



Perth Observatory Volunteer Group 2023-24 Annual Report

Abstract

The Perth Observatory Volunteer Group is currently in a sound financial position. This has been made possible by the dedication and hard work of our volunteers, contributing thousands of hours, on hundreds of paid events last year. This coupled with the continued support of the State Government via the Department of Biodiversity Conservation and Attractions and the Department of Jobs, Tourism, Science and Innovation ensures that Perth Observatory remains open for the people of Western Australia.

TABLE OF CONTENTS

EXECUTIVE SUMMARY	2
INTRODUCTION.....	3
PERTH OBSERVATORY HISTORY	3
THE PERTH OBSERVATORY VOLUNTEER GROUP	3
VISION MISSION AND VALUES	4
PATRONS	5
MESSAGE FROM THE CHAIRPERSON	5
MESSAGE FROM THE OPERATIONS MANAGER	6
PROGRAMS AND ACTIVITIES	7
OUR SUPPORTERS.....	14
CALL TO ACTION	15
APPENDIX 1- FINANCIAL STATEMENTS	16

EXECUTIVE SUMMARY

The Perth Observatory Volunteer Group's (POVG) vision to be recognised as a leading astronomical and space experience in Australia, aligns perfectly with our Mission to foster a deeper understanding of the cosmos through engaging STEM educational programs, particularly in astronomy and space science. By offering both on-site tours at the Observatory and outreach events, the POVG aims to ignite curiosity and inspire the next generation of explorers and scientists. The POVG's unwavering commitment to fostering a passion for astronomy and space science resonated deeply with the community, resulting in a year of remarkable engagement and inspiration.

Perth Observatory's 2023-24 financial year was marked by significant achievements and accomplishments, highlighted by the successful execution of 319 events that captivated and informed 16,347 people. These events encompassed a diverse range of activities, from educational workshops and captivating stargazing sessions to thought-provoking lectures and community outreach initiatives. The income raised from POVG activities along with financial support from the Western Australian Government via the Department of Biodiversity, Conservation and Attractions (DBCA) and the Department of Jobs, Tourism, Science and Innovation (JTSI) will ensure the Perth Observatory continues to be preserved and maintained for the benefit of the people of Western Australia.

The POVG, whilst cognisant of the need to preserve the unique history and heritage of Perth Observatory, also recognises that to survive and maintain relevance there will need to be investment and development of the site to move with the times and provide an outstanding visitor experiences. This strategic development aims to make the Observatory one of the premier tourist attractions in the Perth Hills and includes the development of a captivating sculpture park that will seamlessly integrate with the Observatory's existing offerings. The Perth Observatory Sculpture Park will be a vibrant cultural destination, immersed in nature and igniting imagination through creativity, science and innovation.

The Observatory has the potential to become a world-class cultural destination place in Western Australian where art, nature and science and the cosmos converge. Against the backdrop of the Observatory's iconic domes and pristine surroundings, the park will feature a permanent public sculpture collection and a biennial exhibition. By carefully considering the anticipated tourism and scientific needs for the next half century, the POVG aims to create a dynamic and engaging destination that not only inspires visitors but also contributes significantly to the region's cultural and educational landscape.

INTRODUCTION

Perth Observatory is Western Australia's oldest observatory and is located in Bickley 35 km east of Perth within the City of Kalamunda. The Observatory has served WA for over 128 years and remains actively involved in the service of public education. The Observatory has an extensive and unique heritage collection of rare artefacts and telescopes. In recognition of its scientific, cultural and historical significance, the Observatory was entered on the state's Heritage Register in 2005.

PERTH OBSERVATORY HISTORY

The Western Australian Government established the Perth Observatory in 1896 at a site in West Perth opposite the Fraser Road entrance to Kings Park. The Observatory was founded for purely practical reasons, to support the colony's rapid development following the discovery of gold at Coolgardie/Kalgoorlie. The Observatory's main functions were:

- Surveying – Perth's first datum point was directly under the meridian telescope. A plaque in the Dumas house carpark marks the spot.
- Keeping and distributing Western Standard Time.
- Weather forecasting – until the Commonwealth took it over in 1908.
- Seismology.
- Tide measurement.

However, in 1900, when the Buenos Aires Observatory withdrew from the international star mapping project (Astrographic Project), the Perth Observatory was invited to replace it. The Astrographic Project subsequently became a core part of the Observatory's work for the next 25 years. Some 33,000 photographic glass plates of the southern sky were photographed for prosperity, the plates have recently been digitised for continued research.

The Observatory remained in West Perth until light pollution and development plans for West Perth resulted in the cessation of astronomical observations in 1963 and a shift to a purpose-built new observatory in Bickley, which opened in 1966.

The commissioning of the Lowell 61cm telescope in the early 1970's resulted in a period of 40 years of active astronomical research on planets, comets, and stars. Notable discoveries in the period include the rings around Uranus, the jets from Halley's comet, supernovae, and exo-planets.

The Observatory survived several downsizing episodes during the 80s and 90s, and in 1996 to improve its relevance to the WA public, initiated the Perth Observatory Volunteer Group (POVG) to assist in expanding its public outreach activities. The Observatory finally ceased operating as a government institution in early 2015, when the few remaining staff were given redundancies. However, the Government was keen for astronomical outreach activities to continue and following negotiations, the POVG entered into a community partnership agreement with the Department of Biodiversity Conservation and Attractions to manage the infrastructure and the heritage collection and conduct outreach activities in the form of night star viewing sessions, curriculum aligned school student tours and other day tours for community groups.

THE PERTH OBSERVATORY VOLUNTEER GROUP

The Perth Observatory Volunteer Group Inc. (POVG) is an incorporated not-for-profit body with more than 20 years' experience supporting astronomical education and heritage services at the Perth Observatory.

Our purpose is to provide education and tourism experiences to stimulate public interest and research in astronomy and space, and its history.

The POVG was established in 1996 to assist government astronomy staff conduct astronomical outreach. In 2015, the POVG accepted an offer from the Government to take over management of the Observatory under a community partnership agreement with the Western Australian State Government Department of Biodiversity, Conservation and Attractions.

The POVG was incorporated in Western Australia (19 February 2001) and is a registered charity with the Australian Charities and Not-for-profits Commission (ACNC).

The POVG is governed by a Board of Directors elected by the members. The Board is guided by its Rules (constitution) registered with the Commissioner for Consumer Protection as required by the *Associations Incorporation Act 2015* and works towards implementing the objectives in the Strategic Plan 2020 – 2030

VISION MISSION AND VALUES

Our Vision

Our Vision is for Perth Observatory to be recognised as a leading astronomical and space experience in Australia.

Our Mission.

