



# Annual Report

2021-2022



**ROYAL LIFE SAVING**  
SOUTH AUSTRALIA

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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

## Jayne Minear

Over the last 12 months, Royal Life Saving South Australia has continued to take incredible strides in the industry and across the South Australian community.

I am exceptionally proud of what has been achieved by our staff, volunteers and our members in the past 12 months. Our experiences from recent years has built resilience within our organisation and built stronger relationships. We have strengthened our connections in our regional communities and are very proud to have resumed training in the APY lands.

We pride ourselves on our continued partnership with SA Police to deliver First Aid training to our key frontline workers.

We have increased our emphasis on water safety programs and awareness within our multicultural communities, partnering with Multicultural Communities Council of SA, who have funded a staff position to coordinate this portfolio and further our reach.

We are very proud to be working with the SA Government to support their initiatives within the Autism community. We have provided inclusive swimming and water safety lessons and have employed a trained teacher who has done specialised work with children on the autism spectrum, to develop a suite of resources to upskill swimming teachers.

I have confidence in the direction our society is taking and our team will continue to work with the South Australian community to deliver vital water safety and drowning education programs.



# Presidents Report

## Kia Logan

The past twelve months proved much success moving forward for Royal Life Saving South Australia. Always being focused on the purpose of prevention in drownings, Royal Lifesaving SA continued to focus on training and education for all. I am grateful for the opportunity to be the President of this amazing organisation and assist in building the reputation and relationships with key stakeholders whilst offering strategic and general governance guidance. I would like to applaud the employees of RLSSA for their continued dedication and passion at building this organisation. Coming from a long history with a core vision of combating high drownings, this continues to be the focus of all, we would like to acknowledge the passing of Queen Elizabeth II, being the Royal Life Saving Society Patron for her seventy-year reign.

A special mention to CEO Jayne Minear for her constant effort at driving the message of our great society. The achievements made in the multicultural community to assist many cultures that have not had the opportunity to gain experience to swim and to be able to help so many communities learn the critical life saving skills of swimming is something of which we are incredibly proud.

A special mention to Jake Culkin also who is a continued support to the growth and success of RLSSA. Jake has developed over the years to recently being in the position of seconded CEO which was much appreciated, the relentless hours, effort and energy put in does not go unnoticed.



# Presidents Report

## Kia Logan

The achievements of this society would not be possible without the employees, volunteers, board members, trainers, and stakeholders that all drive with passion and purpose in everything they do.

I would like to thank RLSSA for giving me the opportunity to become a board member in 2020 and appreciated moving into the Vice President role. Having the opportunity to work alongside Kevin Burrowes showed me so much community passion and commitment which was a wonderful experience. Upon Kevin deciding to retire I was honoured to be moved into the role of President and have felt much privilege of the opportunity, it is now time to pass the baton on again and I wish the future president much success and happiness.



Royal Life Saving SA would like to thank Kia for her continued support and dedication as Vice President and President.

# National Honours Report

## Brione Rundle



The National Honours Committee held the Annual Meeting online in August this year.

Australian Honours Nominations –  
Volunteers for South Australia were:

Christine Kalogeras – Nominated for  
Associate Award

Brendan Watts – Nominated for  
Companion Award

Kelly Maidment – Nominated for Fellow  
Award

The National Board thanked the Honours Committee for their Term of Office which has now concluded and have called for Nominations for the next term. I look forward to having the opportunity to work with the next committee for 2023/2024.

Brione Rundle  
National Honours Committee Member

# National Directors Report

## David Dewar

Since the last AGM on 23 October 2021, the national board held five meetings during the last 12 months, including one 'face to face' meeting last June (which coincided with the national lifesaving championships) and the most recent AGM on 22 October.

### President

Dr Mitch Hartman was again elected President by the Board at the recent AGM. 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. The Annual Report is available on our national website, and hard copies were sent to all branches.

### 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 shortly.

### World Conference on Drowning Prevention 2023

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 WA. The event is strongly aligned to our mission, provides an opportunity to bring partners together around the many domains of drowning prevention, and may support further regional development.

### Keep Watch Campaign

Royal Life Saving Society – Australia launched its Keep Watch Campaign for 2022 which aims to prevent drowning deaths and non-fatal drowning in children aged 0-4 years old. The drowning risk for young children peaks in summer, with 38 per cent of all deaths occurring between December and February. Royal Life Saving research shows the risk of drowning triples following a child's first birthday. Parents need to be aware of this heightened risk and stay vigilant. More than half of deaths occurred in swimming pools (51%), making pools the leading location for drowning among young children. Accidental falls into water were the leading activity prior to drowning (77%).



# National Directors Report

## David Dewar

### Drowning Toll Highest in 25 Years

In the 12 months to 30 June 2022, 339 drowning deaths occurred across Australia, the highest in 25 years.

