

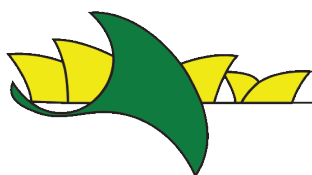


URASENKE SYDNEY

CHADO URASENKE TANKOKAI SYDNEY ASSOCIATION INC.
ABN 82 080 055 959



ANNUAL REPORT 2021



Our mission

Our principal purpose is the promotion of the Japanese traditional art of chado, commonly known as tea ceremony. We follow the style of tea ceremony that the Urasenke School established in the 17th century. We aim to enrich the cultural life of Australia and promote amity and cultural exchange between Japan and Australia.

Our vision

Across New South Wales and the ACT, we are working to expand our capacity to better support the practice and study of tea ceremony, cultural exchange with Japan, and the introduction of tea ceremony to students of Japanese.

Our history

Urasenke Sydney owes its existence to the work of the former Urasenke grandmaster, Hounsai Daisosho. He visited Australia in 1963 and again in 1973. At his instigation, chado enthusiasts established the Sydney Chapter of Chado Urasenke Tankokai in 1973. Rosaleen McVittie was the Founding President. In 2009, the Chado Urasenke Tankokai Sydney Association was incorporated in New South Wales. In 2019, the Association was registered as a charity with the Australian Charities and Not-for-profits Commission. The Association now has nearly ninety members of various cultural backgrounds.

Find out more

You can find out more about Urasenke Sydney by visiting our website or Facebook page:

<https://www.urasenkesydney.org.au>

<https://www.facebook.com/urasenkesydney/>

or by emailing an enquiry to info@urasenkesydney.org.au.

How you can help

There are several ways in which those interested in our work can help:

- Become a member,
- Make a (tax-deductible) donation,
- Tell others about us,
- Sponsor an event.

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**Urasenke Sydney 40th
Anniversary, 5 May 2013**

Left to right:

Gladys Berejiklian, Premier of
NSW (then Minister of
Transport)

Yoshiaki Matsunaga, President
of Urasenke Sydney.

Hounsai Daishosho, XVth
Urasenke Grand Master



Grandmaster

Grand Master SEN Soshitsu XVI exercises authority within the Urasenke organization as chairman of the Urasenke Foundation (Ippan Zaidan Hojin Konnichian) and president of the Urasenke Tankokai Federation (Ippan Shadan Hojin Chado Urasenke Tankokai). Through his roles in these posts, he is striving to nurture able chado followers and teachers. He also holds a professorial post at the Kyoto University of Art and Design, teaching in the Department of Historical Heritage, and is a visiting colleague at Nankai University and Beijing Foreign Studies University, China.

Director of the Urasenke Liaison Office

Akiko Yamada has been recognised for her long-standing contribution to the introduction of Japanese culture in Australia.



Founding President

Rosaleen McVittie was the Founding President of Urasenke Sydney in 1973.

Board



Yoshiaki Matsunaga
President



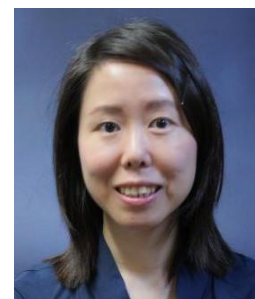
Peter Armstrong
Vice President



Ryoko Freeman
Chief of Administration & Public Officer



Wendy Nagel
Supervisor



Lily Lin
Auditor



Yoko Ambo
Treasurer



Wendy Sheppard
English Recording Secretary



Emiko Shirato
Japanese Recording Secretary



Itoko Inoue
Events Manager



Yen-Yu Lin
Website manager



Mikako de Caires
Public relations



Shihoko Steinke
Events manager



Mark Symonds
Website manager



Irina Subkhanberdina
Resigned Oct 2020

Advisers



Julian McVittie



Keiji Shono

Teachers



Itoko Inoue
Eastern Suburbs



Ryoko Freeman
City and Blue Mountains



Kyoko Mackay
Canberra



Shizue Watkins
Newcastle

Urasenke Sydney Quarterly editors



John Freeman



Dr. Cristina Rocha



Dr. Peter Armstrong



Dr. Hitomi Nakanishi

Members

Founding President	1
Honorary members	2
Sydney members	65
Canberra members	13
Newcastle members	5
Dubbo members	3
Total members	89



YOSHIAKI MATSUNAGA

President

Born in Melbourne in 1940, Yoshiaki Matsunaga has dual Australian and Japanese nationality. He grew up in Tokyo. At university he learnt about chado, so he claims to have started chado before anyone else in Urasenke Sydney. He finally returned to his country of birth in 1991. It was a past President of Urasenke Sydney, Masaaki Hayashi, who introduced him to the Association in 2002, and he succeeded Hayashi as president in 2005.

