



Annual Report  
2018/2019

embracing  
*change*



## VISION

**A healthy engaged and connected community.**

## MISSION

**To improve the lives of older people and people with a disability by providing a range of community transport and support programs to enable independent living.**



Designed by WagTail Designs.  
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Registered number A0023984F

South Port Day Links Inc. is endorsed by the Australian Taxation Office as a deductible gift recipient for donations of \$2 or more.

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## Committee of Management 2018-19

### Chair

Lea Pope

### Deputy Chair

Alec Tarshis

### Treasurer

Frank Ragusa

### Secretary

Mario Galante

### Committee Members

Mary Kikas

Stephen Pehm

## Sub Committee Members 2018-19

### Marketing & Fundraising Sub Committee

Mario Galante

Lea Pope

Rimmi Singh

Janette Williams

### Policy Sub Committee

Lea Pope

Alec Tarshis

Stephen Pehm

## Staff

### General Manager

Russell Shields

### Volunteer Program Coordinator

Rimmi Singh

### Transport Coordinator Job Share

Michael Pope

Patricia Rivero

### Transport Backfill

William Hanlon

### Bookkeeper

Desiree Garnier

## Chair's Report

### Lea Pope



**South Port Day Links has continued its service to the Port Phillip community over the last year, providing consistent and dependable services to support people to remain as independent and connected to our community as possible.**

Our volunteers have of course been central to us having achieved our mission and we have recruited many new volunteers for all of our programs over the year. It is really good to have new people come on board with new ideas as well as continuing with the experience of volunteers who have worked with us for many years.

Growth of services in St Kilda and Elwood has continued to be a focus and we have seen variable demand. The total number of clients over the last year has increased on the previous year, which is positive and while the total number of car trips has been slightly lower, overall SPDL has exceeded the targets set by our funding bodies. We continue to promote our services in St Kilda and Elwood to get improved awareness and uptake.

Last year we reported on the upcoming changes in aged care with the introduction of the My Aged Care system. Over the last year we have registered 217 clients referred through My Aged Care. There has however been a relatively low proportion of those people requiring our services. It is a challenging process for clients and referrers and the increased administrative load has been significant for an organisation with the limited resources of SPDL. Thanks go to our staff and volunteers for the work they have done in streamlining our registration processes. We of course welcome all new clients referred to us and our work in the coming year will be to ensure that all our existing clients who are not registered with My Aged Care actually become registered.

While we welcomed our Commonwealth funding being extended through to 2022, the Committee of Management recognised the need to more fully understand the actual cost of providing individual services so that we are prepared when a new funding model is implemented. To this end, we partnered with the University of Melbourne Faculty of Business and Economics, whose master's students undertook a costing analysis of our services and provided valuable insights to assist with the organisation of services into the future. In addition, Academy Xi, a not for profit education provider focused on human services design and evaluation, assisted in an appraisal of clients' needs and views of our services as well as the experiences of volunteers working with us. There were areas identified which we can take into account in future service planning, but the overall outcomes of the review were very positive.



*Melbourne University handover of Costing Project*

The Committee of Management has undertaken a review of SPDL's Rules of Association to ensure that they are up to date, reflect both our current requirements and anticipate future needs. We were fortunate in engaging Maddocks lawyers who undertook the review and redrafting on a pro bono basis. We were very pleased with their efficiency and professionalism, which were a great support to the Committee. The new Rules of Association will be put to the AGM for members' approval.

A new 3-year strategic plan was developed by the Committee and Management. It has 4 main pillars or goals for the coming period relating to ongoing sustainability, our clients being at the centre of what we do; our people – volunteers and staff and partnerships with other organisations. A detailed business plan is in place for the coming year to ensure we make the necessary progress against the 3-year plan.

I wish to thank our major funders – the Commonwealth Department of Health and the City of Port Phillip. We have received excellent support from them all in the past year and this is critical to our ongoing success.

The generous support of all our donors and sponsors makes an enormous difference to what we can achieve, and this seems to continue and increase every year. Whether it is direct financial support or contributions in kind which we receive

from many local businesses, they all go to helping SPDL continue to service our community.

Of course, volunteers are the core of what we do. We continue to have a fabulous group of dedicated people whose commitment and passion ensures we provide the best possible service to clients – whether its driving, pet walking, gardening or working in our office. We thank you all and know that SPDL's clients greatly appreciate your contribution.

Thank you to our small team of staff who continue to look for ways to make our services more efficient and responsive and work very hard in all their endeavours.