The Royal Life Saving National Drowning Report 2022, which was released in September, recorded 339 drowning deaths in Australia which is 15 per cent higher than last year (295), and the highest reported figure since 1996. Sadly, 39 deaths were flood related. Royal Life Saving Society – Australia is concerned about the impact of flooding, people swimming at unpatrolled locations, and reported increases in drowning among older adults and in school aged children. While further research is needed, the findings highlight ongoing impacts of COVID-19 on drowning risk, including Australians being more likely to visit unfamiliar, unpatrolled water locations, children lacking swimming skills necessary to enjoy the water safely due to pandemic induced lesson cancellations. Federal Minister for Aged Care and Sport, the Hon Anika Wells MP, said the Australian Government was determined to support organisations like Royal Life Saving Society – Australia to raise water safety awareness.

### Strengthening Learn To Swim

Many children in Australia are missing out on learn to swim lessons entirely, with the problem compounded by the pandemic, inflation and worker shortages, a report released in October found. The 'Towards a water-loving nation free from drowning: The role of learn to swim' report, commissioned by Royal Life Saving Society – Australia and completed by PricewaterhouseCoopers, found that many people in Australia fail to achieve the minimum swimming and water safety benchmarks despite participating in lessons.

### State of Aquatic Infrastructure

A Royal Life Saving Society – Australia report released in November found that in the next 10 years, up to 40 per cent of public aquatic facilities that local governments own are likely to need serious refurbishment or outright replacement at a cost of more than \$8 billion.

The State of Aquatic Facility Infrastructure in Australia – Rebuilding our Aging Public Swimming Pools report found that significant investment is required to replace, renew or upgrade pools nearing the end of their useful life.

The research found that:

- The average life expectancy of a pool is 50 years
  - The average Australian public pool was built in 1968
  - 500 (40%) of public pools will reach the end of their functional lifespan by 2030
  - \$8 billion is needed to replace those 500 aging public pools
  - A further \$3 billion will be needed to replace facilities ending their lifespan by 2035
- The social health and economic cost of not replacing even 10 per cent of aquatic facilities by the end of this decade could approach \$1 billion per year according to multipliers from previous research by PricewaterhouseCoopers and Royal Life Saving.

David Dewar PHF FACEL  
BA, Dip.Ed, Dip.T, TC  
National Director



# Board of Directors

Kevin Burrowes OAM - President until March 2022

Kia Logan - Deputy President until March 2022,  
President from March 2022

David Dewar - National Director

Brione Rundle - SA National Honours Committee  
Representative

Ann Price - Training Advisor

Shane Ince - Director

Kelly Maidment- Director

Milton Mitsioulis- Director



# Thank you to Kevin Burrowes

It is with mixed feelings that we farewell our president Kevin Burrowes OAM as he begins his retirement.

It is difficult to sum up his achievements over the past 57 years. Since 1965 Kevin has been an integral part of our organisation, and his contributions will always be valued and remembered.

We thank Kevin for his dedication to Royal Life Saving SA and congratulate him for all his achievements.



# Drowning Report

The Royal Life Saving National Drowning Report presents our analysis of fatal and non-fatal drowning across Australia between 1st July 2021 and 30th June 2022. During this time, 339 people lost their lives to drowning and we estimate a further 686 people experienced a non-fatal drowning incident. This is terribly sad and confronting, especially given this reported figure reverses years of progress. The COVID-19 pandemic has left a mark on families, workplaces and communities. The temporary closure of aquatic facilities and swim schools during the worst of the pandemic is likely to impact Australians for years to come, with children missing long periods of swimming and water safety education, and the aquatic industry now struggling to recruit instructors and lifeguards. New behaviours emerged, with Australians increasingly seeking out secluded and often unpatrolled waterways to visit or finding a new enthusiasm for domestic tourism taking them further away from the safety of their local pool or patrolled beach.

This year's findings show that:

Drowning deaths increased by 15% compared to the previous year, but 24% compared to the 10-year average 82% of drowning deaths were males There were 17 drowning deaths among children aged 0-4 years; this is a 29% decrease on last year and a 23% decrease on the 10-year average, an improvement after rising tragically during COVID-19 lockdowns 15 drowning deaths occurred in children aged 5-14 years, a 7% increase on last year and a 36% increase on the 10-year average, perhaps a reflection of children missing out on swimming lessons 94 drowning deaths occurred in people aged over 65 years, a 34% increase on last year and a 57% increase on the 10-year average. 28% of drowning occurred in people over 65 years 114 drowning deaths occurred in rivers and creeks; 39 were flood-related Rivers and creeks were the leading location for drowning (34%), followed by beaches (21%) and ocean/harbour locations (13%)

# 114

drowning deaths  
occurred in Rivers and  
Creeks



# 82%

of drowning deaths  
are males



# 29%

decrease on last  
years drowning  
deaths for children  
aged 0-4

# World Drowning Prevention Day

Royal Life Saving Society – Australia joined the World Health Organization and urged everyone in our community to do one thing to prevent drowning on Monday July 25 for the United Nations World Drowning Prevention Day. Royal Life Saving State and Territory Member Organisations organised for buildings to turn blue to mark the day. High profile locations including Council House and Matagarup Bridge in Perth, Adelaide Oval and Convention Centre in Adelaide, Flinders Street Station in Melbourne, and Cleveland Lighthouse in Queensland were lit up in blue. With a 30 per cent rise in drowning experienced last summer and successive floods across the country, Royal Life Saving asked the community to take precautions to avoid further tragedy.