Let me explain how we run Urasenke Sydney. The Association is incorporated in New South Wales and registered with the Australian Charities and Not-for-profits Commission. Every second year, the Annual General Meeting elects a Board. The Board proposes a President and a Vice President. As President I am responsible for proper governance. I chair general meetings of members and look after relations with the Urasenke Foundation in Kyoto and organisations such as the Japan Foundation. Every month I attend a Board meeting, which our Chief of Administration chairs.

The year in review

Covid-19 has challenged Urasenke Sydney just as it has other associations. We had to cancel or postpone some of our favourite events, but thankfully not all. As elaborated in the report, we have applied the time saved on organising events to improve the ways we do things. We updated our constitution. If you want to make and serve tea properly, you must also want to run an association properly. A major initiative was *Urasenke Sydney Quarterly*, which contains not just our news but lots of articles by our members on subjects related to chado in Australia. Deposited in the State Library it will be a permanent record of our work.

Donation of utensils by the Japan Foundation

We received a generous donation of many utensils from the Japan Foundation Sydney. The utensils included tea-bowls, *yoshino-dana*, *misono-dana*, and beautiful lacquerware *natsume* and *mizusashi*. This generous donation will make it easier to put on events in regional New South Wales. We extend our sincere appreciation for the thoughtfulness of Keiji Shono, Director of the Japan Foundation, Sydney. We must justify the donation by our work.

Appointment of a Vice President

For nearly twenty years we have been without a Vice President. At last, we have found the right person. Dr. Peter Armstrong is an Associate Professor at the University of Sydney. He has a profound knowledge of Japanese culture and is beautifully bilingual. He will be a great asset. How did we find him? It is embarrassing, he was already a member studying chado! It is often difficult to see what's right in front of our eyes, "*Todai moto kurashi!*"

Fiftieth anniversary

The year 2023 will be the fiftieth anniversary of Daisosho's visit to Brisbane and Sydney that saw the establishment of Urasenke Sydney and the Brisbane liaison office. Urasenke associations soon followed elsewhere in Oceania. 2023 will also be sixtieth anniversary of Daisosho's first visit to Oceania, when he visited Melbourne, Sydney, and New Zealand. It will be time for Oceania-wide celebrations. So, I invited Daisosho. He said, "I would like to come as long as I'm alive". He will be 100 in 2023; even if he is not able to come, I will do my best to get Iemoto or Waka-Sosho to visit us.

Yayoi Maloney

The passing of honorary member Yayoi Maloney cast a shadow over the year. It is a sobering thought that single-handedly she may have demonstrated tea ceremony at the Art Gallery of New South Wales to more Australians than Urasenke Sydney has so far reached. Her memory will always be an inspiration.

Looking forward

Tea ceremony has centuries of history yet is constantly adapting to meet the needs of contemporary society. I am confident that our membership, now at record levels, is up to the challenge.



RYOKO FREEMAN

Chief of Administration and Public Officer

Born in Kumamoto, Ryoko Freeman worked for a trading company in Tokyo before becoming a schoolteacher. She taught in Japan, Indonesia, and Australia and lived for a time in India and Vietnam. Ryoko holds a *kyoju* level certificate in chado and teaches at her teahouse in the Blue Mountains and at a city venue.

My objective as the Association's Public Officer and Chief of Administration is to establish Urasenke Sydney as a much-loved cultural institution, with strong human and financial resources. Urasenke Sydney is about cultural exchange and helping students of Japanese, not just conducting a tea ceremony properly. Having lived in five countries, I am passionate about sharing tea ceremony with people of non-Japanese background.

Teaching and studying chado

Teaching, studying, and practising chado is at the heart of the Urasenke Sydney. The first tea ceremony class in Australia was in 1967. Tea ceremony classes look much the same today. During the year, five members with tea qualifications were teaching members. With our increased membership we need more classes. We have members keen to teach, but we are having difficulty finding suitable teaching venues. Indeed, lack of teaching venues is now the main constraint on increasing our membership.