Also, thanks go to the Committee of Management who are focussed on making SPDL better and ensuring high quality governance and accountability on behalf of the community. We welcomed a new member, Stephen Pehm in March 2019 and we are still seeking some additional members to ensure we can plan for the Committee for the future.

With our new strategic plan in place, we look forward with confidence to the year ahead.



Chair  
Lea Pope

“ It has been my privilege and pleasure to have driven for DayLinks for the past ten years, during which time I have enjoyed the social interaction with the many and varied clients, some of whom I now regard as extended family. They really appreciate our friendly and comfortable service to and from appointments, shopping trips, and social engagements. ”

*Gary, Volunteer driver for 10 years*

# Treasurer's Report

## Frank Ragusa

The operations for the financial year to 30 June 2019 resulted in a net profit of \$13,973 compared to \$9,216 the previous year. The Net Assets of the organisation also increased from \$393,490 in 2018 to \$407,463.

During the year the organisation continued to be supported federally with increased funding. The overall expenditure on the administration of the services was maintained with improvements on savings across several cost sectors.

The financial position of SPDL continues to be manageable and the results enabled the organisation to invest in additional key resources to offer financially viable services.

### Trends in Revenues and Expenditures

#### Income

Total income decreased slightly from \$375,497 in 2018 to \$374,132 in 2019. The major income items for the year were

from:

- Funding from Government Subsidies including the Commonwealth Home Support and the Department of Health.
- Continual support from existing Grants such as the Community Grant and the South Melbourne Community Chest.
- Contributions from the City of Port Philip and local community sponsors such as Bendigo Bank.
- Client donations and other fundraising activities.

#### Expenses

Total expenses reduced by \$6,122 in 2018/19. The key movements in material expense categories were:

- Depreciation expenses decreased by \$6,720 as a result of the lower book value in depreciating the fleet.
- A reduction in Annual Leave Provisions resulting from the departures of the General Manager and other staff members.
- A reduction in promotional activities and Volunteer Expenditure.
- Motor vehicle expenses increased due to higher fuel pricing and the maintenance and servicing of the fleet.
- General expenditure increased relating to the day to day running of the business in particular insurance, Workcover and software licence fees.

#### Changes in the Composition of Assets and Liabilities

Net Assets increased from \$393,490 to \$407,463.

#### Changes in Assets

- The major change was the increase in Current Assets due to idle income placed into term deposits yielding greater interest income.

#### Changes in Liabilities:

The major change was the reduction in the provision for leave entitlements following the departures of staff during the year.



Treasurer  
Frank Ragusa



SPDL were a chosen charity partner for the 2018 Channel 9 'Block Party' in St.Kilda

“ Since retiring, I have worked as a reception and dog walking volunteer at SPDL and enjoyed the social interaction and sense of giving back to the community. Now, with changes in the aged care sector, I am also assisting the SPDL team adapt to the new My Aged Care systems, updating processes and procedures.

I find utilising my professional skills and experience at SPDL is challenging and rewarding.

I am grateful for this opportunity to work with the SPDL team and volunteers preparing for the changes in aged care and improving our organisation and client services. ”

Gail



*City of Port Phillip 40th Annual Community Ball held at St.Kilda Town Hall*



# General Manager's Report

## Russell Shields



The team at South Port Day Links continue to deliver outstanding service to our local community by providing a range of community transport and support programs for older people and people with a disability.

Our volunteers are passionate and committed and work together to provide the best client experience every day. Their work in connecting community members to their local clubs, doctors, hospitals and shops enables older people to live independently.

The year began well with a roll out of our new branding design across all our materials and vehicles. Big thanks to Cheryl from Wagtail Designs for donating her time and effort, and you can see her great work in creating this report as well.

The introduction of the My Aged Care (MAC) Portal meant significant change for the way we onboard new clients to our service. With a three-month project led by the team at Toyota (TSSC) we implemented new processes for registration with clarity and accountability, and a much-improved experience for new local community members joining us.

The community transport sector welcomed the government announcement to extend funding for the Commonwealth Home Support Program (currently our major funder) up until June 2022. This certainty allows us to grow our service and our impact as we gradually move into the new realm of consumer directed care.

The team have been well supported by the Committee of Management, led by our Chair Lea Pope, who continue to drive the strategic direction of the organisation. Our annual strategic planning day with all team members involved laid the exciting foundation for the next three years.

A big thanks must go to the office team of Rimmi, Mike, Patricia, Bill and Desiree who create a wonderful working environment and always go above and beyond. We celebrated Patricia being offered a career developing full time job, whilst being sad to see her go as both her skills and positive approach will be sorely missed.