Aquatic Facilities across Australia got behind the day utilising a range of online marketing resources across their facility and social channels. This is the second annual World Drowning Prevention Day, proclaimed by the United Nations. Each year more than 236,000 people drown. We can prevent this silent killer through awareness, education, supervision, training, and emergency preparedness.

"Wherever you live, whatever life stage you're at, everyone can do one thing to prevent drowning"

-Royal Life Saving Chief Executive Officer,  
Justin Scarr



# Respect the River



South Australia worked with communities in Berri, Ceduna and Coober Pedy to facilitate the development of local water safety plans. Royal Life Saving held a variety of workshops with stakeholders from each region, including council staff, emergency operations staff (government) and aquatic industry staff. In Berri, the focus was the River Murray, which is a drowning blackspot. A Water Safety Day was scheduled in Paringa to raise community awareness. It became clear that Ceduna and Coober Pedy both had an urgent need for a Swim and Survive program for three to 12-year-olds; in total, 120 Swim and Survive certificates were issued to children in these two areas.



# Pool Safety Assessments

# 12

audits took place

Throughout the past twelve months we have had the pleasure of delivering Pool Safety Assessments to a variety of councils throughout South Australia.

# 100%

pool sites passed assessments with our guidance

Well done to the councils that took the initiative to ensure their facilities are safe and have been assessed by accredited auditors in line with GSPO standards.



# Training and Education



The past year has seen a significant rise in participant numbers attending our accredited and community training courses. It has been exciting to see our newly introduced Aquatic Technical Operator courses well received by the aquatic industry, with over 80 people attending courses since its introduction in mid-2021. We are also pleased to have launched the Royal Life Saving Swim Teacher course in mid 2021. This course replaces the previous Royal Life Saving Instructor course, with successful participants gaining a nationally accredited Swimming and Water Safety Teacher qualification; demonstrating our commitment to deliver high quality training and assessment to help bolster the numbers of swimming instructors in the aquatic industry.

We have partnered with Belgravia Leisure to deliver much needed Pool Lifeguard training to the Riverland region, with the assistance of skills funding from the South Australian Government. Our training courses have returned to the APY lands, delivering CPR, basic water rescue and pool lifeguard training to communities to increase local knowledge and increase safety around pools and inland waterways.

Royal Life Saving SA staff and volunteers have been involved in number of community education events right across SA, including conducting water safety and first aid demonstrations at the MS Mighty 24-hr swim, first aid sessions for children at OSHC groups in school holidays and lifeguard water safety talks for school excursions.

As our courses continue to grow and expand our reach, we look forward to working with more local communities to deliver high quality training and education programs over the years to come.

Michelle Williams  
Training and Education Manager



# Multicultural Education Programs

Across Australia, Royal Life Saving is working with migrants, refugees and asylum seekers to share water safety knowledge and learn to swim classes. Many of the participants have never swum in a pool or waterway and have no awareness of the hazards posed by currents, rips, submerged objects such as tree branches, and floodwaters. Royal Life Saving delivers swimming and water safety programs across the country in partnership with community organisations and members that not only gives people the skills to help themselves and their families to safely enjoy the water, but provides opportunities for health, fitness and making friends in their new home. For the staff of Royal Life Saving, one of the joys of the programs offered across Australia is seeing the enjoyment of children and adults alike when they start learning to swim for the first time. In South Australia, the team work closely with The Multicultural Communities Council of South Australia, a settlement agency who facilitate programs for new and emerging communities.

Recently Royal Life Saving SA presented water safety lessons in a classroom setting to both the Tamil speaking and Ukraine communities.



# Multicultural Swimming Programs



As a result of generous funding from the City of Adelaide, Royal Life Saving South Australia conducted an 8-week program for adults of a Culturally and Linguistically Diverse background between May-July 2022. The program was designed to accommodate all abilities, with the aim of teaching participants how to use practical water safety skills throughout inland and coastal waterways. In addition to core swimming skills, participants learned skills such as reach rescues and throw rescues, and how to identify dangers in, on and around water.

Over 100 participants were able to participate in this program, with an age range between 18-60 years old. Many of these participants that have recently moved to Adelaide have never experienced Australian waterways, and with the skills learned they are looking forward to continuing to practice their skills. We were very fortunate to meet these participants, and learn from them. Some of these stories include Taseef, who attended the entire program.

" I came into the Swim and Survive program with a fear of water bred for decades, and scepticism of whether I can overcome my anxiety. The incredible team at Royal Life Saving SA and Adelaide Aquatic Centre welcomed me into their family and introduced me to the methods by which I can keep myself safe in and around the water and helped me overcome my fear of the water; that too in just 8 weeks! Thank you Royal Life Saving, especially Jake, Jayne, and Karen for putting a smile on my face and giving me a chance at appreciating the water safely! "

- Taseef Farook

# Inclusive Swim



Another highlight of the year was raising awareness of learn to swim options for children on the Autism spectrum. Royal Life Saving SA is supporting Inclusive Swim, offering specialised one-on-one services in a calm environment. Swimming classes are offered to all ages, ranging from babies and children, to adults. All instructors are fully qualified and are understanding that every individual has different needs and requires various levels of support.



