



# Annual Report



TINGIRA.ORG.AU



# Become TINGIRA Proud ...

Wear your Tingira Polo shirt shopping, be surprised how many former 'navy salts' you meet in your area; you may discover some new or former shipmates!

> Sizes: Small to 5x Members, JR's, Associates & friends of Tingira Website purchase only



## TINGIRA.ORG.AU







#### Tingira Australia Association Inc

Inc No. - 9894651 1-1-2011

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#### DISTRIBUTION ADVERTISING CORRESPONDENCE

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Official communication and correspondence to be directed to the Association Secretary via email in the first instance at the above address.

No other correspondence in any format will be recognised, including social media comments which will not be responded to.

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# LIFE MEMBERSHIP



## Long Live Tingira - Mates For Life

## TINGIRA.ORG.AU



PATRON VADM Russ Crane AO, CSM, RANR ACT





CHAIRMAN Lance Ker QLD

# TINGIRA

#### NATIONAL COMMITTEE 2021 - 2024



PRESIDENT Brad Murphy OAM - QLD



VICE PRESIDENT Chris Parr - NSW



SECRETARY Mark Lee - NSW



TREASURER David Rafferty - NSW



COMMITTEE Darryn Rose - NSW



COMMITTEE Jeff Wake - WA



COMMITTEE Paul Kalajzich - WA



COMMITTEE Kevin Purkis - QLD

#### PATRON'S REPORT



VADM AO, RAN (ret`d) Patron Tingira Australia Association

#### TINGIRA - Our boys of yesterday, the visionary men of today ...

As I write this report today, 05 March 2024, I learnt, with great sadness, of the passing of Rear Admiral Guy Richmond Griffiths, AO, DSO, DSC, at the age of 101. Many of us will have served under RADM Griffith in our early years.

RADM Griffiths was the eldest surviving officer who saw active service in WWII, including the sinking of HMS Repulse at Singapore and the battle of Leyte Gulf onboard HMAS Shropshire. A distinguished career followed including active service in the Korean War on HMAS Sydney and HMAS Anzac. He was the first to command HMAS Parramatta II and was one of the very few officers to command a frigate, a destroyer, and an aircraft carrier during his career. He retired from the Royal Australian Navy in 1980, after 43 years of service, as a Rear Admiral and as the Flag Officer Naval Support Command.

In later life, he became the National President of the Australian Veterans and Defence Services Council as well as the CEO of the North Shore Heart Research Foundation. Rear Admiral Guy Richmond Griffiths, AO, DSO, DSC, made a significant contribution to the Royal Australian Navy and to our nation during his long life.

He leaves behind an incredible and enduring legacy. May he rest in Peace.

Time passes so quickly these days. We are already nearing completion of the first quarter of 2024, and I am so pleased to see the Tingira Association leadership continuing to strive for greater outcomes in support of our membership. Our National Committee, from our National President, Brad Murphy, onwards continues to push hard to support the membership of our Association and I applaud every one of them for the work they do on our behalf. Without their hard work and dedication there would be no Tingira Association Australia. BZ all concerned and keep up the great work.

2023 has been somewhat of a consolidation and strengthening year for the Association and I am pleased, yet again, to note the increasing membership, despite our increasing ages. **863** members aged between 55 and 80 is a wonderful outcome over a period of just over 13 years. Consolidation, of course, does not mean the work stops, quite the opposite, and the work advanced over 2023 has been nothing short of extraordinary.

As I look at the work program of the Executive, issues such as the 2023 – 2025 Strategic Plan; Stonehaven Medal nominations; Annual report; Voice pipe; ANMM and RAN History Alliance; Woollahra Council Alliance and of course the 2025 JR Reunion in Perth, to name but a few, stand out as important in advancing the cause of our Association.

Advancing these initiatives highlights the difference between an Association, such as ours, that is progressive and seeking additional positive outcomes for membership and one which simply rests on its laurels and manages rather than advances the Association. We are grateful that we have such a visionary and progressive leadership, always looking to make a difference and enhance the TAA Vision.