1967 tea lesson in Brisbane
National Archives of Australia

However, next year we will be adding a new venue: the Japanese school in Terry Hills, which has a tea-room.



Hatsugama

As soon as Covid-19 restrictions permitted, members celebrated *hatsugama* (literally, "first kettle") at four locations: Canberra, Newcastle, Bondi Junction, and Blue Mountains. The dates might have been late, but at least we celebrated in good numbers.



Robert Davies at Newcastle *hatsugama*



Kaiseki *tenshin* at Blue Mountains *hatsugama*
Prepared by Takeshi Shibata. Photo by John Freeman

Members' chakai

We had a record attendance (thirty-nine) at this year's members' *chakai* (tea gathering), held in Leura on 30 May. This is the occasion when members can practice their skills with the support of other members. Members enjoyed *koicha* with *nerikiri*, sitting quietly, listening to the wind blowing through the mountain pine trees.



School events

For nearly 50 years the Association has demonstrated *chado* to schools. We are trying to expand this work, but Covid-19 and government regulations made this difficult. We managed one event in Caberra (see photo). We gave six demonstrations to school children of different ages in Cowra. In Sydney two school demonstrations were arranged but did not take place. One school required that our volunteers be on the Working With Children Check Register. Some of our members are on the register. The Office of the Children's Guardian said that we did not need WWCC, but by the time the Department of Education confirmed this, the date for the event had long passed. The other school event has not yet proceeded because of Covid-19.



Bon ryaku temae in Canberra, 24 November

Photo by Kyoko McKay

Seven other members participated.

Community events

In a normal year, Urasenke Sydney would have been putting on or supporting community cultural events. Thanks to Covid-19, we were not able to hold our annual *chakai* in the Royal Botanic Gardens or participate in the Cowra Sakura Matsuri (cherry blossom festival). However, we did manage to participate in the inaugural Cowra *Koyo Matsuri*, autumn colours festival. Cowra Japanese Garden organized the *Koyo Matsuri* for children on Japan's Children day. They invited 2,000 students to experience Japanese culture. The event was a special one for Urasenke Sydney because our Vice President, Dr Peter Armstrong, gave the inaugural Cowra Japanese Garden and Cultural Centre oration. The Japanese Ambassador, Shingo Yamagami, was present and we conducted a tea ceremony with him, his wife and 23 other guests.



Emiko Shirato performs temae before Ambassador of Japan, 4 May 2021. Itoko Inoue explains, and five other members helped.

Demonstrations for private groups

During the year, we undertook three demonstrations for private groups. One was for a company event, and the other two were for family groups.



Reiko Kagayama and Emiko Shirato at demonstration for a corporate event on 29 January 2021. Two other members participated.



Ryoko Freeman explains chado to a family group on 21 March 2021. Two other members helped.

Member social events

Social events are a means for our members getting to know each other. You cannot have cultural exchange without social events. Traditionally we have a buffet lunch after the Annual General Meeting. Because of Covid-19, this year's Annual General Meeting was conducted by Zoom, members participating in groups from different locations exchanged greetings. In December, each teacher group of members celebrated *bonenkai* in the normal way. Members also met face to face to celebrate the President's award of the Order of the Rising Sun. Mr Matsunaga made the occasion very special by announcing a most generous donation for the purchase of utensils.

Member achievements

We should record special achievements by our members outside the Association's activities. Once again, Prof Cristina Rocha enthuses us with her steady stream of publications and prominent participation in international cultural events.

Membership

Our membership grew from 86 to 89. This is a remarkable outcome given the constraints that Covid-19 has placed on activities. However, it also placed a strain on the Board in terms of introducing 17 new members to our work at a time when we had fewer activities. Besides Australia and Japan, the countries of origin of our members now include Brazil, China, Kazakhstan, Korea, United Kingdom, and Vietnam. Some of our members have lived in other countries. We have ample resources for cultural exchange!

Website and Facebook page

Website and Facebook activity increased greatly over the year. It is sad to report that a former Association member is operating a Facebook page in the name "Urasenke in Sydney". The Board has resolved to try to settle our dispute with this former member through the Community Justice Centre.