# Inclusive Swim

## Teaching People on the Autism Spectrum

Children on the autism spectrum are three times more likely to drown than those that are not – but this can be addressed through specialised swim teaching and learn to swim programs. Royal Life Saving, in partnership with Autism Spectrum Australia (Aspect), has just released a new online module aimed at improving swim teachers' knowledge and skills when it comes to swimming lessons for people on the autism spectrum.

Shaun Jackson, National Manager - Training and Workforce Development at Royal Life Saving said the research showed that lack of swimming skills contributes to the higher-than-average drowning rates. "We know that many children on the autism spectrum, and their parents or carers, have had a bad experience as they start out on their learn to swim journey – and that this means many have stopped before they really got started," Mr Jackson said. "With this online module we wanted to develop an easily accessible learning resource that will give swim teachers a good understanding of autism, considerations in a learn to swim context, and some simple but specialised strategies and techniques to ensure participants enjoy their lessons and develop those critical swimming and water safety skills."

Throughout the module there are interviews with children on the spectrum that are learning to swim, their parents or carers and their swim teachers. Along with regular video interviews learners will discover that the module has a very visual focus using footage of swim lessons in action and a range of screen designs, interactions, animations, reflection tools and knowledge checks to maximise engagement and learning. It is designed to give swim teachers that are starting out in this area of specialised teaching, or those with experience looking to test and update their knowledge and skills, the ability to move forward with confidence and clarity and deliver highly effective and enjoyable lessons.



# 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 2021 and January 2022. 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.



# Swim and Survive turns 40

Whether you went through weekly swimming lessons, holiday intensives or school classes, Swim and Survive is at the core of learning to swim. The stage-by-stage approach, regularly recognising achievements and encouraging children to strive for the next level has proven popular with generations of swimmers.

Royal Life Saving National Manager Education, Penny Larsen said it had been heartening to see so many people hold celebrations at pools across the country. "It's wonderful to see how much people have taken the Swim and Survive program into their hearts," Ms Larsen said.

When Swim and Survive started, the team behind developing the program never imagined the effect the Swim and Survive the program would have on the development of swimming and water safety skills of Australians and reducing the drowning rate in children aged five to 14 years.

They would have been delighted at the influence of Swim and Survive on the structured swimming curriculum that underpins programs available today."

"Multiple generations of families have been through Swim and Survive and while it has adapted to take on new evidence over the years, at its core it is still about the love of swimming."

-Penny Larsen



# Australian Pool Lifesaving Championships



The Australian Pool Lifesaving Championships wrapped up in Sydney in June 2022 after an intensive three days of competition hosted at Pymble Ladies College Aquatic and Fitness Centre. This event was last held in January 2020 in Western Australia, with the COVID-19 pandemic halting the national competition in 2021 and delaying 2022.

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

# Her Majesty The Queen

This year on the 8th of September Her Majesty The Queen passed away. Her passing brings profound sadness to Royal Life Saving Society.

We send out condolences to the Royal Family, and all friends and colleagues across Britain and the Commonwealth who feel her loss so deeply.

We reflect with great admiration and eternal gratitude on her patronage, and her deep commitment to our lifesaving mission.

From the joy of the RLS Junior Respiration Award pinned proudly on her swim suit at age 12, to her most recent presentation of honours to colleagues, and everything in between. Her support has been deeply felt, much cherished and of great inspiration.

May she rest in peace.





# **Not-For-Profit - Association Report**

Royal Life Saving Society Australia - South Australia Branch Inc.  
ABN 26 318 933 273  
For the year ended 30 June 2022

Prepared by Joanne Napper Bookkeeper & Registered BAS Agent

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# Board Report

## Royal Life Saving Society Australia - South Australia Branch Inc. For the year ended 30 June 2022

### Board Report

Your board members submit the financial report of Royal Life Saving South Australia for the financial year ended 30 June 2022.

### Board Members

The names of board members throughout the year and at the date of this report are:

Board Member	Position	Qualification
Kevin Burrowes	President until March 2022	B.A (Accng); Grad.Dip (Accng); FPC;DIP.RLSS; JP; MRAJ; OAM
Kia Logan	Deputy President to March 2022 President from March 2022	AdvDip (BM); AdvDip (HR)
David Dewar	Secretary	B.A (Adel); Dip.Ed. (Pri.) (Adel); Dip.T.(Pri); T.C; M.A.C.E.L
Shane Ince	Director	Cert IV (TAE)
Milton Mitsioulis	Director	LLB, BCom, GDLP
Kelly Maidment	Director	
Anne Price	Director	Cert IV (TAE)
Brione Rundle	Director	
Jake Culkin	Finance Director	BBus

### Principal Activities

The principal activities of the Royal Life Saving Society South Australian branch Inc. 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.

Activities were predominantly teaching Water Safety; Rescue; First Aid; Survival Swimming; Resuscitation and Lifeguarding.


