



P E R T H  
O B S E R V A T O R Y

# Perth Observatory Volunteer Group 2023 Annual Report



*Image credit Matt Woods*

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Image credit Perth Observatory

## 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*

## 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.

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 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.

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.

# 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



## 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 has been an extraordinary privilege to have been POVG Chairman these past four years and to experience firsthand the enormous contributions of our Volunteers. Some of these contributions are readily apparent where Volunteers work directly with public visitors performing entertaining educational duties across a broad spectrum ranging from pre and primary school students through to adult night sky tours and off-site excursions both local metropolitan and remote and rural communities. Other contributions are less obvious performing all of the necessary business administration, maintenance and site caretaker tasks, and the management of valuable State artefacts. Financial and statistical data are reported elsewhere in this Annual Report.

As an Organisation, POVG has continued progress towards improved corporate governance, financial security, and strategic development. Our historically volunteer elected Board now has its first external Board Member appointment, and now in 2023 the further restructuring of administration processes with additional salaried personnel appointments.

The Western Australian Government's Department of Premier and Cabinet's Department of Jobs, Tourism, Science, and Innovation (JTSI), four-year funding of STEM programs commenced with monies spent on both redevelopment of operational capacity and STEM related activities.

Space and Astronomy Research undertaken by POVG Volunteers is creating the foundations for the development of STEM related programs and activities. In addition to the Perth Observatory Global Meteor Network Station work proceeds to establish another 15 camera stations throughout Western Australia. Collected data contributes to International Space Research including NASA's Artemis missions. Early in 2023 Volunteer Andrew Pearce, using RCOP, was accredited with the discovery of 3 novae.

None of our work at Perth Observatory is done in isolation. The continual development of Local, National, and International relationships with Space and Astronomy related people and organisations strengthens our place in collaborative endeavours to further our knowledge.

Past Perth Observatory space and astronomy work and achievements have been recommenced whereby POVG Volunteers are continuing research endeavours with the collection and analysis of pertinent data. Encouragement of our current works, and peering into the future, bode well for exciting times ahead.

Thank You.

Colin J. Armstrong, DipPM, BSci, MIS, PhD  
Chairperson



## MESSAGE FROM THE OPERATIONS MANAGER

What an amazing year we have had. It has been a great privilege for me to take on the Operations Manager role after the resignation of our Business Manager Julie Mathews. As an organisation we owe Julie a huge debt of gratitude, and we thank her for her years of hard work and dedication to Perth Observatory. It has been wonderful now to see Julie turn up as a Volunteer as she continues to contribute to the Observatory.

The state government grant funding that commenced this year has made a huge impact on the Operations team, we now have a core staff of five amazing individuals along with several dedicated “daytime” volunteers working towards our strategic vision for the Perth Observatory to be recognised as a leading astronomical and space experience in Australia.

With grant funding from Lotterywest, and the State grant funding via the Department of Jobs, Tourism, Science and Innovation (JTSI) and in consultation with the Department of Biodiversity, Conservation and Attractions (DBCA) the POVG has made some much-needed improvements to the Bickley site. These include the redevelopment of the Museum, installation of interpretative signage and improvements to our pathway lighting for the Night Sky Tours.

During 2022 the POVG Board has adopted a governance framework and has a suite of policies associated with it. To develop a work program of governance improvements the POVG has adopted the ACNC self-evaluation checklist for conformity to its six standards and three obligations.

I would also like to thank the POVG Board for their guidance and support over the past year and in particular, I thank the Chairperson Colin Armstrong and Treasurer Ken Stranger whose four-year terms expire at the end of this year. Your hard work and dedication to the Observatory has been truly outstanding. The beautiful thing is that they will not be lost to the Observatory. Colin will turn his attention to being our Research Director, retreating to the basement to work on a whole range of citizen science projects with the view to expand our STEM programs and Ken will continue on as our Facilities Manager keeping our aging infrastructure working, solving the inevitable technical issues or simply fixing the stuff we break.

The POVG operates night and day, none of which would be possible without our amazing, dedicated volunteers who turn up not just to entertain, inspire and teach our guests about astronomy and our amazing southern sky, but to help maintain the site and gardens, catalogue and preserve the heritage of the Observatory or be the Gate Keepers of the Universe who answer public enquiries and look after guests that visit during the day. I thank you all for your hard work, commitment, and knowledge. It is truly a privilege to work with you all.

Paul E.M Wadham, BPE, DipPM  
Operations Manager





## WHAT WE DO

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 main night sky tour program is in summer, with a reduced number of nights and reduced capacity on the nights in winter. 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.

When the weekend coincides with a full moon, it is too bright for useful star viewing so a viewing focusing on the moon is held. This popular tour gives the public chance to experience the magic of our Moon like never before. Discovering fascinating secrets of the Moon's formation and how it affects the Earth. They walk in the footsteps of the first astronauts who landed on the Moon and learn about their incredible journey and the impact it had on science and technology. The evening also allows our guests to take a stunning photo of the Moon through our high-powered telescopes and engage in lively discussions about its myths, stories, and fun facts.

### SCHOOL TOURS

Our Primary School and Out of School Holiday Care 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.

## GUIDED DAY TOURS

Perth Observatory offers guided day tours of our heritage site within our beautiful bushland setting giving the public the chance to step back in time to see how astronomers photographed the night sky using our Astrograph Telescope, which was involved in the production of the Astrographic Catalogue and took over 28,000 glass photographic plates between 1901 and 1999.

Another highlight of our day tour is inspecting the iconic Lowell telescope and its dome. The dome was constructed in the early 1970s to house the 24-inch Boller and Chivens reflector telescope provided on semi-permanent loan from Lowell Observatory in Arizona to take part in NASA's International Planetary Patrol program.

## OFF-SITE ASTRONOMY

Off-site astronomy events are offered to community groups and schools all over the State. The format is that a community group books the event and several volunteers take field telescopes to an open public space and provide viewing for those who attend.

Off-site events are not as personalised as viewing nights at the Observatory, consequently many more people can be accommodated. Since taking over the running of the Observatory in 2015, offsite events have been conducted at Albany, Borden, Carnarvon, Gascoyne Junction, Geraldton, Hyden, Kalbarri, Kalgoorlie, Karratha, Newman, and many sites in the Perth metro area.

## ASTRONOMY 101 & 102

A 5-week course on space and astronomy led by an experienced amateur astronomer, covering 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 March each year in the beautiful amphitheatre.

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.

## OBJECTIVE 2 - EXPERIENCES

### ASTROPHOTOGRAPHY WORKSHOPS

An evening of theory on equipment, software, image processing followed by rotating participants between the 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.

### OPEN DAYS

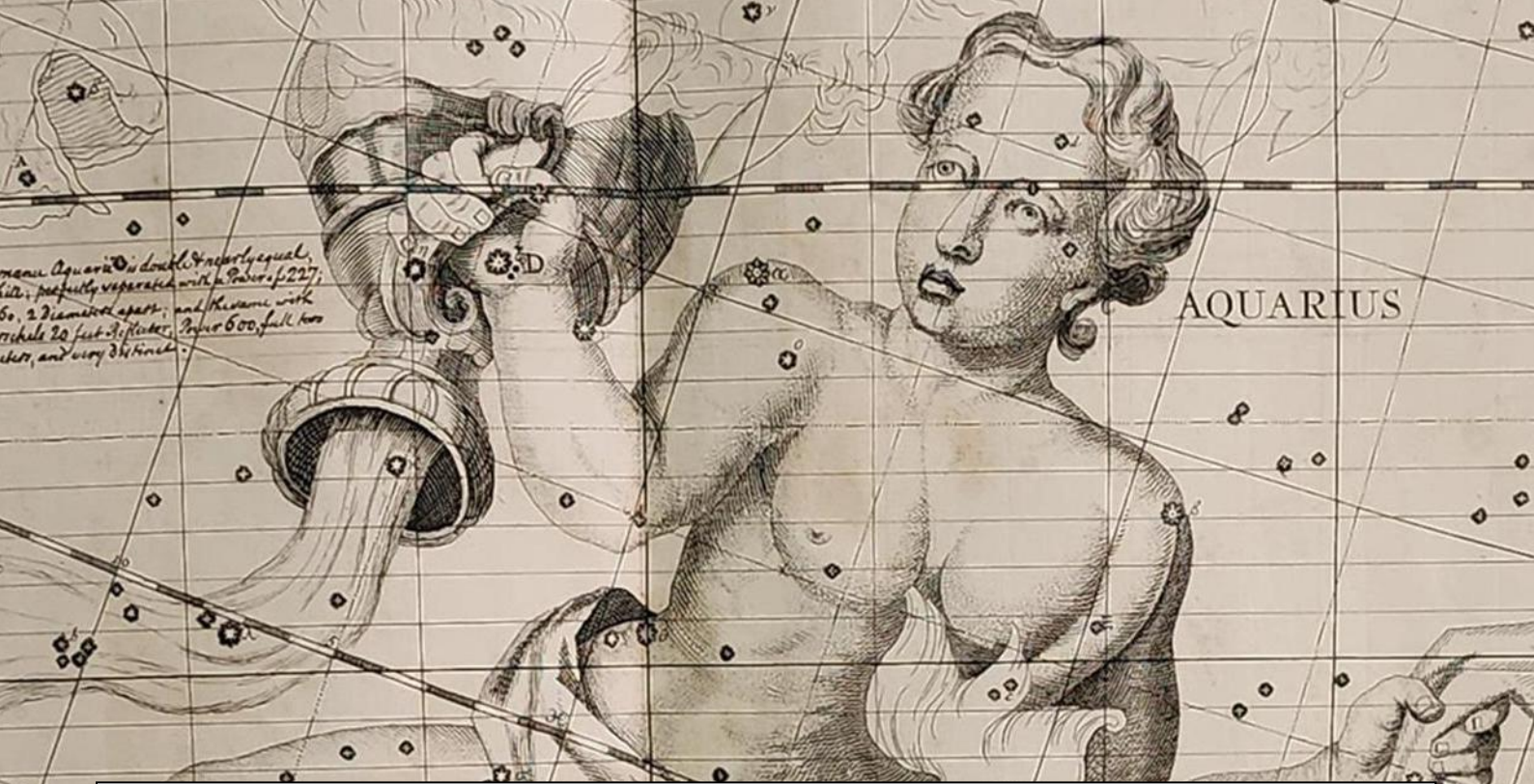
The Observatory is open from 10am to 4pm each day and visitors can drop in, inspect the museum, and walk the grounds.

