



2022-2023 Annual Report



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Vision

To provide a high quality lifesaving service that protects, educates and develops our members and the wider community.

Mission

To operate in a safe, inclusive and social environment that encourages education, training, involvement and beach safety awareness for Club



Management Committee

<u>Management Committee</u>	<u>Person</u>
President	Sam Williams
Vice President	Tamara Cybula
Secretary	Tim Maisey
Treasurer	Colin Sainty
Club Captain	Matt Gleeson
Youth Officer	Debra Edmondson
Education Officer	Ranee Wilson
Junior Officer	Brad Woodruff
Coaching & Competition	Anthony McEwan

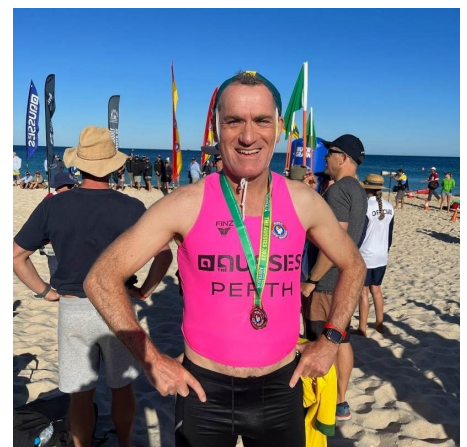


Officers

First Aid Officer	David Rae
Water Safety Coordinators	Donna Williamson and Liz Svendson
IRB Officer	Andrew Milne
Publicity Officer	George Mumford and Bec Gleeson
Club Vice Captain	Mark Williamson
Grounds and Maintenance	Carl Dusenberg
Social Officer	Mel Edmonds
Radio Officer	Tim Sinclair
Merchandise Officer	Delwyn Napier
Member Protection Officer	Rachel Williams
RWC	Tim Sinclair

Honorary Positions

Patron	Jane Kelsbie
Vice Patron	Dr. Ceinwen Gearon
Medical Advisor	Dr. Brett Lamb



Club Life Members

1981 Jack Marshall *
1981 Brady Walters *
1981 Dick Mumford *
1981 Ray Grayson
1982 Betty Walters *
1982 Iris Keley *
1987 Sid Marshall
1991 Brian Boardley

1991 George Mumford
1997 Jock O'Donnell
1999 Wim Amesz
1999 Murray Thornton
2002 Roger Donnelly
2002 Barbara Marshall
2012 Martin Norwood
2018 Sue Dybing

* Deceased



Surf Life Saving WA Life Members

1998 Sid Marshall
2000 Wim Amesz
2012 George Mumford
2016 Murray Thornton



President Report—Sam Williams

It is with privilege I present this report as my first year as President of Denmark Surf Life Saving Club. The 22/23 season has been filled with growth, accomplishment and continued dedication of our members. I would like to express my gratitude to all members of the club for your continued commitment to our purpose of saving lives, promoting water safety, providing surf life saving training (to members and the community) and surf sport coaching.

Our club continues to deliver on the four pillars of Surf Life Saving, being Life Saving, Education and Training, Surf Sports and Nipper and Youth Development, with these areas identified as follows:

Life Saving

This season our Bronze and SRC holders provided a total of 2,725 hours of patrolling and water safety. Through our skills and professionalism, we were involved in 6 rescues, 28 instances of first aid delivery and analysis and 281 preventative actions.

A rescue of note was the incident at Lights Beach, where Denmark SLSC were called to aid a drowning person. Thankfully through the efforts our patrolling members, in collaboration with members of the public, police and ambulance services, the person was kept alive upon delivery to Denmark Hospital.

Of lighter note, for those of you who aren't aware, a south easterly wind at Ocean Beach is dead onshore and generally makes beach conditions pretty miserable (in my opinion). Of the 112 reported wind directions during patrols this year, 48% were a south easterly. I believe it testament to how dedicated and tough we are at Denmark SLSC to tirelessly keep the beach safe in these less than ideal conditions.

Finally, a big shout out to our outgoing Club Captain Matt Gleeson who's been at the helm of surf life saving services for the past three years. Matt's dedication in his role has been of great benefit to the club and I thank him his services.



President Report—Sam Williams—continued

Education and Training

Through the efforts of our trainers, headed up by Rannee Sidhu, we've seen the provision of 25 new bronze medallion holders, 9 Surf Rescue Certificate (SRC) Holders and 6 Nippers Rescue Certificate.