### Significant Changes

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

### Operating Result

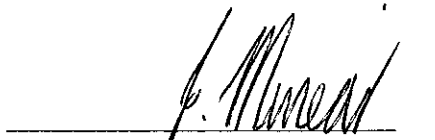
The profit/(loss) amounted to \$(322,456) (2021: \$164,015).

Signed in accordance with a resolution of the members of the board.



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President



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Member of Executive

Dated this 11 day of February 2023

# Certificate By Members of the Committee

**Royal Life Saving Society Australia - South Australia Branch Inc.**

**For the year ended 30 June 2022**

I, Jake Culkin - Finance Director - of Level 2, Adelaide Aquatic Centre, Jeffcott Road, North Adelaide, SA, Australia, 5006 certify that:

1. I attended the annual general meeting of the association held on 18 / 11 / 2022 .
2. The financial statements for the year ended 30 June 2022 were submitted to the members of the association at its annual general meeting.

Dated: / /

**Responsible Person's Declaration**

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

The Responsible Persons declare that in the Responsible Person's 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*.

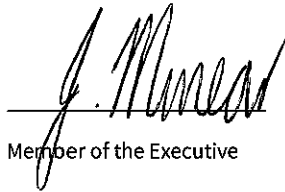
Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

Responsible Person

Responsible Person's Declaration



President



Member of the Executive

Dated this 11 day of February 2023

# Statement of Comprehensive Income

Royal Life Saving Society Australia - South Australia Branch Inc.

For the year ended 30 June 2022

	2022	2021
<b>Income</b>		
Grants Received	112,760	100,000
Aquatic Programs	477,602	799,135
Training Courses	199,129	153,069
<b>Other Income</b>		
Cashflow Boost Payments	-	36,361
JobKeeper	-	81,600
<b>Total Other Income</b>	<b>-</b>	<b>117,961</b>
<b>Total Income</b>	<b>789,490</b>	<b>1,170,164</b>
<b>Cost of Services</b>		
Purchases	137,284	117,619
<b>Total Cost of Services</b>	<b>137,284</b>	<b>117,619</b>
<b>Gross Surplus</b>	<b>652,206</b>	<b>1,052,545</b>
<b>Expenditure</b>		
Motor Vehicles	2,696	6,276
Accounting & Audit Fees	5,426	13,512
Administration Fees / On Costs	-	165
Advertising & Promotion	4,681	3,728
Advertising RLSS	300	372
Bank Charges - Merchant Fees	980	713
Bank Fees	(486)	95
Board, Committees & Meetings	1,627	538
Computer Expenses	56	325
Consultancy	4,267	-
Depreciation	84,267	47,070
Donations	94	141
Electricity	2,085	1,573
External	-	55
Fines Paid	57	-
Freight & Couriers	2,400	278
Holiday Swim Booking Fees	3,174	-
Insurance	12,815	8,775
Interest Expense - Business & Land	3,585	2,205
Legal expenses	26,910	1,260
Legal Expenses - Deed of Settlement	180,000	-
Office Supplies	610	11,574
Parking	195	181
Payroll Processing Fees	5,861	4,508
PFA & CPR Materials	4,243	1,743

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

Statement of Comprehensive Income

	2022	2021
POS Expenses	5,471	14,993
Postage & Delivery	1,410	2,121
Printing & Stationery	5,224	5,581
Provision for Annual Leave Expense	(4,147)	14,862
Rates & Taxes	179	-
Rent	-	6,167
Repairs and Maintenance	-	156
Staff Amenities	1,703	375
Staff Training & Conferences	1,282	6,065
Subscriptions & Memberships	10,329	10,576
Sundry Expenses	1,246	1,142
Superannuation	46,945	53,560
Superannuation - RESC	13,824	-
Telephone	4,769	6,766
Travel & Accommodation	8,202	5,205
Travel & Accommodation - Admin	-	32
Travel Reimbursements	1,237	4,036
Wages and Salaries	524,274	641,798
Website Expenses	1,636	4,554
Workcover Insurance	5,985	3,928
Workwear	-	1,526
<b>Total Expenditure</b>	<b>975,412</b>	<b>888,530</b>
<b>Net Surplus/(Deficit)</b>	<b>(323,206)</b>	<b>164,015</b>
<b>Total Comprehensive Income for the Current Year</b>	<b>(323,206)</b>	<b>164,015</b>

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



# Statement of Financial Position

Royal Life Saving Society Australia - South Australia Branch Inc.