- Offer outstanding experiences in astronomy, education, nature, culture and tourism run by knowledgeable volunteers.
- Build upon our status as the oldest operating scientific observatory in Australia through excellent research, STEM and educational programs, onsite and offsite tours and events.
- Conserve and provide access to Perth Observatory's history and heritage collections; and
- Manage and maintain an environmentally sustainable heritage listed site.

Our values

To meet our mission, our Values are:

Passion:

We undertake our work with enthusiasm and dedication.

Commitment:

We build and share knowledge; we act professionally and develop relationships that make a positive contribution.

Fun:

Create a warm, friendly environment, celebrating success and generating out-of-this-world fun.

Accountability:

We are open and genuine; we work with integrity and honesty and take responsibility for our actions.

Boldness:

We explore new knowledge and opportunities and embrace innovative thinking with considered and confident action.

Inclusivity:

Serve all with sensitivity, respect, fairness, consideration and caring.

GOALS

- To develop and enhance STEM, astronomy and space science education and outreach programs through onsite and offsite tours and events.
- Provide inspirational scientific, tourism, nature, and cultural facilities and experiences.
- Document and conserve the scientific history of astronomy in Western Australia, Perth Observatory's collection of cultural and historic artefacts and records.
- Collaborate with other groups to conduct astronomical and space related scientific research using Perth Observatory facilities.
- Recruit dedicated volunteers and maintain a friendly inclusive environment where volunteers can contribute existing skills and learn new ones.

PATRONS



His Excellency the Honourable Chris Dawson AC APM Governor of Western Australia and Her Excellency Darrilyn Dawson are the Official Patrons of the Perth Observatory Volunteer Group Inc. We are honoured to have their support and look forward to the impact we can achieve together in years to come.

MESSAGE FROM THE CHAIRPERSON

It is always important to reflect on all that we have accomplished together over the past year and despite the challenges that the world has faced, Perth Observatory has continued to shine as a beacon of knowledge and inspiration in the field of astronomy.

The POVG Board

As the POVG matures and grows, the Board has continued to evolve to meet the changing needs of the organisation. This evolution has seen the progression from a management committee to a board of directors. The Board now has the ability to bring in individuals from outside the organisation that have specific skills and expertise to strengthen the Board's governance. During the year, the Board also updated its delegations policy giving greater autonomy to the Operations Manager to manage the day-to-day operations, the staff, and volunteers at the Observatory.

There was only one change to the makeup to the Board last year after Mr Nathan Bushby resigned due to his relocation due to work commitments. In Nathan's place we were fortunate to be able to replace him with Mr Michael Erith to ensure that we continue to have professional STEM expertise on the Board. I would like to acknowledge and thank Nathan for his contribution to the Board and the POVG.

At the 2024 AGM Secretary Paul Jones and Rhoda Williams will be stepping down as board members. Both Paul and Rhoda will be missed from the board, but not lost from the POVG. Both will continue to contribute as volunteers, Paul as part of the heritage team and Rhoda will continue her role as Membership Secretary. On behalf of the Board, I would like to express my sincere gratitude to you both, for your many years of exemplary service to the Board and the POVG.

Financial performance

The POVG is currently in a sound financial position. This has been made possible by the dedication and hard work of our volunteers, contributing thousands of hours, on hundreds of paid events last year. This coupled with the continued support of the State Government via the Department of Biodiversity Conservation and Attractions and the Department of Jobs, Tourism, Science and Innovation ensures that Perth Observatory remains open for the people of Western Australia.

Culture

As the POVG grows, the Board has recognised the need to look at the culture within our organisation. To facilitate this Board has engaged DKM Workplace Solutions, HR consultants to review the POVG's governance framework around our workplace/employment approaches, systems, and policies as part of our duty of care for employees and volunteers.

The first task that will be undertaken is the "Culture Survey" that will take snapshot of the temperature of the organisation, identify our strengths and weaknesses, and provide guidance to the Board on how to make our organisation stronger.

In addition, DKM Workplace Solutions will also act as the independent Grievance Officer for the POVG. The Board will also initiate a network of contact officers within the POVG to be the first point of contact

when POVG members wish to make a formal complaint, and they will work with the grievance officer to guide and facilitate the grievance process in accordance with the POVG Complaint Handling Procedure.

Staff

I would like to take a moment to recognise the incredible dedication of our team here at the Perth Observatory. From our volunteer coordinators and volunteers who tirelessly offer their time and expertise, to our Operations Manager and his staff who manage our programs and operations with such passion, I thank you for your hard work and commitment. It truly is your efforts that enable us to keep the Observatory accessible, relevant, and inspiring to the people of Western Australia and now that international tourists have returned, to people from all over the world. Together, we have built a thriving centre of learning, exploration, and wonder.

The year ahead

As we look ahead to the coming year, we remain committed to our mission of educating and inspiring passion for astronomy. We will be introducing innovative programs that focus on cutting-edge astronomical discoveries, while also encouraging citizen science initiatives that allow our members to contribute directly to ongoing research.

Additionally, we are looking to enhance our unique selling proposition within Western Australia by incorporating a sculpture park within this unique site.

In closing, I would also like to thank the people of Western Australia who continue to support Perth Observatory in large numbers by booking and filling our tours and events. Without your support the incredible state asset that is Perth Observatory would be lost to future generations of astronomers, astrophysicists, and astronauts or those simply curious as to how the universe works.

Here's to another amazing year ahead in the pursuit of knowledge among the stars.

Thank you.

Shayne Silcox

Chairperson

MESSAGE FROM THE OPERATIONS MANAGER

Another amazing year at Perth Observatory all made possible by our dedicated volunteers who contributed a remarkable 24,398 hours to inspire and entertain 16,347 visitors over 319 separate events. STEM Outreach volunteers engaged 988 school students who experienced firsthand the wonders of the cosmos through our educational programs at the Observatory.

Other groups of volunteers manage and preserve the Observatory's library, the heritage collection of clocks, telescopes, scientific instruments and over 33,000 glass photographic plates as well as maintaining the grounds and heritage buildings.

Whilst we are not quite a 24/7 operation, it sure seems like it sometimes, as there is always something going on, either at the Observatory or somewhere offsite within Western Australia. None of this would be possible without our volunteers and the small operations team of staff and volunteers who support them. So, on behalf of the Operations Team, I would like to express our sincere gratitude to our volunteers for their unwavering dedication, hard work, and commitment, your contributions are, as always invaluable to the continuing success the Observatory. On a personal note, I would like to thank the Operations Team for your support, passion, and your willingness to go the extra mile to get the job done.

Looking forward, the years ahead hold some challenges for the POVG and the Observatory as we are very conscious that the State Government Grant and the Service Agreement with DBCA that supports the POVG's activities at the Observatory both expire in 2026, and the Board will need to direct resources to secure our financial future. There is also a significant risk to the Observatory by not having a capital works budget within government, and the ad hoc maintenance system in place does not provide for programmed maintenance of the heritage listed aging infrastructure.

