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2021.2022.**2023**

**ANNUAL
REPORT
2022/2023**

**CELEBRATING 35 YEARS
OF DEDICATED SERVICE**



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

✉ hello@wagtaildesigns.com

🌐 www.wagtaildesigns.com

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STAFF SPDL 2023

General Manager

Clemens Unger (*appointed Aug 2023*)
Ed Holmes (*retired Sept 2023*)

Volunteer Coordinator

Maria Añes
Ivano Abram

Transport Coordinator

Maria Eriksson
Stephen Brennan

Bookkeeper

Desiree Garnier
Rosemarie Peachman

Client Intake Gail Forward

Transport Administrator Bill Hanlon

VOLUNTEERS SPDL 2023

Committee of Management

Chair Lea Pope (*retired Nov 2022*)
Carol Gordon (*appointed Nov 2022*)

Deputy Chair Alec Tarshis

Treasurer Peter Waddell

Secretary Laura Meagher

Mary Kikas
Frank Ragusa
Carly Pocock (*appointed Nov 2022*)
Nick van den Berg (*appointed Nov 2022*)
Rachael Bolton (*retired Mar 2022*)

Mario Galante
Laura Meagher

Reception Team

Clare Doyle
Gail Forward
Colleen Stevens
Helen Giannakis
Rosemarie Peachman

Linda Davey
Hilary Law
Chris Noone
Diana Savage
Ann Gibson

PetMates

Ramona Headifen
Rhonda de Campo
Penny Hatzibousios
Patrick O'Duffy
Christine Chandler
Matthew Jordan
Lawrence Heyman
Leanne Merrett
Christine Paton
Gustavo Sarmiento

Viviana Vargas
Thanh Pham
Benn Marks
Sam Li
Tim Williams
Robert Craig
Amber Harrison
Yan Gu
Tania Seibold

GardenMates

Kenneth Latchford
Joan Cooney
Sara Young
Rosemarie Peachman
Diane Hunt
Janine Passlow
Shivani Priyal Gopaul

Susan Pitman
John McMahon
Susan Williams
Joie Lou
Joanne Ryan
Julie Howard

WalkMates

Denise Tsoukalas
Christina Hack

Maria Eriksson
Amy Everitt

DayLinks

Noel Fogarty
Maura Gavin
Fran Jackson
Bill Hanlon
Cathie Keenan
Doug Lay
Gary Epple
Judith (Judy) Feighlin
Brian Lovelock
Ron O'Shannessy
Ashley Thomas
Graham Warren
Ralph Boehmer
Robyn Wilson
John Adams
Jennifer Roberts
Baden Rumble
Lawrence Horder
Andrew O'Sing
Kevin Doyle
Phillip Savage
Kim Vandali
Michael McLellan
Denis Mathieson
Catherine Pocknee
Frank Lee
Coralie Cazaly
Susan (Suzane) Lindsay
Terrell Taylor
Jan Brooksbank
Zighe Tedla
Kathie Noble
Maria Eriksson
Ray Babbage
Peter Simmons
Dylan Clarkson
Gavin McKay
Pierre Matthee
Shaun McCarthy
Kay Gibson
Ian Mackay
Brian Logan
Janette Chrimes
Robyn Wilson
Andrew Osborne
Janette Williams
Sam Poyas
Vincent McKeown-West
Julie Morrison
Erin Oliver

message from the **CHAIR & GENERAL MANAGER** **Carol Gordon and Clemens Unger**



It is with great pleasure that we celebrate South Port Day Links' 35th year of dedicated service to the Port Phillip community. The organisation's foundation was first celebrated in 1988, spearheaded by Beris Campbell, who at the time was the Senior Social Worker at the City of Port Phillip.

Over the years, we have continually evolved to address the changing needs of our community, offering vital programs such as "Ageing in Place" and "Wellness and Reablement."

Through the unwavering support of our dedicated volunteers and staff, we have been able to assist many individuals in maintaining their independence through services like DayLinks community transport, GardenMates, PetMates and WalkMates.