In adding to the skillset of our bronze holders we've held advanced first aid training (14 people completed), IRB and RWC training.

In addition to this, Denmark SLSC has continued to offer community SRC courses, which are generally attended by people in educational roles, required to provide water safety. The club trained and oversaw the delivery of 57 community SRC's this year.

Surf Sports

Headed up by our new Coaching and Competition officer- Anthony McEwan, we've had an increase in the amount of participation for our new look club events. We've also travelled east to Esperance and Bremer Bay and north to Perth to attend Surf Life Saving Carnivals (including the Aussies), with healthy representations from our members ranging from Nippers to Masters.

Nipper and Youth Development

Nipper development, run by Brad Woodruff continues to be a success for the club with 147 Nippers registered across a range of age groups, who actively participate each Sunday morning. In addition to learning surf and beach skills, the Nipper courses provide the skillsets required for competing in various surf lifesaving carnivals.

The retention and of Young People within Surf Lifesaving is a challenge faced by many surf clubs. However, through the enthusiasm and dedication of our Youth Officer Deb Edmondson we had 54 active Young People involved with the club. This involvement includes active patrolling, provision of water safety and completion of courses and awards.



President Report—Sam Williams—continued

In addition to the four pillars, noteworthy items for reporting are as follows:

Transformation Project

The club has been successful in securing an extension to the redevelopment funding from Lotterywest and Department of Sport and Recreation, with a combined total of \$2.1M. Working with the Shire of Denmark, and their committed funding of \$1.4M for public realm works, we expect to see the first stage of redevelopment taking place at the end of this year. Currently, it is envisaged the first stage will include the construction of our new storage shed adjacent to the coastal access road and the demolition of the old patrol room, concurrently with the Shire's public realm works. The second stage will involve the renovation of our existing club building to meet modern standards.

Engagement

In addition to surf life services, the club continues engagement with the community. This includes the hire of our hall (this season the hall has been booked 7 days a week, plus other one off events), provision of first aid services for Denmark Running Club's Half Marathon event, hosting other sporting clubs and attending general public awareness events.

Financial Viability

Our club is in a sound financial position, with revenue sourced from membership fees, club events, kiosk, merchandise, donations and sponsorship.

In closing, I want to thank the committee members for their support and hard work this year- it has and continues to be appreciated. Finally, I would like to thank George Mumford for his continued guidance and mentorship this year.

Thank you.

Sam Williams

President



Vice-President—Tamara Cybula

What a funny old year this year was with a hectic start as our club literally teetered on the edge of going into the ocean. We hit the ground running as per usual with a packed full calendar. Nipper numbers were great again and the social and competition calendar was full also!

Kiosk

I had another year with no one expressing interest to manage the Kiosk – enough people wanting to help on a Sunday but no one wanting the BIG job. Mel Edmunds stepped up, however could not commit to the weekdays in the holidays as she runs her own tourist strong business. A discussion with Sam (President) and myself decided that we would rather the kiosk be open for the weekends only if that is all we can get better than not at all. So Mel gave it a go, and she did a fabulous job! Not only was the kitchen clean the volunteers were organised beautifully between Mel and Sandra Bernardo, who was here for a little while during the season.

But the kiosk was clean, the food beautifully presented and the freshly baked goods and homemade soup recipes were amazing and very well received. Mel's paperwork was on point.

Thank you Mel Edmunds

Merchandise

Again Del Napier did a fabulous job of selling and monitoring our merch sales this year (earning herself Club Person of the Year at the recent awards night!)

As always we had enough stock to start the year from our grey hoodies and last year's grey hooded towels that we sell to the public. And our green hooded towels and white cotton shirts that we sell to the club members only. Next year we look forward to a new bathers supplier, this will be all done online with our NEW and improved logo we adopted and so we are not holding stock ourselves – we are in the process of design for that now.



Vice-President—Tamara Cybula—continued

Del will continue to sell to the public and hoodies, bucket hats and towels to club members. We will also get some stubbie holders over the line and maybe some beanies – yay!!

Media

Between George doing the newsletters, Rebecca Henderson manning the Instagram and Facebook pages guided by George, and the wonderful Suzie H taking pictures every Sunday of our enthusiastic nippers doing their thing, we had the Media covered all be it rough and ready.