So as not to finish on too serious a note, I just wanted to share a couple of things that inspire me about our organisation. I love the way the POVG is always looking at new and better ways to engage our visitors and students. This year the volunteers have returned to service the Astrographic telescope that for many years was used as a static display and is now being used as part of our Night Sky Tours, an amazing

achievement that adds a truly unique aspect to our tours. The second was the introduction of the arts to the Observatory with our fun painting workshops and the amazing performance of the Hills Symphony Orchestra outside Astrograph dome, something we hope will become an annual event.

I am so privileged to play a small part in this amazing enterprise that is Perth Observatory.

Paul Wadham

Operations Manager

PROGRAMS AND ACTIVITIES

The POVG has seven stated Objectives in its 2020-2030 Strategic Plan: detailed below are the main activities associated with each objective.

OBJECTIVE 1 – EDUCATION

Night Sky Tours

Our knowledgeable volunteers guide the public on a grand tour of the most captivating celestial wonders in the Southern Hemisphere, including nebulae, dying stars, enormous star clusters, and the Moon and planets when visible. In addition, the public have access to our museum to delve into the rich history of Perth Observatory and learn about the pivotal discoveries made here over the last century.

The number of astronomical viewing sessions conducted during 2023/24 was approximately the same as in 2022/23. Tours are scheduled whenever possible for weekends and in the summer holidays during the week and the 149 during the year compared to slightly higher number last year is mainly a reflection of the fact that full moons occurred on weekends. During the full moon period when it is too bright for useful star viewing, a focusing on the moon tour is held. The Observatory also offers an exclusive night tour, where a group can purchase an individual night. These are normally held mid-week to avoid clashing with the regular night viewing program on weekends.

The POVG also hosts a number of themed viewing nights for fans of Star Wars, Star trek, Dr Who and the Hitch Hikers Guide to the Galaxy.

Off-Site Astronomy

Off-site astronomy events are offered to community groups and schools all over the State. Last year the POVG hosted 25 events, engaging 3272 Western Australians of all ages.

School tours

Our Primary School and Out of School Holiday Care (OHSC) tours are specifically designed for students in Years 3 to 6, providing a range of activities that are closely aligned with the Australian National Curriculum.

These activities take place on the grounds and inside the buildings of the Observatory, where students can learn more about astronomy and physics while exploring our collection of modern and historical telescopes. The aim is to expand on their current knowledge to give a deeper appreciation for the wonders of the universe.

During the 2023/24 financial year the POVG conducted 39 school and OHSC tours for 988 Western Australian school children.

Guided Day Tours

Perth Observatory offers guided day tours that are booked during the week by interest groups such as Probus and aged care homes, however, on Sunday open days, the public can purchase a ticket for a tour of our heritage site within our beautiful bushland setting. Twelve booked tours were held during weekdays and 46 tours on weekends for a total of 48 for the year. The POVG volunteers escorted and entertained over 1187 visitors during the year.

Astronomy 101 & 102

The POVG offers two astronomy courses to the public, Astronomy 101 and the more advanced Astronomy 102. These courses are in high demand and could be run more frequently but for the availability of the volunteer lecturers. During the year the POVG hosted a total of four, 5-week courses for 66 participants. The courses cover a range of topics such as light physics, astrobiology, galaxies, the physics of stars, and

the theories surrounding the Big Bang. Participants also have the chance to get hands-on experience with telescopes and equipment to observe the night sky.

Lectures

The main event on the lecture calendar for the POVG is the summer lecture, held at the Observatory in the beautiful amphitheatre. This year's lecture, on the 23rd March, saw 180 visitors enthralled by a lecture presented by Dr. Adelle Goodwin, an astrophysicist at the International Centre for Radio Research. Dr. Goodwin's research focuses on the invisible remnants of deceased stars: black holes and neutron stars.

The POVG is passionate about sharing knowledge about astronomy with the public, and offers engaging and informative talks to schools, community groups, and other organisations. The talks typically last between 45 minutes to an hour and are followed by a Q&A session.

During the year the POVG held twenty public talks to various community groups, reaching a total audience of 800 people.

OBJECTIVE 2 – EXPERIENCES

Astrophotography workshops

The workshops involve a mixture of theory about equipment, software and image processing, followed by hands on activities using various telescopes. Participants can experiment with different settings, share techniques, and take advantage of the equipment then take home the raw images to process at home.

Last year the POVG held six workshops catering for 94 participants.

Star Adoptions

The POVG Star Adoption program is a unique experience, established by Perth Observatory in 2004, that combines a private small-group night sky tour for 2-10 people with the "adoption" of a star for a celebration or in memoriam. There have been 579 Star adoptions to the date of this report. The Adoption process is coordinated by a POVG volunteer with two others assisting with the Star Adoption Tours (SAT) when assistance is required.

There were 20 Star Adoption in this past year with revenue of \$9640, 14 of a celebratory nature and 6 In memoriam. Those in celebration were for Birthdays, Valentine's day and other relationship recognitions, and one for a graduation. Of the In memoriam's this year, one of particular note was for Perth Observatory's long-time employee and progenitor of the Perth Observatory's Volunteer Group role and capabilities, Greg Lowe. Greg passed away in February 2024 following a short illness and was remembered by his wife, Vera Smith, past Perth Observatory and Volunteer Group colleagues, and friends, at an emotional remembrance at the Observatory in April.

Open Days

The Observatory is open from 10am to 4pm each day and visitors can drop in, inspect the museum, and walk the grounds.

On Sundays, the Observatory opens for guided tours and the Solar Experience Tours that shows visitors live images from the Sun through the Coronado Solar Telescope and discusses what causes sunspots and coronal mass ejections. Participants also learn interesting facts about the Sun and space probes that are helping us learn more about it.

Community events

Onsite events

The POVG hosts many events at the Observatory each year.

Geminids meteor shower 14th December 2023

Last year 217 people joined the POVG volunteers for a unique experience, witnessing the most spectacular meteor shower of the year, right here in the Southern Hemisphere.

Intro to the stars event 21st January 2024

The Observatory's annual open day was a great success. The event was sold out, with over 400 people attending over the two sessions. The shop grossed around \$2,900 with about \$600 of that being for the

sausage sizzle. Ticket sales were \$4,500.00. The POVG intends to make this event bigger and better each year.

Hills Symphony Orchestra 24th February 2024

This is a first for the Observatory - an evening under the stars with the orchestra playing space themed music. An amazing location up at the Astrographic on what turned out to be a very humid and hot night, with sadly no stars. Not so great for your stringed instruments, despite this the orchestra was fantastic producing a truly memorable evening for all.