One might suggest these were, and remain, virtues instilled in us as JRs all those years ago and we continue to benefit from them. Our Navy has not been idle in 2023 either. On 24 April 2023 the Government released the public version of the Defence Strategic Review, the Government's response to the Review and the National Defence Statement 2023. The Review sets the agenda for ambitious reform to Defence's posture and structure.

The Government's response to the Review sets out a blueprint for Australia's strategic policy, defence planning and resourcing over the coming decades. The Government agreed, or agreed in-principle with further work required, to the public Review recommendations, and has identified six priority areas for immediate action:

- Acquisition of nuclearpowered submarines through AUKUS to improve our deterrence capabilities;
- Developing the Australian Defence Force's ability to precisely strike targets at longer-range and manufacture munitions in Australia;
- Improving the ADF's ability to operate from Australia's northern bases;
- Initiatives to improve the growth and retention of a highly skilled Defence workforce;
- Lifting our capacity to rapidly translate disruptive new technologies into ADF capability, in close

partnership with Australian industry; and

Deepening of our diplomatic and defence partnerships with key partners in the Indo-Pacific.

Critically, the Government also agreed to an Independent Analysis Team conducting further analysis of the RAN surface combatant fleet. On 20 February 2024, the Government released its blueprint for a larger, more lethal surface combatant fleet for the Royal Australian Navy, more than doubling the size of the surface combatant fleet.

Navy's future fleet is designed to ensure the safety and security of our sea lines of communication and maritime trade, through operations in our immediate region. This fleet will constitute the largest number of surface combatants since WWII.

The independent analysis of Navy's surface combatant fleet emphasised the need for immediate action to boost Navy's air defence, long-range strike, presence and antisubmarine warfare capabilities.

Navy's future surface combatant fleet will comprise:

- 26 major surface combatants consisting of:
  - Three Hobart class air warfare destroyers with upgraded air defence and strike capabilities
  - Six Hunter class frigates to boost Navy's undersea warfare and strike capabilities
  - 11 new general purpose frigates that will provide maritime and land strike, air defence and escort capabilities

- Six new Large Optionally Crewed Surface Vessels (LOSVs) that will significantly increase Navy's long-range strike capacity
- Six remaining Anzac class frigates with the two oldest ships to be decommissione d as per their planned service life.

Clearly there is much work to be done over many years to bring this fleet to fruition and we look forward to some exciting times ahead.

I look forward to what lies ahead for our Association and our Navy. I look forward as well to seeing as many of you as possible in Perth for the JR Reunion in 2025.



#### JR QUARTERDECK - BUNDABERG, QLD

"It's a nice feeling these days when we get a majority of the Tingira executive team together"

Team Tingira gathered in Bundaberg during early pert of 2023 Patron VADM Russ Crane (Ret), Chairman Lance Kerr, President Brad Murphy and Secretary Mark Lee



## MEETING THE BRASS - CANBERRA

Vice Chief of the Defence Force, Vice Admiral David Johnston, AC, RAN, meets up with Tingira Australia Association President Brad Murphy, at the Coral Sea commemoration in Canberra.

### PRESIDENT'S REPORT



#### THE BOYS - Our proud association ...

## Another year draws to a close and we sum up where we have come to and plan for our future.

We certainly live in a world of rapid change and extraordinary times. Remember when we lined up at the gangway at HMAS Leeuwin making our calls back home and to girlfriends, feeding the public phone boxes with the rapid regular clunk of 20 cent pieces. What would ourselves of then think of now getting instant feeds of news, emails *(letters pretty much a thing of the past),* and updates from social media, whilst carrying our phones in our pockets. Keeping up with the change is a constant challenge that so many joke is the realm of the younger generation.

2020 saw us thrust into the global disruption that was COVID-19. I learned of being awarded the Stonehaven Award and so looked forward catching up at our reunion in the West, only to have this opportunity, like so many other events cancelled at short notice. So much planning and effort by the TINGIRA organising committee, lost.