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

The POVG hosts several events during the year including its intro to the stars festival that is designed to introduce children to the universe and get them engaged in STEM. Other special events usually revolve around astronomical events such as eclipses and meteor showers.

## OBJECTIVE 3 – HISTORY AND CONSERVATION



### HERITAGE

A significance assessment funded by the National Library Community Heritage Program was conducted on the Observatory's rich collection of historical artefacts, library, and document archives in 2017. The assessment judged the collection to be of international significance, unique in Australia and rare in the world because of its completeness and comprehensiveness.

The POVG manages the collection and has been systematically cataloguing artefacts and improving the storage and display environments.

### MUSEUM

In November 2022, after significant delays in the planning caused by the Covid pandemic, the Lotterywest funded renovation of the Museum began with the stripping of the existing museum and the repainting of the walls and ceiling ready to accept the new display cabinets. By early January 2023 the refurbishment of the museum was complete and open to the public.

This refurbishment of the Museum provided the opportunity to create a digital copy of the "Atlas Coelestis" allowing this seminal historical reference of the stars of the northern hemisphere night sky to be viewed by all. The Atlas Coelestis was first published in 1729 ten years after the death of John Flamsteed, the first Astronomer Royal at Greenwich. The Perth Observatory was lucky enough to receive this copy through a donation.

The Digital copy is now available for viewing in the Foyer of the Observatory.

## OBJECTIVE 4 – RESEARCH

### R-COP TELESCOPE

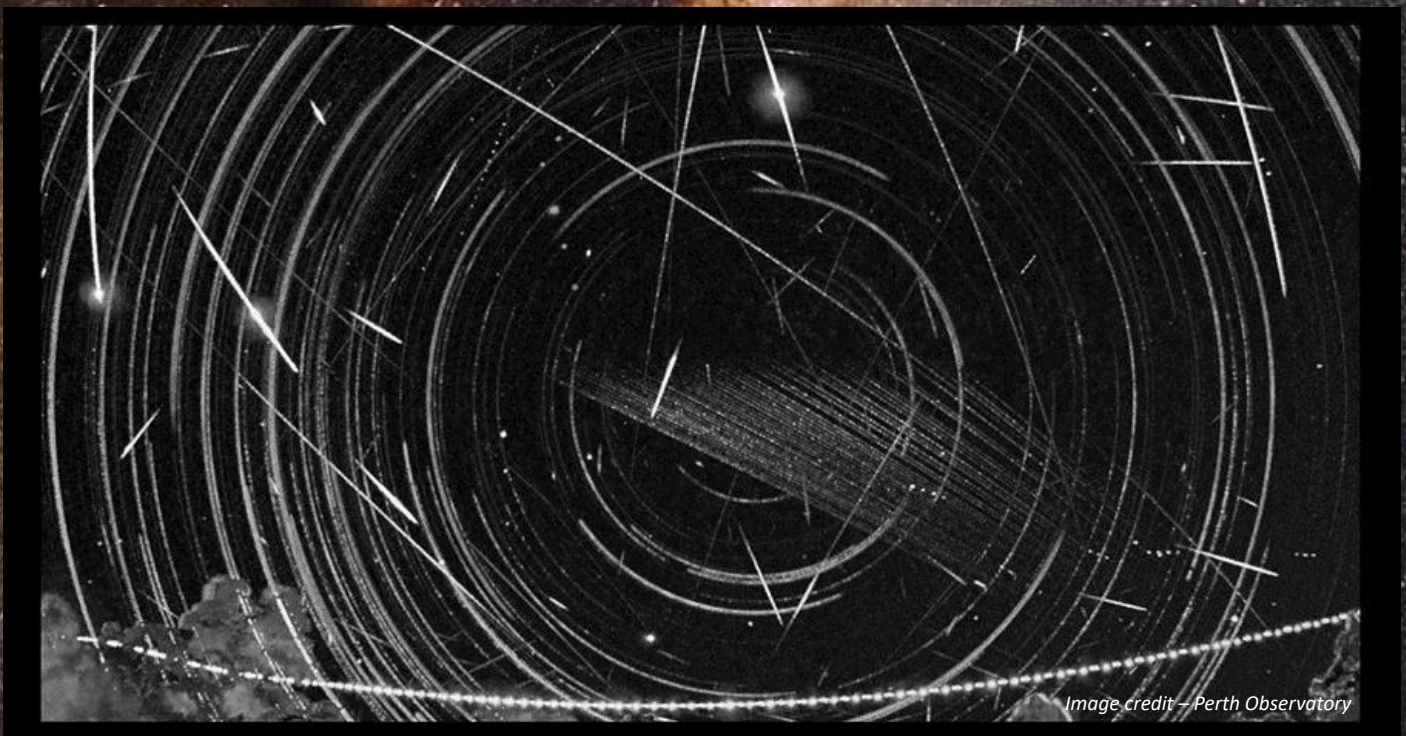
Perth Observatory's R-COP telescope is part of the Skynet Robotic Telescope Network, which was established by the University of North Carolina at Chapel Hill in 2004. With at least 20 telescopes, the network is used for both outreach and research by scientists, amateur astronomers, and students around the world.

On average, R-COP captures approximately 25,000 images each year and about 1GB of images per operational night. The Visitor Observing Facility (VOF) where the R-COP telescope is located is equipped with automatic weather monitoring equipment that opens the roof of the observatory only when the conditions are safe and clear.

### GLOBAL METEOR NETWORK

Since the end of 2021 the Observatory has been hosting cameras on the roof that have been monitoring the night sky above the Observatory. This has now become part of the Global Meteor Network. The goal of this project is to observe meteors and track their paths so that it can be determined which part of the Solar System they come from.

In June 2023 the POVG successfully applied for an Inspiring WA grant, which will be used to purchase 15 cameras to expand the network across remote and regional Western Australia. The installation and setup will engage regional schools and communities in science, lead to the generation of digital media for news and scientific use and generate opportunities for citizen science.



## OBJECTIVE 5 – VOLUNTEERS

### VOLUNTEER RECRUITMENT

New members were actively sought throughout the year to increase the pool of available volunteers and to replace volunteers who resigned. At the end of the year there were 162 registered volunteers.

The total number of volunteers has declined slightly after a major effort in 2019/20 to increase the pool. The decline is a combination of attrition during the pandemic, which all volunteer organisations suffered although the Observatory generally fared well, and a change in recording of inactive volunteers in the database.

During the year 43 persons were accepted to train, 37 for the night sky program and six in other programs. This is down on the 62 who were accepted in 2021/22.

Following the four introductory sessions, training continues through online sessions on the first Monday of the month, onsite training on the third Monday of the month, which is also streamed for those unable to attend, weekly small group training at the Observatory and mentoring during tours. Training sessions are video recorded, and a link provided for members to refresh or catch up on if they missed it.

The Volunteer Engagement Officer, who was employed in late 2021/22, keeps contact with trainees to encourage them to sign up to tours and training nights so they may reach the level of proficiency required to graduate. Nevertheless, retention of volunteers remains a major issue as from the 37-night sky tour trainees, only 21 became active following training.

For all volunteers there is a schedule of BBQ's, events, and catch-ups to encourage camaraderie. Volunteers are encouraged to interact with each other during and after tours and there is a POVG private Facebook group for them to share experiences.

## VOLUNTEER MANAGEMENT

During the year the POVG moved from an inhouse Access volunteer database to Better Impact. The new data base and interactive volunteer sign up platform has streamlined the way we engage with our volunteers. This platform allows volunteers to use an app easily accessible on a smart device to view and sign up to all volunteering activities available and log their hours seamlessly in the same place.

This platform also allows us to store individual volunteer information and statistics in the one place helping to speed up and ease volunteer management, engagement, and training.



## **BECOMING A VOLUNTEER**

### ***ANNE TAYLOR - FINDING MY WAY.***

After a couple of friends suggested to me that the Perth Observatory might be an interesting volunteering opportunity that I would enjoy, I jumped on the website and applied for an administration/reception position. The very next day I found myself being interviewed by Training Officer, Julie, who not only offered me a day position as Gatekeeper, but within a blink had me signed up for several of the night sky experiences that were scheduled for the coming weekend.

Not knowing what to expect and having minimal knowledge of astronomy, I found myself that Friday night following Amateur Astronomer, Paul Fisher, into the Millenium Dome to set up the 16-inch Meade telescope ready for the public to look through. Never having looked through a telescope in my life, my first view of our target, the star Canopus, was humbling to say the least. When the public came to the telescope and Paul got into his incredible talk on the star, I found it both mind blowing and terrifying. Why terrifying? Because I thought, how am I going to learn all of this?

Simultaneously my excitement overrode my fears, as I realised how fortunate I was to have this amazing opportunity to learn about the night sky. Sharing this excitement and apprehension with my family, my grandchildren commented that all I needed to do was embrace a Thomas the Tank Engine attitude: "I think I can, I think I think I can, I know I can". Good advice I thought!

