Annual Report Royal Life Saving Society South Australia 2022-2023





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NATIONAL STRATEGIC FRAMEWORK





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OUR MISSION

For over 115 years, Royal Life Saving has worked to harness the strengths of the communities we work with to reduce drowning and turn everyday people into everyday community lifesavers. As a dynamic, not-for-profit organisation, our tangible areas of activity include:

- Advocacy and awareness-raising
- Education
- Training
- Health Promotion
- Aquatic Risk Management
- Community Development
- Research
- Lifesaving Sport
- Leadership and Participation
- International partnerships.

Lifesavers are everywhere in the community. They can be teachers, students, mums, dads, firemen, plumbers or accountants. They patrol the houses, streets, workplaces and parks of the communities in which they live. They don't always wear a uniform but they can and do save lives. Royal Life Saving is active across South Australia. Our members, volunteers, trainers, employees and lifesavers are found in almost all communities. Our approach is inclusive and some of our biggest achievements occur away from large capital cities.

OUR VALUES

- Leadership
- Collaboration
- Integrity
- Innovation
- Diversity and Equality

OUR PURPOSE To lead drowning prevention initiatives and increase swimming, water safety and life saving skills in South Australia

CEO REPORT

The past 12 months have been positive for the society and its members and affiliates. With limited interruptions to services as we continue to recover from covid, water safety education and training has been broadly conducted throughout the state on a scale that has grown significantly.

Staff and volunteers have continued to show their resilience and adaptability, by utilising lessons learned from covid to provide innovative approaches the water safety. This has allowed the society to enhance its connection with regional communities through a variety of online resources and e-learning implementing into almost every accredited training. Through this approach to training and education, we have seen a significant boost in the overall skill within the industry and have particularly noticed a rise in the number of regional communities enhancing their training in line with the Guidelines for Safe Pool Operations.

We are very grateful for our community partnerships that have strategically enhanced the society in the disability and inclusion sector. Through key partnerships within the Community Connections program, supported by both Multicultural Communities Council of SA, Anglicare, and AC.Care, several innovative programs have been delivered to enhance the physical and social wellbeing of communities through water safety education programs. Furthermore, our partnership with SA Police has grown with the society now conducting training in the majority of Adelaide Metropolitan locations, as well as regional locations such as Coober Pedy, Roxby Downs and Port Augusta.

The past year also saw a major development in the opening of The Oaks Swim Centre. Supported by the Malinauskas Government, the pool located on the See Differently with the Royal Society for the Blind's Gilles Plains campus was revitalised. This pool had not been open since early 2020, with a significant amount of users missing out on vital services throughout this time. We would like to thank the Premier of South Australia, Hon. Peter Malinauskas MP, Hon. Dana Wortley MP – Member for Torrens, and Damian Papps – CEO See Differently for their support to revitalise this pool.

Whilst recognising the important events of the past 12 months, it is important to recognise the contributions made by the outgoing CEO of Royal Life Saving South Australia – Jayne Minear. Jayne made the decision in August 2023 to step down from the role of CEO after 5 years in the role. When Jayne commenced in August 2018, the society was in a volatile state after severe mismanagement. Jayne worked tirelessly to rebuild the society, often finding herself balancing the role of CEO with filling gaps as a swimming instructor or instructor in charge throughout a variety of water safety programs. 5 years later, the society now has close to 30 permanent employees as well as strong relationships with Government and community 4 organisations.

We would like to thank Jayne for the place that she has left the society in, and we look forward to seeing the great work she will continue to do in a community education role.

I would personally like to thank the board, members, and stakeholders within the aquatic industry for making my transition to this role as smooth as it has been. I am looking forward to seeing the growth of the society across the next 12 months as we continue to scale the organisation at a sustainable pace. I am also looking forward to seeing the initiatives that are carried out across the next 12 months as we continue to enhance our commitment to reducing drownings in South Australia whilst increasing the connection of the community to all bodies of water.

Jake Culkin | CEO



PRESIDENTS REPORT

This past 9 months since stepping into the position of President of the RLSS SA, it has been a privilege to observe and be involved in the rebuilding of this great organization. The Society's has continued to grow under the auspicious guidance of our former CEO, Jayne Minear and now current CEO, Jake Culkin.

As Jayne steps down from the CEO position, Thank You, these are two small words, they do not do justice in acknowledging the continuance and enduring dedication for what Jayne has done for the Society.

Jayne is going to continue with the Society as General Manager, managing the numerous swimming programmes, including the Holiday Swim, inclusive and multicultural programmes, and programmes at The Oaks, as well as continuing her involvement in the community

The Society in the last 12 months has been provided with the opportunity to Lease the swimming premises at the 'See Differently' centre at Gilles Plains, which we have named 'The Oaks', RLSSA has established swimming programmes at the centre which are proving to be popular and growing

To Jake Culkin congratulations on your appointment as CEO for the RLSS SA, you have 'hit the ground running' continuing in overseeing the Society's growth and expanding achievements, providing leadership to all whom work to support this outstanding organization, Staff, Volunteers, Board Members, Trainers as well as all of our Stakeholders

Thank you to the Board members for your continued support as we, the Society, continue to grow and 'spread our wings', and to Kylie Schooley, for your tireless effort as Secretary to the Board, you are a invaluable asset, Thank You

The Society's core is the provision of Water Safety Education and Training in our many communities with the focus on the reduction of drownings, any drowning is one too many and this is our challenge as we move forward into the future

Ann McIntosh | President



DIRECTORS REPORT

2023 is an incredibly busy and productive year for the national board, led by CEO Justin Scarr and his outstanding national team. Following the Annual General Meeting 2022 and Member Forum Royal Life Saving Society – Australia held a Board Meeting via ZOOM. The meeting was attended by all Directors. The key outcomes of the Meeting were:

President

Dr Mitch Hartman was again elected President by the Board. Mitch continues in the role after initial appointment in 2021. Mitch joined the board in 2018 (as an independent appointment) and has contributed to governance and leadership over the last 4yrs. He works as an executive with one of the largest, and most successful children's medical research institutes in Australia.