Our volunteers continue to be the central pillar of how we deliver our service and my heartfelt thanks go to all who give their time consistently and assiduously. They always turn up with a smile on their face and a desire to help the local community stay connected and engaged. It is always great to celebrate with them at our twice yearly not to be missed volunteer thank-you events.

As we head into another year, we will strive to improve our service and grow our impact with the support of a great Committee of Management, strong office team, and our tireless volunteers.

### Key Achievements 2018/19

- Completion of full rebrand of all communication materials and vehicles
- Melbourne University – Cost Analysis Report
- Academy Xi – Human Centred Service Design and three-year strategic roadmap
- Toyota (TSSC) – Onboarding New Clients extensive review and program development
- All team Strategic Planning Day with three-year Strategic Plan and Business Plan development
- Two successful Bunnings BBQ fundraising events

# Volunteer Program Coordinator's Report

## Rimmi Singh



I am so pleased that South Port Day Links has had another impressive year providing valuable community services throughout City of Port Phillip, assisting older people with their transportation needs and other social support programs as well as the recruitment, training and placement of volunteers. This year's performance maintains the pattern of the past few years.



As the community sector undergoes significant change in re-framing and building inclusive communities, many local residents are also getting connected to volunteering. This has been a good year in terms of involving new people. Many volunteer enquiries were made and several have joined the organisation's mission to deliver quality services to make a real difference to people's lives in the community. There are those who have been with us over many years and we acknowledge all our long service volunteers for their ongoing support and commitment.

The continuity of the quality of the service provided is supported by volunteers. Volunteers play a key role in providing support for older residents and those with a disability. Volunteers for DayLinks assist people to attend medical appointments, shopping, recreation and leisure activities and other activities of their choice. Volunteers for Mates programs provide support and companionship in their own homes through GardenMates, PetMates and WalkMates. Volunteers are requested to make a minimum commitment to ensure a consistent and reliable service to support older people.

Volunteering involves a high degree of responsibility and therefore volunteers are adequately supervised and supported via regular meetings and communication.

Thanks to everyone involved who has contributed to the quality and success of our service delivery to the welfare of the community during the year.

The period of July 2018 to June 2019 has been another successful year in relation to the number of volunteers and clients.

	 CLIENTS	 VOLUNTEERS
WalkMates	4	3
PetMates	12	16
GardenMates	20	11
<b>TOTAL</b>	<b>36</b>	<b>30</b>

The period of July 2018 to June 2019 has seen a steady number of active volunteers. Detailed below the number of volunteers by program.

	 VOLUNTEERS
Total DayLinks Volunteers	50
Total Mates Program Volunteers	30
Other Programs	15
<b>TOTAL</b>	<b>95</b>

In conclusion, I thank all the volunteers, staff and those who are involved in supporting SPDL for over 30 years.

“ I enjoy organising the Betty’s Bus Trips, especially the conviviality and company of the ladies, they all really enjoy the day and the socialisation. There have been 6 new venues visited in 2019. ”

*Linda*



*Betty’s Bus Trips*

“ We all enjoy the bus trips, especially the company. We love the different venues and the opportunity to meet people. ”

*Liz, Jill, Diane, Mary, Lillie, Miloranka, Norma, Shirley*



*Seniors Week event held at St,Kilda Town Hall with raffle conducted for SPDL*

# Strategic Plan 2019-22 – Summary

## Sustainable Organisation

We will ensure a sustainable organisation for the future by:

- Further understanding and enhancing our impact in our community.
- Ensuring strong governance to support organisational sustainability and growth.

## Clients at the Centre

We will always put clients at the centre of what we do by:

- Engaging with and understanding our clients to meet their needs.
- Promoting our services to achieve a broad reach across our catchment.
- Providing flexibility in service delivery to meet community needs within our funding framework.