Social Club

Our social committee hosted 2 burger and beer nights this season also one was a massive success selling out of burgers with a queue going out of the door! Everyone loves our burgers and there was a lot of positive feedback also someone mentioning that they are too cheap at \$10 something to think about for next year. The second burger night was not so successful with left over burgers and sausages – we just can't pick the crowds around Christmas time. We also cooked bacon n egg burgers for SOCM again tis year. Always a welcome meal after a massive swim. Our annual Awards night was again held at Pepper and Salt restaurant Silas and him team do a great job. We did investigate holding the night at the bowls club and bring in a caterer but by the time you add up the cost of hiring and paying the caterer also the extra strain on set up and pack up on our already tired volunteers it was decided to leave it at Pepper and Salt that way everyone gets a night off to enjoy themselves and the evening – well almost everyone!

I do hope for the future of our club that with the new building commencing soon this will bring renewed energy to the club and some new and enthusiastic club members and volunteers.

Fingers crossed and high hopes for the future of DSLSC

Tamara Cybula

Vice President



Secretary Report—Tim Maisey

It's been a busy year at the Club with some interesting discussions regarding the transformation project with improved facilities - I look forward to the redevelopment which will be an exciting chapter for all the members. I also completed another year as an Age Group Manager and am always impressed by the confidence and skills improvements that takes place within all the groups during the season. Patrols were fun and are a great opportunity to meet new people whilst enjoying one of the best views there is.

There was a welcome upgrade to the hot water system, which is one of the main reasons I swim at Ocean Beach all year round.

As always it has been a privilege to be part of a volunteer organisation that provides training for our members and opportunities to change lives. Plus the kiosk and social events are great.

See you at the beach!

Tim Maisey

Secretary



Club Captain Report—Matt Gleeson

Ocean Beach, located along the West Australian coastline, stands out as one of the most perilous sections monitored by SLSWA. The challenges are further intensified by a year of elevated rainfall and powerful swells during the off-season, creating increasingly complex operating conditions for our life-saving service. However, undeterred by these circumstances, our highly skilled team exhibited a growing presence, offering a vigilant watch and, most importantly, instilling a sense of reassurance among the countless visitors and local community of Ocean Beach



In a departure from the past couple of years, the concerns surrounding Covid and the accompanying restrictions seemed to recede into the background, giving way to the allure of vacations for numerous West Australians and travelers alike. Consequently, Denmark made preparations to accommodate a significant influx of visitors to both the region and Ocean Beach. A newly constructed rock wall in front of the patrol room successfully held the ocean at bay, while, against historical odds and prevailing easterly winds, the mouth of Wilson Inlet initially remained open to the Southern Ocean at the start of the season. Nonetheless, the beach began exhibiting signs of resurgence, allowing the DSLC to commence its operations as scheduled in December. As anticipated by George Mumford, the Inlet eventually closed, and Ocean Beach flaunted its breathtaking blue hues for the remainder of the season, officially concluding in Easter 2023.

For the second season running the paid lifeguards service was provided by SLSWA. This service still encourages local youth members from both our club and Albany SLSC to keep a watchful eye over the summer holiday period. It again proved to offer the employees with a greater surf life saving resource upon which they can further their education as well as pathways to access roles within the wider state and National surf life saving fraternities. The Denmark Surf Club wishes to recognize the efforts of the paid lifeguards this season:

Season Lifeguards: Olivia Mc Ewan, Callum Lamb, Mia Sinclair

Our Volunteer members must also be congratulated on their efforts this season. Denmark were able to utilize new members of the RWC team to offer an increased RWC presence in the water both during patrols and other club sanctioned training and education sessions. The RWC or jetski continues to offer amazing capabilities in the conditions at Ocean Beach and greatly reduces response times to swimmers in distress. Most patrols and Sunday beach activities were attended by a RWC this year. The season also saw emergency response callouts on more than one occasion and Denmark should be proud of its response and level of professionalism in these high pressure and often dangerous situations.

Perhaps the most important role DSLSC play in the community is that of ensuring a safe environment for members to train and hone their skills across a diverse range of skill levels and age groups. To this end the entire club has performed well in the space of water safety and ensuring a uniform service is available to all at Ocean Beach. Further improvements in the delivery of our water safety saw an overall increase in

Club Captain Report—Matt Gleeson—continued

service provision with a total of 927 water safety hours logged by our trained members both Bronze and SRC. Well done.