The world thrown into chaos, everything we had once trusted now challenged, nothing once trusted and true could be relied on. Imagine guiding our navy through these uncertain times with elements and concepts more like our NBCD training back in the day.

Who would have thought as a doctor, I would be conducting consultations with the TV running in the background catching the daily media releases and updates about the ever changing rules surrounding Covid-19; and how to deliver healthcare to my community whilst keeping them safe from our new unseen threat. Suddenly we we dealing with the likes of the trauma of grandparents not being able to see their new grandchildren (state borders), and others with family passing, unable to see them whilst in nursing homes and hospitals, and some grappling with whether to trust new rapidly developed vaccines and health responses.

This has been the turbid seas that we have navigated the TAA vessel over the past few years.

At the helm I have been truly thankful of the support of our founding member and National Secretary, Mark Lee who has been the eternal Stalwart keeping the ship heading towards our true north! Thank you Mark! It is crucial as we move forward that we are able to harness skills and enthusiasm from amidst our membership to keep our association moving forward - so please consider stepping up to the challenge with all positions now open for members to become part of the next 2024 national Tingira committee.

There has been a movement ensuring the TINGIRA collection is housed and safe and our history protected. Conversations and presentations with past and present Chiefs of Navy, to consider opportunities that may present in the near future regarding naming rights to a ship or establishment 'TINGIRA'. Possibilities that may bring new membership and life to our association and what may otherwise see us fade with an aging

membership, based solely on our existing membership status. Tingira has amongst us ambition and passion for keeping our narrative afloat; a meaningful part of the Australian Naval history is Tingira with a future story yet to be told!

Planning for our 2025 JR Reunion is well underway, the resurrection of what was lost in 2020. A chance to gather, commemorate and to celebrate such amazing life stories and adventures that we all treasure. All which started as young 15/16 year old Tingira boys seeking an adventure out in the world on the high seas. Reunions are a special time, dreams realised and an opportunity to relive memories of where these days

began and went. I hope we will have a chance to share these adventures, new and old, together when we reunite in November 2025.

As we we go to press, it was music to our ears to hear the tremendous announcement of the appointment of Vice Admiral David Johnston, AC, RAN, to the role of Chief of Defence and elevation to the rank of full Admiral, taking command of Australia's Defence Force on 10 July 2024, the first Naval appointment in 22 years. An impressive gentleman with a challenging task for certain. Whilst not a TINGIRA boy, VADM Johnston did, however, join the RAN aged a mere 16 years of age starting his lifetime adventure towards leading the entire Defence Force of this great Nation. Bravo Zulu Sir!

> Long Live Tingira Mates For Life

"Please consider stepping up to the challenge with all positions now open for members to become part of the next 2024 National Tingira Committee



## ANZAC DAY - LEEUWIN

Many local WA Tingira Boys rose to the occasion with an early morning Anzac Day Dawn Service at Leeuwin Barracks, East Fremantle, WA.

### CHAIRMAN'S REPORT



Chairman Tingira Australia Assoc

#### **CRUNCH** - It's always about the numbers ...

Overseeing the strategies and status of the Tingira Australian Association from my desk here on my Bundaberg home front, seems easy when one hits the keyboards. However, in reality we here at Tingira are all part of the team to keep the flag of the association flying high and to navigate the ship in the true position for future generations.

I'm often asked by members why we need to have an Annual Report?

Firstly it's part of the new modern day compliance requirement of an association registered in NSW, to report annually to the Members and the State Government the financial situation of the association. Secondly and of the upmost importance, it becomes an offical record of our

history, what we did and where we stood at that period on our timeline.