In 2022, Carol Gordon took the helm as our new Chair, succeeding the dedicated service of longtime Chair Lea Pope. Additionally, our General Manager, Ed Holmes, transitioned leadership responsibilities to Clemens Unger in August 2023, marking a new chapter in our organisation's history.

The past year, 2022/23, witnessed a significant return of clients to our services, particularly as we navigated through the challenges of the post-COVID-19 era.

Services like the Links Lunch resumed with great success, providing a sense of togetherness for our participants. Our individual support programs, including GardenMates, PetMates, and WalkMates, have exceeded their targets by a large margin, showcasing their popularity and impact.

Moreover, our transport services within the City of Port Phillip and the City of Melbourne returned to pre-pandemic levels, thanks to the tireless efforts of our staff and volunteers.

We are grateful to report that we secured additional grants alongside our regular funding sources. Notably, our volunteers now wear new orange vests and caps, funded by the Community Bank Elwood and the South Melbourne Community Chest.

We also received a grant from the Commonwealth Government for the "Assistance with Increased Fuel Costs" initiative, helping us offset rising fuel expenses from July 1, 2022, to December 31, 2022.

Our partnership with the Toyota Motor Corporation continued successfully, with the Toyota team assisting in improving our booking process for transport services.

Despite financial challenges, the unwavering support from donors and sponsors has been instrumental in our continued success. As a smaller organisation, we heavily rely on the robust support from our major funding partners, including the Commonwealth Department of Health, the Victorian Department of Health, and the City of Port Phillip.

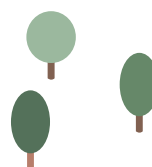
We also benefitted from smaller organisations and individuals who have contributed to the organisation over the past 12 months. We extend our heartfelt thanks to all our contributors for their invaluable assistance in ensuring the delivery of our services.

We want to take this opportunity to express our deep appreciation for our dedicated volunteers and staff. Without their commitment and passion, none of what we do would be possible.

The positive feedback we receive from our clients on a daily basis brightens our hearts and puts smiles on our faces. We are grateful for the trust our clients have placed in our services, and we remain committed to serving our community with dedication and enthusiasm.

We will continue to keep abreast of the changes in the Commonwealth Home Support Program Sector and ready ourselves for the Support at Home Reforms to be announced in 2025.

**Here's to another
35 years of service
to the Port Phillip
community
and beyond!**



report from the
TREASURER

Peter Waddell



I am pleased to present the SPDL 2022/23 Audited Accounts for your consideration.

The 2022/23 Financial Year saw significant changes in personnel at SPDL, with Carol Gordon joining the team as Chair in November 2022, and our then GM Ed Holmes announcing his retirement late in the year, making way for our new GM Clemens Unger.

I can report that despite these changes, SPDL has maintained its traditional high standards of management and governance.

However, we are not immune to the inflationary cost pressures seen in the general community over the period, particularly in the areas of salary and related costs, and motor vehicle expenses. These cost pressures have caused our expenses to increase at a rate greater than our revenue streams, leading to the small loss you can see in the accounts.

All at SPDL are working to turn this around and return to at least break even, which is where a Not for Profit such as SPDL should aim to be. However, cost pressures continue, and 2023/24 looks to have an outcome similar to 2022/23, so it may take a couple of years to achieve this aim.

But it is worth noting that the depth of the liquid reserves we enjoy far outweigh the incurred loss, and you can see that despite this loss our cash position has remained robust. We are fortunate that this is the case, giving us time to adjust, and face the future with optimism.



report from the
VOLUNTEER PROGRAM COORDINATORS
Ivano Abram and Maria Añes



It has been a year of notable achievements and learning experiences for SPDL. We have consistently upheld our mission to serve our clients with dedication and care as the organisation responded to and made important changes in some key positions as well as the review and upgrade of the DayLinks booking procedures.



Continued Success of Volunteer Programs

Our programs have thrived, delivering indispensable services to our clients. This success is a direct reflection of the service by our incredible volunteers, who constantly show commitment to and practice compassion in their work.