After signing up for several nights as a trainee and circulating around all the domes listening to the Amateur Astronomers and observing their presentation techniques, I told my Amateur Astronomer mentor that I was ready to start presenting. I started initially by welcoming guests into the dome and taking them through the safety procedures. A couple of weeks on I would give a few basic details about the object being viewed through the telescope and prompting the guests to tell us what they were seeing. Week after week my confidence grew, and I would talk a little more as I learned more.

I know I'm a little slow in remembering everything, but quite frankly I don't mind, I feel the volunteer group allows me to find my own way, my own style and gives me the time to grow into the role. Public speaking wasn't and still isn't a strong point for me, although I feel I am enjoying it more and more. I know it'll get easier as I dedicate more time to learning and practice talking. I feel too, the more I am reading and learning, I'm building a platform of knowledge to pull from.

My advice to any trainee is to ask as many questions as you can. Opening a dialog that will not only answer whatever it is you need to know but is likely to lead into deeper and interesting discussions. If the answers still aren't clear, ask someone else. I know now nothing is too basic and feel no one is judging me. Everyone is more than happy to share their knowledge with great patience and understanding.

The support and encouragement is amazing. A wonderful bunch of enthusiastic people who clearly want me and every other trainee to succeed. I think just getting through that first 3 months made me realise this.

Thank you everyone, you are truly AMAZING!



## OBJECTIVE 6 – FINANCIAL MANAGEMENT

### GOVERNANCE

During 2022 the POVG Board adopted a governance framework approach to control and appointed a Governance Officer. There are eight identified governance areas, and each area will have a framework document and a Policies and Procedures Manual. The work is still ongoing.

To develop a work program of governance improvements the POVG has adopted the ACNC self-evaluation checklist for conformity to its six standards, three obligations and the duty of the ACNC. 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 is qualitative, however, it does provide a means to highlight large and small gaps for governance improvement.

### 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.

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 one appointment during the year.



*Image credit – Matt Woods*



Image credit – Andrew Lockwood

## THE FOLLOWING PERSONS HAVE BEEN BOARD MEMBERS DURING THE YEAR

Name	Position	Elected/ Appointed	Term	Comment
Dr Colin Armstrong	Chairperson	Elected	Whole year	
Doug Mitchell	Deputy Chairperson	Elected	Resigned 21 November 2022	
Ken Stranger	Treasurer	Elected	Whole year	
Paul Jones	Secretary	Elected	Whole year	
Rhoda Williams	Non-Executive Director	Elected	Whole year	
Paul Wadham	Non-Executive Director / Executive Director	Elected/ Appointed	1 July to 25 May. 25 May to 30 June	Mr Wadham was elected at the 2022 AGM and was appointed to the role of Operations Manager in May 2023. The Board resolved that the manager of the POVG should be appointed to the Board as an Executive Director
Dr. Shayne Silcox	Non-Executive Director Deputy Chairperson	Elected	Status changed to Deputy Chairperson on 30 March 2023	
Lauren Kelly	Non-Executive Director	Elected	Whole year	
Jenny Gull	Non-Executive Director	Elected	Whole year	

## FINANCIAL SUSTAINABILITY PLAN

The Financial Sustainability Plan (FSP) for the Perth Observatory Volunteer group (POVG) was prepared by Australian Venture Consultants (AVC) Pty Ltd (ABN: 36 101 195 699).

The financial sustainability plan was commissioned by the POVG as a condition of the \$1.6 million grant from the Western Australian Government Department of Jobs, Tourism, Science and Innovation (JTSI) to enhance its operations and achieve financial sustainability.

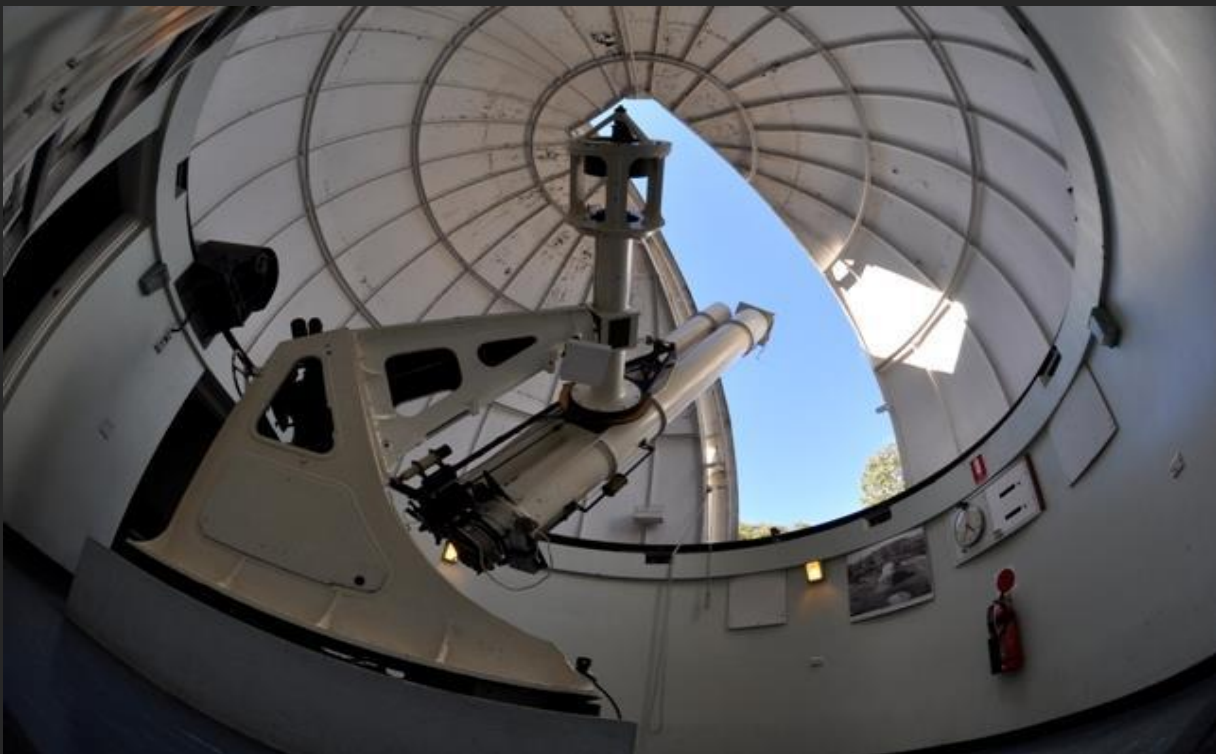
The POVG Board has always recognised that it would be unlikely the POVG would achieve financial sustainability despite the popularity of POVG's tours, the growing market for astronomy experiences and emphasis on STEM education in the Western Australian curriculum, and the hard work and dedication of POVG's staff and volunteers. Without any government assistance the POVG would simply never be able to fully maintain the government owned site and its ageing infrastructure.

Since its first year of operations in 2015 the POVG has sought and received \$1,772,987 worth of support from state and local governments as well as a wide range of philanthropic organisations. This excludes the reimbursements from DBCA and job keeper support during Covid. This funding has allowed the POVG to help maintain, improve, restore and preserve a valuable state-owned asset. At the same time our dedicated volunteers have contributed tens of thousands of hours to engage, enthral and educate thousands of adults and children along the way.

## 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 2022-23 financial year is attached as Appendix 1.



*Image credit – Matt Woods*

## OBJECTIVE 7 – OPERATIONS

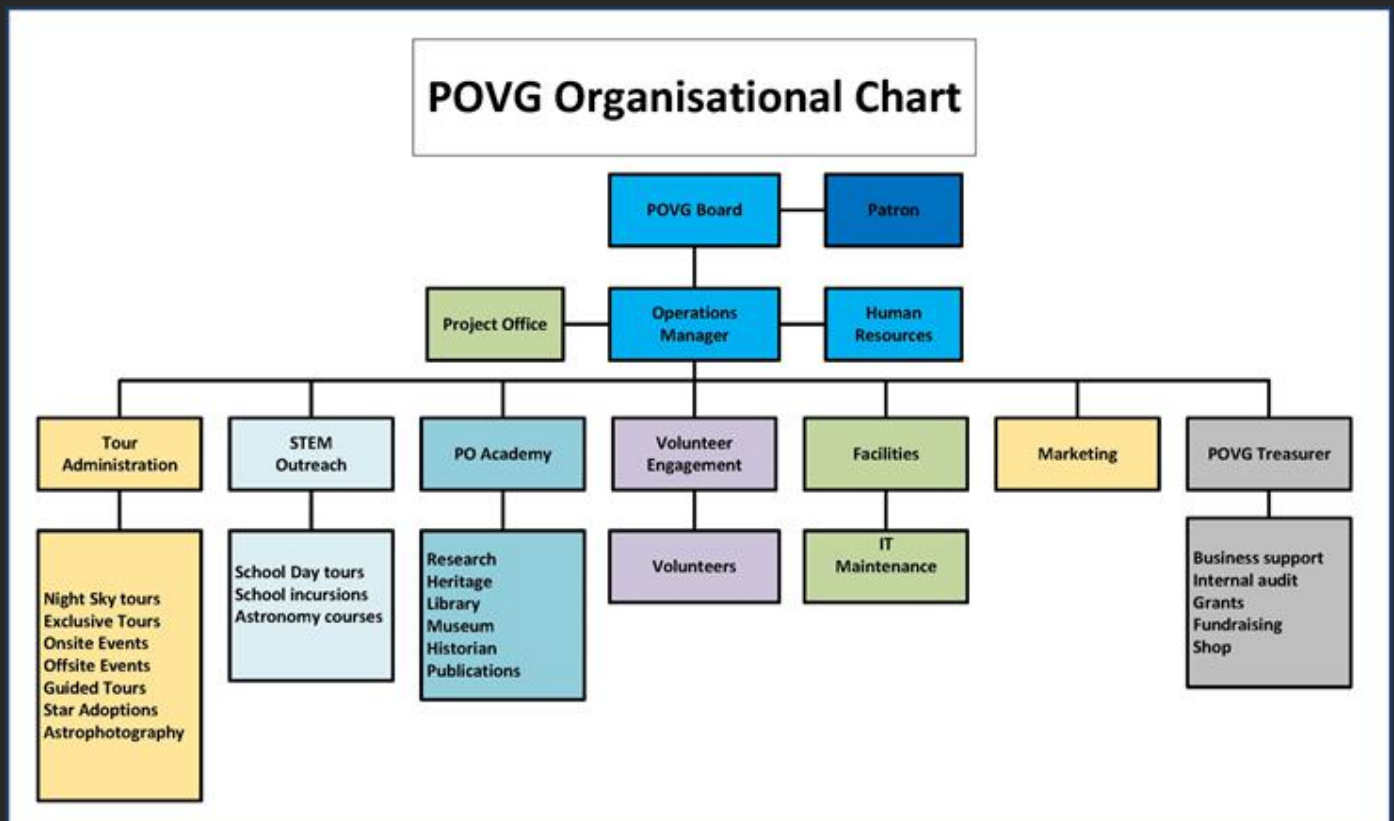
### OPERATIONAL STRUCTURE

The POVG has undertaken a review and restructure of its operations in the past 12 months. The appointed Operations Manager is responsible for:

- The efficient and effective operation, administration, and ongoing development of the Perth Observatory.
- The Administration and ongoing development of the 2022 State Grant Funding Project Plan.
- The Administration and renegotiation of the community partnership agreement with the WA State government.
- The Administration and development of all Perth Observatory projects.

The Operations Manager is also appointed by the POVG Board to be an executive board member and is the link between the Board, Staff and Volunteers.

The Operations Manager is supported by five staff and a number of volunteers that now make up the “Operations Team”.





## ASSETS AND INFRASTRUCTURE

The State Grant funding via the Department of Jobs, Tourism, Science and Innovation has allowed the POVG to undertake several infrastructure projects at the Observatory.

## BOARD ROOM TO CLASSROOM

The most ambitious infrastructure project was the complete refurbishment of the Board Room, which was originally a large open space office, to transform it into a multi-functional space that can now be used as a class for school day programs, adult astronomy, or a meeting room.

The room was gutted, repainted, the fluorescent lights replaced with LED lighting, new carpet, block out blinds and sound baffling installed along with new modular tables and chairs.

A large format screen and AV equipment make it possible to stream content in from the connected domes, including views from the solar telescope and the ability to video conference meetings and educational classes.

## OUTDOOR INTERPRETATIVE SIGNAGE

New interpretive signage was designed, commissioned, and installed. This signage enables visitors to undertake a self-guided tour of the Observatory grounds and be able to use the signage to understand what each installation is and access some of the history of our telescopes and their many discoveries.

## PATHWAY LIGHTS UPGRADE

The lights on the path from the administration building to the domes and viewing area were dilapidated and constantly being broken by kangaroo movements. Their regular failure was proving a maintenance problem and a safety concern for visitors who must use the path in the dark.

Stainless steel Bollards with red lighting have now been installed so visitors can walk safely to the viewing area.

## TELESCOPES

Two new field telescopes and mounts suited to both our astrophotography workshops and Night Sky Tours were purchased:

Skywatcher Esprit 120

- OTA: Apochromatic (Triplet) Refractor
- 12.0cm Aperture, f/7, F=840mm
- Mount: Skywatcher AZ-EQ6 in AZ mode

Celestron Edge HD 925

- OTA: Aplanatic Schmidt Cassegrain
- 9.25" (23.5cm) Aperture, f/10, F=2350mm
- Mount: Skywatcher AZ-EQ6 in AZ mode

## SOLAR TELESCOPES

Four Skywatcher SolarQuest 70 telescopes were purchased to enable the public to view our local star 'The Sun' safely.

This model of solar telescope is easy to use and portable making them a great addition to our Sunday Day Tours, School Tours, Offsite STEM events and school incursions, opening a new market of daytime astronomy to our visitors.

## 2022-23 ACTIVITY HIGHLIGHTS

### THE YEAR BY NUMBERS

- **14,992 people reached by all programs.**
- **771 school students experienced a lesson at the observatory.**
- **179 nights sky tours were held.**
- **5810 people experienced a night sky tour.**
- **1516 daytime walk-in visitors to the observatory.**
- **26 off-site events conducted throughout the state.**
- **162 registered volunteers.**
- **20,560 hours volunteered.**



*Image credit – Julie Mathews*





## NIGHT SKY EXPERIENCES

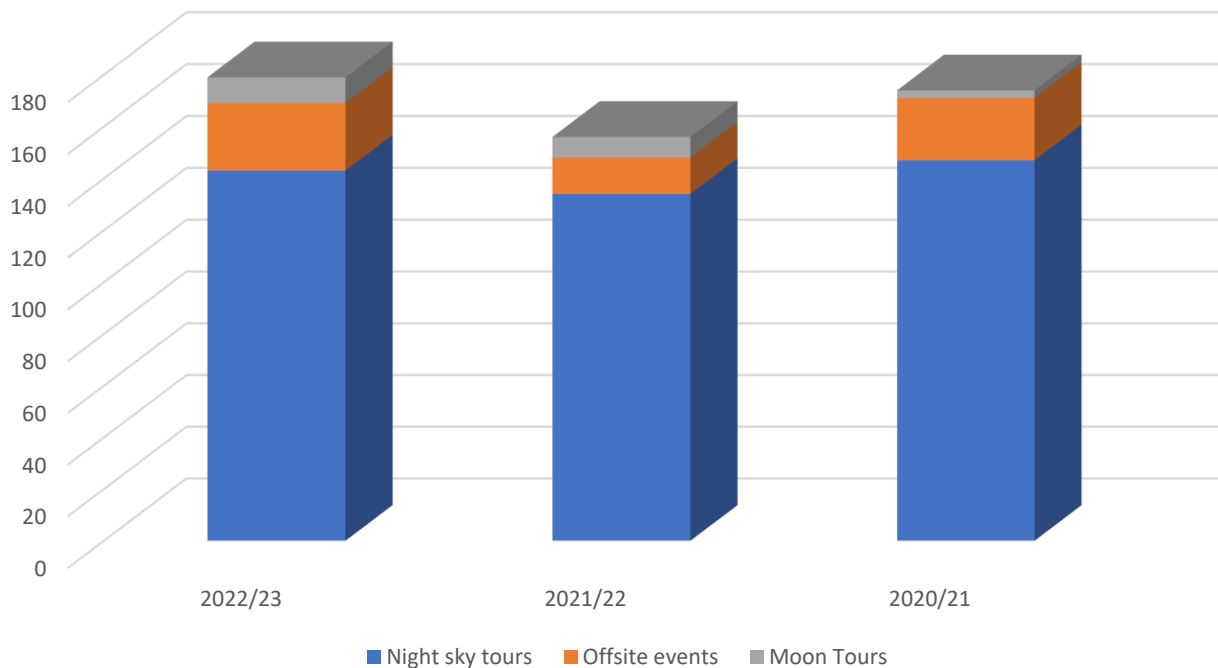
Night sky telescope viewing experiences are the main product provided to educate the public on astronomy, its role in the history of WA and its future. Viewing experiences at the Observatory include Summer Night Sky, Winter Night Sky, and Exclusive Night Sky tours. Viewings are conducted on Friday, Saturday, and Sunday with Thursday's added during school holidays. On weekends that coincide with a full moon, it is generally too bright for star viewing so a viewing experience focusing on the moon is conducted.

During the year 153 individual night viewing experiences were held at the Observatory, which was more than in 2021 (148) and about the same as 2021/22 (171). A further 26 offsite night viewings were held at various locations throughout the state bringing the total number of night viewing experiences to 179.

A total of 5,810 (+362 full moon) people experienced a night sky experience at the Observatory during the year, which was an increase of 475 on the previous year. A further 2,465 people attended an offsite event.

The night sky viewing experience program at the Observatory is essentially at capacity, as demonstrated by the similarity of numbers across the years. It is difficult to increase the number of nights on which experiences are run because weeknights are not popular with customers or volunteers. The best way of increasing the number of people experiencing a night sky viewing is by expanding the facilities at the Observatory, for which there are plans.

Night viewings conducted in the last three years



## SCHOOL DAY TOURS

The number of children going through the School Day Tour (SDT) program (537), fell 10 per cent from 2021/22, which itself was a sharp fall of 40 per cent from 2020/21. The big drop off in 2021/22, which continued in this reporting period was due to a decline in schools willing to take students out on an excursion following the Covid-19 pandemic.