## Valuing our People

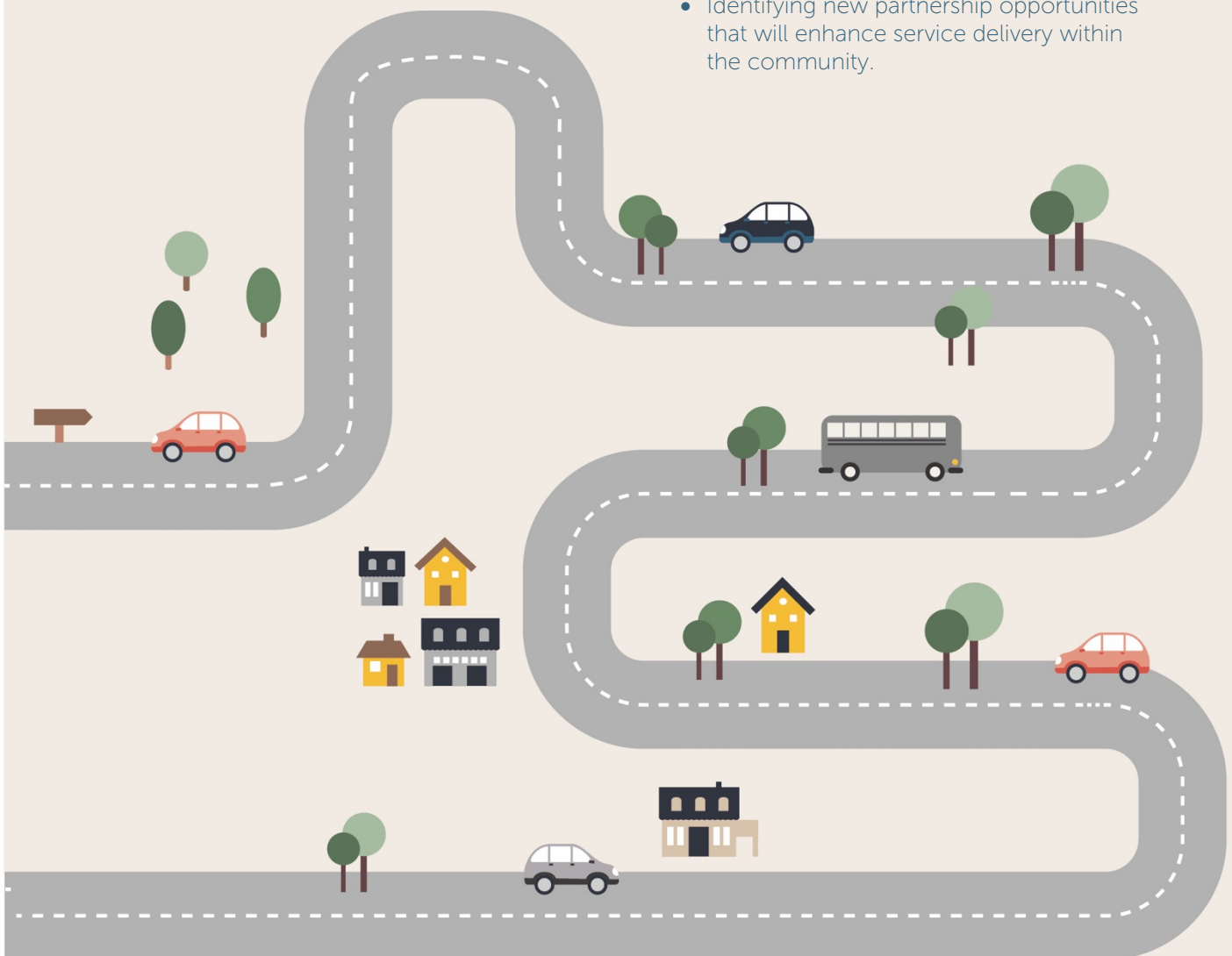
We value our people and invest in them to grow and develop their skills by:

- Continuing to nurture and develop the roles of volunteers and ensure their safety, satisfaction and engagement.
- Ensuring our staff have the necessary skills to meet the changing service delivery and management environment.
- Identifying potential new roles for volunteers to assist the progress and growth of the organisation.

## Working in Partnership

We will work in partnership with others to deliver on our mission by:

- Measuring and enhancing the mutual benefit of existing community partnerships.
- Identifying new partnership opportunities that will enhance service delivery within the community.



## What we do

The programs delivered by South Port Day Links are designed to support older people and people with a disability to engage through an Active Service Model.

They connect people to the local community and enable people to live independently. SPD L supports participation in individual and social activities essential to everyday living, maintaining social, emotional and physical wellbeing.



### DayLinks Community Transport

Provides local transport for people unable to access public transport or who require physical support. The DayLinks program keeps people connected by enabling access to medical and health appointments, recreation programs, shopping, physical fitness groups and with our new expanded service access to specific Alfred and Caulfield hospital appointments.



### PetMates

PetMates is an innovative program which helps older people and people with disability care for their companion animal at home. Current research indicates that having animals at home increases physical health and improves our sense of personal wellbeing. To remain happy and healthy, a dog needs regular exercise. If illness, injury or some other constraint prevents owners from walking their dogs, a volunteer may be able to assist through our PetMates program by providing regular dog walking. Occasional pet grooming and pet transport is also provided.