Deputy President

Alexandra Ash was elected Deputy President by the Board. Alex was appointed to the Board as an independent Director in March 2022. Alexandra has strong skills in the areas of community engagement, strategy and business management, commercial business, and government advocacy. She is currently CEO Gymnastics Australia and is a past Executive Manager at YMCA Victoria.

The Board thanked Pene Snashall who completed her term as Deputy President last year, but had been supporting the President, CEO and Board through 2022.

Annual Report 2022

The Annual Report 2022 was presented and accepted by Members at our AGM 22 October 2022. The Members noted thanks to Belinda Lawton and Monique Sharp for compiling the report which is available on our website, and copies were posted to all office holdings and a small quantity to STMO offices.

Honours Committee

The Board thanked the honours committee at the conclusion of the 2022 Honours and Awards process. The Honours Committee is chaired by Roz Grey OAM, and includes Di Montalto ESM, James McClelland OAM, Daphne Read AO (until August 2022), and Rhonda Groneman. Their term has now concluded. The Board agreed to call for nominations to the Honours Committee.

The International Life Saving Federation's World Conference on Drowning Prevention

The board agreed to progress negotiations to host the World Conference on Drowning Prevention 2023 in Perth, in partnership with Surf Life Saving Australia, and RLS Western Australia.

The conference will be held at the Perth Convention and Exhibition Centre, Western Australia from 4-7 December 2023. WCDP 2023 will gather experts in drowning prevention, lifesaving and water safety with the goal of Shaping Global Strategy and Mobilising for Action.

Finance

The board commenced the year with a balance sheet which showed a total equity of \$2,208,798.00 and continues its sound fiscal management throughout the year to date.

The National Aquatic Symposium

This symposium brought together more than 150 respected and experienced leaders in policy, aquatic safety, education, and research. Convened by Royal Life Saving Society - Australia, hosted in Melbourne. The action statements detail the collective strategic priorities of the national aquatic industry, governments, and water safety organisations when it comes to:

- Lowering barriers to access
- Implementing the national swimming and water safety framework
- Strengthening benchmark and outcome reporting
- Improving diversity, equity & inclusion, strengthening career pathways and addressing shortages
- Reducing sector risk
- Infrastructure
- Strategic approach to aquatic facility funding
- Encouraging innovative solutions and sustainably responsible planning

Training and workforce development

- Development and launch of: Advanced Supervision Skills:
- Facilitating a collaborative approach to transitioning to new training package:
 - Pool Lifeguard, Aquatic Technical Operator, Certificate II and Certificate III in Sport, Aquatics and Recreation commenced. Collaborative resource review and assessment validation activities taking place.

Aquatic Risk Management

- National Aquatic Industry Committee met in March. The NAIC terms of reference reviewed and reformed in 3rd Quarter 2023
- A new draft guideline on the management of child safety in aquatic facilities released by Royal Life Saving Society –Australia and the National Aquatic Industry Committee
- Supporting expansion of risk management services, including building organisational capability to deliver risk services.
- Developed capability in inland waterway planning and interventions:

Significant advances in global drowning prevention

World Health Assembly Resolution on Drowning Prevention carried. The resolution encourages countries to:

- Develop national programs, with a focus on community.
- Promote drowning prevention through community engagement, public awareness, and behavioural change campaigns

Sport

We have refocused our approach to stakeholder management including biweekly meetings with SLSA re partnership, and ALT

- The RLSS Commonwealth Life Saving Team has been selected and announced (12.05.23)
- Undertaking system improvement for accreditation of coaches and officials giving access to state and territory officers control of local accreditation
- APLSC 2024 to be held in Melbourne in January

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• The NSC has been reviewing the competition manual in line with ILS changes

Aquatic Risk Management

 National Aquatic Industry Committee met in March. The NAIC terms of

Board Independence

Several members have raised the notion of increasing the real and perceived independence of the national board. This has been raised both in the context of governance review, codes of conduct and review of the rights and obligations of Royal Life Saving Society Australia (RLSSA) membership. Discussion is ongoing.

Strategic Planning

A conference was held in Melbourne in August managed by a professional firm to review and develop our national strategic guidelines. The draft documents are being reviewed by participants from each branch.

RLSSA National Board Director | David Dewar



MEET THE TEAM



Jake Culkin



Jayne Minear General Manager



Michelle Williams Training and Education Manager



Naomi Mitchell Admin Manager



Cristabel Gigena Community Programs Manager



Kevin Millane Senior Trainer



Declan Gillard-Martin Operations Manager



Wendy Yates Training Administrator



Sarah Garrett Holiday Swim Coordinator



COMMUNITY PROGRAMS & ACTIVITIES

Royal Life Saving South Australia are proud to showcase the remarkable community and inclusion focused programs we have achieved this year.

THE OAKS SWIM CENTRE

In January 2023, The Oaks Swim Centre was opened in Gilles Plains. The opening of this facility was the culmination of several years of advocating, which started with the closure of the Strathmont Centre and subsequently Hampstead Rehabilitation Centre. The closure of Hampstead was felt widely throughout the Royal Life Saving South Australia network, with a large variety of programs from multicultural programs, learn to swim, inclusive swim and lifesaving training ceasing when this pool closed in March 2020.

After several years of advocating by local member, Hon. Dana Wortley MP, a viable solution was identified that would rehome our programs whilst also activating a pool that had been closed for close to 3 years. As part of the Malinauskas Government election campaign, S150,000 was to be committed to rejuvenating the pool. This included retiling, upgraded windows, upgraded air conditioning, conversation from bromine to chlorine and several other small projects. If successful, Royal Life Saving South Australia would lease the pool from See Differently, which eventually did happen and was the start of The Oaks Swim Centre.