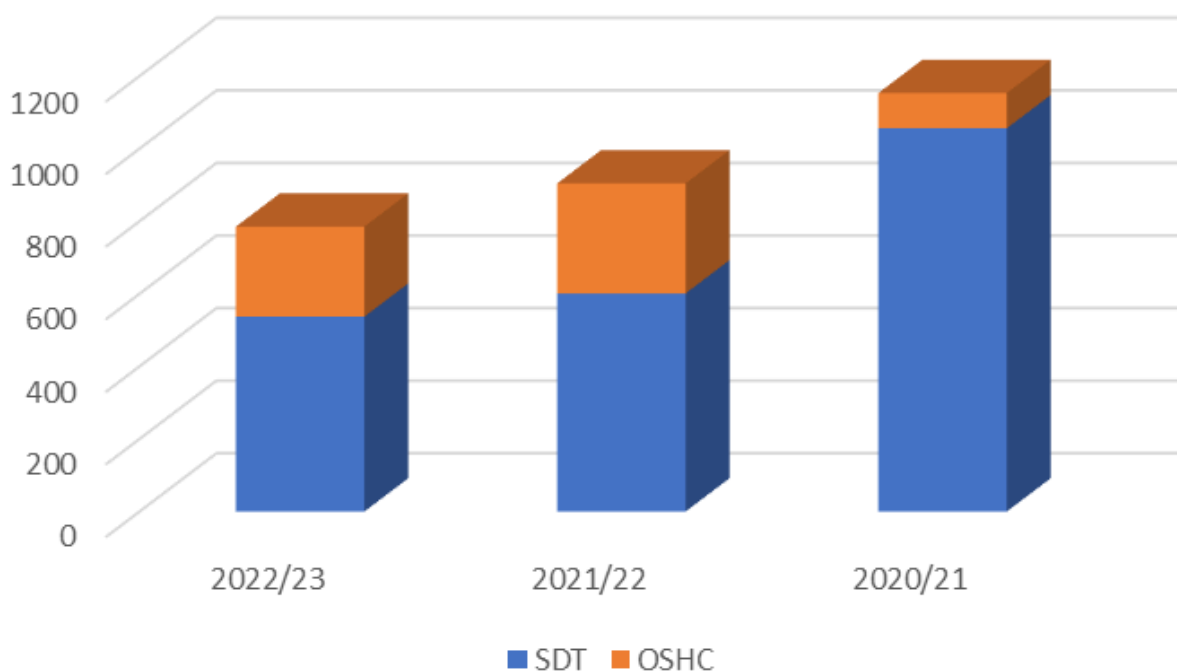
The number of children attending an Out of School Hours (OSHC) program (248) also fell relative to 2021/22, when 303 students attended the program.

In all 791 children experienced a program compared to 906 in 2021/22 and 1,103 in 2020/21.

Six special needs students (non-standard tours) were booked this year, three from a special education school, two Primary Extension and Challenge (PEAC) and one home schooling group.

Feedback forms were sent to all the schools that attended and, although only a limited number were returned, feedback has been very positive.

Students attending a school program



## GUIDED DAY TOURS

Guided day tours can be booked by community interest groups but may also be taken by individuals on a walk-in basis during each Sunday afternoon the Observatory is open. Thirty-two Guided Day Tours were booked by community groups with 421 people attending and 44 Sunday tours conducted, which were attended by 1,095 people during the year compared to 24 in 2021/22.



## ADULT EDUCATION

There were two basic astronomy courses (“Astronomy 101”) run throughout the year attended by a total of 30 people. These courses are in high demand and could be run more frequently but for the availability of the volunteer lecturers.

An Astronomy 102 course has now been developed to build on Astronomy 101. It will be run for the first time in 2023/24.

Eight lectures were provided to various community groups. We are passionate about sharing our knowledge of astronomy with the public, and we offer engaging and informative talks to schools, community groups, and other organisations. FY 2022-2023 saw talks held on Eclipses, The James Webb Space Telescope, Constellations and the History of Perth Observatory.

Ten astrophotography workshops were held, an increase of two over 2022/23.

## SPECIAL EVENTS

12 special events were held during the year attended by 1,969 people.

### INTRO TO THE STARS FESTIVAL – JANUARY 8. 2023

A family day at the Observatory was held, with activities for children to participate in. Targeted at children aged 6-12, although all ages were welcome. The goal of the event was to introduce the Observatory to children and get them engaged in STEM. Approximately 560 people attended on the day.

Feedback from the day was extremely positive, children had fun and asked a lot of questions. As a result of their exposure, some parents enquired about the School Holiday Programs and enrolled their children in them. We also had people enquiring about volunteering at POVG from the event.

### GEMINIDS METEOR SHOWER - DECEMBER 14. 2022

Over 200 members of the public joined us to witness the most spectacular meteor shower of the year. This annual event is a must see in the southern hemisphere, the shower is active for just over two weeks from the 4th December to the 20th December. On average you can see 50 meteors per hour in dark locations around Western Australia.

### SUMMER LECTURE - MARCH 4. 2023

Over 160 people joined us for our traditional annual summer lecture on the back lawn of the Observatory.

This lecture saw our guest speaker, Dr Sabine Bellstedt, an astronomer at the International Centre for Radio Astronomy Research (ICRAR) give an in depth look into “Discovering the Universe with the James Webb Telescope”.

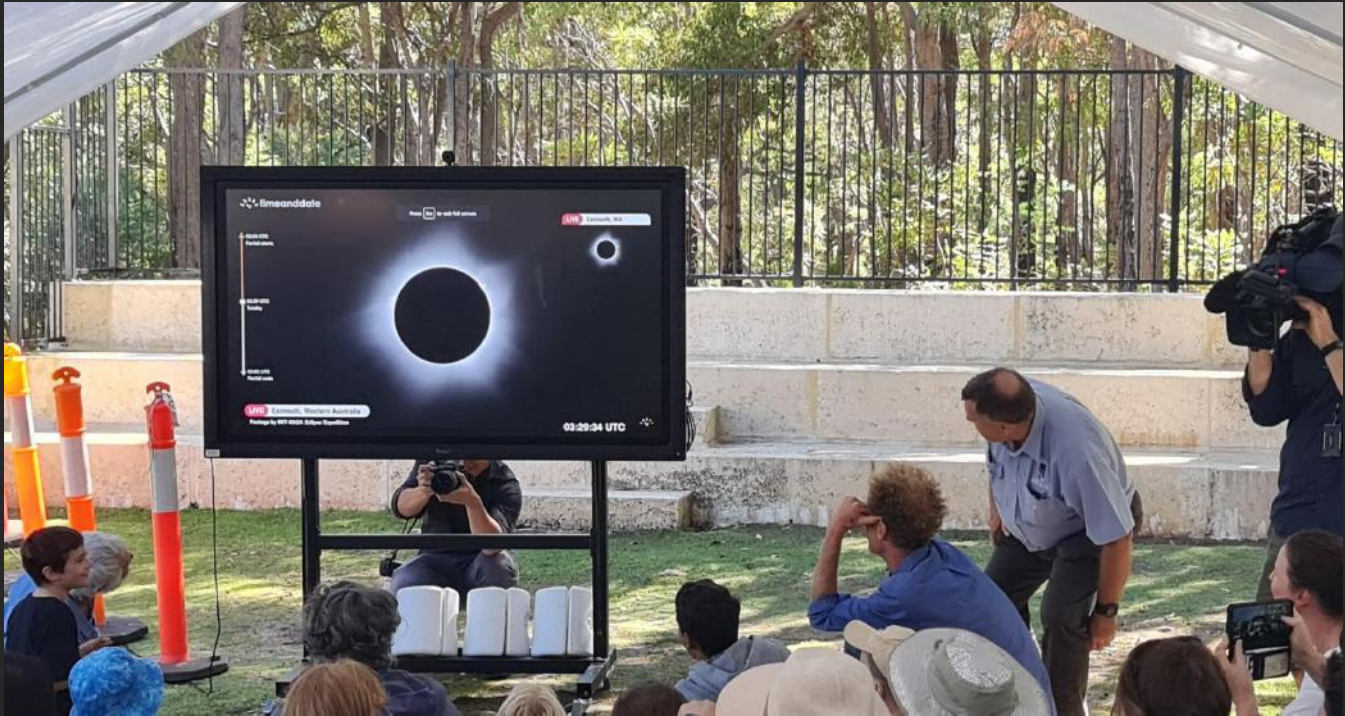


Image credit - Julie Mathews

## **SOLAR ECLIPSE – APRIL 20, 2023**

The biggest event for the year was the total solar eclipse that passed through Exmouth on 20 April 2023 and was experienced as a partial eclipse in Perth.

A team of our volunteers, in collaboration with Astrotourism WA, hosted star viewing events in Morawa, Murchison, Mullewa, Bullara Station, and Gascoyne Junction on the way up to Exmouth. The POVG also conducted night sky experiences in Dalwallinu, Useless Loop, and Dongara on the way back.

On the day of the eclipse the Exmouth team, in collaboration with [www.timeanddate.com](http://www.timeanddate.com), live streamed the eclipse. The feed attracted over 14 million views just on YouTube and over 100 million views across many other platforms.

The POVG also had volunteers with solar telescopes at the WA Museum Boola Bardip, with another giving expert commentary on a charter flight.

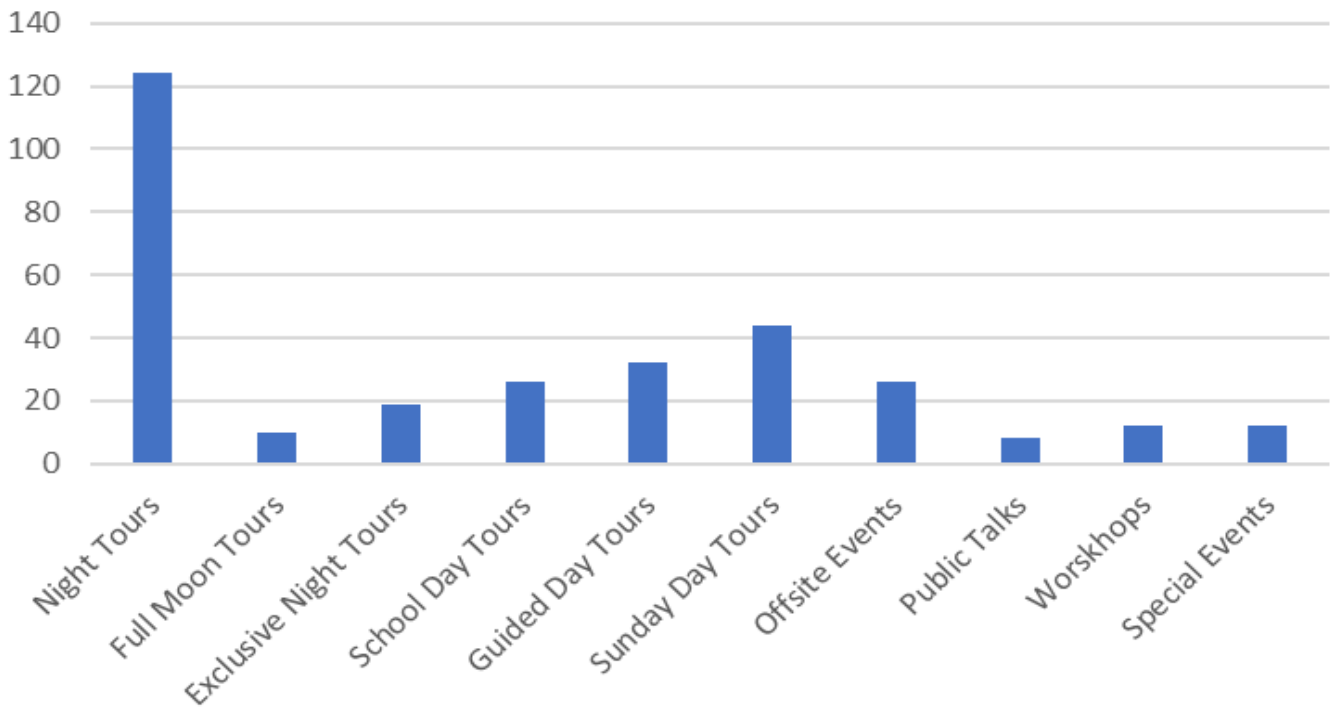
At the Observatory, the POVG hosted a hugely successful event for over 200 people, a fantastic family festival day with games, facepainting and a sausage sizzle. The visitors were able to view the sun using solar telescopes and sun spotters. With the grand finale being the live stream from Exmouth with expert commentary from our volunteers.