Volunteer patrols were split into the existing five groups this season in an attempt to provide patrolling members with continuity and maintained the traditional colors for roster identification. Each group was selected to ensure a balanced skill set across the patrols as well as a supportive team environment, particularly for the support of new bronze and src members. Each group were headed by two Captains this season in an attempt to spread the load and knowledge base across more capable patrolling members. Special thanks must be given to the Captains of each patrol group.

Captain

Green	McGeary's	Anthony Mc Ewan and Yvette Caruso
Yellow	First Reef	Mel Haymont and David McGregor
Red	The Rip	Matt Cybula and Lee Brampton
Blue	Flat Rock	Sam Williams and Matt Gleeson
Purple	The Point	Rae Powys and Alison Bennett-Taylor



Rostered hours for the season decreased slightly this year. This was due to a change made in the Club's agreement with SLSWA and the provision of hours to drop Saturday afternoons post the holiday period. Despite this change each patrol team logged over 250 hours of patrol time. This coupled with water safety hours totals a commitment of 2773 hours of logged beach time across the season by our patrolling members. What a fantastic effort by our volunteers to ensure the safety and wellbeing of beach goers. Thanks to you all for your selfless contribution.

Other thanks must go to elected officials who operate within the realm of the lifesaving branch of the club. These include:

Vice Captain: Mark Williamson

RWC Captain/supervisor/controller : Tim Sinclair

IRB Captain/supervisor/controller : Drew Milne

First Aid Officer: David Bernard-Rae

Water Safety Officer: Liz Svendsen and Donna Williamson

Well done to you all.

Matt Gleeson

Captain



Education Officer Report—Ranee Wilson

Prior to our season officially starting, the education team are at work training pre-season bronze medallion candidates and upskilling our patrolling members, ready for a busy season.

The pre-season Bronze course is a popular one and ensures these keen members gain their award in time to be placed on the new season patrol roster.

This season saw 13 members attain their bronze medallion award in December 2022, in time for the patrol season. They became notable members of our patrolling volunteers at the club, serving the community as part of our core mission – saving lives on the beach.

There were another 12 members who attained the award in March and April. A total of 25 new Bronzies!

The Surf Rescue Certificate (SRC) is an important stepping-stone toward the Bronze Medallion for our cadet members. 9 new SRC recipients joined patrols this season, gaining practical experience from the senior and experienced members of patrols. The focus with this group is to continue to engage them in club activities and further training as they work toward achieving their Bronze Medallion.

Gaining an Advanced Resuscitation Award (ART) has become a little more difficult this season, with new criteria and limited Trainers. It is as a pre-requisite to gain this award, to hold a Commercial First Aid award. We were fortunate again this year to have Shelly, a qualified commercial trainer from Busselton Surf Lifesaving Club, run the course over a weekend, enabling the training of 14 of our members in their First Aid award. Gaining the commercial First Aid award allows our members to attain ART and be valued patrol members, without having to do water-based life saving if they are not confident, but still providing valuable lifesaving support by being able to use and administer oxygen.

We are now looking to have these members who completed the First Aid course, accredited with ART, having the first group completed in June and a second group in July. This will also enable us to accredit two more trainers, giving us more flexibility to be able to spread the load and run more courses.

It will be the plan moving forward to ensure all patrolling members gain this important award allowing use of the oxygen equipment at the club.



Education Officer Report—Ranee Wilson—continued

The presence of watercraft during busy nippers' activities, club events and our annual Southern Ocean Classic Mile has proved essential. With a focus toward training more members in the operation and crew of craft, 6 members received their IRB crew award, and 2 members completed training to become Rescue Water Craft (RWC) operators.

Conducting Community Surf Rescue Certificate (CSRC) training through DSLSC has proven an important income generator for the club. The award is offered to school teachers, student supervisors and water sport instructors to enable school groups to take part in water based activities, with suitably trained supervisors. A number of school groups throughout the Great Southern undertook their CSRC training at the club this season. There were approximately 50 participants who attended the full CSRC and refresher course. This year also included Year 11 and 12 students from Great Southern Grammar. Special thanks to our trainers George Mumford and Mark Williamson, who once again volunteered their time to take these courses, which also included a road trip to Bremer Bay.

