who would like to become a regular Migratory Wader Surveyor receives specialist training and would be most welcome.

More information: Contact Kate (buckleyk1@bigpond.com).

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

**ABN: 76 339 976 789**

**Financial Report For The Year Ended  
31 December 2022**

# THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)

ABN: 76 339 976 789

## Financial Report For The Year Ended 31 December 2022

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

**ABN: 76 339 976 789  
COMMITTEE'S REPORT**

Your Committee submits the financial report of The South Australian Ornithological Association Incorporated (Birds SA) for the year ended 31 December 2022.

**Committee Members**

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

Steven Langley (President)  
Jeff Groves (Vice-President)  
Richard Woodland (Vice-President)  
Roger Bourne (Secretary)  
Anita Smyth (Treasurer)  
Brian Walker (Assistant Treasurer) (Resigned 06/2022)  
Alan Burns (Membership Officer)  
Philippa Horton (Journal Editor)  
Cynthia Pyle (Magazine Editor)  
Lynton Huxley (Field Programme Coordinator)  
Graham Carpenter (Bird Records Secretary)  
John Hatch (Member)  
Jeremy Robertson (Member)  
Ray Nias (Member)  
Sue Winwood (Member) (Appointed 10/2022)

**Principal Activities**

The principal activity 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
Steven Langley	10	12
Jeff Groves	11	12
Richard Woodland	9	12
Roger Bourne	9	12
Anita Smyth	11	12
Brian Walker	3	4
Alan Burns	11	12
Philippa Horton	9	12
Cynthia Pyle	10	12
Lynton Huxley	9	12
Graham Carpenter *	2	12
John Hatch	8	12
Jeremy Robertson	0	12
Ray Nias	11	12
Sue Winwood	3	3

\* 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**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 \$	2021 \$
<b>INCOME</b>			
Donations & gifts received		16,412	6,356
Advertising		80	100
Contributions from members		37,800	39,256
Income from events		661	903
Investment income		3,224	262
Services		-	37,132
Sales of Goods		1,902	2,111
Less: Cost of Goods Sold		(2,074)	(2,112)
		<b>58,005</b>	<b>84,008</b>
<b>EXPENDITURE</b>			
Administration expenses		3,272	6,587
Audit fees		6,930	1,410
Conservation Council of South Australia Membership		440	440
Donations		5,400	5,563
Events		1,499	-
Insurance		2,395	2,668
Library expenses		3,847	1,664
Membership		5,466	1,875
Publications		20,736	26,864
Research grants		815	8,427
Southern Yorke Peninsula Landcare Group Grant		-	42,100
Write down of value of Library		-	47,520
		<b>50,800</b>	<b>145,118</b>
<b>CURRENT YEAR SURPLUS/(DEFICIT)</b>		<b>7,205</b>	<b>(61,110)</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 2022**

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash & cash equivalents	3	254,308	268,423
Trade & other receivables	4	4,706	4,224
Trading stock	5	1,805	3,879
<b>TOTAL CURRENT ASSETS</b>		<b>260,819</b>	<b>276,526</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant & equipment	6	3,000	3,000
<b>TOTAL NON-CURRENT ASSETS</b>		<b>3,000</b>	<b>3,000</b>
<b>TOTAL ASSETS</b>		<b>263,819</b>	<b>279,526</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade creditors & other payables	7	7,620	9,128
Income in advance		21,197	30,000
<b>TOTAL CURRENT LIABILITIES</b>		<b>28,817</b>	<b>39,128</b>
<b>TOTAL LIABILITIES</b>		<b>28,817</b>	<b>39,128</b>
<b>NET ASSETS</b>		<b>235,002</b>	<b>240,398</b>
<b>FUNDS</b>			
General fund		109,052	130,835
Contingency fund		60,740	60,140
Conservation fund		65,210	49,423
<b>TOTAL ACCUMULATED FUNDS</b>		<b>235,002</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 CHANGES IN MEMBERS FUNDS**

	General Fund	Contingency Fund	Conservation Fund	Total Funds \$
<b>Balance at 1 January 2021</b>	192,120	58,502	51,642	302,264
Total Comprehensive Income/(Loss) for the Year	(58,891)	-	(2,219)	(61,110)
Transfers	(1,638)	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>
<b>Balance at 1 January 2022</b>	130,835	60,140	49,423	240,398
Total Comprehensive Income/(Loss) for the Year	(8,582)	-	15,787	7,205
Transfers	(600)	600	-	-
Adjustments	(12,601)	-	-	(12,601)
<b>Balance at 31 December 2022</b>	<b>109,052</b>	<b>60,740</b>	<b>65,210</b>	<b>235,002</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 2022**

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from:			
Contributions from members		46,396	39,255
Donations & gifts		16,412	6,356
Grants		(30,000)	67,100
Investment income		2,956	262
Other income		741	1,036
Sales of goods		1,902	2,111
Payments to suppliers and grants		(52,522)	(97,871)
<b>Net cash generated from/(used by) operating activities</b>	8	<b>(14,115)</b>	<b>18,249</b>
Net increase/(decrease) in cash held		(14,115)	18,249
Cash on hand at beginning of the financial year		268,423	250,174
Cash on hand at end of the financial year		<b>254,308</b>	<b>268,423</b>

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 2022**

**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.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities and the significant accounting policies disclosed below, which directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

**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.

**(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.

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

*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.