This event sold out very quickly, so we hope to make this an annual event.

Fairy Afternoon Tea 5th April 2024

The POVG hosted 130 fairies for an afternoon of fun, exploring the fairy doors, learning about the Observatory and astronomy. This is a wonderful way for the Observatory to engage with young children in a fun and engaging way whilst introducing them to STEM activities.

Painting workshops

The POVG looking to expand its daytime offerings has commenced hosting painting workshops at the Observatory. During the last fiscal year 4 workshops were held catering for 61 participants.

Off Site Events

The POVG also participates in several offsite Community events each year. Last year volunteers participated in the following events:

- The Afterlife Bar at the WA Museum Boola Bardip
- The State's 'Biggest Science Lab Ever' at the WA Museum
- It Takes A Spark Conference
- CETWA STEM Showcase event
- Astrofest
- Perth Royal Show
- Kalamunda Show

OBJECTIVE 3 – HISTORY AND CONSERVATION

HERITAGE

The Perth Observatory grounds and buildings are listed on the State Register of Heritage Places for their historic and scientific value to the state. The Observatory has a collection of astronomical artefacts, a comprehensive library and the document records of the 120 years of operation of the Observatory as a scientific institution. The collection has been assessed as of international significance due to the collection being unique in Australia and rare in the world. The volunteer group conserves and protects the collection on behalf of the state government.

Maintenance of the collection and digitising of the document records progressed throughout the year; however, the highlight for the year was the installation into the museum of the restored Shortt-Synchronome electromechanical clocks. These clocks, the most accurate pendulum clocks ever built, were the official keepers of Western Standard Time in the 1960s.

OBJECTIVE 4 – RESEARCH

POVG Volunteers continue contributing to Perth Observatory and international research endeavours. While research is predominately within the field of astronomy, Perth Observatory surrounded by State forest is afforded opportunities beyond the immediate scope of astronomy.

There is currently a range of different research projects being at various stages of progress and status operating or under consideration at Perth.

R-COP Telescope

The aging Perth Observatory's R-COP telescope, part of the University of North Carolina's Skynet Robotic Telescope Network, continues to provide valuable contributions to International Astronomy Research, albeit with constant need to rectify technology issues. R-COP captures approximately 25,000 images each year and about 1GB of images per operational night.

The R-COP telescope has been instrumental in data collection for analysis of:

- Dimming Events in Southern R Coronae Borealis Stars
- Accretion History of EX Lup,
- Discovery of a variable star TCP J17525020-2024150
- Discovery of a bright nova
- Captured OSIRIS REX as it re-entered Earth's atmosphere overhead

Global Meteor Network (GMN)

The Perth Observatory contribution to the Global Meteor Network (GMN) cameras commenced with a single camera and quickly escalated into the creation of the first Global Meteor Network Station in the Southern Hemisphere, consisting of 8 cameras capturing the whole sky field of view.

Dr Peter Jenniskens, a scientist at NASA & CAMS who is associated with Meteor Research and their influences on the ISS, intended Moon Bases and calculations of Meteor Risks to People and equipment, sent his congratulations on the quality of data coming out of the Western Australian collaboration between Perth Observatory, the Baldivis sky camera station, and Curtin University and their contribution to the Cameras for All-Sky Meteor Surveillance (CAMS) project. This in turn led to confirmations of previously unrecognised meteor showers, enabling enhanced risk assessment outcomes for protecting both personnel on the International Space Station and valuable satellite assets.

From the initial GMN camera installations close to Perth, the distributed network installations extend thought out much of Western Australia to 72 rural and remote regional locations.

POVG Remote Access Telescope Network

Preliminary preparations developing a Western Australian Remote Telescope Network of STEM Program telescope are ongoing currently with Trinity College, Perth and Sacred Heart, Sorrento high schools.

Bird Census

In conjunction with BirdLife Western Australia volunteers, POVVG continues conducting regular bird census data collection. Four times each year a small group of volunteers record species and numbers of birds present at Perth Observatory. Additional data collected ad hoc from nearby supplements the census record. Emus occasionally wander through our Bickley site but elude spotting during census counts. To date 691 birds of 38 species have been recorded during census data collection visits.

Other Volunteer Research Projects

DIY Radio Astronomy Project

Work on the 2018 DIY Radio Astronomy Project was recently reenergised with the complete dismantling of the dish in preparation to refurbishment by volunteers lead by Richard Evans.

Analemma

Observational data collection to determine an appropriately sized analemma for our Collins Sun Dial is underway. An analemma is a plotting of a shadow that forms the shape of a figure eight, showing the position of the sun in the sky at a given time of day (such as noon) at one specific locale measured throughout the year. Whereas a sun dial tells the time of day, an analemma tells the date of the year.

OBJECTIVE 5 – VOLUNTEERS

Volunteer recruitment

Last year the POVVG continued to actively recruit for new members to expand our volunteer pool and address gaps created by resignations.

The two bulk intakes conducted during the year resulted in 22 volunteers joining the night sky tour programme, another 11 volunteers were also recruited to support other programs including the school day tours and our maintenance crew.

In total 33 individuals were accepted for training during the year across all departments.

Training for new members joining the night sky tour programme is comprehensive, with four introductory sessions and ongoing monthly training online and onsite. The Training Coordinator, Volunteer Engagement Officer, and the training team, all work together to help new trainees integrate smoothly into our programs. This coordinated effort ensures that trainees feel encouraged, stay motivated, and are well-prepared to progress towards graduation.

Volunteer Management

After a full 12 months of using the data base and interactive volunteer sign up platform Better Impact, the Perth Observatory Volunteer Group (POVG) has achieved notable advancements in volunteer management and engagement, positively impacting our operations.

Overall, the transition to Better Impact has been highly successful, resulting in a more streamlined volunteer management process, enhanced engagement, and greater support for our volunteers. This platform has proven invaluable for our ongoing efforts to strengthen and expand our outreach with a solid foundation of committed volunteers.

Better Impact centralises volunteer data, providing an efficient system for administration. Key benefits include:

- **Streamlined Record-Keeping:** Efficiently managing volunteer records and providing real-time statistics for data-driven decision-making.
- **Enhanced Engagement Insights:** Access to participation metrics helps us understand and support our volunteer community, allowing us to tailor activities based on volunteer trends.
- **Improved Attendance and Retention:** Automated reminders and the hours-tracking feature empower volunteers to engage independently, improving attendance and reducing no-shows. Volunteers also gain valuable insights into their contributions, which helps us recognise dedicated service more accurately.

Through Better Impact, we have strengthened our operations, allowing us to focus on enhancing the volunteer experience, engagement, and training quality.