The Oaks Swim Centre currently provides direct water safety education services for over 500 children and adults per week across learn to swim, inclusive swim, and multicultural adult programs. The learn to swim framework is based on the Royal Life Saving Australia Swim and Survive program, which has been popular due to its focus on water safety.

The centre also hosts several ongoing user groups who book pool space several times per week. Users include ACH, Novita, Movement Matters, Kids Physio and Podiatry, Tea Tree Gully Swim School, Afghan Women's Association and Special Olympics South Australia.

Over the next 12 months we will look to increase our footprint at the site, utilising the former gym space that adjoins the pool for a host of accredited training courses.













INCLUSIVE SWIM

One of the fastest growing programs across the past 12 months was Inclusive Swim, which had a total of 130 weekly participants enrolled. The expansion of the Oaks Swim Centre was the driving force in the increase, with a total of 4 x 3 hour blocks dedicated to 1:1 lessons every week. The society has made it our mission to make water safety accessible to everyone, which has been supported by The Oaks Swim Centre being a calm and safe environment. The program has a total of 8 instructors who have each gone through additional training to ensure their approach to each student is tailored to allow them to learn in the best way possible. The program recognises that each participant may have a unique way of learning, which is why it is vital that all instructors are utilise their knowledge of the Swim and Survive program and tailor it to suit the needs of each participant.

The program has catered for individuals between the ages of 12 months old to 21 years old, with several participants travelling as far as 1 hour each way to attend lessons. This has highlighted the immense need for increased capacity of the program, which is why expansion will be a key strategic focus for the next 12 months. As an addition to the program, we would like to thank Assistant Minster for Autism, Hon. Emily Bourke MLC for supporting the first Inclusive Swim Holiday program in 2023. Across January 2023, 5-day blocks were held at Gilles Plains, Brighton, and Renmark. A program was also scheduled in Mount Gambier but was deferred. This support from the Department for Premier and Cabinet allowed over 100 children who do not regularly have access to lessons because of factors such as funding or lack of infrastructure/skilled staff to participate in an intensive program that provided key water safety knowledge for Summer.











SCHOOL SWIMMING PROGRAMS

School swimming returned to full capacity after offering reduced lessons following covid lockdowns. The school swimming program supports private and public schools with the Swim and Survive program. Over 5000 children participated in the program, all working towards the benchmarks in the Swim and Survive program. In 2022/23 programs were delivered to over 14 schools

We would like to thank the schools for their hard work arranging programs and everything that is required to get students from school to the pool. We would also like to thank our education team, including our swimming instructors who go above and beyond to support these programs.

- Westminster
- Cedar College
- St Pius X
- St Francis of Assisi
- Karrendi
- St James Jamestown
- St Joseph's Payneham
- St Joseph's Tranmere
- St Joseph's Peterborough
- St Gabriel's
- Heritage College
- Rostrevor College
- St Martin's
- Our Lady of the River

MULTICULTURAL PROGRAMS

Royal Life Saving South Australia delivered a total of 14 Learn to Swim programs to multicultural communities within the past financial year, these programs are delivered in small groups to ensure everyone can feel safe and learn at a pace they feel comfortable with, whilst providing a culturally sensitive approach where diversity is celebrated and respected.

The programs were delivered across multiple locations within our state to reach more participants.

The programs would not have been possible without the generous support from: Multicultural Communities Council of South Australia (MCCSA), Anglicare, City of West Torrens, City of Port Adelaide Enfield, The University of Adelaide, and the Adelaide Uni Swimming Club.



New skills learnt in Multicultural programs

- Water safety informationunderstanding signs around the pool, safety measures, safe entries to pools and water bodies, how to safely learn to swim keeping close to instructors, important tips to keep children and families safe in, on and around water
- How to identify where First Aid kits are located within aquatic facilities
- How to address the Pool Lifeguards whilst learning to swim
- 1:1 for participants with fear/trauma of water





- Stride entriesimportant skill in case of emergency, allows participants to enter deep water from a low edge, aiming to prevent the swimmer's head from submerging
- Safe use of lifejackets and mobility
- Dry and wet rescuesfundamental skills for nonconfident swimmers to be able to help others from drowning
- CPR accredited training
- First Aid community training



Royal Life Saving South Australia have been fortunate to teach participants from many different cultural backgrounds and help them become familiar with water and water safety skill, that they can share with their friends and families.

Some of our groups included migrants who have been living in Australia for over 7 – 15 years, and still had never had the chance to learn how to swim. Their stories and testimonials of how our programs have allowed them to develop skills and gain confidence to enjoy being in, on and around water in Australia is inspiring.



people from culturally and linguistically diverse backgrounds have participated in our programs this year!

Participant testimonial

I recently had the pleasure of attending a swimming program run by The Royal Life Saving Society and sponsored by the South Australian Government. I can honestly say it was a very enjoyable experience. From start to finish, the instructors, administrative staff, and fellow students were all incredibly welcoming and friendly.

But more than just the warm hospitality, what really made this experience stand out was how much I learned about swimming in such a short period.

I think this program is an excellent choice for anyone looking to improve their swimming skills, regardless of their current level of experience. With a very low cost, anyone can participate and benefit from the classes. I left the 8 week program feeling much more confident around the water.

Additionally, it was refreshing to see that the program embraced and respected different cultures. The environment was open and inclusive, making it an ideal program to participate in despite someone's cultural background.

Overall, the experience I had with The Royal Life Saving Society exceeded my expectations in every way possible, and I am grateful for the opportunity to participate in such an excellent program.

> Yours sincerely, Lola Manuel















Multicultural Swim Teachers

The project supported by the City of Adelaide provided 46 individuals from a culturally and linguistically diverse background the opportunity to enrol in the Swim Teacher course at a very accessible cost.

Incorporating a culturally sensitive approach, the course was delivered across eight weeks, including two initial weeks of water safety and introduction to swimming and the aquatic industry in Australia.