DayLinks

Throughout the year, our Daylinks Transport service has maintained commendable standard of service along with exponential growth in client numbers and marked increase in trips within the City of Melbourne.



The incredible commitment of our volunteer drivers made it possible that we not only met but excelled in responding to the complexities of frequent surge of bookings and diverse needs of our clients.

Their availability during peak periods and willingness to pick up extra shift within a week has been pivotal in our ability to continue providing reliable and high-quality transport services to those who depend on us.

Mates Programs

There has been a significant increase of volunteers in our GardenMates and PetMates Programs, allowing us for greater capacity to serve clients in need of support to tend their gardens or to walk their dogs. We have currently this amazing composition of Mates volunteers from various ages and cultural backgrounds, which by and large provides enriching experience to our clients and volunteers.

Reception

An incredible dedication and work from our reception volunteers has been vital in supporting our drivers as well as SPDL staff in the day-to-day service provision, particularly in difficult and challenging times of the year.

Their support to the introduction of new booking procedures has made the transition from the old practice smooth and easier than expected.

Meetings, Events and Training

After a couple of restrictive years due to COVID, we recommenced organising the regular volunteer meetings and social meetups. The Mates volunteers had the opportunity to meet every quarter to exchange and share volunteering experiences.

We organised a separate meet up for volunteer drivers to reflect and share their driving experiences and raised feedback for service improvement. Overall, meetings were welcomed by volunteers as shown in their high participation in attending meetings and providing suggestions to enhance both client and volunteer experience in their engagement with SPDL.

Our volunteers actively participated in the events we organised for Volunteers Week, Transport Week, Seniors Festival, and Christmas Party. The presence of some of our clients in celebrating Transport Week and Seniors Festival made the events more meaningful to our volunteers.

Organisational Changes

We farewelled our esteemed Transport Coordinator, Michael Pope. His long-standing service set a high bar for dedication and impact. Mike's retirement led to the seamless transition into the role by Maria Eriksson, one of our wonderful volunteer drivers. We are thankful for Maria who retains her volunteering role in our WalkMates Program.

Carol Gordon has taken over the reins as Chair of the Management Committee, continuing the legacy of strong leadership and vision set by her predecessor, Lea Pope.

New Partnerships and Improvements

We have forged partnership with Box Hill Institute, offering placement opportunities for their students in the Diploma of Community Services. We welcomed the first student in the last quarter of 2022 who delivered high quality of work and much needed support to all staff members and volunteers.

In collaboration with the Toyota TSSC team, we embarked on a project that reviewed and improved our Daylinks Transport service booking system, which not only enhanced SPDL's operational efficiency but also provided insightful professional development for the staff.

In summary, the past year was a testament to the resilience and strength of our volunteer programs. The dedication of volunteers and staff, the successful integration of new members and leaders, the fruitful partnerships and improvements, and our clients' positive service experience have all contributed to a year of growth and positive outcome.

Looking ahead, we remain committed to building on these foundations so that we continue to be effectively adaptable in responding to the needs of our community with excellence and compassion. donations provided during the period by our supporters.

VOLUNTEERING REPORT

Our two Volunteer and Client Intake Co-ordinators Maria Añes and Ivano Abram are the conduit to the SPDL's volunteers and Mates Program clients. Both have worked tirelessly to conduct interviews with prospective volunteers and assessed new clients' needs in the SPDL Mates programs.

Thanks to Maria and Ivano's work we were able to onboard new volunteers and clients into the SPDL community.