As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
Cash on Hand	2	275	275
Cash Management Account	2	6	6
Cheque Account	2	273,416	487,758
<b>Total Cash and Cash Equivalents</b>		<b>273,697</b>	<b>488,039</b>
<b>Trade and Other Receivables</b>			
Accounts Receivable	3	14,611	23,707
<b>Total Trade and Other Receivables</b>		<b>14,611</b>	<b>23,707</b>
GST Receivable		-	1,479
Prepayments - Insurance	3	1,216	556
<b>Total Current Assets</b>		<b>289,524</b>	<b>513,782</b>
<b>Non-Current Assets</b>			
<b>Financial Assets</b>			
Bonds Paid		-	13,000
<b>Total Financial Assets</b>		<b>-</b>	<b>13,000</b>
Plant and Equipment and Vehicles	5	1,748	-
<b>Right-of-Use Asset</b>			
Right of Use Asset		136,106	481,818
Right of Use Lease Depn		(118,477)	(44,299)
<b>Total Right-of-Use Asset</b>		<b>17,629</b>	<b>437,518</b>
<b>Total Non-Current Assets</b>		<b>19,377</b>	<b>450,518</b>
<b>Total Assets</b>		<b>308,901</b>	<b>964,300</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	6	23,573	16,931
GST Payable		4,159	-
Employee Entitlements	7	22,121	26,268
Accrued Expenses		13,200	13,200
Accrued Expenses - Legal Expenses		60,000	-
Rounding		(6)	(6)
Grant Income Received in Advance		-	5,500
Lease Payable (less than 12m)		12,868	156,990
<b>Total Current Liabilities</b>		<b>135,915</b>	<b>218,883</b>
<b>Non-Current Liabilities</b>			

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

Statement of Financial Position

	NOTES	30 JUN 2022	30 JUN 2021
Lease Payable (more than 12m)		5,628	280,449
<b>Total Non-Current Liabilities</b>		<b>5,628</b>	<b>280,449</b>
<b>Total Liabilities</b>		<b>141,543</b>	<b>499,332</b>
<b>Net Assets</b>		<b>167,358</b>	<b>464,968</b>
<b>Member's Funds</b>			
Capital Reserve		167,358	464,968
<b>Total Member's Funds</b>		<b>167,358</b>	<b>464,968</b>

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

# Statement of Changes in Equity

Royal Life Saving Society Australia - South Australia Branch Inc.  
For the year ended 30 June 2022

	2022	2021
<b>Equity</b>		
Opening Balance	464,968	300,953
<b>Increases</b>		
Profit for the Period	(323,206)	164,015
Retained Earnings	25,596	-
<b>Total Increases</b>	<b>(297,610)</b>	<b>164,015</b>
<b>Total Equity</b>	<b>167,358</b>	<b>464,968</b>

## Statement of Cash Flows

Royal Life Saving Society Australia - South Australia Branch Inc.  
For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Cash Flows From Operating Activities</b>		
Receipts from customers & grants	790,240	1,166,326
Payment to suppliers and employees	(833,391)	(953,060)
Interest Paid	(3,585)	(2,205)
Borrowing Costs	-	-
Net cash provided by operating activities	<u>(46,736)</u>	<u>211,061</u>
<b>Cash Flows From Investing Activities</b>		
Payment for property, plant and equipment	(11,837)	(2,771)
Net cash provided by investing activities	<u>(11,837)</u>	<u>(2,771)</u>
<b>Cash Flows from Financing Activities</b>		
Repayment of principal portion of lease liabilities	(155,769)	(44,378)
Net cash provided by financing activities	<u>(155,769)</u>	<u>(44,378)</u>
Net increase/(decrease) in cash and cash equivalents held	(214,342)	163,912
Cash and cash equivalents at beginning of financial year	488,039	324,127
Cash and cash equivalents at end of financial year	<u>273,697</u>	<u>488,039</u>

# Notes to the Financial Statements

## Royal Life Saving Society Australia - South Australia Branch Inc. For the year ended 30 June 2022

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*.

The board has determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and the following Australian Accounting Standards:

- AASB 16: Leases
- AASB 101: Presentation of Financial Statements
- AASB 107: Statement of Cash Flows
- AASB 108: Accounting Policies, Changes in Account Estimates and Errors
- AASB 110: Events after the Balance Sheet Date
- AASB 1048: Interpretation of Standards
- AASB 1053: Application of tiers of Australian Accounting Standards
- AASB 1054: Australian Additional Disclosures

No other applicable Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### Income Tax

The Association is registered as a Charitable Institution and is therefore exempt from Income Tax. This exemption has been confirmed by the Australian Taxation Office.

#### Property, Plant and Equipment (PPE)

Plant and Equipment is stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the item. In the event that settlement of all or part of purchase consideration is deferred.

Depreciation is calculated on a straight line basis of each asset over useful life to its estimated residual value. Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is the shorter applying a straight line depreciation method.

Assets estimate useful lives, and residual values are reviewed at the end of each reporting period.

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These notes should be read in conjunction with the attached compilation report.

## Notes to the Financial Statements

### Royal Life Saving Society Australia - South Australia Branch Inc.

#### For the year ended 30 June 2022

#### 1. Summary of Significant Accounting Policies (Cont.)

##### Employee Provisions

A liability is recognised for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

The Association contributes to complying superannuation funds at the required rate of the employee's remuneration. Superannuation contributions are recognised as an expense when incurred.

##### Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

##### Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

##### Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and sponsorship income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

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

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These notes should be read in conjunction with the attached compilation report.

## Notes to the Financial Statements

### Royal Life Saving Society Australia - South Australia Branch Inc.

For the year ended 30 June 2022

#### 1. Summary of Significant Accounting Policies (Cont.)

##### Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- Fixed lease payments less any lease incentives;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- Lease payments under extension options if lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

##### 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). 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 assets and liabilities statement.

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

##### Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

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These notes should be read in conjunction with the attached compilation report.