A huge effort by the POVG volunteers, that gave the Observatory international news exposure.

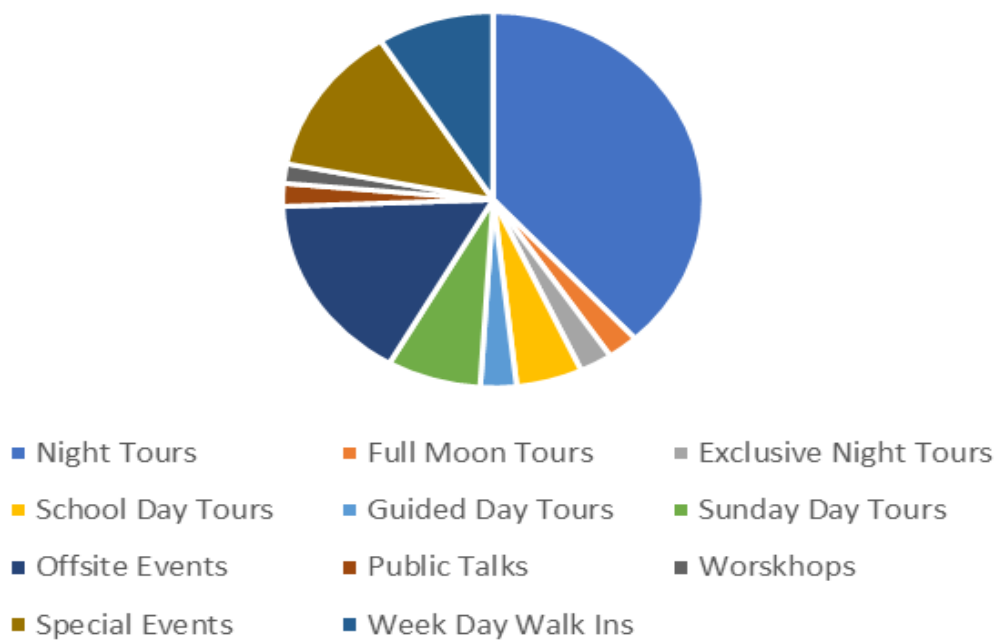
A component of the solar eclipse event was the Wallal lecture held at the Observatory where 72 attendees heard a volunteer speak on the science and history of the 1922 international expedition to Wallal to observe the total eclipse and measure the bending of star light as it passed the Sun.

# SUMMARY OF ALL EVENTS BY NUMBER

## Number of Events for FY 2022-23



## Percentage of our Events in FY 2022-23



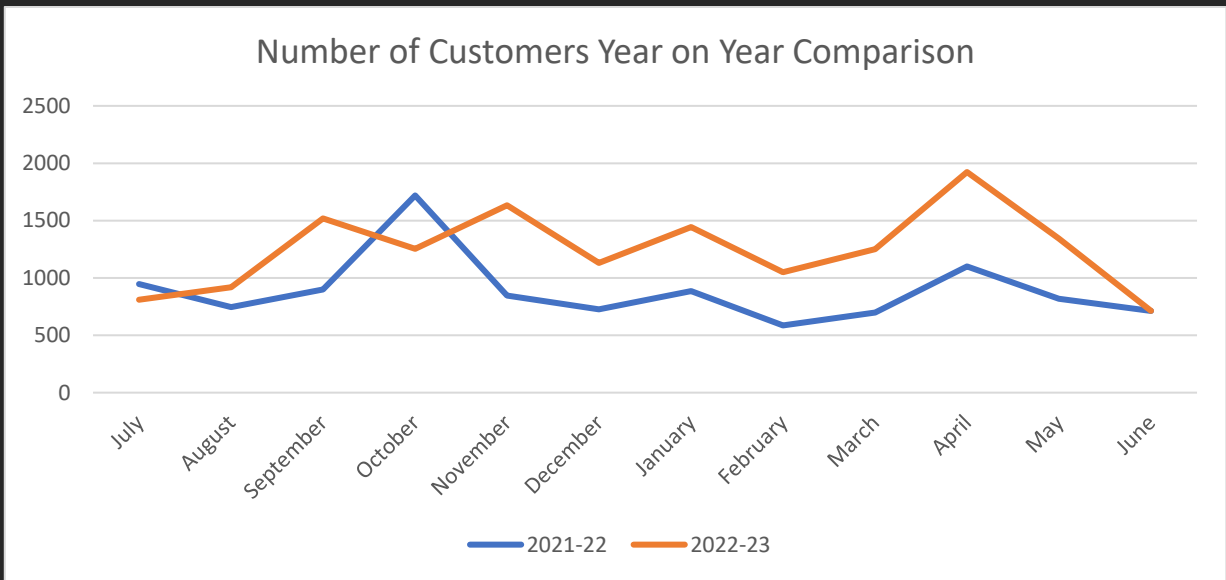
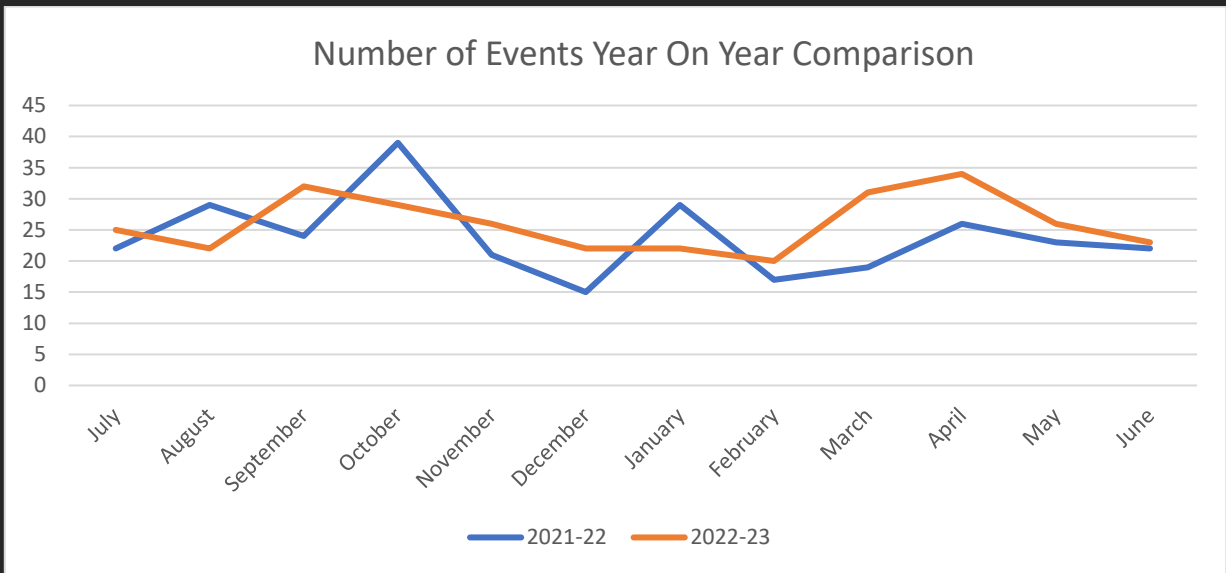


Image credit – Geoff Scott

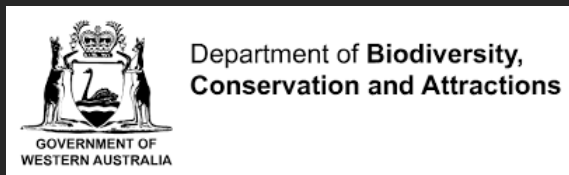
## OUR SUPPORTERS

### 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.





## CALL TO ACTION

Join our community of Volunteers and help make Perth Observatory the premiere astronomy experience.

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.

Together, let's create positive change and build a brighter future. Your involvement makes all the difference. Act now!

## THE NEXT FEW YEARS

The POVG has a number of priorities that will be addressed in 2024 and beyond.

Some of the activities Identified include the following:

- 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.

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.

**PERTH OBSERVATORY  
VOLUNTEER GROUP INC  
ABN 14 565 272 536**

Financial Statements  
For the year ended 30 June 2023

GM ACCOUNTING SERVICES PTY LTD  
SUITE 26, 531 HAY STREET  
SUBIACO 6008

Phone: 08 9381 3004  
Email: [grcg@gmaccounting.net.au](mailto:grcg@gmaccounting.net.au)

PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536

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**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**

**Board's Report**

**For the year ended 30 June 2023**

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Your board members submit the financial accounts of the PERTH OBSERVATORY VOLUNTEER GROUP INC for the financial year ended 30 June 2023.