### WalkMates

Links a suitable volunteer walking companion to an elderly person or person with a disability who needs some form of support, either physical or encouragement, to get outdoors and stretch their legs with a leisurely physical and social walk.



### GardenMates

GardenMates volunteers assist older people and people with a disability in the care and enhancement of their garden.



### Betty's Bus Trips

Recreational activities offered once per month to registered SPD L clients, the program aims to get people out and about in a group setting to help reduce the sense of isolation and enjoy lunch and events with friends.

# Our Impact





July 2018 – June 2019

## DayLinks • Community Transport Service







The DayLinks program continued to transport a considerable number of residents, expanding the boundaries of its service area permanently as of November 2015 to service the entire City of Port Phillip (CoPP).

In December 2016 the decision was made to expand the new area service from 3 days to 5 days per week. While the service continues to grow, it is recognised that it will take time and support to build the expanded program in the new neighbourhoods.

### DayLinks • Community Transport Service

	Overall Total		Expanded Area • Elwood and St Kilda	
	 TRIPS	 CLIENTS	 TRIPS	 CLIENTS
2017/18	12,082	328	1,945	23
2018/19	11,081	321	1,549	22

### Purpose of Journey for DayLinks Trips 2018/19

 SOCIAL	 SHOPPING & ACCESS	 HOSPITAL	 GP/SPECIALIST	 COMMUNITY HEALTH	 OTHER
4,825	2,044	496	2,365	694	657
<b>TOTAL 11,081</b>					

## Companion Programs Statistics

### PetMates, GardenMates, WalkMates

During the period SPDL continued to deliver active ageing opportunities to local residents through its other volunteer programs.

#### July 2018 to June 2019 Stats



**520 times**

volunteers came into our office, managed our reception desk



**65 times**

members of the committee of management met and supported fundraising events



**1300 occasions**

our PetMates volunteers assisted owners to care and exercise their pets



**412 occasions**

our GardenMates program volunteers assisted people with their garden



**364 occasions**

our WalkMate volunteers assisted people with companion walks

#### The Reception Team



The Reception volunteers continued to support the day to day delivery of our services, with a team of ten volunteers ensuring that transport requests were supported through the registering of over 11,000 bookings and supporting drivers on the road.

#### Recreational Program (Betty's Bus Trips)



11 recreational trips were conducted during the period, each trip being supported with a driver and jockey, accommodating up to nine residents per trip.

#### Volunteer Hours 2018/19

	HOURS
Transport (DayLinks)	6,854
Volunteer Reception Booking Service	1,687
Recreational Programs (Betty's Bus Trips)	121
Companion Programs (WalkMates, GardenMates, PetMates)	1,811
<b>TOTAL VOLUNTEER HOURS</b>	<b>10,473</b>

## Awards for Donations

2018-2019

Each year SPDL recognises the valuable donations received from individuals, businesses and organisations. This recognition is for financial and in-kind donations provided during the period by our supporters.



### Platinum Certificate \$10,000 and over

Anonymous Donor



### Gold Certificate \$5,000 and over

South Melbourne Community Chest Inc.  
Toyota – Productions System  
Support Centre (probono)



### Silver Certificate \$1,000 and over

Bendigo Bank, Elwood Branch  
Community Enterprise Foundation  
State Trustees – Wachsmuth-Auden Trust  
Maddocks Lawyers (probono)  
University of Melbourne (probono)  
Academy Xi (probono)



### Bronze Certificate \$500 and over

Beris Campbell  
Glenda Beale

## Awards for Volunteers

2018-2019

### Continuous Years of Volunteer Service

For 2018-19 the following Awards for continuous years of volunteer service are:



### Arthur Rowan Award for 5 Years of Continuous Service

Noel Fogarty  
Cathie Keenan  
Heather McKee  
Ray Rogers



### Gayip Award for 10 Years of Continuous Service

Fran Jackson  
Gary Epple  
Michael Sabada



### Brian J Sutton Award for 15 Years of Continuous Service

Doug Lay



# Funding Providers, Sponsors, Donors and Supporters

South Port Day Links Inc. acknowledges the support of our funders, sponsors and donors, their contribution supports the delivery of our service, we thank them for their generosity and good will.