That's why it is important to have an Annual Report. Professional images, an accurate representation of our annual member activities but most importantly it's a true record of where we stand in membership numbers, merchandise stock, and profit and loss position over the reporting period; thank god for the Secretary. I hear President Brad from his bunker on the other side on my Bundaberg city! But it's not all the Secretary at work here inside this document. The trusty eyes of our chartered accountant Artin Etmekdjian, and Treasurer David Rafferty, - combining to make our numbers present as correct balance at the end of each month. Then, the final set of numbers after we audit and stocktake on the first day of each year.

" JR Reunion planned for Fremantle in November 2025 will see many faces old and new reunite, commemorate and celebrate the days of Leeuwin and our lives on the high seas in Her Majesties Royal Australian Navy This years Annual Report is similar to most other years. We are again in a good position financially, recovering after the unfortunate Covid years where we were one of many associations to lose funds and activities during that period.

2025 has Tingira revisiting what we are all about. The JR Reunion planned for Fremantle in November 2025 will see many faces old and

new reunite, commemorate and celebrate the days of Leeuwin and our lives on the high seas in the Royal Australian Navy.

The new 2024 national committee will pick up the from the previous committee and I am confident we have plans and procedures in place and another great time ahead for all in good old Fremantle for the 2025 JR Reunion, I will be there!



## SOBRAON ARTWORK & TINGIRA NAMEPLATE

Tingira Australia Association Secretary Mark Lee, presents the original HMAS TINGIRA nameplate to Rear Admiral Steve Tiffen and Commanding Officer of RAN Recruit School HMAS Cerberus, Commander Ali Withers, at a special handover ceremony held at the recent graduation day. SECRETARY'S REPORT



Secretary Tingira Australia Assoc

MEMORIES - Tingira, working on a dream ...

The past 12 months has once again been an active period for the Tingira Australia Association, page 20 gives a detailed outline! The national committee made two major decisions in 2023 that will have a significant effect over the following 12 months.

1. The separation of the Tingira and Leeuwin archives to be spread amongst the four new Navy Seapower museums currently being reformed at HMAS Kuttabul, Albatross, Cerberus and Stirling.

2. The announcement in January of 2024 that the new committee will take on the production and event management of the next Junior Recruit Reunion, Fremantle, WA, in November 2025.

I am sure the new committee in April will take these two major projects forward and deliver for Tingira more memorable moments into our line of Tingira history. For myself, it's the end of the road as the National Secretary at the April AGM.

After 14 years at the desk punching the keyboard, it is time to 'change the watch' and put a new sailor into the Secretary's chair, to assist and deliver the strategic plan of 2022 for this new committee will be the challenge. My highlights for 2023 were the presentation evening of the Tingira Stonehaven Medal to Ray James and the handover presentation of the Tingira nameplate and Sobraon artwork to HMAS Cerberus Recruit School.

However, I will still be on deck to assist all new members to the committee in these early days. I will continue as editor of VOICEpipe magazine for as long as possible, or another person steps into that chair. I am now living a new rural lifestyle two hours North West of Canberra (Cootamundra) after 40 odd years in Sydney!

My journeys to the national capital will become more frequent for family and business reasons. Tingira has presented many new friendships for myself and my wife Margaret; we both greatly appreciate all the new and old friends on these occasion's during my time as national secretary. These are lifelong memories that we will both cherish in future years.

"After 14 years at the desk and punching the keyboard, it is time to 'change the watch' and put a new sailor at the helm, to assist and deliver the strategic plan of 2022 for the new committee

I look forward to the JR Reunion in 2025. It will be the last big reunion for many of us former JRs. Age and travel is and will catch up with many of us over the next decade; I plan to make this my final big 'Australian tour holiday' when I go West to see the dust settle at Leeuwin for one more time.

The Tingira Australia Association I believe is in a a much better place than when Russ Crane, Chris Perrin, Alan Rodgers and myself commissioned the group on 1-1-11. Hundreds of volunteer hours have made our association what it is today and I thank all who have contributed here on the east coast and many of the boys across the national circuit of JRs.