Again this year, the club in collaboration with SLSWA hosted an Advanced Surf Life Saving Course, which included members from Perth clubs. They gained experience in both surf craft and rock rescues in some of the more difficult conditions experienced at Ocean Beach.

It has been another successful and enjoyable year at Denmark Surf Life Saving Club.

Ranee Wilson

Education Officer



Junior Officer Report — Bradley Woodruff

Overview

Total Nipper enrolment – 149 (44% new members)

Retention rates continue to fall – this year only 56% of Nippers were renewals.

Larger than average group of U13's graduated from the Nipper program.

Largest average attendance rate (9.8 sessions) recorded in the last 4 years.

Significantly less difference between pre- and post-Christmas attendance numbers.

All AGM's were either qualified through either the AGM Course or coaching pathway or were undertaking AGM course training.

Aaron Wiggins and Grant Taylor completed the AGM course.

Nipper Awards 2022/2023

Nipper Awards 2022/2023

Medals		
Denmark Surf Life Saving Club 2022/23 U8 Age Group Award Penny Van Der Meulen	Denmark Surf Life Saving Club 2022/23 U9 Age Group Award Albie Ikstrums	Denmark Surf Life Saving Club 2022/23 U10 Age Group Award Pippa King
Denmark Surf Life Saving Club 2022/23 U8 Age Group Award Angus Marney	Denmark Surf Life Saving Club 2022/23 U9 Age Group Award Tate Sawicki	Denmark Surf Life Saving Club 2022/23 U10 Age Group Award Brody Button
Denmark Surf Life Saving Club 2022/23 U11 Age Group Award Maggie Carruthers	Denmark Surf Life Saving Club 2022/23 U12 Age Group Award Matius Ezquerro	Denmark Surf Life Saving Club 2022/23 U13 Age Group Award Sadie Barker
Denmark Surf Life Saving Club 2022/23 U11 Age Group Award Tulley Sawicki	Denmark Surf Life Saving Club 2022/23 U12 Age Group Award Lucas Charlton	Denmark Surf Life Saving Club 2022/23 U13 Age Group Award Ginger Gleeson
Trophies		
Denmark Surf Life Saving Club 2022/23 U10 Club Achiever Award Chris Sleeman		Denmark Surf Life Saving Club 2022/23 U14 Club Achiever Award Ashton Terwal

AGMs and Assistants

Age Group	Age Group Manager	Assistant
U6	Aaron Wiggins	Laura Van De Meulen
U7	Cindy Elliot	Simon Barker
U8	David Ballayntine	Damian Krolikowski
U9	Bruce Sharp	
U10	Grant Taylor	Mark Spencer
U11	Olivia McEwan	Rohani McEwan, Ness McIntyre
U12	Karl Dusenberg	Mark Boynton
U13	Tim Maisey	