Plan for next year

We are planning normal teaching activities for the year 2021/22. We anticipate in addition:

2 September	Embassy of Japan event in Canberra
25 September	<i>Cowra Sakura Matsuri</i>
9 October	Sweet making day
11 October	Townsville demonstration
16 October	Annual Chakai, Royal Botanic Gardens
28 October	Cowra High School workshop
December	<i>Bonenkai</i>
January	<i>Hatsugama</i>
March	School workshops in Dubbo
5 May	<i>Koyo matsuri</i> in Cowra
May	Members' chakai

Budget for 2020/21

Urasenke Sydney normally budgets for each Association event to cover its costs, subject to minor small subsidies approved by the Board for some events. Privately commissioned events are required to make a net contribution to the Association's funds. The Association makes donations to the extent that funds permit. In the short-term, the impact of unforeseen events such as Covid-19 restrictions is manageable because they tend to reduce both income and expenditure. However, a prolonged period of intermittent lockdowns would likely result in a loss of members, which would seriously impact the Association's financial position. The budget for the year ending 30th June 2020 assumes repeating the previous year's events and adding known new events.

2022 budget approved by Board

Item	2022 Budget	2021 Actual	2020 Actual	Remarks
INCOME				
Donations	1,000	4,030	850	
Membership fees	3,000	2,900	2,860	
Member contributions	1,800	600	1	
Fees and charges (demonstrations)	6,000	1,957	5,982	
Fees and charges (seminars)	0	0	0	It is unlikely that seminars can be held until 2023.
Interest – restricted	100	0	0	The Board resolved to put part of the Public Fund on term deposit.
Interest – unrestricted	400	425	955	
Grants	4,500	0	0	Japan Foundation grants
Total Income	16,800	9,911	10,648	
EXPENSES				
Computer expenses	400	427	255	
Volunteers' expenses	9,000	2,125	4,334	Based on the Activities Plan
Meeting expenses	1,200	0	0	
Donations	1,000	1,040	895	
Entertainment	0	0	0	
Financial summary report	0	0	47	NSW Fair Trading fee, no longer payable
Asset acquisition	2,000	0	0	From donation restricted to the purchase of utensils.
Depreciation	500	320	1,018	
write off	100	131	0	
Insurance policy (Public Liability)	700	693	693	
Postage	150	145	142	
Printing & stationery	300	48	217	
Repair & Maintenance	0	205	0	
Seminars cost	0	0	0	It is unlikely that seminars can be held until 2023.
Total Expenses	15,350	5,133	7,600	
Operating Profit/(Loss)	1,450	4,778	3,047	

In setting a budget for 2021-2022, we must bear in mind that 2023 will require substantial expenditure to hold the 50th anniversary celebrations. Also, seminars with visiting teachers from Kyoto are long overdue, and we will also have to fund these in 2023.

There are over 150 items in Urasenke Sydney's collection of tea utensils and equipment. They include:

- Scrolls
- Flower vases
- Incense containers
- Tea scoops
- Water jars
- Tea containers
- Tea bowls
- Lid rests
- Wastewater containers
- Sweets containers
- Dry sweets trays
- Water pitchers
- Screens
- Braziers
- Kettles
- Tea jar
- Umbrellas
- Garden shelf units

The collection includes many special items that Hounsai Daishosho donated to the Association:





YOKO AMBO

Born in Sapporo, Hokkaido, Yoko Ambo studied English at a college in Sapporo, and also in the UK before moving to Australia. She came to Sydney in 2000, the Sydney Olympics Year, and has resided in Sydney since then. She began studying tea ceremony in 2015 at Leura, Blue Mountains, and she is now practicing Shikaden. Yoko has been Treasurer since 2016.

The Financial Report has been prepared in accordance with the requirements of the Association's constitution, the *NSW Associations Incorporation Act*, and the Australian Charities and Not-for-profits Commission. The Association has this year adopted the National Standard Chart of Accounts (NSCOA) and its data dictionary, which are designed for charities and other not-for-profit organisations, and which accord with relevant Australian Accounting Standards. As a small charity, the Association is free to prepare its accounts on a cash basis, and the accounts do not state receivable or payable amounts.