I wish to sincerely thank the Tingira members and the 'Presidents' who have made the crew what Tingira it is today. Stalwarts at the helm, Russ Crane, Chris Perrin, Greg Read, Lance Kerr and Brad Murphy. These are the 'Tingira Boys' that have navigated our course over the past 14 years and will continue to make Tingira what she is today.

The Secretary's desk is not a one man position, it's a combination of many people and without them the cogs of Tingira would not be smooth sailing. My sincere thanks to our sponsors and supporters who have been on board for many years. Frank and David at Trophyland, Greg Read at Cumberland RSL, John Perryman when he was at navy Aust Seapower Centre, Matt at Copeland Creative website, team members at RSL Lifecare, Artin at Summit Consultants (accounts), Brad at Anzac Memorial, Aust Nat Maritime Museum, Warren at Navy Uniforms, Roland, David and his team at ASAP Press, Warrant Officer of the Navy and CN Staff, TS Tingira cadets and CO HMAS Cerberus Recruit School, all contribute in many ways to make our association what it is today.

Our members will continue to assist where and which course Tingira will navigate into the future, working closely with our present and 'next generation' of the Royal Australian Navy.

## ANNUAL MEMBERSHIP

Membership growth was not a major promotional activity this year as it has been in the past.

Many General Members have now upgraded to the Life Member status, they are not counted as new members.

New memberships always spark when a version of VOICEpipe is published and with social media broadcasts.



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## CATEGORY NUMBERS

MEMBERSHIP	NEW 2022	NEW 2023	TOTAL
HONORARY LIFE MEMBER	2	2	17
FOUNDATION LIFE MEMBER	41	8	449
ASSOCIATE FOUNDATION	0	1	23
GENERAL MEMBER	8	14	318
ASSOCIATE GENERAL MEMBER	0	0	56
TOTALS	51	25	863

#### 863 MEMBERS NATIONALLY



## STOCK & SALES

Shelf stock items continue to run down before introducing new items. Concerns ahead with former Asian suppliers are now in jeopardy. Australian manufactured products to be sourced, expect costs to be much higher with small profit margins to be made.

New income streams, not from merchandise, have been addressed with new merchandise required for the 2025 JR Reunion. Requests for football style rugby jumper, as a winter clothing line are again being investigated in 2024.

Membership sales again resulted in over 60% annual income, again the best-performing merchandise item in 2023.

TAA - STOCKTAKE @ 31 - 12 - 22	STOCK 1-1-24	STOCK 1-1-23	SALES 2023	SALE PRICE	TOTAL STOCK VALUE
TIES	46	75	29	\$35	\$1,610
BOW TIES	21	24	3	\$100	\$2,100
COVID MASK	5	9	4	\$20	\$100
BALL CAPS	0	0	0	\$20	\$0
POLO SHIRTS					
SMALL	8	8	0	\$45	\$360
MED	5	9	4	\$45	\$225
LGE	0	0	0	\$45	\$0
XL	0	0	0	\$45	\$0
XL2	18	23	5	\$45	\$810
XL3	20	20	0	\$45	\$900
XL4	14	15	1	\$45	\$630
XL5	14	16	2	\$45	\$630
REUNION STOCK					
CHALLENGE COINS	1	5	4	\$45	\$45
FOUL W JACKET	0	0	0	\$75	\$0
HIP FLASKS	7	8	1	\$40	\$280
TOTALS	159	212	53	TOTAL	\$7,690

#### 2024 STOCKTAKE



#### MERCHANDISE SALES HISTORY

## WEBSITE

## TINGIRA.ORG.AU

Website front page 'hits' are the medium of calculation for the association's communication reach. Most will search over another 3-5 pages of information on anyone visit. Publication of quarterly VoicePipe newsletter brings huge, also the commemoration events driving new people to the site regularly. Growth has doubled over the five-year period.

The site contains all association details from start-up day 1-1-11, with all annual reports, strategic plan, constitution, rules, and regulations of the association, all mounted on the site for general information.

A new section this year for the provision to name the Foundation Life Membership group. New Life members was added to this webpage in 2023.



