

Annual Report for the Year to October 2023

Welcome to the annual report on the 45th year of operation of STEP Inc. There is a brighter outlook for the environment in 2023 following the election of the Minns Labor government. But we have to be vigilant in advocating for stronger action.

The report on the NSW Review of the Biodiversity Conservation Act was scathing about the loss of biodiversity over the past 5 years that was supposed to be conserved under this Act. Strong action is required in implementing the recommendations. The same applies at the federal level as we await release of the revision of the EPBC Act.

A change of attitude towards coal and gas mining, native forestry and land clearing is vital for progress on climate change and loss of biodiversity.

Activities

Talks: Our post AGM talk in 2022 was given by Professor Michelle Leishman on creating resilient urban green spaces in the face of climate change.

So far in 2023 we have held talks on the aboriginal heritage of the Ku-ring-gai Georegion, Powerful Owls and the future approaches to bushland management in Hornsby Shire. We will be hearing about Ku-ring-gai bushland management in a talk by Jacob Sife on 25 November.

Walks: We scheduled 7 walks that featured national parks and the variety of vegetation that is a feature of northern Sydney bushland. John Martyn also introduced us to new reserves in outer Sydney; well worth a visit. With the period of hot weather lengthening we are reluctant to schedule walks during the November to February period. We thank our volunteer leaders, David Roberts, John Martyn, Helen Logie and Mark Schuster who shared their local knowledge and Beverley Gwatkin who has organised these walks.

Publications: We are still offering a year's free membership to anyone who buys a book or map. Sales of our maps is still strong and there is a steady demand for our books.

We printed an updated version of the Middle Harbour North map. There is still a demand for paper maps that give a big picture for planning of potential walk itineraries.

Committee

The STEP committee has, as always, been a great group of people to work with. We owe a huge thank you for all their efforts.

We thank Jim Wells for keeping track of our finances and compiling monthly finance reports. Trish Lynch continues to keep Facebook up to date and find news of local activities and wildlife discoveries. We have closed down our Twitter account because the decline in its popularity. John Burke did a great job of highlighting environmental issues while Twitter was a strong source of commentary.

There have been several issues to review this year, often this is in association with other groups such as the Natural Turf Alliance. The committee members work well together in organising activities, responding to questions from the public and, writing submissions.

Newsletter

We are continuing to publish five issues of the newsletter each year. We have ceased providing hard copies of *STEP Matters* with members receiving a pdf version via email. Links to individual topics are also included in the email and are on our website so anyone can pick out particular articles of interest. These articles also have links to previous articles on related topics and all our past newsletters are on our website.

While the newsletter concentrates on local issues and events we also cover broader national environmental issues that affect us all. We aim to be educational but not too technical. I hope they are of interest, but feedback is welcome. Also, contributions from members about local events and developments can be published in the newsletter or on Facebook. If you have read a book that you think will be of particular interest to our members, please send us a review.

Accounts

The net cash balance at the end of the financial year reduced compared to last year because we awarded three research grants (see more detail below).

The Environment Protection Fund (EPF) balance is on-hold in case a major issue arises. We need to maintain this separate fund that is part of our deductible donation status. The fund's purpose is to support our environmental objectives. We received a total of \$365 in donations in the past financial year.

Our general fund can be used to support educational projects as well as the EPF. We are keen to support more environmental projects so please contact us if you have any ideas.

Again we thank Allan Donald, chartered accountant for his completion of the audit on a *pro bono* basis.

Education and research grants

The John Martyn Research Grant supports student research in an area relating to the conservation of bushland. The grant for 2023 was awarded to Margarita Gil-Fernandez to support her research on anthropogenic disturbance and its impact on mycorrhizal fungal diversity.

STEP will also award an *ad hoc* research grant for worthwhile projects. Vanessa McPherson and Michael Gillings gave a talk to members last year about their research into coral fungi that has ramifications for improving strategies for bushland restoration. We awarded a grant to Vanessa that will help progress her research.

For many years STEP has been donating a prize in the Young Scientist Awards run by the NSW Science Teachers Association. The selection of a winning project out of a wide range of ecological issues is an interesting exercise. We are still judging this year's entries with help from Syd Smith and Gaye Braiding.

Advocacy

Synthetic turf and the Westleigh Park development with its extensive 'unsanctioned' mountain bike trails in endangered turpentine forest were again our main areas of attention. It is concerning that the current government sports grant system is facilitating the installation of synthetic turf instead of improving natural grass with the result that the field is effectively no longer a space for community use and other sports. The Chief Scientist's report on synthetic turf highlighted the environmental harm and potential risks health from the use of this product. STEP, as part of the Natural Turf Alliance, is calling for a moratorium on its installation and awarding of grants until guidelines are issued by the NSW government and further research can be carried out.

There were many issues with the approval process carried out by Ku-ring-gai Council in relation to the synthetic turf at Norman Griffiths Oval but its installation is proceeding.

We made submissions on the major Hornsby Council development plans at the quarry and Westleigh that currently do not provide protection for this high quality bushland.

Submissions were made on some Ku-ring-gai Council plans of management and the Urban Forest Strategy.

The Mirvac development at West Pennant Hills continues to need scrutiny and submissions. There are still concerns about excessive development plans at North Turramurra Recreation Area, Lourdes and Eden Gardens that have not been resolved.

Conclusion

A community group like STEP works best with many lines of communication. We enjoy a good relationship with other community groups and local council staff. Information sharing is an important part of our work. To that end we appreciate feedback from our members and reports on local issues that we may not be aware of. It is becoming harder to keep track of local developments as the local newspapers have shrunk considerably.