Maintaining and Developing Current Membership

In line with POVG's continued focus on expanding and diversifying its volunteer base, the past year presented both challenges and opportunities in maintaining membership. POVG has adapted its approach to cater to a broader range of volunteer interests, beyond just telescope operations, to include roles in school day tours, history and heritage preservation, administration, and grounds maintenance. This diversification aligns with our goal of creating a richer, more inclusive volunteer experience that meets various community interests.

Reflecting post-COVID trends seen across volunteer-driven organisations, POVG faced challenges in sustaining active engagement among volunteers. Key factors affecting participation included:

- **Time Constraints:** Many volunteers have busy schedules and other commitments, making it challenging to engage consistently in Observatory activities.
- **Scheduling and Availability Balance:** Ensuring an adequate balance between tour/event scheduling and volunteer availability has been crucial to prevent burnout and maintain income-generating activities for the Observatory.
- **Cost of Living Pressures:** Rising living costs impacted some volunteers' ability to participate. Being mindful of volunteers' financial challenges, we strive to sustain operations without adding financial strain.
- **Weather and Activity-Specific Preferences:** Cold, wet weather has discouraged some volunteers from participating, especially for outdoor activities. Additionally, cloudy nights, which reduce telescope observation opportunities, affect the enthusiasm of volunteers who prefer clear night activities.
- **Confidence in Public Speaking:** Some volunteers expressed discomfort in delivering talks on cloudy nights, impacting participation on non-observing nights.

Volunteer numbers saw a slight decline this past year, with inactive members removed from our list. As of 30 June 2024, POVG had 151 active volunteers, with 115 volunteers completing over 30 hours.

To counter these trends, our Volunteer Engagement Officer Nadia Maslen, plays a crucial role in creating a supportive and engaging environment for all volunteers, from onboarding to ongoing development. This role provides personalised guidance, assisting new volunteers with training, navigating resources on the SharePoint site, and using the Better Impact platform for seamless scheduling, hour logging, and event registration. Nadia maintains regular contact with volunteers to understand their unique circumstances, enabling flexible scheduling and tailored support. This proactive approach ensures that the POVG's commitment to nurturing and growing our volunteer base is achieved, whilst ensuring that each member feels motivated, valued and supported.

OBJECTIVE 6 – FINANCIAL MANAGEMENT

Governance

The POVG Board has identified eight governance areas and is working to develop a Framework document and a Policies and Procedures Manual for each. The work is still ongoing.

The POVG is a registered charity with the Australian Charities and Not-for-Profit Commission (ACNC) and has adopted their self-evaluation checklist for conformity to the six governance standards, three obligations and duty.

The performance of the POVG is assessed bi-annually against the checklist requirements and an action plan of required improvements drawn up. The assessment is by its nature qualitative; however, it does provide a means to highlight large and small gaps for governance improvement.

The POVG also draws on information and advice from the Governance Institute and the Australian Institute of Company Directors, of which one of the Directors is a member.

The following persons have been Board members during the year.				
Name	Position	Elected/ Appointed	Term	Comment
Dr Colin Armstrong	Chairperson	Elected	1/7/23 to 20/11/23	Completed the statutory allowed term
Dr Shayne Silcox	Non-Executive Director	Elected	1/7/23 to 20/11/24	
Dr Shayne Silcox	Chairperson	Elected	20/11/23 to 30/6/24	
Ken Stranger	Treasurer	Elected	1/7/23 to 20/6/24	Completed the statutory allowed term
Ken Stranger	Non-Executive Director	Elected	20/11/23 to 30/6/24	
Lauren Kelly	Non-Executive Director	Elected	20/11/23 to 30/6/24	
Lauren Kelly	Treasurer	Elected	20/11/24 to 30/6/24	
Paul Jones	Secretary	Elected	Whole year	
Rhoda Williams	Non-Executive Director	Elected	Whole year	
Paul Wadham	Executive Director	Appointed	Whole year	
Jenny Gull	Non-Executive Director	Elected	Whole year	
Paul Fisher	Non-Executive Director	Elected	20/11/23 to 30/6/24	
Henk Feyen	Non-Executive Director	Elected	20/11/23 to 30/6/24	
Nathan Bushby	Non-Executive Director	Appointed	16/8/23 to 13/12/23	Resigned
Michael Erith	Non-Executive Director	Appointed	15/5/24 to 30/6/24	Appointed for STEM education expertise

The Board

The POVG Board is the group of elected and appointed persons who exercise the powers and functions of the association and manage its affairs.

The executive of the Board experienced changes during the year because the Chairperson and Treasurer had completed the maximum allowed term and were required to stand down at the 2023 AGM.

Most of the Board are elected by members at the AGM; however, the Rules (r 24(1)) allows the Board to directly appoint up to 25% of its members for their specific expertise. The Board made two appointments during the year, Mr Bushby for his expertise in STEM education, however, when he resigned due to employment transfer, the Board appointed Mr. Erith to replace him.

At a General Meeting in August, members voted to amend the POVG Rules to provide for three-year terms for Directors to replace the one-year term in the Rules. Consequently, Directors elected at the 2024 AGM were for three-year terms, except for a transition arrangement to enable approximately one third of the Board to be up for election each year.

The Board met 11 times during the year.