## Notes to the Financial Statements

### Royal Life Saving Society Australia - South Australia Branch Inc.

For the year ended 30 June 2022

#### 1. Summary of Significant Accounting Policies (Cont.)

##### Events After the Reporting Period

The members are not aware of any events occurring after the reporting period that require any consideration for the adjustment to, or additional disclosures in the financial report.

##### Economic Dependence

The Association relies on Federal, State and Local Government Funding to fund some of its Programs.

Should the Association not secure funding or reduced level of funding, it may impact on the ability of the Association to continue to provide programs. At this time, no Government funding, Federal or State, has been secured for the 2021/22 financial year.

##### COVID-19

In March 2020, Federal and State governments mandatory polices were introduced that introduced restrictions on social and economic activities as a result of the outbreak of COVID-19 (coronavirus).

As at the time of preparing the annual financial statements, the Board have completed an assessment of the likely impact the government restrictions may have on operations of the Association and concluded that it will be able to continue to provide its core services to members. Under the present physical distancing restrictions imposed by the government, COVID-19 has (and will continue to have) a significant impact on both the operational and financial activities of the Royal Life Saving Society South Australia Branch Inc. for a considerable time.

Due to the government policy of closure of community facilities and the application of physical distancing rules, all of our programs were suspended from the end of February 2020 until the 3rd August 2020 when courses were once again able to be held albeit on a low-level basis. Limited income was able to be obtained during this period from Pool Lifeguard services and government grants. It may take some considerable time once restrictions are fully lifted until income reaches its pre-COVID-19 level.

Recent data released by Royal Life Saving Society Australia and the Swim School Industry shows up to a 40% fall in swimming lesson enrollments over the past 12 months, with the greatest impact shown in children 10-12 years (-51.2%) and children 7-9 years (-40.4%). The impact of falling enrollments is three-fold:

1. Children miss out on learning vital skills, which has possible generational impacts on drowning risk.
2. A fall in lessons means further loss of jobs. This particularly disadvantages young people and women (85% of swim teachers are female and 23% are aged 18-24 years).
3. A fall in income threatens the viability of small and medium business in the industry which may prompt prolonged closures at a time when communities most need their local pools.

The Federal Government initiated the Jobkeeper program in early 2020 which was of extraordinary support to the Royal Life Saving Society South Australia Branch Inc. It significantly assisted the Royal Life Saving Society South Australia Branch Inc. and its employees to continue functioning during this traumatic year. This program funded employee wages (initially \$750 per week for each employee for the period March 2020 to September 2020 and then at reduced rates for the December 2020 and March 2021 quarters). Royal Life Saving Society South Australia Branch Inc. received \$25,109 in the 2020 financial year and \$81,600 in the 2021 financial year.

The Federal Government also announced a Cashflow Boost which covered the PAYG Withholding reported on an employer's business activity statement during for the March to September quarters 2020. Royal Life Saving Society South Australia Branch Inc. received \$28,253 in the 2020 financial year and \$36,361 in the 2021 financial year.

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These notes should be read in conjunction with the attached compilation report.



The South Australian Government provided a Business Hardship Grant to eligible business affected by COVID-19 to help them meet their day-to-day running costs. Royal Life Saving Society South Australia Branch Inc. received the maximum amount of \$10,000 in the 2021 financial year with a further \$3,000 received in the 2022 financial year to date.

If further restrictions are imposed by the Federal and/or State government as a result of COVID-19, then the Board will need to undertake a further assessment as to whether these government policies will have an adverse impact on the operations of the Association.

	2022	2021
<b>2. Cash and Cash Equivalents</b>		
Cash on Hand	275	275
Cash Management Account	6	6
Cheque Account	273,416	487,758
<b>Total Cash and Cash Equivalents</b>	<b>273,697</b>	<b>488,039</b>

### 3. Trade and Other Receivables

	2022	2021
<b>Trade Receivables</b>		
Accounts Receivable	14,611	23,707
<b>Total Trade Receivables</b>	<b>14,611</b>	<b>23,707</b>
<b>Prepayments</b>		
Prepayments - Insurance	1,216	556
<b>Total Prepayments</b>	<b>1,216</b>	<b>556</b>
<b>Total Trade and Other Receivables</b>	<b>15,827</b>	<b>24,264</b>

### 4. Related Parties

In accordance with Division 2 Section 35(5) of the *South Australia Associations Incorporation Act 1985*, the following officers received, or were entitled to receive a benefit as a result of a contract between the officer; a firm of which the officer is a member; or a body corporate in which the officer has a substantial financial interest, or received directly or indirectly from the Royal Life Saving Society Australia South Australia Branch Incorporated any payment or other benefit of a pecuniary value in the period 1st July 2021 to 30th June 2022.

Key Management Personnel of the Association includes the Executive Office and Operations Manager.

	2022 \$
Salaries, allowances & other short term benefits	190,343
<b>Total</b>	<b>190,343</b>

The following Board Members, through entities associated with the Association, provided goods and/or services during the year under normal commercial terms and conditions to the value of:

- A Caudal - \$300
- A Price - \$5,000

No other officer was in receipt of any benefits, entitlement, or payments or other benefits of a pecuniary value in the period 1st July 2021 to 30th June 2022.