19,916 AVGE ANNUAL WEBSITE HIT RATE

## ACTIVITY REVIEW

JANUARY	AUSTRALIA DAY Dress Ship, Tingira Memorial, Rose Bay, NSW
FEBRUARY	TINGIRA QUARTERDECK LAUNCH Bundaberg, QLD
MARCH	ANNUAL REPORT & VOICEpipe magazine WoN & CN - HMAS Kuttabul, Sydney
APRIL	TINGIRA CHALLENGE Shark Island canoe race - Rose Bay, NSW
	<b>ANZCA DAY</b> Dawn Service - Leeuwin Barracks, WA
	TINGIRA FLAG & BANNER PARADED
	Anzac Day March
	Cairns, Bundaberg, Sydney, Melbourne, Adelaide & Perth
	<b>TINGIRA AGM</b> Emden Gun, Hyde Park, Sydney, NSW
МАҮ	CORAL SEA COMMEMORATION Russell Offices, Canberra, ACT
	NAVY SEAPOWER EXHIBITION ANMM - Darling Harbour, Sydney, NSW
JULY	TINGIRA STONEHAVEN MEDAL PRESENTATION Masonic Hotel, Sydney, NSW
	TINGIRA TOP SHOT PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC
	NATIONAL TINGIRA DAY Dress Ship, Tingira Memorial, Rose Bay, NSW
SEPTEMBER	TINGIRA TOP SHOT PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC
NOVEMBER	<b>REMEMBRANCE DAY</b> Commemoration Tingira Memorial, Rose Bay, NSW
	TINGIRA COLLECTION PRESENTATION CO - HMAS WATSON, Watsons Bay, NSW
DECEMBER	TINGIRA TOP SHOT PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC
	TINGIRA NAMEPLATE & SOBRAON ARTWORK PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC

## 2023 PUBLICATIONS



ANNUAL REPORT



QUARTERLY VOICEpipe MAGAZINE









**COMMITTEE** 12 Monthly Reports

## TINGIRA in FOCUS



## TINGIRA in FOCUS









#### 74th INTAKE JUNIOR RECRUIT REUNION Bundaberg, Queensland - February 2023













### COMMITTEE MEETINGS

After the ongoing on again and off again COVID restrictions of 2022-23, the quarterly meetings became normal process as one 'continuous' open book' meeting with the Secretary's desk 'open at all times' for the committee to put motions and conduct the business of the association day to day.

Secretary produced a detailed 'informative' document on the first day of each month, for the committee to digest and act upon the action items as required.

2024 will continue the same process of meeting until committee decides a new meeting process to suit nationally.

Annual General Meeting was conducted within the first six months of 2023, 25/4/23 at the Emden Gun, Hyde Park, Sydney.

Next election for new National Committee with be conducted at the 2024 AGM, 25/4/24 at the Emden Gun, Hyde Park, Sydney.



ATTENDANCE Phone Screen - Email	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	Total
Brad Murphy President	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Chris Parr</b> Vice President	1	1	1	1	1	1	1	1	1	1	1	1	12
Mark Lee Secretary	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>David Rafferty</b> Treasurer	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Darryn Rose</b> Committee	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Jeff Wake</b> Committee	1	1	1	1	1	1	1	1	1	1	1	1	12
Paul Kalajzich Committee	1	1	1	1	1	1	1	1	1	1	1	1	12
Kevin Purkiss Committee	1	1	1	1	1	1	1	1	1	1	1	1	12

# TINGIRA Stonehaven Medal



L:R Tingira President, Brad Murphy, Tingira Stonehaven medal winner Ray James, former Tingira President, Greg Read,.

Ray James was visibly stunned and very honoured to be named the 2023 Stonehaven recipient. Surrounded by a few Tingira navy mates in the room, Ray said "This wonderful trophy will take a high pride of place on my office wall Monday morning, I'm stunned, I just can't believe it".