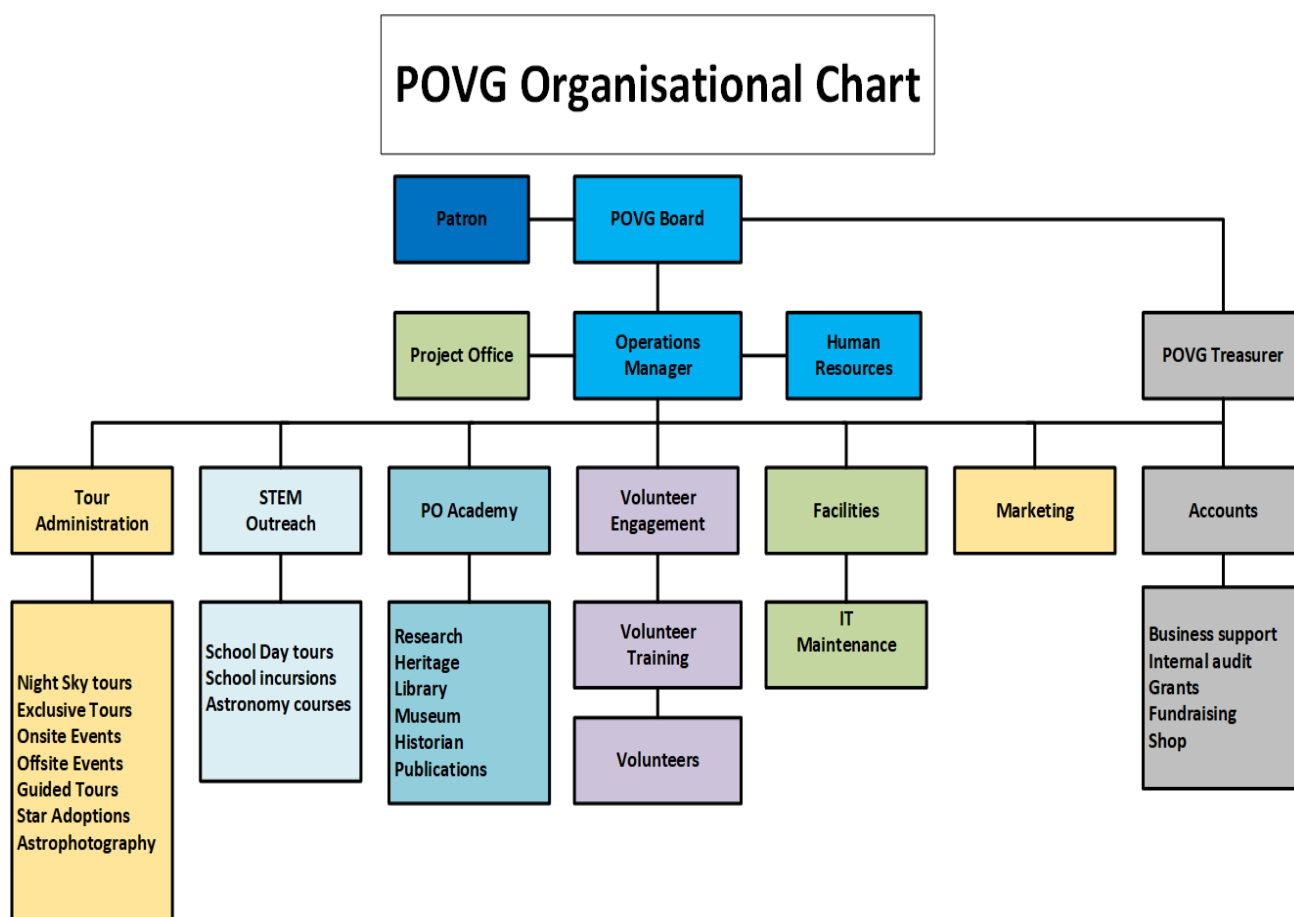
Financial Statements

The annual accounts are prepared by an external accountant and verified by independent auditors. The POVG board has also developed a corporate financial dashboard to track the POVG's financial performance monthly against a budget derived from the previous year's data.

The POVG financial data for the 2023-24 financial year is attached as Appendix 1.

OBJECTIVE 7 – OPERATIONS

Operational structure



ASSETS AND INFRASTRUCTURE

The facilities team turn up and work year-round to maintain the aging infrastructure of the Observatory., As can be expected with a heritage site there. There is always something worn out or broken, but we are fortunate to have a dedicated, skilled and motivated group who give up their time to keep things operating and in an acceptable standard for public viewing.

Last year the facilities team undertook a major renovation of the Millenium Dome. The dome was having major issues with the shutter and the dome's rotation was continually breaking down which was impacting the Night Sky Tours. The facilities staff and volunteers removed the dome and gave it a major refurbishment replacing old and worn components, making sure that when it was reinstalled it would be good for another 20 years of service to the people of Western Australia.

The POVG has a number of priorities that we hope to achieve in the coming years, including:

- The expansion of the public night sky viewing area.
- Expansion and relocation of the shop.
- Interactive STEM based outdoor playground.
- Shade areas for school tour students.
- New toilet facilities.
- Upgraded remote solar and night sky viewing capabilities.
- Sculpture Park.

It is believed that the Improvements to these areas will help the POVG preserve the history of the Observatory whilst building on our current STEM activities, giving the people of Perth and Greater WA a centralised local hub for all things space - past, present and future.

OUR SUPPORTERS

Acknowledgements

The operation of the Perth Observatory is reliant on income derived from astronomy-related tourism and education events run by volunteers at the Observatory and at other locations in the state.

However, the income potential from events is constrained by the facilities at the Observatory and the availability of volunteers so ongoing maintenance and further development of Perth Observatory programs is reliant on supplementary funding from sponsors and the public and cooperation with academic specialists and community groups.

Consequently, ongoing support from sponsors will ensure that the Observatory's buildings and heritage assets are restored and protected and that the stories of scientific discovery are captured and made available for public education and enjoyment.



Department of Biodiversity,
Conservation and Attractions



Department of
Jobs, Tourism, Science
and Innovation

Community Bank
Forrestfield

 Bendigo Bank

ABEC

Australian Business Enterprise Centre



 Aussie
Broadband




volunteeringWA





Australian Government

Community
Grants Hub
Improving your grant experience



CALL TO ACTION

Join our community of Volunteers to further our goal to be recognised as a leading astronomical and space experience in Australia.

There are various ways you can contribute:

Volunteer Your Time:

Join us in our mission, together we can make a difference. Your skills and time are powerful tools for positive change, be part of the hands-on effort to inspire generations of Western Australians by showing them the wonders of our southern sky.

Make a Donation:

Every contribution, no matter how big or small, brings us closer to our goals. Your financial support directly fuels our activities.

Leave a Bequest:

Consider leaving a legacy for change. Include our cause in your estate planning to ensure your impact continues for generations to come.

Support an Event or Fundraising Activity:

Attend, sponsor, or organise an event. Engage with our community and help us raise funds to drive our projects forward.

Become a Corporate Partner:

Corporate support is vital. Join forces with us to align your brand with a cause that matters and make a positive difference in society.

Other Ways to Help:

If none of the above options fit, reach out to us! There are numerous creative ways to contribute, and we welcome your unique ideas and support.

PERTH OBSERVATORY VOLUNTEER GROUP INC

FINANCIAL STATEMENTS

For the year ended 30 June 2024

ABN 14 565 272 536

CONTENTS

Director's Report.....	3
Auditor's Independence Declaration	4
Statement of Profit or Loss and Other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes of Equity	7
Statement of Cash Flows.....	8
Notes to the Financial Statements	9
Directors' Declaration	16
Independent Auditor's Report.....	17

DIRECTORS' REPORT

Your directors present their report of PERTH OBSERVATORY VOLUNTEER GROUP INC (POVG) for the financial year ended 30 June 2024. Perth Observatory Volunteer Group Inc is a not-for-profit entity and a registered charity with the Australian Charities and Not-for-profits Commission (ACNC).

The Association is approved as a Deductible Gift Recipient by the Australian Taxation Office as a Public Museum. Gifts to the Association are tax deductible. The Association is exempt from Income Tax under Division 50 of the Income Tax Assessment Act 1997. The Association is endorsed as a Registered Charity with ACNC and has Income Tax Exemption, including GST and FBT concessions with the Australian Taxation Office.