The Association maintains an inventory of equipment and utensils. The Association has built up its collection of utensils through the generosity of past donors. As the Association does not yet have its own premises, several members share the work of storing utensils, some of which are quite bulky. The Association conducts an audit of the inventory at intervals of not more than two years. Having regard to the Covid-19 pandemic, it was not advisable to conduct a rigorous audit, and moreover fewer Association events made it less necessary. Accordingly, the Treasurer asked each Association member storing Association utensils to confirm that they still held items listed in the inventory. Two Association teachers having extensive knowledge of the utensils conducted a revaluation of items in the inventory and adjusted values where necessary to reflect fair value.

The 2020/21 year saw the Association's net assets increased from \$97,671 to \$102,449. Covid-19 prevented the Association from holding some of its normal events, and our income fell for a second successive year. It was only thanks to two large donations and an increase in membership that our financial position improved. Excluding the special donations, income was only \$6,411. While it is desirable to increase our membership fees, this is not easy when Covid-19 is preventing us offering a full program to members. We must find other ways of increasing the Association's income.

If we aspire to make and serve tea properly, we should have the same attitude to managing our finances. With less time spent on activities, we have had time to work on improving procedures. We have

developed systems for quoting for demonstrations, members' expense claims, and ticketing for events. We have upgraded the inventory of equipment and utensils. We have instituted monthly reviews of expenditure and income.



The Treasurer, Yoko Ambo, performing a temae at the 2021 Member's Chakai

74/19-23 Herbert Street,
ST LEONARDS
NSW 2065

29 July, 2021

Chado Urasenke Tankokai Sydney Association Inc
c/o Ryoko Freeman,
123 Macquarie St,
SYDNEY NSW 2000

Dear Ryoko,

REVIEW OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

I have reviewed the accompanying Financial Report of Chado Urasenke Tankokai Sydney Association Inc (hereafter Urasenke Sydney), which comprises the statement of financial position at 30 June 2021, the Financial Performance Statement, and Statement of Cash Flows for the year ended on that date, notes on significant accounting policies and other explanatory information, and the declaration by Urasenke Sydney's board.

Board members' responsibility for the Financial Report

The members of the Urasenke Sydney Board are responsible for the preparation of a financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and for such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express a conclusion on the financial report based on my review. I conducted it in order to state whether anything has come to my attention that causes me to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act, including giving a true and fair view of Urasenke Sydney's financial position at 30th June 2021, its performance for the year ended on that date, and its compliance with the Australian Accounting Standards and the ACNC Regulation 2013.

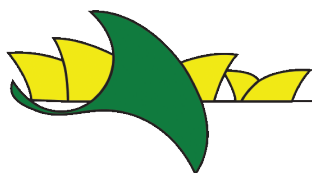
A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is less in scope than an audit; I would not necessarily become aware of all significant matters that an audit might identify.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial report of Urasenke Sydney does not satisfy the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.



(Ms) Lily Lin



URASENKE® SYDNEY

CHADO URASENKE TANKOKAI SYDNEY ASSOCIATION INC.
ABN 82 080 055 959

c/o RYOKO FREEMAN, 123 MACQUARIE STREET, SYDNEY NSW 2000
ADMIN@URASENKESYDNEY.ORG.AU



FINANCIAL REPORT FOR THE YEAR END 30TH JUNE 2021

Financial declaration

per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Board of Chado Urasenke Tankokai Sydney Association Inc (Urasenke Sydney) declares that in their opinion:

- (a) there are reasonable grounds to believe that Urasenke Sydney can pay all its debts, as and when they become due and payable; and
- (b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

Yoko Ambo
Treasurer

Yoshiaki Matsunaga
President

Dated this first day of August 2021

Financial Performance Statement for the year ended 30 June 2021

	Note	2021 \$	2020 \$
INCOME			
Donations received	2	4,030	850
Membership fees	3	2,900	2,860
Contributions received	4	600	0
Fees and charges (demonstrations)	5	1,957	5,982
Interest—restricted	6	6	33
Interest—unrestricted	6	418	923
Total Income		9,911	10,648
EXPENSES			
Assets purchased		0	0
Computer expenses		427	255
Depreciation	7	320	1,018
Donations paid	8	900	895
Contributions paid	9	140	0
Fees and permits		0	47
Insurance (public liability)		693	693
Meeting expenses		1,174	58
Postage and courier		145	142
Printing and stationery		48	217
Volunteer expenses	10	950	4,276
Repairs and maintenance		205	0
Write-off expenses	7	131	0
Total Expenses		5,133	7,601
Operating Profit/(Loss)		4,778	3,047