Out of the original cohort of 46 individuals, an impressive 43 participants successfully completed both the theory and practical components, thereby graduating from the program. In our efforts to better assist participants finding training hours and employment opportunities at local pools, we created the Swim Teacher's Network. A Network where aquatic facilities can register their interest to welcome multicultural graduates to complete their training hours and offer employment opportunities.

> "Sometimes you get way more than what you pay for! When enrolling in this course, I was definitely not expecting that for just S18 I was going to be able to learn skills that would last a lifetime and give me the opportunity to get my foot in the door into a totally new industry."

Participant-Alvaro Vazques Etchesurri



HOLIDAY SWIM

The Holiday Swim program continued as the most comprehensive water safety program throughout South Australia. Delivered under the Swim and Survive framework, Holiday Swim provides water safety to communities who do not regularly have access to programs. The program employs over 250 instructors, most of whom have come through the pathway of completing their Bronze Medallion and are now giving back to their community. The program was conducted at over 40 locations throughout December 2022 and January 2023. The inclusion of the Wonder (6 months - 3 years of age) and Courage (3 years - 5 years of age) ensured that children can have access to water safety at an earlier age than before. Over 4,500 children participated in the 2021/22 program.

















STATE HIGHLIGHTS

Through collaborative initiatives, Royal Life Saving South Australia have made large strides in making aquatic environments safer for everyone. Through increased staff capacity, our reach has increased to deliver a higher volume of services.



WINNERS OF THE COMMUNITY SECTOR AWARD

Our organisation is grateful and humbled to receive such an honorary distinction.

It is truly humbling to be recognised for our work with Multicultural Communities across our state, and the life changing impact our programs have in their lives!

This recognition will inspire our team to continue striving and make further contributions to our communities.

We thank Her Excellency the Honourable Frances Adamson AC, Governor of South Australia and Multicultural Affairs SA for hosting and recognising outstanding individuals and organisations that work towards enhancing our culturally and linguistically diverse state.

We thank every member of our team, especially our swimming instructors who do a fantastic job teaching water safety and swimming to multicultural communities all across South Australia







Aquatic risk and safety have seen an immense growth throughout the past 12 months. Due to a large amount of work conducted across the aquatic industry, and in particular with local government, safety assessments have been conducted across a broad range of South Australian facilities.

The pool safety assessment is a tool managed by Royal Life Saving Australia which bases questions on best practice from the GSPO as well as Australian Standards. Facilities who complete the assessment gain a comprehensive understanding of what they are doing well and what can be improved on with guidance from Royal Life Saving South Australia. Only licensed auditors should be conducting Pool Safety Assessments, which in 2022/23 was Jake Culkin.

We would like to congratulate Gawler Aquatic Centre on becoming the first aquatic facility in South Australia to be awarded a Silver Aquatic Facility Safety Endorsement

The Centre scored 100% compliance in the areas of WHS, Aquatic Programs, and almost 100% in Supervision, Plant and Chemical Areas. Resulting in an overall score of 90.49%.



Number of Pool Safety Assessments - 8 Number of Design Assessments - 3 Number of Signage Assessments - 4 Number of Accreditations – 1 Number of GSPO subscriptions - 49



TRAINING AND EDUCATION

Royal Life Saving South Australia have delivered a vast array of training and education programs throughout the past 12 months, spanning all areas of the state in aquatic and classroom environments. Some of our proudest achievements have been our work with culturally and linguistically diverse communities. The 2022/2023 year has been very successful, with increased training course participation and a range of new course offerings made available. We have launched Swim Teacher extension courses to complement our existing Swim Teacher course, including Teacher of infant and toddlers and Teacher of people with a disability.

A variety of online professional development courses were made available, such as Lifeguard advanced supervision skills, Swim teaching for participants on the autism spectrum, child safety, communication skills and conflict management.

We have a very exciting year ahead, with the introduction of new First Aid course options, including Remote first aid, advanced first aid, advanced resuscitation and manage first aid services and resources. The option to complete the Occupational first aid skill set will also be made available.

All our aquatics courses are undergoing updates, adding new skills and knowledge to ensure we are training candidates to match current industry needs and best practice, along with remaining compliant to the nationally accredited training packages.







Accredited training 2022/23

- Pool Lifeguard 336 (full) + 381 (update) = 717
- Swim Teacher 99 base course, plus 37 in extension courses
- Aquatic Technical Operator 67
- Bronze Medallion (accredited) 108
- CPR 731
- BELS 2861
- First Aid 1068
- First Aid (education & care) 247
- Total accredited = 5935
 - Aquatic Rescue 186
 - Bronze cross 29
 - Bronze medallion (community) 160
 - Bronze star 100
 - STRA 130

Total community = 605



FOUAR LIFEGUAR

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WATER WISE PROGRAM

Across the past 12 months we were fortunate to partner with AC.Care to deliver the Water Wise program. The Water Wise program is part of the Communities for Children funding, supported by the Federal Government. This initiative aims to support children between 0-12 years of age in the Murrayland region, creating accessible and sustainable water safety programs and resources.

A total of 4 Sessions were delivered to Callington Primary School and Murray Bridge High School















COMMUNITY EDUCATION

Our educators have worked tirelessly to deliver water safety education to adults and children in many different environments. We strive to ensure that water safety information is accessible for everyone.















SPORT

Royal Life Saving South Australia are proud to once again increase the reach of sport throughout the state. By connecting community and aquatic industry, there are now more pathways than ever before to get involved in lifesaving sport.

AUSTRALIAN POOL LIFE SAVING CHAMPIONSHIPS

The Australian Pool Lifesaving Championships wrapped up in Melbourne in January 2023 after an intensive three days of competition hosted at Melbourne Sports and Aquatic Centre.

Pool lifesaving is one of the three core disciplines that make up the sport of lifesaving internationally. In addition to ocean and beach disciplines, more commonly known as surf lifesaving, pool lifesaving tests swimming, rescue skills and initiative in a still-water environment.

