



Annual Report of Council for 2017-2018

AGM 20 August 2018

During the past year the Society has continued to promote and assist in the advancement of science through the articles in its Journal, by holding a diversity of interesting talks, and organising a well-attended Symposium at University Club (the University of Western Australia) on 27 and 28 July 2018.

Council Members

Since elections at the last AGM on 17 August 2017, members who have served on Council have been:-

- **President:** Dr David Haig
- **Immediate Past President:** Associate Professor Kate Trinajstic
- **Vice Presidents:** Adj Professor Chris Florides and Dr Mick O'Leary
- **General Secretary:** Professor Myra Keep
- **Membership Secretary:** Dr Margaret Smith
- **Treasurer:** Mr Greg Benjamin
- **Editor-in Chief:** Dr Arthur Mory
- **Librarian:** Ms Bobbie Bruce
- **Councillors:** Dr Hugo Bekle, Professor Bill Loneragan, Ms Elizabeth Re, Ms Penny Wallace-Bell, Ms Giada Bufarale

In accordance with clause 26 of the Constitution, the term of all positions on Council are for a two year period until the AGM in 2019.

Meetings

During the past year the Council has met to attend to matters for the Society on four occasions being 16 October 2017, 5 February 2018, 16 April 2018 and 9 July 2018.

Journal of The Royal Society of Western Australia

Since the last AGM, Journal articles have been added to the members section of the RSWA website as follows:-

Volume 100-1

- Restoration of native vegetation and re-introduction of *Malva preissiana* on Penguin Island – preliminary findings - Author: A M T Labbé, J N Dunlop, M Calver, J M Shephard & M Van Keulen
- Development of a *Typhonium* sp. (Araceae) from the east Kimberley, WA - Author: A N Start
- Distribution and growth dynamics of invasive goldenrod (*Solidago canadensis*) in its introduced range in Estonia, and some Australian comparisons - Author: C Birnbaum, M Sammul, T Kull

Volume 100-2

- Continued invasion: New detections of non-native freshwater fish in wetlands of the Swan Coastal Plain, Western Australia, and management recommendations - Author: R Duffy, C Bird, A Harris
- Influence of fire-age mosaics on macrolichens and bryophytes in southwestern Australia - Author: B G Ward, R J Cranfield, A J Wills, V L Tunsell
- Obituary: Phillip Elliot Playford 1931-2017
- Obituary: Arthur McComb 1936-2017

On the RSWA website, under the headings Publications and Journal, there is a Guide for authors who are encouraged to submit articles for the Journal dealing with research in all aspects of the natural and physical sciences relevant to Western Australia. To assist with this process, since February 2018 the Society has subscribed to and has been using Scholastica, an online journal management system.

Following the RSWA Symposium in July 2018, manuscripts from the keynote talks will be published on-line in the *Journal of The Royal Society of Western Australia* volume 101, and as a hard-copy symposium volume (depending on sponsorship funding).

Digitised Journals from 1899

We are very grateful to the Museum of Victoria who continue to digitise back issues of the Journal of The Royal Society of Western Australia and precursor societies which are now freely available online via The Biodiversity Heritage Library which provides free access to digitised biological literature through a global consortium of contributing libraries and affiliated literature digitisation projects. Links to these historical Journals are given on the Society's website under Publications/Journal/Past Volumes from 1899.

Library

Printed copies of the Journals of The Royal Society of Western Australia (since 1914), and precursor societies (since 1899), can be accessed from the RSWA Library housed within the Western Australian Museum at Welshpool. The Museum Library is one of the oldest government libraries in the State with collection strengths in the areas of the natural sciences such as ornithology, palaeontology, malacology, marine invertebrates, earth sciences, Australian history, anthropology and archaeology, maritime archaeology, materials conservation and museology. The resources of both libraries are available to the public for research. A description of the collection and contact details for our Librarian Bobbie Bruce are available on the Society's website.