*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) Key Estimates and Judgements**

**Performance obligations under AASB 15**

To identify a performance obligation under AASB 15, the terms of the provision of goods or services must be sufficiently specific to be able to determine when the performance obligation is satisfied. Management exercises judgement to determine whether the terms are sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

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

There are no new or amended accounting standards which had an impact on the Association during this reporting period.

**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 General Fund**

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.

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

**ABN: 76 339 976 789**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**(b) Segment revenue and results**

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

	Revenue		Net Earnings	
	2022	2021	2022	2021
	\$	\$	\$	\$
Birds SA Conservation Fund	16,837	6,361	15,787	(2,219)
Birds SA General Fund	41,167	77,647	(8,582)	(58,891)
<b>Total</b>	<b>58,004</b>	<b>84,008</b>		
<b>Net surplus/(deficit) for the year</b>			<b>7,205</b>	<b>(61,110)</b>

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**

	2022	2021
	\$	\$
<b>Segment assets</b>		
Birds SA Conservation Fund	74,129	55,679
Birds SA General Fund	189,690	223,847
<b>Total assets</b>	<b>263,819</b>	<b>279,526</b>
	2022	2021
	\$	\$
<b>Segment liabilities</b>		
Birds SA Conservation Fund	701	1,482
Birds SA General Fund	26,616	37,646
<b>Total liabilities</b>	<b>27,317</b>	<b>39,128</b>

**(c) Geographical location**

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

**Note 3 Cash and Cash Equivalents**

	2022	2021
	\$	\$
Cash at bank or on hand	56,883	101,425
Short-term deposits	197,425	166,998
<b>Total cash on hand</b>	<b>254,308</b>	<b>268,423</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**

	2022	2021
	\$	\$
Prepayments and other accrued income	4,706	4,224
<b>Total</b>	<b>4,706</b>	<b>4,224</b>

**THE SOUTH AUSTRALIAN ORNITHOLOGICAL ASSOCIATION INCORPORATED (BIRDS SA)**  
**ABN: 76 339 976 789**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 5 Trading Stock**

	2022	2021
	\$	\$
Goods held for resale at lower of cost or net realisable value	1,805	3,879
	<u>1,805</u>	<u>3,879</u>

**Note 6 Property, Plant and Equipment**

	2022	2021
	\$	\$
Library at Committee's valuation	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

**Note 7 Trade creditors & other payables**

	2022	2021
	\$	\$
Birds SA Conservation Fund	701	1,482
Birds SA General Fund	6,919	7,646
<b>Total</b>	<u>7,620</u>	<u>9,128</u>

**Note 8 Cash Flow Information**

	2022	2021
	\$	\$
<b>Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus</b>		
Net current year surplus/deficit	7,205	(61,110)
Adjustment for:		
Retained earnings adjustment	(12,601)	(756)
(Gain)/Loss on Revaluation of Non-Current Assets	-	47,520
Movement in working capital changes:		
(Increase)/decrease in trade & other receivables	(482)	2,630
(Increase)/decrease in trading stock	2,074	(2,358)
Increase/(decrease) in trade creditors & other payables	(1,508)	2,323
Increase/(decrease) in income in advance	(8,803)	30,000
	<u>(14,115)</u>	<u>18,249</u>

**Note 9 Contingent Liabilities**

At 31 December 2022, the Committee is unaware of any liability, contingent or otherwise, which have not already been recorded elsewhere in this financial report.

**Note 10 Capital Commitments**

At 31 December 2022, the Committee is unaware of any capital commitments, which have not already been recorded elsewhere in this financial report.

**Note 11 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                      24                      day of                      May                      2023

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

The Committee has determined that the Association is not a reporting entity and that this special purpose report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the financial report comprising the income and expenditure statement, assets and liabilities statement, statement of changes in members' funds, statement of cashflows and the notes to the financial statements:

1. present fairly the financial position of The South Australian Ornithological Association Incorporated (Birds SA) as at 31 December 2022 and its performance for the year ended on that date;
2. at the date of this statement, there are reasonable grounds to believe that The South Australian Ornithological Association Incorporated (Birds SA) will be able to pay its debt as and when they fall due.

This statement is made in accordance with subs. 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



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**Steven Langley (President)**



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**Anita Smyth (Treasurer)**

Dated this        24        day of                    May                    2023



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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 assets and liabilities statement as at 31 December 2022, income and expenditure statement, statement of changes in members' funds, 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 2022 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.



## **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.



Adam Drabsch  
Director  
Adelaide  
24 May 2023