The Championships test each competitor's abilities in lifesaving through a series of challenge events that simulate real lifesaving situations and emergencies. These events include the Manikin Carry, Manikin Tow, Line Throw, Obstacle Swim and the Simulated Emergency Response Competition (SERC)

The Pool Lifesaving Championships wouldn't be possible without the volunteers who ensure the event runs smoothly. Whether it's timekeeping, judging, or providing assistance to the teams, every volunteer gives their all during the Championships.

We recognise the early starts, late nights and intense days and thank all the officials for their support. We are particularly grateful for South Australian representatives SERC Coordinator Brione Rundle Equipment Coordinator Brendan Watts







POOL LIFEGUARD CHALLENGE

The inaugural Pool Lifeguard Challenge in South Australia was delivered with the generous support of Aflex Inflatables, Marion Outdoor Pool and the Royal Life Saving Society - Australia.

South Australia Aquatic and Leisure Centre's Team C were the 2022 Royal Life South Australia Pool Lifeguard Champions, beating a highly competitive field of lifeguards in an impressive display of lifeguarding skills and teamwork at Marion Outdoor Pool on 23 November 2022.

The teams were challenged in a variety of simulated scenarios, such as managing major incidents, a theory assessment, as well as race events in the pool including rescue tows, line throws and manikin relays.



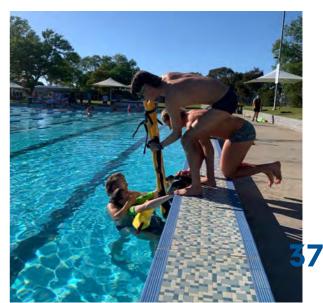
Top three results:

- South Australian Aquatic and Leisure
- Centre (SAALC) Team C = 195 points
- Marion Outdoor Pool (MOP) Team A =
 194 points
- Waterworld Aquatic Centre (WAC)
 Team A = 190 points

Individual event winners included:

- \cdot Wet scenarios MOP B & WAC A
- · Dry scenarios SAALC C
- · Theory Exam SAALC E
- · Races MOP A

Royal Life Saving South Australia acknowledges the support of Marion City Council for providing the event venue and support staff; Royal Life Saving Society -Australia for providing support staff and competitor equipment kits; and staff and volunteers from Royal Life Saving South Australia who assisted with event officiating and adjudication.





MEDIA ACTIVITIES

Media engagement plays a vital role in our effort to increase water safety awareness. Through increased effort to increase our media reach, we have delivered several engaging media campaigns throughout the past year.

WORLD DROWNING PREVENTION DAY

On July 25, 2023, people around the world marked the third World Drowning Prevention Day.

Drowning has been the cause of over 2.5 million preventable deaths in the last decade. It is a significant international issue that to date has been largely unrecognised relative to its impact.

To highlight WDPD, landmarks in Adelaide illuminated blue to raise awareness of drowning prevention and to commemorate the hundreds of Australian families who lose loved ones to drowning every year.

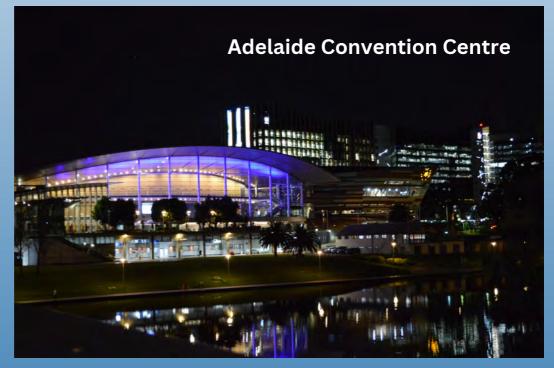
Thank you Adelaide Oval, Adelaide Entertainment Centre, Adelaide Convention Centre for supporting this initiative! Thank you SA Government and Department for Infrastructure and Transport for their cooperation coordinating the multi-agency approach to illuminating Adelaide's infrastructure.

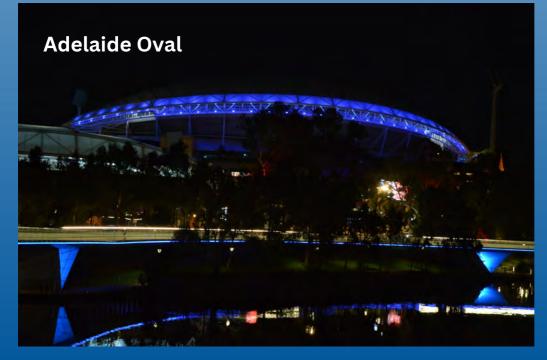
90 lifejackets were placed in the pool, each life jacket representing a life lost to drowning over the past summer.











NATIONAL DROWNING REPORT 2023

The National Drowning Report 2023 found there were 281 drowning deaths over the past 12 months, which is a 17% decrease on last year (339), returning the annual drowning toll closer to prepandemic levels.

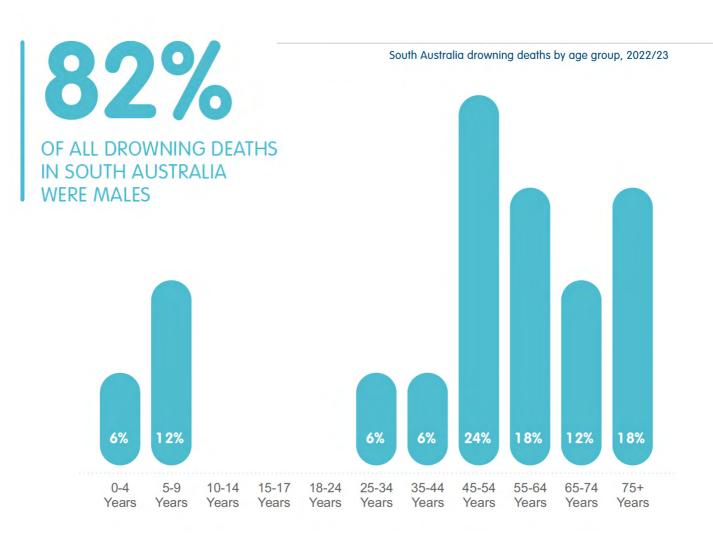
While the overall decline in drowning deaths has been welcomed, the growth in drowning deaths in every age group over 45 is of concern.