Talks

During the year members, guests, and visitors have been fortunate to attend a diverse range of informative and interesting talks which have been promoted on the Society's website and Eventbrite. We intend to continue inviting expert speakers from a range of the scientific disciplines. Talks since the last AGM have included:-

- Broadening Horizons of Palaeoclimate Studies - Dr Aleksey Sadekov
- Drowned Archaeological Landscapes NW Australia - Dr Ingrid Ward, Professor Peter Veth, Dr Mick O'Leary
- Captain Cook, Charles Darwin, the Royal Society and the Indo-Pacific - Professor Patrick Armstrong
- Travel across the world for bandicoot treasures - Dr Kenny Travouillon
- Assembling the Human Body Plan, A Tale Told By Fossils - Professor John Long - this free lecture was held on Friday 27 July 2018 as part of the RSWA Symposium

Website

The Society's website continues to be updated, with features including:-

- Journal Search Back Issues page includes for reference an updated Bibliography of Journals from 1899 to 2017 being a very impressive heritage of more than 1,600 articles on Science in W.A.
- Publications for Sale page, noting that limited copies are available of many printed RSWA and precursor society Journal issues dating back to 1904
- History of the Society and precursor societies page, with reference links to many sources including the records of the State Library of Western Australia
- Events page with details of Talks, Symposiums, and other events since 2009
- Science News Items page, including stories relevant to Western Australia
- Science and Innovation page which includes a vast array of useful links to organisations promoting and advancing science in Western Australia
- Institutions Login page, with Journal access to selected approved Institutions
- Members Login page where members have free access to all Current Journals since Volume 97 (2014)

Sponsoring Science

During the year the Society sponsored a prize, as detailed on our website, for the Ecology, Environment and Evolution session at the 27th Combined Biological Sciences Meeting held at The University of Western Australia on 25 August 2017. The winning student for this session was Anna-Sheree Krige from the Vector & Waterborne Pathogen Research Group, School of Veterinary and Life Sciences, Murdoch University, for the poster 'Frozen in time: The first report of 'Candidatus Borrelia tachyglossi' in echidnas (*Tachyglossus susaculeatus*) archived in the Queensland Museum.

Membership

We are pleased to have welcomed new members. As detailed in the Treasurer's Report, at 30 June 2018 there are a total of 139 members. The RSWA Symposium in July 2018 added an extra 14 ordinary members and 44 student members, since all presenters who registered, including the student authors of the posters and the authors and co-authors of the papers, automatically were given membership for the one year ended 30 June 2019. Individual subscription fees have remained unchanged for five years 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 being at \$95 for Ordinary members and \$55 for Students.

RSWA Symposium

Most of the Society's efforts during the past year have been directed toward organising a major two-day symposium, including keynote talks, a major poster competition for postgraduate and early-career researchers, a public lecture and a President's Dinner. The well-attended Symposium was held at University Club (The University of Western Australia) on 27-28 July 2018. The Symposium theme was "Landscapes, Seascapes and Biota: Unique Western Australia - Past, Present and Future". A 96-page Program & Abstract Volume was printed for the Symposium. There were 122 registrations including attendance by 54 students. The Program for the two day conference included 24 keynote talks with 68 national and international authors. Up-to-date reviews on many aspects of the natural sciences in Western Australia were presented. Manuscripts from the keynote talks will be published in the Journal of The Royal Society of Western Australia as a symposium volume. In order to encourage and support the work of postgraduate students and early-career scientists, a poster competition was held with 48 submissions where 10 best-poster prizes each for \$1,000 were awarded. An additional 8 Posters were on display which were not in the competition. The Society is very grateful to all its sponsors including:-



President's Dinner

At the conclusion of the Symposium, on Saturday 28 July the "President's Dinner" was held at The University Club of Western Australia, with 47 in attendance. The Dinner included the presentation/announcement of the two winners of the Medal of The Royal Society of Western Australia, the Doug Clarke Medal and the Symposium Poster Awards.

Medal of The Royal Society of Western Australia

In 1924, this Medal was instituted as an award for outstanding work in science, and was to be known as the Royal Society's Medal or, more formally, the Medal of The Royal Society of Western Australia. It was inaugurated to mark the centenary of the birth of Lord Kelvin on 26 June 1824. As listed on the RSWA website, there have been 24 distinguished recipients of the Medal from 1924 to 2010. In 2018 the Medal of The Royal Society of Western Australia has been awarded to two very worthy recipients:-

