

**CARING FOR
THE COMMUNITY**
WITH CERTAINTY AND SAFETY





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.



South Port Day Links

Liardet Community Centre
Level 1, 154 Liardet St, cnr Nott St,
PO Box 199, Port Melbourne VIC 3207
 (03) 9646 6362

 info@spdl.org.au

 www.spdl.org.au

 South Port Day Links Inc.

 @southportdaylinks

ABN 82 957 361 749
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.

Designed by WagTail Designs

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Committee of Management 2021-22

Chair Lea Pope

Deputy Chair Alec Tarshis

Treasurer Peter Waddell

Secretary Laura Meagher

Committee Members

Mary Kikas

Mario Galante

Frank Ragusa

Rachael Bolton

Stephen Pehm (resigned 16 June 2022)

Sub Committee Members 2021-22

Marketing & Fundraising Sub Committee

Lea Pope

Mario Galante

Mary Kikas

Laura Meagher

Policy & Risk Sub Committee

Lea Pope

Alec Tarshis

Stephen Pehm (resigned 16 June 2022)

Human Resources Sub Committee

Lea Pope

Alec Tarshis

Mary Kikas

Staff

General Manager Ed Holmes

Volunteer Program Coordinator Job Share

Rimmi Singh (resigned 1 April 2022)

Ivano Abram (commenced 20 April 2022)

Maria Anes (commenced 29 April 2022)

Transport Coordinator Job Share

Michael Pope

Stephen Brennan

Transport Backfill William Hanlon

Bookkeeper Desiree Garnier

From our Chair and General Manager

Lea Pope and Ed Holmes



For over 30 years, South Port Day Links has provided services to the Port Phillip community. Over the last year SPDL continued to provide outstanding service to the community.

The last 3 years of the COVID-19 pandemic has disrupted the lives of most people in our community and greatly affected the ability of many organisations to carry on with their services and support.

While the demand for SPDL's services has been reduced over this period, it is pleasing to see that in the latter part of the 2021/22 year that our service volumes are starting to return to more "normal" levels. SPDL has seen increased demand for transport, steady demand for PetMates and increased interest in GardenMates.

Once again in 2021/22 SPDL responded in a practical way, providing essential services to our community, which is a significant achievement and credit to all our staff and volunteers.

SPDL continued to practice a number of safety measures to ensure our services continued and these measures have become standard practice in all parts of our services.

All of our staff and volunteers actively working in service delivery are COVID 19 vaccinated.

Thank you to all Volunteers and Staff who have worked so capably during the past year. The commitment that everyone shows to our community is really heartening. Regular communication with our volunteers has ensured everyone has been kept up to date with changing protocols and service delivery requirements.

Despite all that has happened, we have maintained a very strong volunteer base, and we have had a number of new volunteers join us during the year. It is great to see so many wonderful people wanting to contribute their time to the community.

It is also very encouraging that our clients continue to express their support for, and satisfaction with, the services SPDL provides.

Most areas of our 2021/22 business plan objectives have been achieved, and a new Strategic Plan for the next 3 years 2022-25 has been completed.

We are continuing to monitor changes in the Commonwealth Home Support Program sector and it was encouraging to see that the Commonwealth Government is listening to sector feedback and have delayed the start of the new Support at Home reform by 1 year to July 2024.

A highlight of the year was celebrating Community Transport week in March with the sector acknowledging the contribution to the community for close to 40 years. It is worth noting that SPDLC has been a part of this journey since the early 1990's - a great achievement.

Our donors and sponsors have continued to provide much needed support and we are truly grateful for their assistance.

Our funders - the Commonwealth Department of Health, the Victorian Department of Health and the City of Port Phillip have shown us great flexibility again this year. For a small organisation needing to continue its operations, this was both vital and appreciated.

We look forward to an even busier year in 2022/23!!



Chair
Lea Pope



General Manager
Ed Holmes

Treasurer's Report

Peter Waddell



The financial year to 30 June 2022 was a challenging year with lower client volumes continuing in the first 6 months of the year.

Despite the difficulties caused, we achieved a Net Profit of \$7,339 compared to \$37,786 in the previous year. Our Net Assets also increased from \$472,492 in 2021 to \$479,832 as of June 2022.

During the year SPDL continued to receive stable funding from government at a federal and local level. This funding ensured the financial position of SPDL remained viable, with sufficient financial strength to maintain investment in its operations that is required to continue our high level of service, as well as provide security for the future.