In South Australia, there were 17 drowning deaths that occurred between 1 July 2022 and 30 June 2023. In the past 20 years, there has been a 37% decrease in drowning rates and a 28% decrease in the number of drowning deaths when comparing baseline years 2002/07 and 2017/22. Drowning deaths mainly occurred in the 45-54-year age group (24%), reaching a crude rate of 1.77 deaths per 100,000 population in this age group.

With factors such as flooding, facility closures, and increased temperature impacting where and why drownings occurred. Royal Life Saving South Australia remain committed to delivering education and training that aims to reduce drownings and enhance the communities connection to water.

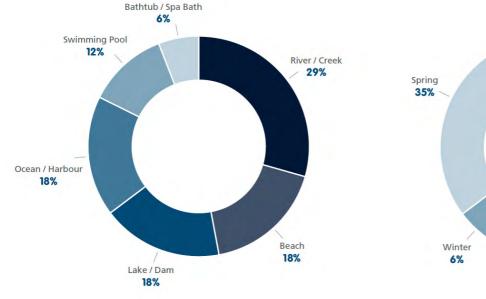


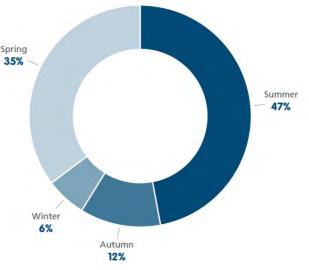
South Australia drowning deaths by activity, 2022/2329%Fall??24%Swimming and Recreating??12%Boating??12%Diving??6%Bathing??6%Non-aquatic Transport??6%Watercraft??6%Unknown??



South Australia drowning deaths by location, 2022/23

South Australia drowning deaths by season, 2022/23







Staff and representatives of the branch actively attended a number of events throughout the past 12 months



Festival of Sport



Power of Her



National Water Safety Day



Governors Garden Reception



UniSA Welcome Event



CCSA Conference



Autism & Autistic Communities Forum



ASSA National Conference



National Aquatic **43** Symposium

TV AND RADIO



Opening of The Oaks Swim Centre with Peter Malinauskas, Dana Wortley and channel 9



World Drowning Prevention Day with channel 10



Radio interview with ABC radio



Summer safety launch with channel 7, 10 and ABC

SOCIAL MEDIA





Highest Reach Oaks Swim Centre enrolments now open



Highest Engagement Oaks Swim Centre opening





Highest Reach Multicultual Swim Teachers



Highest Engagement Multicultural Program Testimonies 45

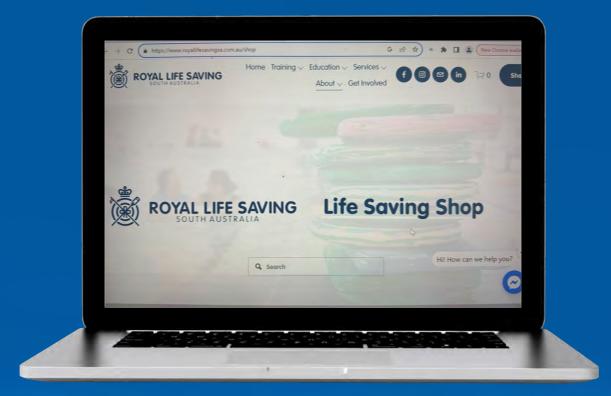
OUR PARTNERS

Royal Life Saving South Australia would like to thank our partners for their valuable support to enable life saving education and training





ROYAL LIFE SAVING SOUTH AUSTRALIA Online Lifesaving Shop



Life Saving, Rescue, First Aid, Emergency Gear, Aquatic, Parts & Equipment, Swim products and more!

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ABN: 26 318 933 273

Financial Statements

For the Year Ended 30 June 2023

ABN: 26 318 933 273

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For the Year Ended 30 June 2023

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Board Report

30 June 2023

The board members present their report on Royal Life Saving Society Australia - South Australia Branch Inc for the financial year ended 30 June 2023.

General information

Board members

The names of the board members in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Kia Logan	President (until 18/11/2022)	Resigned 18/11/2022
David Dewar	Secretary (until 18/11/2022)	
Shane Ince		Resigned 20/11/2022
Milton Mitsioulis		
Kelly Maidment		Resigned 18/11/2022
Anne Mcintosh	President (from 18/11/2022)	
Brione Rundle		
Jake Culkin		
Kylie Schooley	Secretary (from 18/11/2022)	Appointed 18/11/2022

Board members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activities of the Association during the financial year were to promote technical education in life saving and resuscitation of persons apparently suffering from asphyxia and encouragement of floating, diving, plunging and other such swimming arts as would be of assistance to a person endeavouring to save life.

Significant changes

No significant change in the nature of these activities occurred during the year.

Operating results and review of operations for the year

Operating result

The surplus of the Association for the financial year after providing for income tax amounted to \$ 180,140(2022: deficit \$ (323,206)).

Other items

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Royal Life Saving Society Australia - South Australia Branch Inc ABN: 26 318 933 273

Board Report 30 June 2023

Other items

Auditors Independence declaration

The lead auditors independence declaration for the year ended 30 June 2023 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Members of the Committee:

President Anna Mointos

XIII Schooley Board member.