Emeritus Professor David Blair is a leading experimental physicist. Born in 1946, David qualified in 1967 with a BSc with 1st Class Honours in Physics at UWA, and in 1972 with a PhD from East Anglia. From 1976 to 2000, for the site at Gingin near Perth, he led the development and operation of the first southern hemisphere gravitational wave detector NIOBE that operated in a worldwide array of 5 detectors, and associated research projects on ultralow noise transducers, ultra-stable sapphire oscillators, ultralow acoustic loss systems and vibration isolation. From 2000 he led the development of the Australian International Gravitational Research Centre which includes the Gravity Discovery Centre at Gingin, a major public outreach centre for teaching Einsteinian Physics to schools and the general public to better understand our Universe. David has been an enthusiastic teacher and mentor at all levels from primary school to undergraduate teaching to postgraduate supervision and public education, including numerous international conference presentations, and participation in thirty radio and television broadcasts from 2008 to 2016. His pioneering research work, in collaboration with scientists in Australia and internationally, has led to an impressive list of achievements. David's work has been recognised with numerous awards including: in 1995 the Walter Boas Medal of the Australian Institute of Physics; in 2003 the National Medal for Community Service, the Centenary Medal for Promotion of Science, and the Clunies Ross National Medal for Science and Technology; in 2004 the Learning Links award of the Minister for Education and Training; in 2005 the ANZAAS Medal, and in 2007 the Western Australian Scientist of the Year Award. In 2014 he was elected Fellow of the American Physical Society. David's appointments include being Winthrop Professor at The University of Western Australia 1999-2017, Director of the Australian International Gravitational Research Centre 1994-2016, UWA Node Director ARC CoE for Gravitational Wave Discovery 2017-2018, and Emeritus Professor at The University of Western Australia 2018. On 20 June 2016 he delivered the RSWA Monthly Talk "The Universe has Spoken", details of which are on our website.



Emeritus Professor Barbara York Main has been a pioneer and expert in the field of arachnology. Born in 1929 in Kellerberrin WA, in 1956 she was the first woman to receive a PhD in the Zoology Department of UWA, followed by the award of an Alice Hamilton Fellowship. In 1958 she worked at the prestigious British Museum. Over her long career she has extensively travelled for field studies and to study spider collections in Australian museums and around the world. For seven years she was an Honorary Entomology Consultant at the Poisons Information Centre at Princess Margaret Hospital for Children. Since 1952, Barbara has had teaching experience at UWA with Lectureship progressing to a Professorship in 1996. Barbara's work on arachnids, including extensive publications from 1952 to 2012, a writer of four books, and a long list of co-authored publications, have brought spiders to the front of people's minds in terms of conservation and the sharing knowledge about them. 19 species of arachnid have been named in her honour. She has been a valued Trustee at the Western Australian Museum. Her appointments have included the Australian Biological Resources Study Advisory Committee and Centre International Documentation Arachnology (Paris). Barbara has been an inspirational role model for women in science, where her contributions in the fields of arachnology and biology more generally have been recognised by the award of the Order of Australia.



Doug Clarke Medal

In 2008, the RSWA Council resolved to honour the life of Doug Clarke by initiating 'The Doug Clarke Education Advocacy Award Medal' of the Society. This award recognises the outstanding contribution to science education made by Doug Clarke from Murdoch University. Clarke performed hundreds of chemistry shows at schools and regularly appeared on television. He inspired thousands of school children in the wonders of science, and

assisted undergraduates and postgraduates. The inaugural award was presented to Doug Clarke at the Annual General Meeting of the Society in 2008.

In 2018, at the RSWA Symposium President's Dinner, the Doug Clarke Medal was awarded to Mr Darren Hamley who has been a science teacher at Willetton Senior High School since 1992. Commencing in 2000, Darren has been the coordinator of Willetton Senior High School's Gifted and Talented Program, which has grown from an original group of about 15 students to a program supporting 360 students across all year groups. To cater for the needs of gifted and talented students, Darren uses a differentiated curriculum focusing on authentic science experiences. He devotes over 25% of his class time to teaching students to be scientists rather than just teaching them science. Current projects designed and executed by current Year 7-10 students include:



- Construction and deployment of artificial nesting boxes with motion detection surveillance system to study the breeding of Black cockatoos and Major Mitchell's Cockatoos
- A study of the echolocation patterns of dolphins to determine if they are copied by their offspring
- A study of change in Monkey Mia dolphin echolocation bursts before and after being fed
- Hydrodynamic drag testing of dolphins with dorsal fin damage using 3D printed replicas and mathematical modelling to determine the effect on dolphins of discarded fishing line
- Construction, testing and deployment of Electro-deposition artificial coral reefs to speed the regrowth of damaged reefs
- Studying the brightest galaxy sources detected with the Murchison Wide-field Array
- Construction and deployment of baited remote underwater video devices to conduct fish surveys

In 2016 when the school was undergoing a major rebuild, Darren initiated then submitted a successful application to build a school observatory. The observatory, which has just been completed, houses a fully robotic 36 cm telescope which the students can access from home. The project has been a very long and complex task. The telescope will be used for astronomical research, astrophotography and for observation nights. Students from Darren's astronomy club have met once a week for the past four years to plan and build the observatory.