Trends in Revenues and Expenditures

Income

- Total income for the financial year to 30 June 2022 was \$378,108, compared to \$412,976 in the previous year. It is worth noting that the last financial years revenue included revenue from Commonwealth Jobkeeper, the Victorian cash flow boost, and profit on the sale of a motor

vehicle. With these excluded, for comparison, last year's revenue would have been \$351,070 compared to this years revenue.

- Just over 90% came from federal and local government funding.
- Revenue from other sources was stable, with an increase in client transport revenue offset by a decline in supporter contributions.

Expenses

Total expenses for the financial year to 30 June 2022 were \$370,769, compared to \$375,190 in the previous year, a good outcome against a background of rising costs.

Changes in Composition of Assets and Liabilities

Of note:

- The SPDL cash and funds on term deposit position remained healthy at \$423,066 at the end of the year.
- There was little change in the fixed asset position.
- SPDL's liabilities totaled \$33,002 at the end of the year. They consist mainly of employee entitlements.


Volunteering Report



Rimmi Singh left SPDL after over 5 years with the organisation and we wish her well. Rimmi was a key part to the ongoing excellent culture here at SPDL and all of the volunteers enjoyed Rimmi's warmth, company and engagement with them.

SPDL is fortunate to have Ivano Abram and Maria Anes join us in April in a job share capacity to fill the role of Volunteer and Client intake Co-Ordinator.

Ivano and Maria bring a wealth of experience in the social sector and in particular volunteerism. Ivano and Maria have quickly developed an excellent relationship with the volunteers of SPDL and have been successful in recruiting a number of new volunteers across our programs.

Ivano and Maria have also been busy meeting with our clients in the Mates programs and ensuring our services are meeting their needs.

 VOLUNTEERS	DayLinks	49
	Mates Program	24
	Committee of Management	9
	Reception	9
TOTAL		91

	 CLIENTS	 VOLUNTEERS
PetMates	10	14
GardenMates	13	10
WalkMates	0	0
TOTAL	23	24

Strategic Plan 2019-22

Progress Report

The update below is on progress against several action items in our 3-year plan which progressed well, despite the impact of the COVID pandemic in the year.

⚙️ STRATEGY 1		🌱 Sustainable Organisation
We will ensure a sustainable organisation for the future by:		
Establish an overarching governance framework.	Compliance framework and reporting mechanism established.	●
Policies and Procedures, Review, Schedule, Complete.	Conducted a review of our policies and procedures in line with the Aged Care Standards.	●
⚙️ STRATEGY 2		👥 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.	Regularly engaged with clients to see if they needed our services and how we could assist them.	●
Promoting our services to achieve a broad reach across our catchment.	Quarterly newsletters published informing clients of SPDL activities.	●
⚙️ STRATEGY 3		👤 Valuing our People
We value our people and invest in them to grow and develop their skills:		
Continue to attract and retain skilled volunteers.	Successful with onboarding a number of new volunteers in the year.	●
Recognise the work of our volunteers with a planned and structured program.	Actively engaged with volunteers on a number of occasions at SPDL events.	●
	In 2022 a volunteer survey was completed. Survey results were very pleasing with a high level of volunteer satisfaction reported.	●
⚙️ STRATEGY 4		🤝 Working in Partnership
We will in partnership with others to deliver on our mission:		
Extend our relationships within the CoPP community and beyond to enhance service delivery within the community.	Continued positive relationships with several providers in the CoPP including Council.	●

What we do

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

It connects people to the local community and enables people to live independently. SPDL 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.



WalkMates

Links a suitable volunteer walking companion to an older 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.



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.



Links Lunch Bus Trips

Recreational activities offered once per month to registered SPDL 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.

Connecting people to the local community and enabling people to live independently.

Our Impact

July 2021 – June 2022



DayLinks Community Transport Service

The DayLinks program continued to transport a considerable number of residents of the City of Port Phillip and a some new clients from the City of Melbourne.

Total



TRIPS



CLIENTS

2020/21	5,297	230
2021/22	6,337	254

Purpose of Journey for DayLinks Trips 2021/22



SOCIAL



SHOPPING &
ACCESS



HOSPITAL



GP/SPECIALIST



COMMUNITY
HEALTH



OTHER

1,243	1,655	306	2,399	587	147
TOTAL 6,337					



PetMates / GardenMates / WalkMates Companion Programs Statistics

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

July 2021 to June 2022 Statistics



250 times volunteers came into our office,
managed our reception desk



115 occasions members of the
committee of management met



563 hours
our PetMates volunteers
assisted owners to care and
exercise their pets



205 hours
our GardenMates program
volunteers assisted people
with their garden



0 hours
our WalkMate volunteers
assisted people with
companion walks

The Reception Team



The volunteers continued to support the day to day delivery of our services, with a team of 8 volunteers ensuring that transport requests were supported through the registering of around 7,000 bookings and supporting drivers on the road.