	 CLIENTS	 VOLUNTEERS
 PetMates	12	15
 GardenMates	27	17
 WalkMates	3	3
 DayLinks Transport	332	53
 Reception and Committee		19

	 HOURS
Volunteers assisted at Reception and Admin 429 times	1,416
PetMates volunteers assisted clients to exercise their pets	679
GardenMates volunteers assisted clients with their garden care	437
WalkMates volunteers went on companion walks	36
TOTAL	2,568



			
Over 10,200 transport requests were received with 8933 trips delivered after cancellation	Links Lunch service was conducted on 10 occasions supported by 2 volunteers	The Committee of Managements met on 22 occasions	A total of 8933 trips were delivered

OUR IMPACT

July 2022 – June 2023



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

	 CLIENTS	 TRIPS
2020/21	230	5297
2021/22	254	6337
2022/23	332	8933

Purpose of Trips in 2022/23

 SOCIAL	 SHOPPING & ACCESS	 HOSPITAL
2,052	1,706	624
 GP/SPECIALIST	 COMMUNITY HEALTH	 OTHER
2,459	1,296	796

STRATEGIC PLAN 2023 – 2027



Sustainable Organisation

- Improve client interactions and digital experience to meet current and emerging clients.
- Review and develop new SPDL client relationship model including membership – improving automation and new client information.
- Explore and develop revised/new payment methods.
- Review and optimise demand on capacity.
- Improve client information through new software system.
- Continue to improve client engagement and input through surveys and get togethers.



Client Centred

- Improve client interactions and digital experience to meet current and emerging clients.
- Review and develop new SPDL client relationship model including membership – improving automation and new client information.
- Explore and develop revised/new payment methods.
- Review and optimise demand on capacity.
- Improve client information through new software system.
- Continue to improve client engagement and input through surveys and get togethers.



Valuing Our People

- Develop diversity matrix to grow value in our people (including volunteers, clients and partners).
- Grow and develop training programs (including cross training) and personal development for staff/volunteers.
- Implement further volunteer incentives/rewards to show we value them.
- Demonstrate how we value diversity in different ways.
- Develop new business name and logo to strengthen brand recognition.
- Appoint a Patron.



Working in Partnership

- Increase new and existing partnerships through data driven insights.
- Develop relationships with new partners.
- Improve and deepen relationships with funding partners.
- Broaden client relationships to their family and carers.

Our Values



	Care	Excellence	Teamwork	Integrity
Current values	Empowerment			
New values	Diversity	Respect	Inclusion	Connectivity

VOLUNTEER AWARDS 2022-2023

Continuous Years of Volunteer Service



Arthur Rowan Award for 5 Years of Continuous Service

Alec Tarshis • CoM
Mary Kikas • CoM
Joanne Ryan • GardenMates
Clare Doyle • Reception
Sam Li • PetMates
Robyn Wilson • Driver
Jennifer Roberts



Gayip Award for 10 Years of Continuous Service

Frank Ragusa • CoM
Ann Gibson • Reception
Ramona Headifen • PetMates
Penny HatziBousios • PetMates



Brian J Sutton Award for 15 Years of Continuous Service

Gary Epple • Driver



Award for 20 Years of Continuous Service

Christine Paton • PetMates



Beris Campbell OAM Award for 25 Years of Continuous Service

N/A

CONTRIBUTORS

Funding Providers, Sponsors, Supporters and Donors

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



Victorian Government
Department of Families, Fairness and Housing



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

SPONSORS AND SUPPORTERS



Bendigo Community Bank
(Elwood)