One of Darren's major achievements has been the solar car project. Darren initiated the solar car club in response to research indicating that our future engineering students lacked skills in hands on engineering. The group has met after school with a group of volunteer parents since 2007. They have competed in the Darwin to Adelaide World Solar Challenge on two occasions, and twice driven the car as a demonstration of sustainable transport across the Nullarbor. The car has recently been totally refurbished ready for a drive across Western Australia later this year.

Symposium Poster Award Winners

As detailed on the RSWA Website, the ten Symposium Poster Award Winners, each of whom were awarded \$1,000 thanks to our sponsors, are as follows:-

Giada Bufarale - Curtin University

Caroline Mather - The University of Western Australia

Emily Grey - The University of Western Australia

Emily Eakin-Busher - Murdoch University

Daniela Scaccabarozzi - Curtin University

Melissa Karlinski - Edith Cowan University

Belinda Martin - The University of Western Australia

Mieke van der Heyde - Curtin University

Jen Middleton - The University of Western Australia

Chanelle Webster - Edith Cowan University

Student Medallists 2017 (presented 2018 at AGM)

Since 1998 the Society has awarded Student Medals to those science students nominated by Perth's universities as most outstanding in Natural and Earth Sciences. Details about the Medallists and their accomplishments can be found on our website. As presented at this year's AGM, congratulations to Student Medallists as follows:-

Student Medallists 2017 (presented 2018 at AGM) continued

Ms Maddison Fairburn - Curtin University
Ms Grace Wilkinson - Edith Cowan University
Mr Justin Stewart Freeman - Murdoch University
Ms Claire O'Loughlin - The University of Notre Dame Australia
Mr Kang (Theo) Tam - The University of Western Australia



Vice-Patrons

The Society is thankful for the support of our Vice-Patron the Governor of Western Australia, Her Excellency the Honourable Kerry Sanderson AC who left office on 1 May 2018 and the continuing support of Vice-Patron Professor Lyn Beazley AO FTSE (who served as Chief Scientist of Western Australia from 2006 to 2013).

Acknowledgements

We thank the Board of the Botanic Gardens and Parks Authority for allowing the Society to hold meetings on the Kings Park premises under their jurisdiction and for providing support for Society activities. The Society is very thankful to our Librarian Bobbie Bruce and the Western Australian Museum who manage and house the Society's library, for storing a sizeable stock of additional copies of the Journal, for assisting the Museum of Victoria to digitise the Journals, for attending to enquiries, and for occasional mailing of publications when required. We continue to be very appreciative of the voluntary services of Dr Peter Williamson who very capably and promptly manages the Society's website. The President would like to thank all members of Council for their voluntary contributions during the year, with particular thanks to:-

- Professor Myra Keep who, since September 2016, has been in the role of General Secretary, preparing agenda and minutes of Meetings, attending to correspondence for the Society, and particularly this year helping to organise and promote the RSWA Symposium.
- Dr Margaret Smith who since the last AGM has been managing the membership records, and assisted with preparation of the Program and Abstract volume for the RSWA Symposium, as well as name and poster-board labels.
- Dr Arthur Mory who since the last AGM has taken over as Editor-in-Chief of the RSWA Journal from Professor Patrick Armstrong as Editor-in-Chief.
- Mr Greg Benjamin for his ongoing role as Treasurer, financial and other reporting to Council, assisting with secretarial matters, preparing the Accounts and work papers for the auditors, updating the Society's website, as well as this year setting up the website for the RSWA Symposium and processing all the registration forms, receipts, and payments.