These notes should be read in conjunction with the attached compilation report.

## Notes to the Financial Statements

## Royal Life Saving Society Australia - South Australia Branch Inc.

For the year ended 30 June 2022

	2022	2021
<b>5. Plant and Equipment</b>		
<b>Plant and Equipment</b>		
<b>Plant and Equipment at Cost</b>		
Plant & Equipment - at Cost	3,318	1,500
Training Equipment - at Cost	12,790	2,771
<b>Total Plant and Equipment at Cost</b>	<b>16,108</b>	<b>4,271</b>
<b>Accumulated Depreciation of Plant and Equipment</b>		
Plant & Equipment - Accumulated Depreciation	(1,570)	(1,500)
Training Equipment - Accum Dep'n	(12,790)	(2,771)
<b>Total Accumulated Depreciation of Plant and Equipment</b>	<b>(14,360)</b>	<b>(4,271)</b>
<b>Total Plant and Equipment</b>	<b>1,748</b>	<b>-</b>
<b>Total Plant and Equipment</b>	<b>1,748</b>	<b>-</b>
	2022	2021
<b>6. Trade and Other Payables</b>		
<b>Trade Payables</b>		
Accounts Payable	16,019	6,741
PAYG Withholding Payable	3,952	6,709
Superannuation Payable	3,602	3,481
<b>Total Trade Payables</b>	<b>23,573</b>	<b>16,931</b>
<b>Total Trade and Other Payables</b>	<b>23,573</b>	<b>16,931</b>
	2022	2021
<b>7. Employee Entitlements</b>		
Prov for Annual Leave	22,121	26,268
<b>Total Employee Entitlements</b>	<b>22,121</b>	<b>26,268</b>

These notes should be read in conjunction with the attached compilation report.

## Notes to the Financial Statements

## Royal Life Saving Society Australia - South Australia Branch Inc.

For the year ended 30 June 2022

## 8. Commitments

*Association as a Lessee**Terms and conditions of leases:*

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

The Association had a lease with Premium Fitness 24/7 Blackwood Pty Ltd for pool and office space at its premises in Blackwood this lease was terminated and a Deed of Settlement was entered into. Under the deed a final payment of \$60,000 is due on the 13th November 2022.

Set out below are the carrying amounts of right-of-use assets recognised within the Statement of Financial Position and the movements during the period:

Right-of-Use Assets	Buildings
	\$
At 1 July 2021	437,518
Additions	-
Depreciation Charge	(74,178)
Lease Cancellation	(345,711)
<b>At 30 June 2022</b>	<b>17,629</b>

Set out below are the carrying amounts of lease liabilities and the movements during the period:

Lease Liabilities	\$
At 1 July 2021	437,439
Additions	-
Accretion of interest	3,635
Payments	47,311
Lease Cancellation	367,997
<b>At 30 June 2022</b>	<b>18,496</b>
<b>Current</b>	<b>12,868</b>
<b>Non-Current</b>	<b>5,628</b>

These notes should be read in conjunction with the attached compilation report.

## 9. Association Details

The principal place of business of the Association is:

The Royal Life Saving Society Australia - South Australia Branch Inc.

Adelaide Aquatic Centre

Jeffcott Road

North Adelaide SA 5006

ABN: 26 318 933 273

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These notes should be read in conjunction with the attached compilation report.

**HEAD OFFICE**  
214 Melbourne Street  
North Adelaide SA 5006

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## INDEPENDENT AUDITOR'S REPORT

Dean Newbery  
ABN: 30 164 612 890

**To the members of Royal Life Saving Society Aust South Australia Branch Inc**

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

### Opinion

We have audited the financial report of the Royal Life Saving Society Aust South Australia Branch Inc (the Association), which comprises the statement of comprehensive income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity, the Statement of Cash Flows for the year then ended, the notes to the financial statements, including a summary of significant accounting policies, and the Statement by Members of the Board of the Association.

In our opinion the financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012* (the ACNC Act), including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Opinion

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 Association 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 for the purpose of fulfilling the Association'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.

### Responsibility of the Board for the Financial Report

The Board of the Association is 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. The Board's responsibility also includes such internal control as the Board 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 Board is responsible for assessing the Association'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 the Board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the Board 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.

We communicate with the Board 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.

**DEAN NEWBERY**



**JIM KEOGH**  
**PARTNER**

Signed on the 21<sup>st</sup> day of February 2023,  
at 214 Melbourne Street, North Adelaide 5006

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North Adelaide SA 5006

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Dean Newbery  
ABN: 30 164 612 890

## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Royal Life Saving Society Aust South Australia Branch Inc for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of *APES 110 – Code of Ethics for Professional Accountants*, Part 4A, published by the Accounting Professional and Ethical Standards Board, and in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.



**Jim Keogh**

**Partner**

**DEAN NEWBERY**

**Dated this 21<sup>st</sup> day of February 2023**



We thank you for your continued support in our programs.



**ROYAL LIFE SAVING**  
SOUTH AUSTRALIA