"Over the past decade, Ray has been the 'face of the RSL' in NSW. After some turbulent times for the League, the challenging task to grow the membership and promote the brand to the new generation of veterans coming into the RSL ranks was the big challenge. Success to date in growing numbers and visibly improving the brand is evident, Ray has certainly attributed many of his ideas and contributions to this result to date.

> BRAD MURPHY OAM President Tingira Australia Association

2023 TINGIRA STONEHAVEN MEDAL





SPONSORS & SUPPORTERS TINGIRA STONEHAVEN MEDAL

## **ACCOUNTANTS STATEMENT**

## **Compilation Report**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023 Cash Basis

Compilation report to TINGIRA AUSTRALIA ASSOCIATION INC..

We have compiled the accompanying special purpose financial statements of TINGIRA AUSTRALIA ASSOCIATION INC., which comprise the asset and liabilities statement as at 31 December 2023, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

#### The Responsibility of the Committee Member's

The committee of TINGIRA AUSTRALIA ASSOCIATION INC. are 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 their needs and for the purpose that financial statements were prepared.

#### **Our Responsibility**

On the basis of information provided by the partners 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*.

#### **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 are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Summit Consultants

Suite 2, 401 Pacific Highway, Artarmon, NSW, 2064

Artin Etmekdjian

**Chartered Accountant** 

Dated: 9th April 2024



Notes to the Financial Statements

### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023

#### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act New South Wales . The committee has determined that the association is not a reporting entity.

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

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

#### Income Tax

The Association is of the opinion that it is exempt and not subject to income tax .

#### Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

#### **Employee Provisions**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

#### Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that out flow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

#### Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

#### Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straightline basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

#### Goods and Services Tax (GST)

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 assets and liabilities statement.

Financial Assets Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

#### **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.



## **PROFIT & LOSS STATEMENT**

## **Income and Expenditure Statement**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023

	2023	202
Income		
Grant Operating	4,500	500
Merchandise Sales		
Merchandise Sales	7,589	31,239
Total Merchandise Sales	7,589	31,239
Total Income	12,089	31,739
Cost of Sales		
Cost of Goods Sold	-	24,064
Total Cost of Sales	-	24,064
Gross Surplus	12,089	7,67
Other Income		
Interest Income	1	
Total Other Income	1	:
Expenditure		
Travel and Accommodation	1,723	1,79
Advertising	-	4
Closing stock	(7,690)	(9,485
Consulting & Accounting	500	50
Customer EVENT - REFUNDS	-	10
Entertainment	35	6
Freight - Express POST	1,115	1,594
General Expenses	1,551	1,810
Insurance	200	
JRTS BOOK - LAUNCH PROMOTION	-	1,54
Legal expenses	45	
Opening stock	9,485	11,69
Printing & Stationery	2,355	3,229
Purchase - TAA ID Badges	812	229
Purchases - JR Reunion	-	45
Stonehaven medal expenses	-	98
Subscriptions - XERO	292	302
Website - TAA	1,062	1,183
Total Expenditure	11,486	16,049
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	604	(8,373
Current Year Surplus/(Deficit) Before Income Tax	604	(8,373
Net Current Year Surplus After Income Tax	604	(8,373

## **BALANCE SHEET**

## **Assets and Liabilities Statement**

#### TINGIRA AUSTRALIA ASSOCIATION INC.

As at 31 December 2023 Cash Basis

	NOTES 31 DEC	2023	31 DEC 2022
Assets			
Current Assets			
Cash and Cash Equivalents	1:	1,541	9,242
GST Receivable		19	-
Total Current Assets	11	L,560	9,242
Non-Current Assets			
Other Non-Current Assets	-	7,690	9,485
Total Non-Current Assets	7	7,690	9,485
Total Assets	19	9,250	18,727
Liabilities			
Current Liabilities			
GST Payable		-	82
Total Current Liabilities		-	82
Total Liabilities		-	82
Net Assets	19	9,250	18,645
Member's Funds			
Capital Reserve	19	9,250	18,645
Total Member's Funds	19	9,250	18,645