Next Year

The Council looks forward to the next year and will continue with its activities to promote and assist in the advancement of science. Our aims are:

- (1) *Strengthen the **Journal of The Royal Society of Western Australia***
- (2) *Provide avenues for multidisciplinary discourse: talks, symposia, field trips*
- (3) *Support postgraduate students and early career researchers*
- (4) *Provide specialist mentors for multidisciplinary studies*
- (5) *Promote Science to General Public*

We believe that in these times, when science research is becoming more and more multidisciplinary in scope, that RSWA has increasing relevance, and we look forward to building on our past efforts as we plan our activities for year 2018–2019.



Treasurer's Report to AGM on 20 August 2018

For the year ended 30 June 2018, The Royal Society of Western Australia finished with a net surplus of \$3,726 compared to the previous year net surplus of \$5,463. Revenue is lower due to timing of collection of membership subscriptions, which in accordance with the accounting policy, is recognised when received. Expenses continue to be kept low due to significant support from volunteers and other factors mentioned below.

Total Revenue this year \$8,590 is \$2,850 or 25% lower than last year \$11,440:-

- Membership Subscriptions \$7,302 are lower compared to last year \$9,541 due mainly to the fact that less members this year prepaid in June 2018 their subscriptions for 2018-2019, compared to the same position last year. Individual subscription fees have remained unchanged for five years 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 being at \$95 for Ordinary members and \$55 for Students. At year end there are a total of 139 members (Ordinary 102, Students 23, Gift 1, Honorary and/or Life 13) compared to the previous year end total of 129 members (Ordinary 103, Associate 4, Students 10, Honorary 6, Life 6).
- Events Income was \$Nil as all Talks during the year were provided free of charge.
- Journals Subscriptions and Sales \$17 were low as the RSWA Journal is now online.
- Interest Received \$1,038 was from two interest bearing accounts with Bankwest, and benefited from interest on prepaid registrations received for the Symposium.

Expenses this year \$4,864 is \$1,113 or 29% lower than last year \$5,977:-

- Operating Expenses \$3,635 are lower than last year \$3,740, and consist of Audit \$600; Awards and Prizes \$446; Bank and Transaction Fees \$1,032; Insurance \$1,003 (Association Liability Insurance \$304; Personal Accident Insurance \$253; Public Liability Insurance \$446); and Other \$554 including \$127 for Australia Post Office Box Rental and \$321 to use the Scholastica Platform for article submissions to the RSWA Journal.
- Event Expenses were \$170 compared to last year \$Nil; With thanks to the Board of the Botanic Gardens and Parks Authority, the Society has been able to hold meetings and talks on the Kings Park premises without charge.
- Journal Expenses \$740 are lower than last year \$1,970 and comprised applicable costs of format and layout for online RSWA Volumes 100-1 and 100-2.
- Website Expenses \$319 are higher than last year \$267. The Society is again very thankful to Peter Williamson who this year has continued, together with the Treasurer, to manage the RSWA website on a voluntary basis.

As referred to in Note 6 to the Financial Statements, further to a resolution by the RSWA Council that it was considered advantageous to deregister the Society for GST purposes, as permitted under the Australian Taxation Office requirements, the GST registration was cancelled effective as of 17 October 2017.

Greg Benjamin.
B.Comm., CA, MAICD Dip., ACIM, F Fin.

The Royal Society of Western Australia
ABN: 52 760 771 990

SPECIAL PURPOSE FINANCIAL REPORT
For the Year Ended 30 June 2018

The Royal Society of Western Australia

ABN: 52 760 771 990

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DIRECTORS:

ROBERT CAMPBELL CA, CPA, RCA, MSW

VIRAL PATEL CA, CPA, FCCA (UK), RCA

ALASTAIR ABBOTT CA, RCA, M.FORENSIC ACCOUNTING

AUDITOR'S INDEPENDENCE DECLARATION

To the Management Committee of The Royal Society of Western Australia

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act 2015 (WA)*, in relation to our audit of the financial report of The Royal Society of Western Australia for the year ended 30 June 2018, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the audit; and
- c) No contraventions of any applicable code of professional conduct in relation to the audit



Alastair Gordon Abbott, CA

Registered Company Auditor number 486826

Director

Australian Audit

Perth, Western Australia

Dated: 7 August 2018

INDEPENDENT AUDITOR'S REPORT

To the members of The Royal Society of Western Australia

Report on the Audit of the Financial Report Opinion

We have audited the financial report of The Royal Society of Western Australia (the Entity), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the statement by the Management Committee.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the *Associations Incorporation Act 2015 (WA)* and Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the Entity's financial position as at 30 June 2018, and of its financial performance and its cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 Entity in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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 Entity to meet the requirements of the *Associations Incorporation Act 2015 (WA)* and the *ACNC Act*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015 (WA)* and the *ACNC Act* and the needs of the members. The responsibility of Management also includes such internal control as management 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 is responsible for assessing the Entity'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 either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 judgment and maintain professional scepticism throughout the audit. We also:

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

Report on Other Legal and Regulatory Requirements

In our opinion, The Royal Society of Western Australia has complied with 60-30(3)(b), (c) and (d) of the *ACNC Act* and 82(1)(b), (c) and (d) of the *Associations Incorporation Act 2015 (WA)*:

- by providing us with all information, explanation and assistance necessary for the conduct of the audit;
- by keeping financial records sufficient to enable a financial report to be prepared and audited; and
- by keeping other records required by Part 3-2 of the *ACNC Act*, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the entity.
- by keeping other records required by Part 5 of the *Associations Incorporation Act 2015 (WA)*, including those records required by Section 66 that correctly record its operations, so as to enable true and fair financial statements to be prepared.

Alastair Gordon Abbott, CA

Registered Company Auditor number 486826

Director

Australian Audit

Perth, Western Australia

Dated: 7 August 2018

The Royal Society of Western Australia

ABN: 52 760 771 990

Management Committee's Report

For the Year Ended 30 June 2018

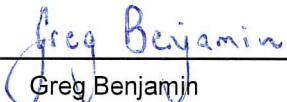
The Management Committee presents the report on The Royal Society of Western Australia for the financial year ended 30 June 2018.

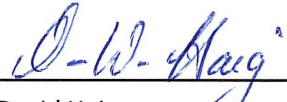
The Management Committee have been in office since the start of the financial year to the date of this report unless otherwise stated.

The net surplus of The Royal Society of Western Australia for the year ended 30 June 2018 amounted to \$3,726.

The principal activity of the association during the financial year was the promotion and development of science in Western Australia.

During the period, The Royal Society of Western Australia applied the accounting policies described in note 1 to these financial statements.


Name: Greg Benjamin
Position: Treasurer
Date: 7/8/18


Name: David Haig
Position: President
Date: 7/8/18

The Royal Society of Western Australia

ABN: 52 760 771 990

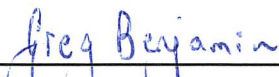
Statement by the Management Committee

For the Year Ended 30 June 2018

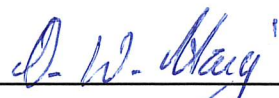
In the opinion of the Management Committee of The Royal Society of Western Australia:

- The financial report presents a true and fair view of the financial position of The Royal Society of Western Australia as at 30 June 2018, and its performance for the year ended on that date, in accordance with the accounting policies described in note 1 to these financial statements.
- The operations of The Royal Society of Western Australia have been carried out in accordance with its Constitution.
- At the date of this statement, there are reasonable grounds to believe that The Royal Society of Western Australia will be able to pay its debts as and when they fall due.

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



Name: Greg Benjamin
Position: Treasurer
Date: 7/8/18



Name: David Haig
Position: President
Date: 7/8/18

The Royal Society of Western Australia

ABN: 52 760 771 990

Statement of Profit or Loss and Other Comprehensive Income

	Note	Year ended 30/06/18 \$	Year ended 30/06/17 \$
Membership Subscriptions		7,302	9,541
Operating Income	2	1,055	1,747
Dividends		233	152
Total revenue from operating activities		8,590	11,440
Operating Expenses		(3,635)	(3,740)
Event Expenses		(170)	-
Journal Expenses		(740)	(1,970)
Website		(319)	(267)
Total expenses from operating activities		(4,864)	(5,977)
Surplus (deficit) from operating activities		3,726	5,463
Other comprehensive income		-	-
Total comprehensive income for the period		3,726	5,463

These notes should be read in conjunction with the attached audit report.