## Government Funding



**Victorian Government**  
Department of Health and Human Services  
Home and Community Care (HACC)



**Australian Government**  
**Department of Health**

**Australian Government**  
Commonwealth Home Support Program (CHSP)



**City of Port Phillip**  
Provides SPDL with funds, supported provision of office accommodation and community grants

## Sponsors, Donors and Supporters

- Bunnings BBQ Fundraiser
  - Ralph's Meats
  - Tony's Meat Supply
  - Kirkpatrick's
  - The Port Bake House
  - Enhance Fuel
  - Woolworths
  - Coles
- Bendigo Community Bank (Elwood)
- Brighton Honda
- Academy Xi
- South Melbourne Community Chest Inc
- Toyota (TSSC)
- Melbourne University
- Maddocks Lawyers)
- Justice Connect

# Embracing Change

The Aged Care sector is going through a significant system change and the way services will be delivered for older people will be very different in five years to what it is now. South Port Day Links has been around for over 30 years, and to embrace this change the organisation went through a full rebranding process.

Wagtail Designs was the chosen agency, and as they volunteered with SPDL they had some great insight into what we do in the community.



Our fleet of cars are now far more recognisable, helping to attract volunteers and supporters, and more importantly making it easier for our clients to find us when being picked up.

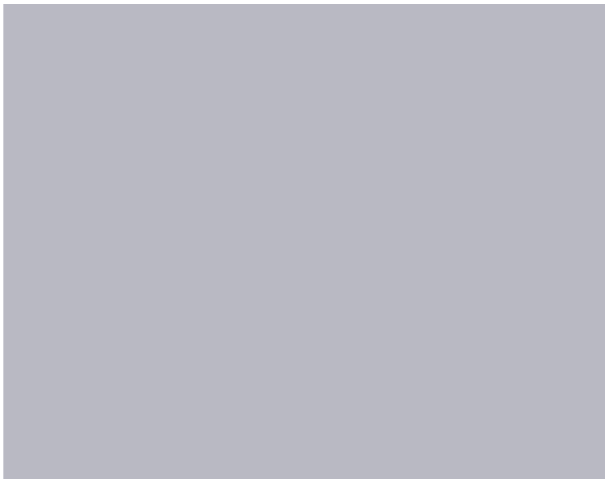


## BEFORE



The previous logo dated back pretty much to the beginning of SPDL, so it was important not to lose the core elements of the design, or move away from the trust and legacy the brand has built. The logo needed to be easily recognised by our older clients.

## AFTER





# Financial Statements

for the year ended 30 June 2019

**South Port Day Links Inc.**  
**Balance Sheet**  
**As at 30 June 2019**

	2019	2018
	\$	\$
<b>Equity</b>		
Retained Earnings	407,463	393,490
<b>Total Equity</b>	<u>407,463</u>	<u>393,490</u>
Represented by:		
<b>Current Assets</b>		
Cash and Funds at Call	68,152	84,429
Investment - Funds Not at Call	61,642	60,022
Committed Funds	239,932	185,863
Sundry Debtors	-	698
Prepayments	150	933
Provision for GST	-	289
	<u>369,877</u>	<u>332,233</u>
<b>Non-Current Assets</b>		
Furniture & Fittings	14,295	14,295
Less Accumulated Depreciation	13,739	13,535
	<u>556</u>	<u>760</u>
Motor Vehicles	132,776	132,776
Less Accumulated Depreciation	69,754	52,383
	<u>63,022</u>	<u>80,393</u>
Office Equipment	49,740	49,740
Less Accumulated Depreciation	39,105	35,697
	<u>10,635</u>	<u>14,043</u>
	<u>74,212</u>	<u>95,195</u>
<b>Intangible Assets</b>		
Patents & Trademarks	150	150
<b>Total Assets</b>	<u>444,239</u>	<u>427,579</u>
<b>Current Liabilities</b>		
PAYG Payable	8,270	6,868
Trade Creditors	2,634	4,321
Provision for Leave Entitlements	19,510	22,899
Provision for GST	6,362	-
	<u>36,776</u>	<u>34,088</u>
<b>Total Liabilities</b>	<u>36,776</u>	<u>34,088</u>
<b>Net Assets</b>	<u>407,463</u>	<u>393,490</u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Audit Report.*

**South Port Day Links Inc.**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2019**

	Note	2019 \$	2018 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers		368,655	370,660
Payments to Suppliers and Employees		(335,705)	(340,118)
Interest Received		6,463	7,612
<b>Net Cash Inflow from Operating Activities</b>		<b>39,413</b>	<b>38,155</b>
Payment for Motor Vehicles		-	(34,535)
Payment for Computers		-	-
Proceeds from Sale/Trade-In Motor Vehicles		-	-
		-	(34,535)
Net Increase in Cash Held		39,413	3,620
Opening Balance as at 1 July 2018		330,314	326,694
<b>Closing Balance as at 30 June 2019</b>		<b>369,727</b>	<b>330,314</b>