Dated 20 November 2023



ABN: 26 318 933 273

PKF Adelaide ABN 17 661 180 227

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Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Royal Life Saving Society Australia - South Australia Branch Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

Royal Life Saving Society Australia - South Australia Branch Inc

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

PKF Adelaide

Jusmin

Jasmine Tan, CA. RCA Director – Audit and Assurance

81 Flinders Street, ADELAIDE SA 5000

20 November 2023

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Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2023

		2023	2022
No	ote	\$	\$
Revenue	4	1,400,917	785,445
Sundry income		1,369	4,045
Costs of services		(163,568)	(113,632)
Employee benefits expense		(825,294)	(594,025)
Depreciation and amortisation expense		(39,535)	(84,267)
Administrative and other expenses		(174,617)	(308,049)
Finance expenses		(19,133)	(12,723)
Surplus / (Deficit)		180,139	(323,206)
Income tax expense		-	-
Surplus / (Deficit) for the year		180,139	(323,206)
Other comprehensive income	_	-	-
Total comprehensive income for the year	_	180,139	(323,206)

The accompanying notes form part of these financial statements.

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Statement of Financial Position As At 30 June 2023

2023 2022 Note \$ \$ ASSETS CURRENT ASSETS Cash and cash equivalents 5 452,125 273,697 Trade and other receivables 6 98,479 14,611 8 Other assets 1,206 1,216 TOTAL CURRENT ASSETS 551,810 289,524 NON-CURRENT ASSETS 7 1,748 Property, plant and equipment 91,044 Right-of-use assets 9 17,629 TOTAL NON-CURRENT ASSETS 91,044 19,377 TOTAL ASSETS 642,854 308,901 LIABILITIES CURRENT LIABILITIES 10 85,389 100,926 Trade and other payables Lease liabilities 9 41,342 12,868 12 33,239 22,121 Employee benefits 82,500 Other financial liabilities 11 -TOTAL CURRENT LIABILITIES 242,470 135,915 NON-CURRENT LIABILITIES 53,013 5,628 Lease liabilities 9 TOTAL NON-CURRENT LIABILITIES 53,013 5,628 TOTAL LIABILITIES 295,483 141,543 NET ASSETS 347,371 167,358 EQUITY Retained earnings 347,371 167,358 347,371 167,358 TOTAL EQUITY 347,371 167,358

The accompanying notes form part of these financial statements.

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Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Retained Earnings		Total
	Note	\$	\$
Balance at 1 July 2022	_	167,358	167,358
prior year adjustments	-	(126)	(126)
Balance at 1 July 2022 restated		167,232	167,232
Surplus for the year		180,139	180,139
Transactions with owners in their capacity as owners	-		
Balance at 30 June 2023	=	347,371	347,371

2022

	Retained Earnings		Total
	Note	\$	\$
Balance at 1 July 2021	-	490,564	490,564
Deficit for the year		(323,206)	(323,206)
Transactions with owners in their capacity as owners	_		
Balance at 30 June 2022	=	167,358	167,358

The accompanying notes form part of these financial statements.

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Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and grants		1,400,928	790,240
Payments to suppliers and employees		(1,168,025)	(833,391)
Interest paid		(19,133)	(3,585)
Net cash provided by/(used in) operating activities	_	213,770	(46,736)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment	_	(1,073)	(11,837)
Net cash provided by/(used in) investing activities		(1,073)	(11,837)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		(34,269)	(155,769)
Net cash provided by/(used in) financing activities	_	(34,269)	(155,769)
Net increase/(decrease) in cash and cash equivalents held		178,428	(214,342)
Cash and cash equivalents at beginning of year		273,697	488,039
Cash and cash equivalents at end of financial year	5	452,125	273,697

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Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial report covers Royal Life Saving Society Australia - South Australia Branch Inc as an individual entity. Royal Life Saving Society Australia - South Australia Branch Inc is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Royal Life Saving Society Australia - South Australia Branch Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements 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 *Australian Charities and Not-for-profits Commission Act 2012*.

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 124 *Related Party Disclosures*, AASB1048 *Interpretation of Standards* 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) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations.

The revenue recognition policies for the principal revenue streams of the Association are:

Grant income

Revenue in the scope of AASB 1058 is recognised on receipt unless it relates to a capital grant which satisfies

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Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations

certain criteria, in this case, the grant is recognised as the asset is acquired or constructed.

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

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

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

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Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(d) Property, plant and equipment

Fixed asset class	Depreciation rate
Plant and Equipment	2-5 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) 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.

(f) Leases

At inception of a contract, the Association assesses whether a lease exists.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the

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Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(f) Leases

payments associated with these leases as an expense on a straight-line basis over the lease term.

(g) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Defined contribution schemes

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

(h) Economic dependence

Royal Life Saving Society Australia - South Australia Branch Inc is dependent on the Federal, State and Local Government Funding to fund some of its programs. At the date of this report the directors have no reason to believe the Federal, State and Local Government Funding will not continue to support Royal Life Saving Society Australia - South Australia Branch Inc.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

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Notes to the Financial Statements

For the Year Ended 30 June 2023

4	Other Revenue and Income		
	Revenue from continuing operations		
		2023	2022
		\$	\$
	Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		· · · ·
	- provision of services	851,818	600,605
	- grants	355,834	184,840
	- rental revenue for property investment	193,265	-
		1,400,917	785,445
	Total Revenue	1,400,917	785,445
5	Cash and Cash Equivalents		
Ť		2023	2022
		\$	\$
	Cash at bank and in hand	452,125	273,697
		452,125	273,697
c	Trade and Other Receivables		
6	Tade and Other Receivables	2023	2022
		\$	\$
		•	¥
	CURRENT Trade receivables	98,479	14,611
		98,479	14,611
	Total current trade and other receivables	98,479	14,611

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

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Notes to the Financial Statements

For the Year Ended 30 June 2023

7 Property, plant and equipment

Total property, plant and equipment	<u> </u>	1,748
Total Training equipment	<u> </u>	-
Accumulated depreciation	(13,863)	(12,790)
Addition	1,073	-
Training equipment At cost	12,790	12,790
Total plant and equipment		1,748
Accumulated depreciation	(3,318)	(1,570)
Plant and equipment At cost	3,318	3,318
PLANT AND EQUIPMENT		