The Royal Society of Western Australia

ABN: 52 760 771 990

Statement of Financial Position

As at 30 June 2018

	Note	30/06/18 \$	30/06/17 \$
CURRENT ASSETS			
Cash and cash equivalents	3	82,005	48,173
Receivables - Interest on Term Deposit		12	339
Receivables - Deposit for Symposium	4	4,000	-
Total current assets		86,017	48,512
NON-CURRENT ASSETS			
Bank of Queensland 200 Shares		1,324	1,324
Total non-current assets		1,324	1,324
TOTAL ASSETS		87,341	49,836
CURRENT LIABILITIES			
Prepaid Income for Symposium	5	34,460	-
GST Payables	6	-	681
Total current liabilities		34,460	681
NON-CURRENT LIABILITIES			
Total non-current liabilities		-	-
TOTAL LIABILITIES		34,460	681
NET ASSETS		52,881	49,155
EQUITY			
Retained Earnings		52,881	49,155
TOTAL EQUITY		52,881	49,155

These notes should be read in conjunction with the attached audit report.

The Royal Society of Western Australia

ABN: 52 760 771 990

Statement of Changes in Equity

For the Year Ended 30 June 2018

	Retained Earnings	Total
	\$	\$
Balance at 30 June 2016	<u>43,692</u>	<u>43,692</u>
Total comprehensive income for the year ended 30 June 2017	5,463	5,463
Balance at 30 June 2017	<u>49,155</u>	<u>49,155</u>
Total comprehensive income for the year ended 30 June 2018	3,726	3,726
Balance at 30 June 2018	<u>52,881</u>	<u>52,881</u>

These notes should be read in conjunction with the attached audit report.

The Royal Society of Western Australia

ABN: 52 760 771 990

Notes to the Financial Statements

For the Year Ended 30 June 2018

1 Statement of significant accounting policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (WA) 2015. The Management Committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a) Income Tax

The Association is exempt from income tax under the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

b) Cash and Cash Equivalents

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

c) Revenue and Other Income

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

The Royal Society of Western Australia receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the profit or loss.

Donations and bequests are recognised as revenue when received.

Membership Subscriptions are recognised as revenue when received.

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).

d) Goods and Services Tax (GST)

Up to 17 October 2017, revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). 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 ATO is included with other receivables or payables in the statement of financial position. Effective from 17 October 2017 the Society has had no GST transactions - Refer Note 6.

e) Investments

Investment includes equity securities. The Association recognises and measures this investment at cost.

f) Expenses

Audit fee and Insurance expenditure is recognised as an expense when paid. All other expenses are recorded on an accruals basis.

These notes should be read in conjunction with the attached audit report.

The Royal Society of Western Australia

ABN: 52 760 771 990

Notes to the Financial Statements

For the Year Ended 30 June 2018

	30/06/18	30/06/17
	\$	\$
2 Operating Income		
Journals Subscriptions and Sales	17	792
Interest Received	1,038	955
	<u>1,055</u>	<u>1,747</u>
3 Current Assets - Cash and Cash Equivalents		
Bankwest - Business Account	1,511	1,187
Bankwest - TeleNet Saver, at call	45,494	13,170
Bankwest - Term Deposit, matures 27/12/18	35,000	33,816
	<u>82,005</u>	<u>48,173</u>
4 Current Assets - Deposit for Symposium		
Deposit for Symposium	<u>4,000</u>	<u>-</u>

As at 30 June 2018 the amount above is a Deposit paid to The University Club of Western Australia for the RSWA Symposium to be held at that venue on 27 and 28 July 2018. The amount is expected to be brought to account as an Expense for the year ended 30 June 2019.

5 Current Liabilities - Prepaid Income for Symposium		
Prepaid Sponsorships for Symposium	10,600	-
Prepaid Registrations for Symposium	19,440	-
Prepaid Dinner for Symposium	4,420	-
	<u>34,460</u>	<u>-</u>

As at 30 June 2018 the amounts above are Prepaid Income received for the RSWA Symposium to be held on 27 and 28 July 2018. The amounts are expected to be brought to account as Revenue for the year ended 30 June 2019.

6 Current Liabilities - GST Payables		
GST Payables	<u>-</u>	<u>681</u>

Under the Australian Taxation Office requirements, non-profit organisations with a GST turnover of less than \$150,000 per year need not register for GST. Given the position of The Royal Society of Western Australia (RSWA), after considering advice given, it was resolved by the RSWA Council on 16 October 2017 that it was advantageous to deregister RSWA for GST purposes. The GST registration was then cancelled and effective as of 17 October 2017. Outstanding GST to that date was paid in full, with a \$Nil balance and no GST

These notes should be read in conjunction with the attached audit report.