**Board Members**

The names of Board members at the date of this report are:

**1 July 2022 to 21 Nov AGM**

Colin Armstrong (Chairperson)

Paul Wadham (Deputy Chair)

Paul Jones (Secretary)

Ken Stranger (Treasurer)

Doug Mitchell

Jenny Gull

Parisad Aderbehman

Rhoda Williams

Shayne Silcox

Stephen Ewing

**21 Nov AGM to 30 June 2023**

Colin Armstrong (Chairperson)

Doug Mitchell (Deputy Chair until 15 Dec 22)

Shayne Silcox (Deputy Chair from 30 Mar 23)

Paul Jones (Secretary)

Ken Stranger (Treasurer)

Jenny Gull

Laren Kelly

Paul Wadham

Rhoda Williams

**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.

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The accompanying notes form part of these financial statements.

PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536

Board's Report

For the year ended 30 June 2023

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**Significant Changes**

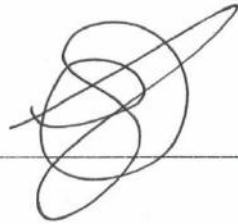
No significant change in the nature of these activities occurred during the year.

**Operating Result**

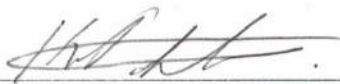
The profit from ordinary activities after providing for income tax amounted to:

Year ended 30 June 2023	Year ended 30 June 2022
\$ 178,570	\$ (56,359)

Signed in accordance with a resolution of the Members of the Board on:



Colin Armstrong



Ken Stranger

14 NOVEMBER 2023

Date

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**

**Trading Account**

**For the year ended 30 June 2023**

	2023	2022
	\$	\$
<hr/>		
<b>Trading Income</b>		
Shop Sales	63,790	50,078
<b>Total Trading Income</b>	<u>63,790</u>	<u>50,078</u>
<b>Cost of Sales</b>		
<b>Add:</b>		
Opening Stock	28,047	29,182
Purchases & Opening Stock	<u>45,385</u>	<u>28,309</u>
	<u>73,432</u>	<u>57,491</u>
<b>Less:</b>		
Closing stock	<u>32,354</u>	<u>28,047</u>
	<u>32,354</u>	<u>28,047</u>
<b>Cost of Sales</b>	<b>41,078</b>	<b>29,444</b>
<b>Gross Profit from Trading</b>	<u><u>22,712</u></u>	<u><u>20,633</u></u>

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Income</b>		
Trading profit	22,712	20,633
Donations	2,807	11,357
Grants & Tied Income	570,407	120,080
Sponsorship Received	2,484	2,571
Reimbursements	83,856	95,798
Membership Program	118	900
Interest received	3,092	519
Day Tours - School	10,518	9,415
Day Tours - General	11,905	8,892
Night Sky Tours - Standard	162,833	132,055
Night Tours - Winter	15,244	31,723
Astrophotography Education & Tours	12,583	14,441
Group Bookings & Exclusive Night Tours	13,595	13,750
Star Adoptions	10,700	8,182
Field Trips	40,599	20,514
Other Revenue	550	
Packaging & Wrapping	305	55
Telescope Hosting Services Services Fees	19,234	10,103
Expired Gift Vouchers	28,454	(305)
Special Events	60,989	50,293
Profit on sale of PPE	(3,384)	
<b>Total income</b>	<b>1,069,600</b>	<b>550,976</b>
<b>Expenses</b>		
Accountancy	7,050	5,500
Advertising & promotion	3,100	2,270
Astrophotography Program Expenses	4,581	4,772
Bad debts		81
Bank fees & charges	332	250
Card, Gateway, Paypal Charges	8,389	7,135
Building maintenance	12,210	11,484
Cleaning & rubbish removal	24,849	13,482
Day Tour Expenses	183	364
Domes & Enclosures Expenses		512

The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**

**Income and Expenditure Statement**

**For the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Depreciation	91,736	67,342
Electricity	22,856	20,661
Equipment Purchases	3,864	6,886
Entertainment Expenses		230
Field Trip Expenses	12,248	4,824
Freight & Cartage	581	479
Functions & Special Events	5,408	3,407
Heritage Expenses		8,782
Insurance	20,401	9,384
ITC Expenses	70	2,273
JTSI expenses	76,476	608
Journals & Reference Books	315	545
Long service & annual leave	8,511	34,971
LW Project Expenses	2,245	
Membership Program Expenses	480	146
Motor Vehicle Expenses	3,069	116
Night Tours Expenses	2,593	947
Office Expenses	1,897	1,317
Printing & stationery	210	2,039
OHS&E Expenses	715	238
Professional & Technical Services	64,374	15,180
Property Services	11,572	7,553
Repairs & maintenance	8,443	28,626
Security	2,250	4,642
Star Adoption Expenses	165	
Training	5,602	891
Subscriptions	7,260	5,287
Sundry expenses	91	
Superannuation	42,493	40,753
Telephone	5,178	4,984
Telescope hosting service & maintenance	4,711	5,529
Travel, accommodation & conference	20	
Volunteer Expenses	4,545	9,942
Website & Hostings	4,283	2,902
Wages	415,673	270,001
Total expenses	<u>891,030</u>	<u>607,336</u>

The accompanying notes form part of these financial statements.



**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
<b>Profit from ordinary activities before income tax</b>	<u>178,570</u>	<u>(56,359)</u>

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Detailed Statement of Financial Position as at 30 June 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<hr/>		
<b>Current Assets</b>		
<b>Cash Assets</b>		
Bendigo Bank - Operating Account	241,962	259,367
Paypal		397
Bendigo Bank - Lotterywest Account	186,056	140,776
Bendigo Bank - Debit card Account	1,918	4,521
Bendigo Bank - Gift Fund Account	24,517	30,141
General Purpose Account	430,298	382,797
Term Deposit	203,394	100,345
Bendigo Bank - JTSI Debit Card Account	3,524	
Cash on hand	665	665
	<u>1,092,333</u>	<u>919,010</u>
<b>Receivables</b>		
Trade debtors	21,839	3,888
Pre payments		8,960
Amount owing from JTSI		542
	<u>21,839</u>	<u>13,390</u>
<b>Inventories</b>		
Stock on Hand - at Cost	32,354	28,047
	<u>32,354</u>	<u>28,047</u>
<b>Total Current Assets</b>	<b>1,146,526</b>	<b>960,447</b>

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Detailed Statement of Financial Position as at 30 June 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<hr/>		
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Structural Assets	178,780	163,976
Less: Accumulated depreciation	(30,762)	(21,263)
Fixtures & fittings	161,154	79,651
Less: Accumulated depreciation	(53,438)	(30,583)
Plant & equipment (cost)	225,731	156,295
Less: Accumulated depreciation	(79,767)	(84,364)
	<u>401,697</u>	<u>263,712</u>
<b>Intangible Assets</b>		
Other intangibles	243,359	247,948
Less: Accumulated depreciation	(94,949)	(71,989)
	<u>148,410</u>	<u>175,959</u>
<b>Total Non-Current Assets</b>	<u><b>550,108</b></u>	<u><b>439,671</b></u>
<b>Total Assets</b>	<u><b>1,696,634</b></u>	<u><b>1,400,118</b></u>

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Detailed Statement of Financial Position as at 30 June 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Unsecured:</b>		
Trade creditors	68,067	29,851
	<u>68,067</u>	<u>29,851</u>
<b>Current Tax Liabilities</b>		
GST Payable	21,481	54,819
Wages payable		1,189
PAYG Withholding Payable	6,594	9,152
Superannuation Payable	1,716	1,288
Gift Vouchers Prepaid Vouchers	79,574	80,930
Income in Advance - JTSI	381,858	493,686
	<u>491,223</u>	<u>641,063</u>
<b>Provisions</b>		
Employee entitlements	43,482	34,971
Income in Advance - POVG	221,058	
	<u>264,540</u>	<u>34,971</u>
<b>Total Current Liabilities</b>	<u><b>823,830</b></u>	<u><b>705,885</b></u>
<b>Total Liabilities</b>	<u><b>823,830</b></u>	<u><b>705,885</b></u>
<b>Net Assets</b>	<u><b>872,804</b></u>	<u><b>694,234</b></u>
<b>Members' Funds</b>		
Accumulated surplus (deficit)	872,804	694,234
<b>Total Members' Funds</b>	<u><b>872,804</b></u>	<u><b>694,234</b></u>

The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
Net profit attributable to the association		178,570	(56,359)
Total changes in equity of the association		178,570	(56,359)
Opening retained profits		694,234	750,593
Net profit attributable to the association		178,570	(56,359)
Closing retained profits		872,804	694,234

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**

**Statement of Cash Flows  
For the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<hr/>		
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	1,102,521	591,760
Payments to Suppliers and employees	(932,290)	(245,997)
Interest received	3,092	519
Net cash provided by (used in) operating activities (note 2)	173,323	346,282
Net increase (decrease) in cash held	173,323	346,282
Cash at the beginning of the year	919,010	572,728
Cash at the end of the year (note 1)	1,092,333	919,010

**Note 1. Reconciliation Of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Bendigo Bank - Operating Account Paypal	241,962	259,367
Bendigo Bank - Lotterywest Account		397
Bendigo Bank - Debit card Account	186,056	140,776
Bendigo Bank - Gift Fund Account	1,918	4,521
General Purpose Account	24,517	30,141
Term Deposit	430,298	382,797
Bendigo Bank - JTSI Debit Card Account	203,394	100,345
Cash on hand	3,524	
	665	665
	1,092,333	919,010

The accompanying notes form part of these financial statements.

PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536

Statement of Cash Flows

For the year ended 30 June 2023

	2023	2022
<b>Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit</b>		
Operating profit (loss) after tax	178,570	(56,359)
Depreciation	91,736	67,342
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:	(202,172)	(49,031)
(Increase) decrease in trade and term debtors	(8,449)	11,939
(Increase) decrease in raw materials	(4,307)	1,135
Increase (decrease) in trade creditors and accruals	38,216	18,024
Increase (decrease) in employee entitlements	8,511	34,971
Increase (decrease) in sundry provisions	71,218	318,261
<b>Net cash provided by operating activities</b>	<b>173,323</b>	<b>346,282</b>

The accompanying notes form part of these financial statements.

# PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536

## Notes to the Financial Statements

For the year ended 30 June 2023

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### **Note 1: Statement of Significant Accounting Policies**

The financial report has been drawn up as a special purpose financial report for the purpose of fulfilling the requirements of Perth Observatory Volunteer Group Inc. , Division 60 of the Australian Charities and Not-for-profits Commission Act 2012. This report provides members with information about the not for profit organisation as an economic entity which is useful for making and evaluating decisions about the allocation of scarce resources.

Perth Observatory Volunteer Group Inc. is a not-for-profit entity for the purpose of the preparation of financial statements, as required by AASB 1054.8. The financial report has been prepared on the accruals basis of accounting as defined in AASB 108, Accounting Policies, using the historical cost convention and going concern assumption. Except where stated, it does not take into account changing money values or current valuations of non-current assets. Except where stated, the accounting policies have been consistently applied.

The financial report has been prepared in accordance with the provisions of the Constitution.

The financial report has been prepared in accordance with the recognition and measurement requirements specified by Australian Accounting Standards and Interpretation of the Australian Accounting Standard Board ("AASB") applicable to not-for-profit entities.

The directors have determined that Perth Observatory Volunteer Group Inc. is not a reporting entity as defined in the Statement of Accounting Concept 1 "Definition of the Reporting Entity" and therefore as a minimum apply the following accounting standards to the extent that they are relevant:

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

AASB 1054, Australian Additional Disclosures.

#### **Inventories**

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

#### **Property, Plant and Equipment**

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



# PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536

## Notes to the Financial Statements

For the year ended 30 June 2023

---

### Investments

Shares in listed companies held as current assets are valued at those shares' market value at each balance date. The gains or losses, whether realised or unrealised, are included in profit from ordinary activities before income tax.

Non-current investments are measured on the cost basis. The carrying amount of non-current investments is reviewed annually to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed from the quoted market value for listed investments or the underlying net assets for other non-listed investments.

The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

### Employee Entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash out flows to be made for those entitlements.

Contributions are made by Perth Observatory Volunteer Group Inc to an employee superannuation fund and are charged as expenses when incurred.

Perth Observatory Volunteer Group Inc does not record, as an asset or a liability, the difference between the employer established defined benefit superannuation plan's accrued benefits and the net market value of the plans assets.

Perth Observatory Volunteer Group Inc operates an ownership-based remuneration scheme, details of which are provided in the Notes to Accounts. Profits or losses incurred by employees, being the difference between the market value and the par value of the shares acquired, are not recorded as remuneration paid to employees.

### Cash

For the purpose of this financial report, cash includes 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.

### Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

### Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a proportional basis taking in to account the interest rates applicable to the financial assets.

Dividend revenue is recognised when the right to receive a dividend has been established. Dividends received from associates and joint venture entities are accounted for in accordance with the equity method of accounting.

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The accompanying notes form part of these financial statements.

# PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536

## Notes to the Financial Statements

For the year ended 30 June 2023

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Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

### Income Tax

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.

### Deductible Gift Recipient

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.

Grant and Gift Income is reclassified to Income in Advance when the Board/Management deem necessary.

### Impact of COVID-19 (Coronavirus)

Due to the current situation of COVID-19 (Coronavirus), we cannot quantify the impact on the income at this point in time. There is material uncertainty as to if there will be any effect on the Association and its operation.

### Related Parties

Paul Wadham is a paid employee of the POVG for Program Management.

This is allowed in the POVG Rules (rule 36(2)) if approved by members at a general meeting.

Members approved payment to Mr Wadham at the 2021 AGM and at a general meeting in October 2023 when the Program Management role was increased.

Paul stood down from the Deputy Chair at last year's AGM but has remained as an Ordinary Board Member for this year.

### Judgements & Estimations

The judgements and estimations that management of the charity has made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the financial statements as required by AASB 101, 122 and 125.

### Remuneration of Auditors

During the year, the following fees were paid or payable for services provided by Shreeve & Carslake Chartered Accountants as the auditor of Perth Observatory Volunteer Group Inc.:

30 June 2021	\$3,850
30 June 2022	\$4,950

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Statement by Members of the Board**  
**for the year ended 30 June 2023**

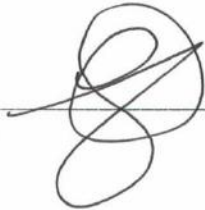
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In the opinion of the Board the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents fairly the financial position of Perth Observatory Volunteer Group Inc as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Charities and Not for Profit Commission ACT 2012; and
2. The Board has complied with the Governance Standards of ACNC; and
3. At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

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

Colin Armstrong  
President



Ken Stranger  
Treasurer



Date

14 NOVEMBER 2023

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The accompanying notes form part of these financial statements.

**PERTH OBSERVATORY VOLUNTEER GROUP INC ABN 14 565 272 536**  
**Compilation Report to PERTH OBSERVATORY VOLUNTEER GROUP INC**

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We have compiled the accompanying special purpose financial statements of PERTH OBSERVATORY VOLUNTEER GROUP INC, which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2023, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide financial information to the committee of management.

*The Responsibility of the Committee*

The committee of PERTH OBSERVATORY VOLUNTEER GROUP INC is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

*Our Responsibility*

On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

*Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.



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GM ACCOUNTING SERVICES PTY LTD  
SUITE 26, 531 HAY STREET  
SUBIACO

9 October, 2023

**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 2023, 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 2023 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 reasonable 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*

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**Shreeve & Carslake**  
**Chartered Accountants**



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**P G Shreeve**  
**Partner**

Dated this 14th day of November 2023

24 Walters Drive, Osborne Park, WA

November 2023

Shreeve & Carslake  
Chartered Accountants  
PO Box 221  
MOUNT HAWTHORN WA 6915

Dear Sirs,

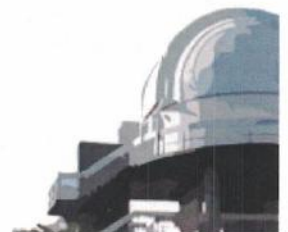
### REPRESENTATION LETTER

This representation letter is provided in connection with your review of the financial report of Perth Observatory Volunteers Group Inc. for the year ended 30<sup>th</sup> June 2022, for the purpose of you expressing an opinion as to whether the issued financial report is, in all material respects, presented fairly in accordance with Accounting Standards and the requirements under the Associations Incorporated Act 2015.

We acknowledge our responsibility for ensuring that the issued financial report is in accordance with Accounting Standards and the requirements under the Associations Incorporated Act 2015.

We confirm, to the best of our knowledge and belief, the following matters as you commence your review process for the year ended 30<sup>th</sup> June 2023:

- 1 There have been no:
  - (a) irregularities (including fraud) involving management or employees who have a significant role in the internal control structure.
  - (b) irregularities that could have a material effect on the financial report
- 2 We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial reports issued since your last audit report.
- 3 We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- 4 All known assets of the entity are recorded in the books of account and satisfactory title is held in respect of each asset recorded without encumbrance other than as disclosed.
- 5 We have considered the requirements of all relevant Accounting Standards including impairment requirements when assessing the carrying value of non-current assets and in ensuring that no non-current assets are stated in excess of their recoverable amount.



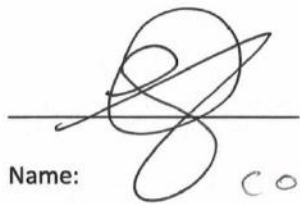


- 6 The following have been properly recorded for disclosure in financial reports:
  - (a) related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees (written or oral)
  - (b) arrangements involving restrictions on cash balances, compensating balances and line-of-credit or similar arrangements.
  - (c) agreements to repurchase assets previously sold.
  - (d) material liabilities or contingent liabilities or assets including those arising under derivative financial instruments.
  - (e) unasserted claims or assessments that our lawyer has advised us are probable of assertion.
- 7 There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- 8 Allowances for depreciation have been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.
- 9 The entity has complied with all aspects of contractual agreements that would have a material effect on financial reports in the event of non-compliance, particularly the loan agreements with financiers.
- 10 Material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, have been adequately recorded for disclosure in financial reports.
- 11 All assets and insurable risks of the entity are adequately covered by insurance.
- 12 We believe the effects of uncorrected misstatements summarised in attachment, pertaining to the current reporting period (including the effects of prior year misstatements impacting the current reporting period), are immaterial, both individually and in the aggregate, to the financial report taken as a whole.
- 13 We have made an assessment of our ability to continue as a going concern taking into account all available information about the future, which is at least, but is not limited to, twelve months from the end of the reporting period. We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon our ability to continue as a going concern.
- 14 We have considered events occurring after balance date and have determined appropriate disclosure and accounting entries in the financial statements.
- 15 We confirm that the associations' bank accounts transactions have been linked into the Xero accounting software and all transactions in the bank statement have been captured.



We trust that the above assists you in conducting the review of the financial statements for 2023.

Yours faithfully



Name: COLIN ARMSTRONG

Position: CHAIR PERSON



Name: KEN STRANGER

Position: TREASURER

Dated this 14 day of NOVEMBER 2023