## **Statement of Cash Flows - Direct Method**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023

	2023	2022
Operating Activities		
Receipts from grants	4,500	500
Receipts from customers	8,348	34,363
Payments to suppliers and employees	-	(27,516)
Interest received	1	1
GST	-	557
Cash payments from other operating activities	(12,345)	(16,225)
Net Cash Flows from Operating Activities	503	(8,320)
nvesting Activities		
Other cash items from investing activities	1,795	2,205
Net Cash Flows from Investing Activities	1,795	2,205
let Cash Flows	2,298	(6,115)
ash and Cash Equivalents		
Cash and Cash Equivalents Cash and cash equivalents at beginning of period	9,242	15,357
•	9,242 2,298	15,357 (6,115)

### COMMITTEE STATEMENT

## **Committee's Report**

TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023 Cash Basis

#### **Committee's Report**

Your committee members submit the financial report of TINGIRA AUSTRALIA ASSOCIATION INC. for the financial year ended 31 December 2022.

#### **Committee Members**

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

Lance Kerr	Chairman	Brad Murphy	President
Chris Parr	Vice President	Mark Lee	Secretary
David Rafferty	Treasurer	Darryn Rose	Committee
Jeff Wake	Committee	Kevin Purkis	Committee
Paul Kallajzich	Committee		

As per page 20

**Principal Activities** 

Commemoration - Social - Presentations - Awards - Representation

#### **Significant Changes**

There have not been any significant changes in the Association during the year .

#### **Operating Result**

The loss after providing for income tax for the financial year amounted to, as per below: \$604.12 ..

#### **Going Concern**

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

## **EXECUTIVE STATEMENT**

## **True and Fair Position**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023

#### Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Lance Kerr - Chairman, and Brad Murphy - President, being members of the committee of TINGIRA AUSTRALIA ASSOCIATION INC., certify that -

The statements attached to this certificate give a true and fair view of the financial position and performance of TINGIRA AUSTRALIA ASSOCIATION INC. during and at the end of the financial year of the association ending on 31 December 2022.

Lance Kerr - Chairman	
Signed:	
Dated: 9//4/24	
Brad Murphy - President	

Signed: CM

Dated: 9/4/24/



## **Certificate By Members of the Committee**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2023

I, Mark Lee - Secretary, 35 Lynbrea Ave, Beecroft, NSW, Australia, 2119 certify that:

- I attended the annual general meeting of the association held on 25/4/24 1.
- The financial statements for the year ended 31 December: 2023 2. submitted to the members of the association at its annual general meeting.

Dated: 25/4/24





Tingira Australia Association appreciates the continued support from suppliers, sponsors and advertisers





## Australian Navy Cadets – TS Tingira

Australian Navy Cadets (ANC) is a leading provider of youth development experiences for Australian residents aged 12½ to 19 years old, sponsored by the Royal Australian Navy. It aims to build teamwork and leadership skills in young people through exciting and rewarding maritime activities and quality learning opportunities.





Adventure and fun are the key ingredients for activities covering everything nautical from sailing, knots, powerboating, seamanship and marching, to camps, ceremonial parades and events, sailing regattas and interstate trips. We also help you learn skills you will need in the future: leadership, teamwork, self-confidence, independence, resilience, trust and respect.

The life skills that Cadets learn complement their academic achievements and stand them in good stead for rewarding careers.

#### How do I join?

Come and visit the unit, based at HMAS Cerberus in Crib Point for a few weeks see if you like it, then complete the application paperwork. Once this is complete and the joining fee is paid we kit you out with your uniform (on loan) and welcome you to TS Tingira.



Email. tstingira@navycadets.gov.au



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Monday 10 to Friday 14 November 2025

LEEUWIN BARRACKS PORT of FREMANTLE OPTUS OVAL PERTH

Bookings commence on line 1<sup>st</sup> November 2024 tingira.org.au

"This will be our most historic navy reunion ever"

Brad Murphy OAM President, Tingira Australia Assoc



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