Financial Position Statement for the year ended 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash at bank—restricted	11	25,046	24,065
Cash at bank—unrestricted		45,283	42,735
Total Current Assets		70,329	66,800
Non-Current Assets			
Equipment and utensils	1	32,120	30,871
Total Non-Current Assets		32,120	30,871
TOTAL ASSETS		102,449	97,671
LIABILITIES			
TOTAL LIABILITIES		0	0
NET ASSETS		102,449	97,671
EQUITY			
Asset Revaluation Reserve		30,871	31,889
Retained Earnings		66,800	62,735
Current Year Earnings		4,778	3,047
TOTAL EQUITY		102,449	97,671

Cash Flow Statement for the year ended 30 June 2021

	2021	2020
Cash Flow from Operating Activities		
Cash Received	8,211	10,647
Cash Paid	(4,682)	(6,582)
Net Cash Flow from Operating Activities	3,529	4,065
Net Increase/(Decrease) in Cash Held	3,529	4,065
Cash at the beginning of the year	66,800	62,735
Cash at the end of the year	70,329	66,800

Notes to the Financial Statements

1. Statement of significant accounting policies

(a) Basis of preparation

The Financial Report has been prepared in accordance with the Association's constitution, the NSW *Associations Incorporation Act*, and Australian Charities and Not-for-profits Commission guidance. The Association has adopted the data dictionary of the National Standard Chart of Accounts (NSCOA), which is designed for charities and other not-for-profit organisations. As a small charity, the Association is free to prepare its accounts on a cash basis, and the accounts do not state receivable or payable amounts.

(b) Revenue and expense recognition

Revenues and expenses are recognised at fair value of consideration received and paid. Interest is recognised as it is paid.

(c) Assets and liabilities recognition

The Association maintains an inventory of equipment and utensils. The Association conducts an audit of the inventory at intervals of not more than every two years. The Board decided that having regard to the Covid-19 pandemic it was not advisable to conduct a rigorous audit of the entire inventory, and moreover fewer events using Association utensils made it less necessary. Accordingly, each Association member storing Association utensils has been asked to confirm that they still hold items listed in the inventory.

(d) Taxation

The Association's principal purpose is to promote the traditional Japanese art of tea ceremony, and members' activities constitute pursuit of leisure or hobby or voluntary service. The By-Laws of the Association prohibit any distribution of moneys or assets to members, except as reimbursement of expenses properly incurred volunteering for the Association's charitable activities. The Association is registered as a charity with the Australian Charities and Not-for-profits Commission and is an income tax exempt body.

(e) Goods and Services Tax

The Association is not required to be registered for goods and services tax (GST). As the GST incurred is not recoverable from the Australia Tax Office, the GST is recognised as part of the cost acquisition of the asset or as part of the item of expense. Cash flows in the Statement of Cash Flows are on a gross basis.

2. Donations received

The Association received cash donations of \$2,330 and two donations of equipment and utensils valued at \$1,700. The cash donations included one of \$2,000 restricted to the purchase of utensils.

3. Membership fees

Membership fees for 2020/2021 were joining fee \$10, annual fee for ordinary members \$30, and annual fee for teachers \$50. At the end of the year there were 89 paid-up members.

4. Contributions received

Contributions are amounts contributed that are not donations because the person making the contribution received a benefit from the Association.

5. Fees and charges

This account is for fees and charges for demonstrations.

6. Interest

These accounts are interest received on term deposits. Interest can be restricted or unrestricted in its use depending on the source. During the year all the interest received was unrestricted.

7. Depreciation and write-off

Two Association teachers having extensive knowledge of the utensils conducted a revaluation items in the inventory and adjusted values where necessary to reflect fair value.

8. Donations paid

This was a donation to the Cowra Japanese Garden.

9. Contributions paid

This amount is fees for membership of the Friends of the Royal Botanic Garden.

10. Volunteer expenses

This account is for the expenses members incur as volunteers carrying out Association activities.

11. Cash at bank—restricted

This account is the Public Fund. It contains the accumulated donations received by the Association, plus accumulated interest, less amounts utilised. No disbursements were made during the year. The members of the Executive Board constitute the Public Fund committee. Within the Public Fund are two sub-accounts with restricted use: Daisosho's fund for Cowra (balance \$8,041) and a Utensils fund (balance \$2,000).