**NOTES TO THE STATEMENT OF CASH FLOWS**

**NOTE 1. RECONCILIATION OF CASH**

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months, net of bank overdrafts

(a) Reconciliation of Cash

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

Cash	369,727	330,314
<b>Reconciliation of Cash Flow from Operations with Surplus/ (Deficit)</b>		
Surplus/ (Deficit)	13,973	9,216
<b>Adjustments for Non-Cash Components in Profit:</b>		
Depreciation	20,983	27,705
Net Gain on Disposal of Property, Plant and Equipment	-	-
<b>Changes in Assets and Liabilities</b>		
Decrease in Trade and Other Receivables	1,481	(459)
Decrease in Trade and Other Payables	6,366	(4,624)
Increase in Provisions	(3,390)	(6,319)
<b>Net Cash Increase in Cash Held</b>	<b>39,413</b>	<b>38,155</b>

*The accompanying notes form part of these financial statements.*

**South Port Day Links Inc.**  
**Profit and Loss Statement**  
**For the Year ended 30 June 2019**

	2019	2018
	\$	\$
<b>Income</b>		
Interest Received	6,463	7,612
Other Revenue	61,406	85,568
Government Subsidies	306,263	282,317
	<u>374,132</u>	<u>375,497</u>
<b>Expenditure</b>		
Administration Other	2,369	2,112
AGM/ Meeting Expenses	1,080	948
Annual/ LSL Leave Provision	(3,389)	17,808
Audit & Accounting Fees	1,595	1,756
Bad Debts Written Off	-	325
Bank Charges	391	812
Computer Software & IT Support	11,150	10,854
Depreciation	20,983	27,703
Equipment Replacement & Maintenance	-	5,970
General Expenses	522	757
Insurance	5,453	4,468
Interest Paid	-	6
Internet	2,388	-
Legal Costs	500	-
Memberships	851	1,133
Motor Vehicle Expenses	21,501	16,149
Printing & Stationery	1,696	2,378
Project Officer Cost	-	1,616
Promotion	2,942	4,177
Rent	3,197	3,197
Salaries	229,436	201,489
Staff Recruitment & Back-fill	5,592	2,944
Staff Training & Welfare	50	1,248
Subscriptions	701	2,153
Superannuation Contributions	21,158	20,530
Telephone	5,794	9,345
30th Anniversary Expenses	4,448	-
Travel Expenses	-	1,126
Volunteer Expenditure	14,986	20,078
End of FY Variances	-	(2)
Workcover	4,764	5,201
	<u>360,159</u>	<u>366,281</u>
<b>Surplus/ (Deficit) for year</b>	<u><u>13,973</u></u>	<u><u>9,216</u></u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Audit Report.*

**South Port Day Links Inc.**  
**Statement of Changes in Equity**  
**For the Year ended 30 June 2019**

	2019	2018
	\$	\$
Retained Earnings at the beginning of the financial year	393,490	384,274
Surplus/(Deficit) for year	13,973	9,216
<b>Retained Earnings at the end financial year</b>	<b>407,463</b>	<b>393,490</b>

*The accompanying notes form part of these financial statements.  
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**South Port Day Links Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2019**

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**1. Basis of Preparation**

In the opinion of the Committee of Governance, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Associations Incorporation Reform Act 2012 and the Australian Charities and Not-for-profits Commission Act 2012. South Port Day Links Inc. is a not for profit entity as required by Australian Charities and Not-for-profits Commission.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes. The financial statements have been prepared on accruals and are based in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

**2. Summary of Significant Accounting Policies**

**(a) Cash and Cash Equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Bank overdrafts also form part of cash equivalents and presented within current liabilities on the balance sheet.

**(c) 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 outflow can be reliably measured.

**(d) Employee Benefits**

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 benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the balance sheet if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

**South Port Day Links Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2019**

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(e) **Property, Plant and Equipment**

Property, plant and equipment are carried at cost, independent or association's valuation. All assets excluding freehold land, are depreciated over their useful lives to the business.

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

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight line basis over the assets useful life to South Port Day Links Inc., commencing when the asset is ready for use.

(f) **Revenue and Other Income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Interest Revenue

Interest is recognised using the effective interest method.

Other Revenue

Other revenue is recognised when the entity is entitled to the funds.

(g) **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). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. 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 balance sheet.