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

Plant and Equipment \$	Training Equipment \$	Total \$
3,318	-	1,748
-	1,073	1,073
(1,748)	(1,073)	(2,821)
-	-	-
Plant and Equipment	Training Equipment	Total \$
	Equipment \$ 3,318 - (1,748) - Plant and	Equipment Equipment \$ \$ 3,318 - 1,073 (1,748) (1,073) Plant and Training Equipment Equipment

Year ended 30 June 2022			
At Cost	3,318	12,790	16,108
Accumulated depreciation	(1,570)	(12,790)	(14,360)
Balance at the end of the year	1,748	-	1,748

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Notes to the Financial Statements

For the Year Ended 30 June 2023

8 Other Non-Financial Assets

	2023 \$	2022 \$
CURRENT Prepayments	1,206	1,216

9 Leases

Association as a lessee

The Association has leases over a range of assets including land and buildings.

Terms and conditions of leases

Buildings

The Association leases land and buildings for their corporate offices, the leases are generally 3 years and some of the leases include a renewal option to allow the Association to renew for up to twice the non-cancellable lease term.

The corporate office lease contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

The lease with City of Adelaide for its Adelaide Aquatic Centre offices which is due to expire on the 30th of November 2023. The Association will be required to either enter into an extension on the lease or find alternate premises at this time.

Right-of-use assets

	Buildings	Total
	\$	\$
Year ended 30 June 2023		
Opening balance	17,629	17,629
Modifications to Right-of-use	(421)	(421)
Additions	110,549	110,549
Depreciation for the year	(36,713)	(36,713)
Closing balance	91,044	91,044
	Buildings	Total
	\$	\$
Year ended 30 June 2022		
Opening balance	437,518	437,518
Depreciation for the year	(74,178)	(74,178)
Lease cancellation	(345,711)	(345,711)
Closing balance	17,629	17,629

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Notes to the Financial Statements

For the Year Ended 30 June 2023

9 Leases

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$	1 - 5 years \$	> 5 years \$	Total undiscounted lease liabilities \$	Lease liabilities included in this Statement Of Financial Position \$
2023 Lease liabilities	41,342	53,013	-	-	94,355
2022 Lease liabilities	12,868	5,628	-	-	18,496

Extension options

A number of the building leases contain extension options which allow the Association to extend the lease term by up to twice the original non-cancellable period of the lease. The Association includes options in the leases to provide flexibility and certainty to the Association operations and reduce costs of moving premises and the extension options are at the Association's discretion.

At commencement date and each subsequent reporting date, the Association assesses where it is reasonably certain that the extension options will be exercised.

10 Trade and Other Payables

		2023	2022
	Note	\$	\$
CURRENT			
Trade payables		54,625	27,726
Employee benefits		30,764	73,200
		85,389	100,926

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

11 Other Financial Liabilities

		2023	2022
		\$	\$
	CURRENT		
	Grants received in advance	82,500	-
12	Employee Benefits		
		2023	2022
		\$	\$
	Current liabilities		
	Provision for employee benefits	33,239	22,121
		33,239	22,121

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Notes to the Financial Statements

For the Year Ended 30 June 2023

13 Financial Risk Management

	2023	2022
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	452,125	273,697
Trade and other receivables	98,479	14,611
Total financial assets	550,604	288,308
Financial liabilities		
Financial liabilities measured at amortised cost	85,388	100,926
Total financial liabilities		100,926

14 Key Management Personnel Remuneration

The remuneration paid to key management personnel of Royal Life Saving Society Australia - South Australia Branch Inc during the year is as follows:

	2023	2022
	\$	\$
Salaries, allowances and other short-term benefits	208,429	190,3 4 3

15 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None).

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Notes to the Financial Statements

For the Year Ended 30 June 2023

16 Related Parties

(a) The Association's main related parties are as follows:

Key management personnel - refer to Note 14.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

(b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	Provision of goods or services
	\$
Board members	
A Caudal	300
A Price	5,000

17 Events Occurring After the Reporting Date

The financial report was authorised for issue on 20 November 2023 by the board of directors.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

18 Statutory Information

The registered office and principal place of business of the association is: Royal Life Saving Society Australia - South Australia Branch Inc Jeffcott Road North Adelaide SA 5006

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Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- 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
- 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.

Anne Mcintosh Responsible person

hooly Responsible person Kylie Schooley

Dated 20 November 2023



Independent Audit Report to the members of Royal Life Saving Society Australia - South Australia Branch Inc

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of Royal Life Saving Society Australia - South Australia Branch Inc, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial report of Royal Life Saving Society Australia - South Australia Branch Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Qualified Opinion

Provision for annual leave

Provision for annual leave is a significant account for Royal Life Saving Society Australia – South Australia Inc. The association has determined that it is unable to provide us with a breakdown of the provision for annual leave as at 30 June 2023. Accordingly, as the evidence available to us was limited, our audit procedures with respect to the provision for annual leave had to be restricted to the amount recorded in the financial records. We therefore are unable to express an opinion on the provision for annual leave as at 30 June 2023.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (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 for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Independent Audit Report to the members of Royal Life Saving Society Australia - South Australia Branch Inc

Other matter - comparatives

The financial statements of Royal Life Saving Society Australia – South Australia Branch Inc for the year ended 30 June 2022 were audited by another auditor who expressed an unmodified opinion on those statements on 21 February 2023.

Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

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 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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <u>https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf</u>. This description forms part of our auditor's report.

Independence

We confirm that the independence declaration required by the *ACNC Act*, which has been given to the committee members would be in the same terms if given to the association at the time of this auditor's report.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PKF Adelaide

Jasmit

Jasmine Tan, CA. RCA Director – Audit and Assurance Level 9, 81 Flinders Street, Adelaide SA, 5000 Dated 20th day of November 2023

Thank you for your continued support in our programs



ROYAL LIFE SAVING