Recreational Program (Links Lunch Bus Trips)



11 recreational trips were conducted during the period, each trip being supported with 2 volunteers including 1 driver, accommodating up to nine residents per trip.

Volunteer Hours 2021/22



HOURS

Transport (DayLinks)	3,962
Volunteer Reception Booking Service	1,284
Recreational Programs (Links Bus Trips)	176
Companion Programs (WalkMates, GardenMates, PetMates)	768
TOTAL	6,190

Awards for 2021-2022

Donations

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



Gold Certificate
\$5,000 and over



Silver Certificate
\$1,000 and over

Wachsmuth-Auden Foundation



Bronze Certificate
\$500 and over

Beris Campbell
Glenda Beale

Volunteers

Continuous Years of Volunteer Service

For 2021-22 the following Awards for continuous years of volunteer service are:



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

Ben Marks
Sally McInnes
Graham Warren
Mark Muir
Ralph Bohmer
Jannette Chrimes
Robyn Wilson



**Gayip Award for
10 Years of Continuous Service**

Kenneth Latchford
Ian Mackay
Ron O'Shannessy



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



**Beris Campbell OAM Award for
25 Years of Continuous Service**

Funding Providers, Sponsors, Donors and Supporters

SPDL 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



Australian Government
Department of Health

Australian Government
Commonwealth Home
Support Program (CHSP)



Victorian Government
Department of Health



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

Sponsors, Donors and Supporters



Bendigo Community Bank
(Elwood)



Wagtail Designs

FINANCIAL STATEMENTS

for the year ended 30 June 2022



South Port Day Links Inc.
Balance Sheet
As at 30 June 2022

	2022	2021
	\$	\$
Equity		
Retained Earnings	479,830	472,492
Total Equity	<u>479,830</u>	<u>472,492</u>
Represented by:		
Current Assets		
Cash and Funds at Call	95,374	72,438
Investment - Funds Not at Call	130,442	130,000
Committed Funds	197,291	247,805
Accounts Receivable	3,718	442
Prepayments	3,783	2,200
	<u>430,608</u>	<u>452,885</u>
Non-Current Assets		
Furniture & Fittings	14,295	14,295
Less Accumulated Depreciation	14,133	14,109
	<u>162</u>	<u>186</u>
Motor Vehicles	142,738	142,738
Less Accumulated Depreciation	85,013	71,477
	<u>57,725</u>	<u>71,261</u>
Office Equipment	73,081	49,740
Less Accumulated Depreciation	48,894	45,923
	<u>24,187</u>	<u>3,817</u>
	<u>82,074</u>	<u>75,264</u>
Intangible Assets		
Patents & Trademarks	150	150
Total Assets	<u>512,832</u>	<u>528,299</u>
Current Liabilities		
PAYG Payable	8,796	8,428
Trade Creditors	2,275	4,628
Superannuation Guarantee	(26)	505
Provision for Leave Entitlements	19,885	39,524
Provision for GST	219	2,723
Accruals	1,852	-
	<u>33,002</u>	<u>55,808</u>
Total Liabilities	<u>33,002</u>	<u>55,808</u>
Net Assets	<u>479,830</u>	<u>472,492</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 2022

	Note	2022 \$	2021 \$
Cash Flows from Operating Activities			
Receipts from Operations		373,419	397,537
Payments to Suppliers and Employees		(378,628)	(343,179)
Interest Received		1,414	4,320
Net Cash Inflow from Operating Activities		<u>(3,795)</u>	<u>58,678</u>
Cash Inflow/(Outflow) from Investing Activities			
Purchase Motor Vehicle		(23,341)	(24,610)
Net Increase/(Decrease) in Cash Held		<u>(27,136)</u>	<u>34,068</u>
Cash and Cash Equivalents as at 1 July 2021		450,243	416,175
Cash and Cash Equivalents as at 30 June 2022		<u><u>423,107</u></u>	<u><u>450,243</u></u>

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:

	2022 \$	2021 \$
Reconciliation of Cash Flow from Operations with Net Current Year Surplus		
Surplus/(Loss) for year	7,339	37,786
Adjustments for Non-Cash Components in Profit:		
Depreciation	16,531	14,991
Net Gain on Disposal of Property, Plant and Equipment	-	(11,175)
Changes in Assets and Liabilities		
Increase in Trade and Other Receivables	(7,362)	1,421
Decrease in Trade and Other Payables	(664)	(2,312)
Decrease in Provisions	(19,639)	17,967
Net Cash Provided by Operating Activities	<u><u>(3,795)</u></u>	<u><u>58,678</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.
Profit and Loss Statement
For the Year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Interest Received	1,414	4,320
Other Revenue	38,764	86,205
Government Subsidies	337,930	311,276
Profit on Sale of Non-current Assets	-	11,175
	<u>378,108</u>	<u>412,976</u>
Expenditure		
Administration Other	904	2,031
AGM/ Meeting Expenses	-	1,030
Annual/ LSL Leave Provision	16,444	25,973
Audit & Accounting Fees	1,800	1,756
Bank Charges	125	364
Computer Software	12,909	11,718
Consultant Transition	190	61
Depreciation	16,531	14,991
General Expenses	1,232	640
Insurance	7,752	324
Internet	1,690	1,435
Long Service Leave - PLSA	6,827	-
Memberships	1,704	1,360
Motor Vehicle Expenses	28,607	20,421
Printing & Stationery	1,325	1,536
Promotion	3,320	2,821
Rent	1,852	3,451
Salaries	217,832	232,777
Small Asset Write-off	353	240
Staff Recruitment	641	10,655
Staff Training & Welfare	504	-
Subscriptions & Memberships	300	136
Superannuation Contributions	25,758	21,819
Telephone	3,866	5,875
Volunteer Expenditure	13,101	9,521
End of FY Variances	-	(591)
Workcover	5,203	4,847
	<u>370,769</u>	<u>375,190</u>
Surplus/(Loss) for year	<u>7,339</u>	<u>37,786</u>
Retained Earnings at the beginning of the financial year	<u>472,492</u>	<u>434,705</u>
Retained Earnings at 30 June 2022	<u><u>479,830</u></u>	<u><u>472,492</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 Appropriations
For the Year ended 30 June 2022

	2022	2021
	\$	\$
Retained Earnings - Beginning of Year	472,492	434,705
Surplus/(Loss) for year	7,339	37,786
Retained Earnings at 30 June 2022	<u><u>479,830</u></u>	<u><u>472,492</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.
Notes to the Financial Statements
For the Year ended 30th June 2022

1. Basis of Accounting

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 in Accounting Estimates and Errors, AASB 120 Accounting for Government Grants and Disclosure of Government Assistance, AASB 1048 Interpretation of Standards, AASB 1054 Australian Additional Disclosures and AASB 1058.

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 comprise 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.

(b) 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.

(c) 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.

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 2022

(d) Property, Plant and Equipment

Plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation and impairment of losses.

Plant and equipment are depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

(e) 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 Association 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.

Rendering of Services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Grant Revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis

(f) 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.

3. Recording as Income

	2022	2021
	\$	\$
Government and other subsidies		
a) Department of Health and Human Services	65,908	61,704
b) Commonwealth Home Support Program	220,804	197,281
c) COPP-Grant	51,218	50,191
d) S.M. Community Chest	-	2,100
	<u>337,930</u>	<u>311,276</u>

South Port Day Links Inc.
Notes to the Financial Statements
For the Year ended 30th June 2022

	2022	2021
	\$	\$
Other Revenue		
a) Contributions Transport	18,948	15,039
b) Donation Supporters	3,194	13,080
c) Donations from Volunteers	7,795	5,790
d) Transport Service	4,835	1,565
e) Membership	2,089	-
f) Fundraising	1,903	-
g) Cashflow Boost	-	26,581
h) Jobkeeper Subsidy	-	24,150
	<u>38,764</u>	<u>86,205</u>

South Port Day Links Inc.
Financial Declaration 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 2 to the financial statements.

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

The Responsible Persons declare that in the Responsible Persons' opinion:

- (a) there are reasonable grounds to believe that the registered entity is able to pay all of 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*.


.....

Chair:


.....

Treasurer:

Dated 23 OCTOBER 2022

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

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 2022, 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 and the Australian Charities and Not-for-profits Commission Act 2012.

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 2022, 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.

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.

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

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 Wantima on 11th October 2022



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