The Association's registered office is:
Perth Observatory
Bickley
WA 6078
Australia

Directors

The following persons were directors of POVG during the whole of the financial year and up to the date of this report unless otherwise stated:

- Dr Shayne Silcox (Chairperson)
- Paul Jones
- Lauren Kelly
- Jenny Gull
- Ken Stranger
- Rhoda Williams
- Paul Wadham
- Michael Erith (appointed 17 May 2024)

Principal activities

The principal activities of the Association during the financial year was the provision of cultural and scientific education of astronomy in Western Australia. No significant change in the nature of these activities occurred during the year.

Significant changes in the state of affairs

There were no significant changes in the state of affairs during the year.

Operating results

The surplus from ordinary activities after providing for income tax amounted to \$151,113.

Events since the end of the financial year

No other matter or circumstance has arisen since 30 June 2024 that has significantly affect or may significantly affect POVG's operations.

Environmental regulation

The Association is not affected by any significant environmental regulation in respect of its operations.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 80-40 of the Australian Charities and Not-for-Profit Commission Act 2012 and section 80 of the Association's Incorporation Act 2015 is set out on page 5 of this report.

Signed in accordance with a resolution of the Directors on:



Dr Shayne Silcox
POVG Chairperson
15/11/2024

SHREEVE & CARSLAKE

ABN 66 005 597 497

CHARTERED ACCOUNTANTS

467 Scarborough Beach Road, Osborne Park, WA 6017
PO Box 221, Mt. Hawthorn W.A. 6915
Telephone: (08) 9244 2900 Fax: (08) 9446 2164
E-mail: admin@scpl.com.au



PERTH OBSERVATORY VOLUNTEER GROUP INC.

ABN: 14 565 272 536

AUDITORS INDEPENDENCE DECLARATION

I declare that, to the best of my knowledge and belief, for the year ended 30 June 2024:

- I. there has been no contravention of any applicable code of professional conduct in respect of the audit.

Shreeve & Carslake

Shreeve & Carslake
Chartered Accountants

P G Shreeve
Partner

Dated this 15th day of November 2024

467 Scarborough Beach Road, Osborne Park, WA

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue			
Revenue from ordinary activities	3	475,687	451,416
Other income	3	551,164	650,261
Expenses			
Direct costs		(44,808)	(41,078)
Operating costs		(75,170)	(64,441)
Administrative costs		(61,372)	(122,818)
Maintenance		(53,415)	(56,326)
Staff & Volunteers		(485,228)	(476,822)
Miscellaneous		(39,529)	(78,885)
Depreciation		(116,226)	(91,736)
Surplus/ (deficit) before tax		151,113	178,571
Income tax benefit		-	-
Surplus/ (deficit) for the year		151,113	178,571

The above statement of profit or loss and other comprehensive income is to be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	1,155,126	1,092,333
Trade and other receivables	4	12,867	21,839
Other current assets	4	-	-
Inventories	5	32,506	32,354
Total Current Assets		1,200,499	1,146,526
Non-Current Assets			
Property, plant and equipment	5	390,942	401,697
Intangible assets	5	123,715	148,410
Total Non-current Assets		514,657	550,107
TOTAL ASSETS		1,715,156	1,696,633
LIABILITIES			
Current Liabilities			
Trade and other payables	4	27,712	97,858
Deferred revenue	3	593,440	682,490
Employee benefit obligations	5	70,088	43,482
Total Current Liabilities		691,240	823,830
TOTAL LIABILITIES		691,240	823,830
NET ASSETS		1,023,916	872,803
EQUITY			
Accumulated surplus/ losses	6	872,803	694,234
Surplus/ (deficit) for the year		151,113	178,569
TOTAL MEMBERS FUNDS		1,023,916	872,803

The above statement of financial position is to be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2024

	2023
	\$
Balance at 1 July 2022	694,234
Surplus/ (loss) for the year	178,569
Balance at 30 June 2023	872,803
	2024
	\$
Balance at 1 July 2023	872,803
Surplus/ (loss) for the year	151,113
Balance at 30 June 2024	1,023,916

The above consolidated statement of changes in equity is to be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers		941,164	1,102,521
Payments to suppliers and employees		(803,214)	(932,290)
Interest received		6,144	3,092
Net cash flows (used in) operating activities		144,095	173,323
Cash flows from investing activities			
Purchase of property, plant & equipment		(81,302)	-
Net cash flows (used in) investing activities		(81,302)	-
Net increase / (decrease) in cash and cash equivalents		62,793	173,323
Cash and cash equivalents at beginning year		1,092,333	919,010
Cash and cash equivalents at end year		1,155,126	1,092,333

The above consolidated statement of cash flows is to be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

NOTE 1: SIGNIFICANT TRANSACTIONS AND EVENTS IN THE CURRENT REPORTING PERIOD

The financial position and performance of POVG was not particularly affected by any significant transaction or event during the reporting period.

NOTE 2: CRITICAL ESTIMATES AND JUDGEMENT

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Revenue from contracts with customers

POVG derives revenue from the transfer of goods and services at a point in time and over time. Operating revenue includes government funding which is deferred and recognised in the profit or loss over the period necessary to match them with the costs that they are intended to compensate. Refer to Note 3 for a breakdown of revenue recognition.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

NOTE 3: REVENUE

The Association derives revenue from the transfer of goods and services over time and at a point in time in the following categories:

	2024	2023
	\$	\$
(a) Revenue from ordinary activities		
Tours and events	391,313	347,500
Shop sales	70,805	63,790
Other	13,579	40,127
Total	475,697	451,417

	2024	2023
	\$	\$
(b) Other Income		
Other Income		
Grants and tied Income	469,405	570,407
Other	81,759	88,854
Total	551,164	659,261

(c) Disaggregation of revenue from contracts with customers

Revenue from the sale of goods is recognised upon the delivery of goods to customers. Revenue from providing services is recognised in the accounting period in which the services are rendered. For contracts which include multiple deliverables, revenue is recognised based on the actual goods and services provided to the end of the reporting period as a proportion of the total goods and services to be provided.

Timing of revenue recognition – 30 June 2024	Grants and tied income	Tours and events	Shop sales	Other	Total
At a point in time			70,805		70,805
Over time	469,405	391,313		95,338	956,056
Total	469,405	391,313	70,805	95,338	1,026,861

Timing of revenue recognition – 30 June 2023	Grants and tied income	Tours and events	Shop sales	Other	Total
At a point in time			63,790		63,790
Over time	570,407	347,500		128,981	1,046,888
Total	570,407	347,500	63,790	128,981	1,110,678

(d) Deferred revenue

Deferred revenue recognised relate to amounts invoiced in advance of the transfer of services to customers. Revenue is recognised for these amounts over time, over the life of the service contract, as the service performance obligations are satisfied.