Jill Green
President

29 October 2023

Step Inc, ABN 55 851 372 043**Financial Statements for the 2022/23 Year****GENERAL ACCOUNT**

| | 2023 | 2022 | 2021 | 2020 |
|---|----------|--------|--------|--------|
| | \$ | \$ | \$ | \$ |
| Income / Expenses for the year ended 30th June | | | | |
| Publication sales | 5,654 | 11,036 | 10,277 | 9,445 |
| Interest | 162 | 394 | 537 | 1,154 |
| Member subscriptions | 3,712 | 3,164 | 1,444 | 3,818 |
| Total revenue | 9,528 | 14,594 | 12,258 | 14,417 |
| Cost of sales | 3,496 | 5,625 | 5,938 | 4,240 |
| Newsletters | 375 | 449 | 472 | 514 |
| Insurance | 455 | 441 | 441 | 420 |
| Web Site | 724 | 45 | 297 | 330 |
| Subscriptions | 570 | 570 | 500 | 640 |
| Meetings | 644 | 373 | 70 | 226 |
| Fees / Admin | 332 | 329 | 297 | 297 |
| Prior Period adjust. | - | - | (441) | - |
| Total operating expenses | 6,596 | 7,832 | 7,574 | 6,667 |
| Operating surplus / (deficit) | 2,932 | 6,762 | 4,684 | 7,750 |
| Grants and Donations | 14,250 | 3,900 | 4,783 | 3,350 |
| Surplus / (deficit) | (11,318) | 2,862 | (99) | 4,400 |

Financial Position as at 30th June

| | | | | |
|---------------------------|--------|--------|--------|--------|
| ASSETS (current) | | | | |
| Cash at Bank | 8,036 | 18,658 | 15,338 | 14,728 |
| Term deposit | 52,564 | 54,087 | 53,693 | 53,156 |
| Prepayments | - | - | - | 500 |
| CURRENT ASSETS | 60,600 | 72,745 | 69,031 | 68,384 |
| TOTAL ASSETS | 60,600 | 72,745 | 69,031 | 68,384 |
| LIABILITIES (all current) | | | | |
| Subscriptions in advance | 1,471 | 2,298 | 1,446 | 700 |
| TOTAL LIABILITIES | 1,471 | 2,298 | 1,446 | 700 |
| NET ASSETS | 59,129 | 70,447 | 67,585 | 67,684 |
| ACCUMULATED FUNDS | 59,129 | 70,447 | 67,585 | 67,684 |

Step Inc, ABN 55 851 372 043
ENVIRONMENT PROTECTION FUND

| | 2023 | 2022 | 2021 | 2020 |
|---|------|------|---------|---------|
| | \$ | \$ | \$ | \$ |
| Income / Expenses for the year ended 30th June | | | | |
| Donations | 365 | 530 | 417 | 442 |
| Interest | 1 | - | - | 2 |
| Total revenue | 366 | 530 | 417 | 444 |
| Grants | - | - | 2,500 | 5,000 |
| Other expenses | - | - | - | - |
| Total expenses | - | - | 2,500 | 5,000 |
| Surplus (deficit) | 366 | 530 | (2,083) | (4,556) |

Financial Position as at 30th June

| | | | | |
|----------------------|-------|-------|-----|-------|
| ASSETS (all current) | | | | |
| Cash at Bank | 1,735 | 1,369 | 839 | 2,922 |
| TOTAL (NET) ASSETS | 1,735 | 1,369 | 839 | 2,922 |
| ACCUMULATED FUNDS | 1,735 | 1,369 | 839 | 2,922 |

Step Inc

Notes to the Financial Statements

For the year ended 30th June 2023

NOTE 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 Incorporations Act (NSW) and other regulatory authorities. The committee has determined that the association is not a reporting entity.

The financial statements are based on historical costs, and on an accruals and going concern basis.

The following material accounting policies, which are consistent with previous periods unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Tax The Association is not liable for income tax, and is not registered for gst.

(b) Inventories are measured at the lower of cost and net realisable value.

(c) Revenue from the sale of publications is recognized upon delivery to customers. Grants are recognised as associated expenditure is incurred. Other revenue is recognised when the right to receive the revenue is established.

(d) Type of Organisation STEP Inc is an incorporated association (incorporated on 18th August 1986) and is

subject to the Associations Incorporation Act of New South Wales by virtue of which the members have limited liability.

Resolution of the Committee

In the opinion of the members of the committee:

- (a) the accompanying financial statements give a true and fair view of the Association's financial position as at June 30th 2023 and for the year ended on that date.
- (b) At the date of this declaration, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the committee

 

J Green

B Gwatkin

Turrumurra, 31st August 2023

ALLAN WILLIAM DONALD

Chartered Accountant

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Independent Audit Report to the Membership of STEP Inc

Scope

I have audited the attached financial report, being a special purpose financial report comprising the Statement by Members of the Committee, Balance Sheet, Income Statement and Notes to the Financial Statement for the year ended 30 June 2023 of STEP Inc. The Committee is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Association Incorporations Act (NSW) and are appropriate to meet the needs of the members. I have conducted an independent audit of this financial report in order to express an opinion on it to the members of STEP Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial statements have been prepared for the purpose of fulfilling the requirements of the Associations Incorporations Act (NSW). I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, or for any purpose other than that for which it was prepared.

The audit has been conducted in accordance with Australian Auditing Standards. The procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with my understanding of the association's financial position and performance represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the financial report presents fairly, in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of STEP Inc as at 30 June 2023 and the result of its operations for the year then ended.

Signed on: *7th August 2023*



ALLAN WILLIAM DONALD
CHARTERED ACCOUNTANT