TOYOTA

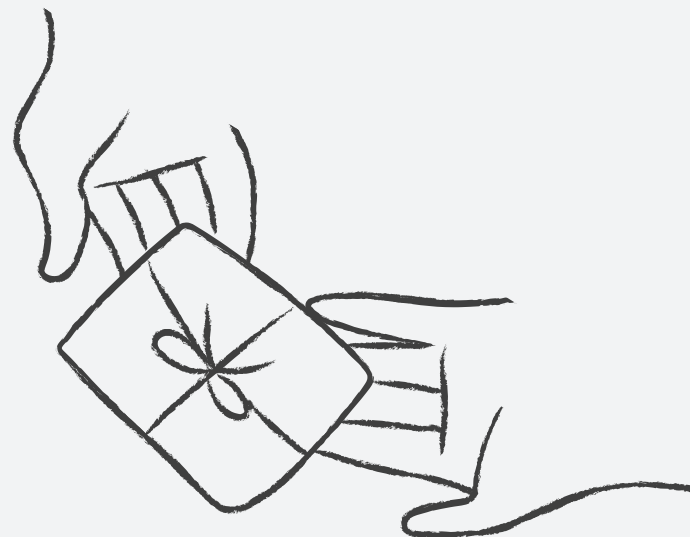
Toyota



WagTail Designs

DONORS

- Toyota
- State Trustees Wachsmuth Auden Trust
- Bendigo Bank
- Beris Campbell
- Glend Beale
- Sandra Nowlan
- Brian Logan
- Maree Chalmers
- Stuart Noble
- John Jacobs
- Diana Phoenix
- Judith Jackson
- Fritz Wesseling



JANUARY
FEBRUARY
MARCH
APRIL
FINANCIAL STATEMENTS MAY
for the year ended JUNE 2023

JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER

Directors

Lionel R. Arnold CA B.Bus
Raelene Cheng CPA B.Com

15th October 2023

The Board of Management
South Port Day Links
PO Box 199
Port Melbourne Vic 3207

Dear Board,

Please find enclosed the following documents for your attention:

1. Financial Statement and Audit Report for 30th June 2023, (Word and Pdf.)
2. Representation Letter
3. One copy Invoice

During the audit the following matters came to our attention that require to be reported to the Board:

- None

I would also like to thank Desiree for her assistance which is always appreciated.

Should you have any questions in relation to the above, please do not hesitate to call me.

Yours sincerely



Lionel R. Arnold
J L COLLYER & PARTNERS
LRA
Encl.

Balance Sheet

As of 30 June 2023

	2023	2022
	\$	\$
Equity		
Retained Earnings	463,464	479,830
Total Equity	<u>463,464</u>	<u>479,830</u>
Represented by:		
Current Assets		
Cash and Funds at Call	97,621	95,374
Investment - Funds Not at Call	130,442	130,442
Committed Funds	197,688	197,291
Grants Receivable	18,612	-
Trade Debtors	4,116	3,718
Prepayments	4,437	3,783
	<u>452,916</u>	<u>430,608</u>
Non-Current Assets		
Furniture & Fittings	14,295	14,295
Less Accumulated Depreciation	14,157	14,133
	<u>138</u>	<u>162</u>
Motor Vehicles	142,738	142,738
Less Accumulated Depreciation	98,549	85,013
	<u>44,189</u>	<u>57,725</u>
Office Equipment	73,081	73,081
Less Accumulated Depreciation	60,282	48,894
	<u>12,799</u>	<u>24,187</u>
	<u>57,126</u>	<u>82,074</u>
Intangible Assets		
Patents & Trademarks	150	150
Total Assets	<u>510,193</u>	<u>512,832</u>
Current Liabilities		
PAYG Payable	1,994	8,796
Trade Creditors	5,767	2,275
Superannuation Guarantee	8,766	(26)
Provision for Leave Entitlements	21,797	19,885
Provision for GST	7,888	219
Accruals	515	1,852
	<u>46,728</u>	<u>33,002</u>
Total Liabilities	<u>46,728</u>	<u>33,002</u>
Net Assets	<u>463,464</u>	<u>479,830</u>

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Cash Flows from Operating Activities			
Receipts from Operations		382,422	373,419
Payments to Suppliers and Employees		(380,193)	(378,628)
Interest Received		415	1,414
Net Cash Inflow from Operating Activities		<u>2,644</u>	<u>(3,795)</u>
Cash Inflow/(Outflow) from Investing Activities			
Purchase Motor Vehicle		-	(23,341)
Net Increase/(Decrease) in Cash Held		<u>2,644</u>	<u>(27,136)</u>
Cash and Cash Equivalents as of 1 July 2022		423,107	450,243
Cash and Cash Equivalents as of 30 June 2023		<u><u>425,751</u></u>	<u><u>423,107</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:

	2023 \$	2022 \$
Reconciliation of Cash Flow from Operations with Net Current Year Surplus		
Surplus/(Loss) for year	(16,366)	7,339
Adjustments for Non-Cash Components in Profit:		
Depreciation	24,948	16,531
Net Gain on Disposal of Property, Plant and Equipment	-	-
Changes in Assets and Liabilities		
Increase in Trade and Other Receivables	(19,665)	(7,362)
Decrease in Trade and Other Payables	11,815	(664)
Decrease in Provisions	1,912	(19,639)
Net Cash Provided by Operating Activities	<u><u>2,644</u></u>	<u><u>(3,795)</u></u>

Profit and Loss Statement For the Year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Interest Received	415	1,414
Transport Service	10,101	4,834
Other Revenue	40,718	33,929
Government Subsidies	350,613	337,930
	<u>401,847</u>	<u>378,108</u>
Expenditure		
Administration Other	1,162	904
AGM/ Meeting Expenses	301	-
Annual/ LSL Leave Provision	23,034	16,444
Audit & Accounting Fees	1,850	1,800
Bank Charges	156	125
Computer Expenses & Software	11,316	12,909
Consultant Transition	63	190
Depreciation	11,412	16,531
General Expenses	851	1,232
Insurance	7,756	7,752
Internet	4,110	1,690
Long Service Leave - PLSA	2,733	6,827
Memberships	1,507	1,704
Motor Vehicle Expenses	53,605	28,607
Printing & Stationery	3,326	1,325
Promotion	2,550	3,320
Rent	3,661	1,852
Salaries	230,673	217,832
Small Asset Write-off	-	353
Staff Recruitment	895	641
Staff Training & Welfare	656	504
Subscriptions & Memberships	-	300
Superannuation Contributions	26,432	25,758
Telephone	3,956	3,866
Volunteer Expenditure	20,815	13,101
Workcover	5,391	5,203
	<u>418,213</u>	<u>370,769</u>
Surplus/(Loss) for year	<u>(16,366)</u>	<u>7,339</u>
Retained Earnings at the beginning of the financial year	479,830	472,492
Retained Earnings on 30 June 2023	<u>463,464</u>	<u>479,830</u>

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

**Statement of Appropriations
For the Year ended 30 June 2023**

	2023	2022
	\$	\$
Retained Earnings - Beginning of Year	479,830	472,492
Surplus/(Loss) for year	(16,366)	7,339
Retained Earnings on 30 June 2023	<u><u>463,464</u></u>	<u><u>479,830</u></u>

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

Notes to the Financial Statements For the Year ended 30th June 2023

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 to satisfy specifically all 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.

Notes to the Financial Statements For the Year ended 30th June 2023

(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

	2023	2022
	\$	\$
Government and Other Subsidies		
Department of Health & Human Services	71,080	65,908
Commonwealth Home Support Program	224,828	220,804
COPP-Grant	53,705	51,218
S.M. Community Chest	500	-
Bendigo Bank Grant	500	-
	350,613	337,930

Notes to the Financial Statements For the Year ended 30th June 2023

	2023	2022
	\$	\$
Other Revenue & Transport Service		
Contributions Transport	26,844	18,948
Donations Supporters	1,410	3,194
Donations from Volunteers	10,570	7,795
Transport Service	10,101	4,835
Membership	394	2,089
Fundraising	-	1903
Car Drive-Give Now	1499	-
	50,818	37,764

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

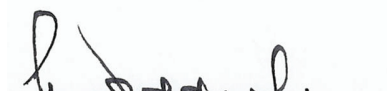
The Responsible Persons declare that in the Responsible Persons' opinion:

- (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: Carol Gordon



.....
Treasurer: Peter Waddell

9/11/23
.....
Dated

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

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 2023, 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 of 30th June 2023, 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.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report 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 based on this financial report.



Lionel R Arnold
Director
J L Collyer & Partners

Dated in Wantirna on 13th October 2023



DONATE

tosupportyourlocalcommunity

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

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

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

🌐 www.wagtaildesigns.com



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