	2024	2023
	\$	\$
Grant Income	456,034	381,858
Other Income in advance	40,541	221,058
Gift Vouchers	96,865	79,574
Total	593,440	682,490

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

NOTE 4: FINANCIAL ASSETS AND LIABILITIES

(a) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and in all call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months, net of bank overdrafts.

	2024	2023
	\$	\$
Cash at bank	845,890	888,940
Term deposit	309,236	203,394
Total	1,155,126	1,092,334

(b) Trade and other receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. They are generally due for settlement within 30 days and are therefore all classified as current.

	2024	2023
	\$	\$
Trade receivables	12,867	21,838
Other	-	-
Total	12,867	21,838

(c) Trade and other payables

Trade payables are unsecured and are usually paid within 30 days of recognition.

	2024	2023
	\$	\$
Trade payables	6,935	68,066
Other payables	20,777	29,790
Total	27,712	97,856

NOTE 5: NON-FINANCIAL ASSETS AND LIABILITIES

(a) Property, plant and equipment

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

	2024	2023
	\$	\$
Property, plant and equipment – at cost	596,853	565,664
Less: Accumulated depreciation	(205,910)	(163,967)
Total	390,943	401,697

(b) Intangible assets

	2024	2023
	\$	\$
Intangible assets - at cost	243,359	243,359
Less: Accumulated depreciation	(119,644)	(94,949)
Total	123,715	148,410

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

(c) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

	2024	2023
	\$	\$
Finished goods	32,506	32,354
Total	32,506	32,354

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent sales experience, the ageing of inventories and other factors that affect inventory obsolescence. The amount of inventory recognised in profit or loss for impairment during the year is [Nil].

(d) Employee benefit obligations

	2024	2023
	\$	\$
Leave obligations	70,088	43,482
Total	70,088	43,482

NOTE 6: ACCUMULATED SURPLUS

	2024	2023
	\$	\$
Opening balance	872,805	694,234
Surplus/ (loss) for the financial year	151,113	178,571
Total	1,023,918	872,805

NOTE 7: RELATED PARTY TRANSACTIONS

(a) Key Management Personnel Compensation

The aggregated compensation paid to Key Management Personnel of the Association is as follows:

	2024	2023
	\$	\$
Employee benefits	95,910	95,910
Total	95,910	95,910

(b) Other Transactions with Key Management Personnel

	2024	2023
	\$	\$
Purchase of goods and services	5,186	2,171
Total	5,186	2,171

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

NOTE 8: AUDITOR'S REMUNERATION

During the financial year the following fees were paid or payable for services provided by Shreeve & Carslake Chartered Accountants, the auditor of POVG:

	2024	2023
	\$	\$
Audit and review of the financial statements	5,000	5,074
Total	5,000	5,074

NOTE 9: COMMITMENTS AND CONTINGENT LIABILITIES

The Directors are not aware of any commitments or any contingent liabilities that may arise from POVG's operations as at 30 June 2024.

NOTE 10: EVENTS OCCURRING AFTER THE REPORTING PERIOD

No matter or circumstance has occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of POVG, the results of those operations or the state of affairs of POVG or economic entity in subsequent financial years.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

NOTE 11: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

These general purposes financial statements have been prepared in accordance with Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board, including the Australian Charities and Not-for-profit Commissions Act 2012 and Associations Incorporations Act 2015.

(i) Compliance with Australian Accounting Standards – Simplified Disclosure Requirements

The financial statements of POVVG comply with Australian Accounting Standards – Simplified Disclosure Requirements as issued by the Australian Accounting Standards Board.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis.

(iii) New and amended standards adopted by POVVG

None of the new standards and amendments to standards that are mandatory for the first time for the financial year beginning 1 July 2023 affected any of the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(b) Revenue recognition

With the implementation of AASB 15 Revenue from Contracts with customers, POVVG recognises revenue based on the following five step approach:

1. Identify contracts with customers
2. Identify separate performance obligations
3. Determine the transaction price
4. Allocate the transaction price between performance obligations
5. Recognise revenue as each performance obligation is satisfied

(c) Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and POVVG will comply with all attached conditions.

(d) Property, plant and equipment

Property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Assets are depreciated on a straight line basis. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

(e) Inventories

Inventories consists of finished goods purchased for resale. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

(f) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are

Perth Observatory Volunteer Group Annual Report 2023 – 2024

14

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

(g) Employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(h) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

DIRECTORS' DECLARATION

In the Directors' opinion:


- a. the accompanying financial statements set out on pages 6 to 9 and Notes to the Financial Statements are in accordance with the *Australian Charities and Not-for-Profit Commission Act 2012*, including:
 - i. giving a true and fair view of the Association's financial position as at 30 June 2024 and of its performance, as represented by the results of its operations, changes in equity and cash flows, for the year ended on that date; and
 - ii. complying with Australian Accounting Standards and governance standards of ACNC;
- b. there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.
- c. the financial statements and notes thereto are in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board.

This declaration is made in accordance with a resolution of the Board of Directors.

On behalf of the Directors



Name: Shayne Silcox
Position: POVG Chairperson



Name: Lauren Kelly
Position: POVG Treasurer

Dated this 15th day of November 2024

SHREEVE & CARSLAKE

CHARTERED ACCOUNTANTS

24 Walters Drive, Herdsman Business Park 6017
PO Box 221, Mt. Hawthorn W.A. 6915
Telephone: (08) 9244 2900 Fax: (08) 9446 2164
E-mail: admin@scpl.com.au



PERTH OBSERVATORY VOLUNTEER GROUP INC. ABN: 14 565 272 536

INDEPENDENT AUDIT REPORT

To the Members of Perth Observatory Volunteer Group Incorporated

Opinion

We have audited the financial report of Perth Observatory Volunteer Group Inc. (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of financial income and expenses, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies and the declaration by Board of Management.

In our opinion, the accompanying financial report of the association has been prepared in accordance with the WA Associations Incorporations Act 2015 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- i. giving a true and fair view of the registered association's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- ii. complying with the financial reporting requirements of the Association's Constitution, Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the 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 to assist the Association to meet the requirements of the Association's Constitution, ACNC Act and WA Associations Incorporations Act 2015. 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 Management and Board of Management for the Financial Report

The management and the Board of Management are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Association's Constitution, ACNC Act and WA Associations Incorporations Act 2015 and for such internal control as management and the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

The management and the Board of Management 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 this 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 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 omission, 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 Board of Management.
- Conclude on the appropriateness of the Board of Management'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 management and the Board of Management 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.

Shreeve & Carslake

Shreeve & Carslake
Chartered Accountants



P G Shreeve
Partner

Dated this 15th day of November 2024

467 Scarborough Beach Road, Osborne Park, WA