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>3. Surplus (Loss) for the Year</b>	13,973	9,216

Surplus (Loss) for year from continuing operations includes the following specific income and expenses:

**Recording as Income**

Government and other subsidies

a) Department of Health	58,464	57,898
b) Commonwealth Home Support Program	185,947	169,578
c) Community Grant	700	1,873
d) COPP-Grant	47,852	47,768
e) S.M. Community Chest	5,000	3,500
f) Bendigo Bank Grant	2,800	1,000
g) Department of Social Services	4,700	-
h) Other	800	700

	306,263	282,317
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**South Port Day Links Inc.**  
**Notes to the Financial Statements**  
**position of incorporated association**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Other Revenue		
a) Donations Transport	30,257	29,322
b) Donation Supporters	16,558	39,029
c) Donations from Volunteers	9,690	8,895
d) Albert Park Rotary	-	5,000
e) Fundraising –Other	4,901	3,304
f) Sundry income	<u>-</u>	<u>18</u>
	<u>61,406</u>	<u>88,568</u>
 <b>Charging as Expense</b>		
Finance Costs	-	-
 Movements in Provisions		
Depreciation		
- Depreciation of Property, Plant and Equipment	20,983	27,703
- Annual Leave/ Long Service Leave	(3,389)	17,808
	<u>17,594</u>	<u>45,511</u>
Net Expenses Resulting from Movement in Provisions		
Remuneration of the Auditor:-		
Audit Fees	<u>1,595</u>	<u>1,756</u>
	<u>1,595</u>	<u>1,756</u>
 <b>4. Cash and Cash Equivalent</b>		
Cash and Funds at Call	68,153	84,429
Investment - Funds Not at Call	61,642	60,022
Committed Funds	<u>239,932</u>	<u>185,863</u>
	<u><u>369,877</u></u>	<u><u>330,314</u></u>


**South Port Day Links Inc.**  
**Statement by Members of the Committee**

The committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial statements:

1. Presents fairly the financial position of South Port Day Links Inc. as at 30 June 2019 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that South Port Day Links Inc. will be able to pay its debts as and when they fall due.

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

  
.....  
Chair: Lea Pope

  
.....  
Treasurer: Frank Ragusa

Dated

**South Port Day Links Inc.  
Independent Auditor's Report  
to the Members of  
South Port Day Links Inc.**

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**Report on the Audit of the Financial Report**

**Opinion**

We have audited the accompanying financial report, being a special purpose financial report, of SOUTH PORT DAY LINKS INC., which comprises the financial position as at 30th June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including summary of significant accounting policies and managements assertion statement.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of SOUTH PORT DAY LINKS INC. as at 30th June 2019, and its financial performance and its cash flows for the year then ended in accordance with Associations Incorporation Reform Act 2012.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditors Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist SOUTH PORT DAY LINKS INC. to meet the requirements of Associations Incorporation Reform Act 2012. 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**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *applicable legislation* and for 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.

**South Port Day Links Inc.  
Independent Auditor's Report  
to the Members of  
South Port Day Links Inc.**

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**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.



Lionel R Arnold  
Director  
J L Collyer & Partners

Dated in Wantirna on 8<sup>th</sup> October 2019



# DONATE

to support your local community

## PLEASE ACCEPT MY DONATION TO SPDL

### CHEQUE / MONEY ORDER

Enclosed is my cheque/money order made payable to SOUTH PORT DAY LINKS INC. for:

Amount \$

Name

Address

Email

Phone/Mobile

### DIRECT DEPOSIT

Direct deposits can be made at any branch of the **BENDIGO BANK** (when donating through Bendigo Bank, please keep your deposit slip as a record for taxation deduction purposes).

Please contact SPDL with details of your direct deposit and we will forward a tax receipt after we receive confirmation of your donation through Bendigo Bank.


**BSB 633 000**      Account no. **150 385 003**

### ONLINE DONATIONS

Online donations can be made at our website through GiveNow at [spdl.org.au](http://spdl.org.au)

### BEQUESTS

I am interested to be contacted regarding bequests to SPDL.

 Liardet Community Centre  
Level 1, 154 Liardet St,  
PO Box 199, Port Melbourne 3207  
(cnr of Nott and Liardet St)

☎ (03) 9646 6362      ✉ [info@spdl.org.au](mailto:info@spdl.org.au)

Registered number A0023984F    ABN 82 957 361 749



This report has been kindly prepared by the awesome team at Wagtail Designs.  
Thank you!!

✉ [hello@wagtaildesigns.com](mailto:hello@wagtaildesigns.com)  
🌐 [www.wagtaildesigns.com](http://www.wagtaildesigns.com)



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✉ info@spdl.org.au

💻 ww.spdl.org.au

Registered number A0023984F ABN 82 957 361 749