Junior Officer Report — Bradley Woodruff-continued

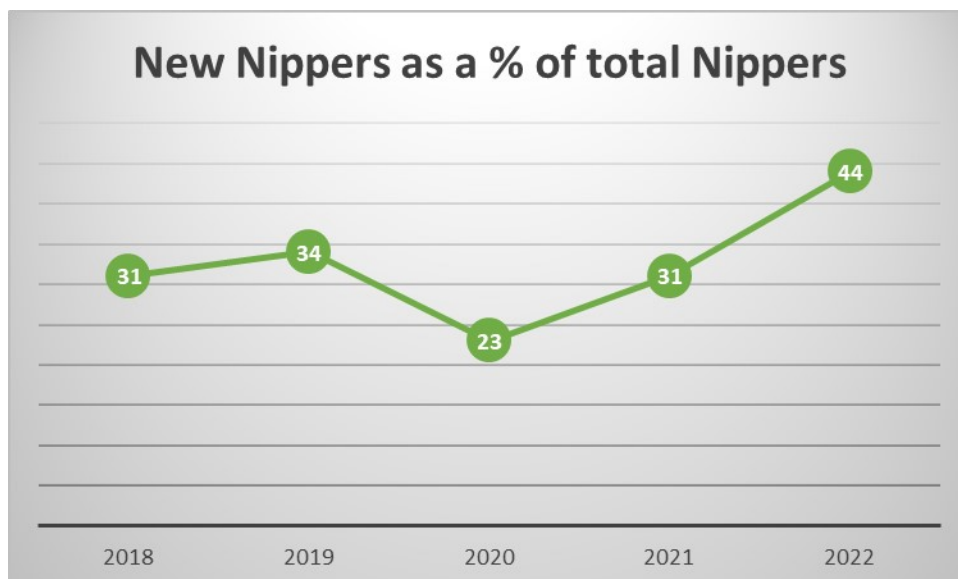
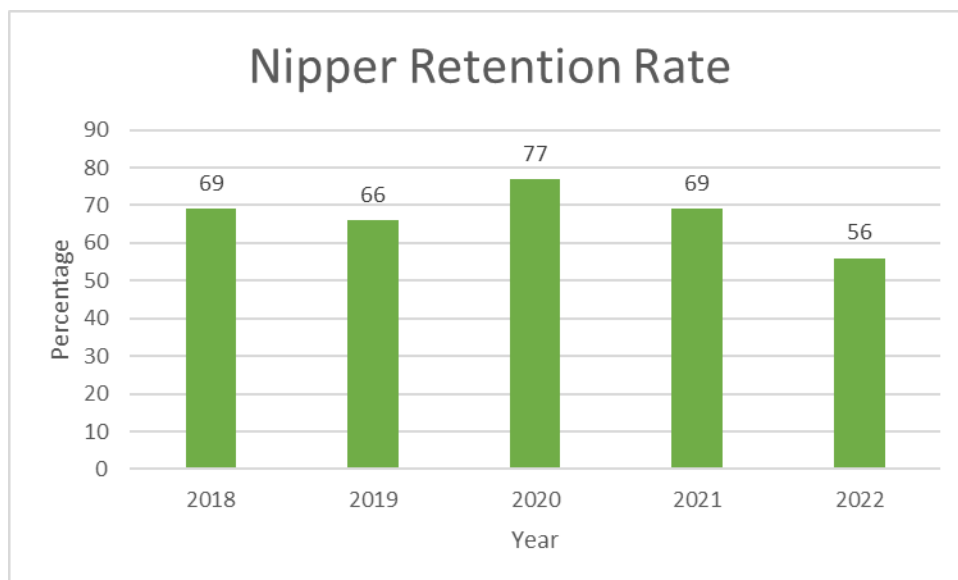
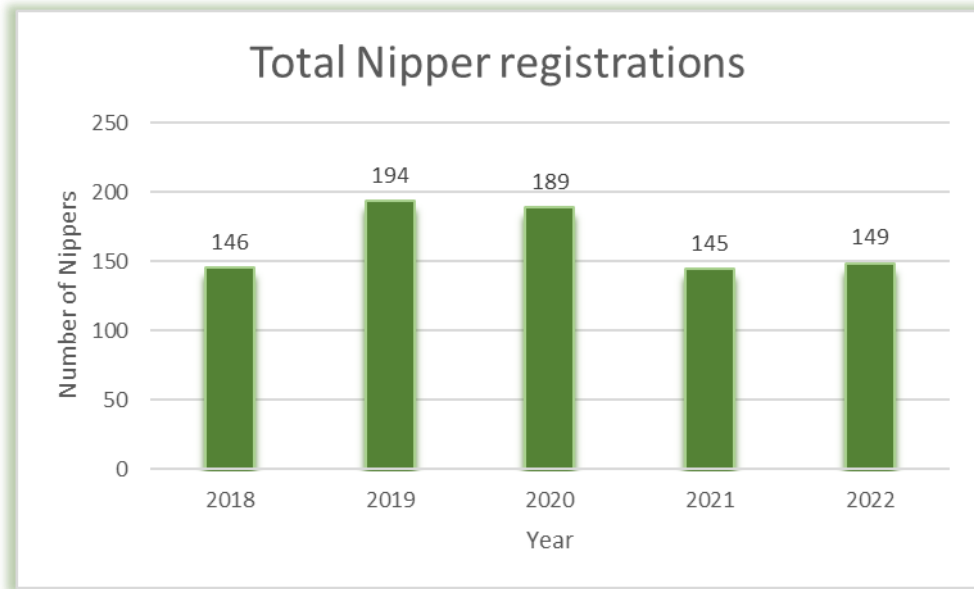
Registration and attendance 2022/2023

Date	Session	U6	U7	U8	U9	U10	U11	U12	U13	Total
23-Oct	Prelim. Eval	15	9	15	16	26	22	11	14	128
30-Oct	1	8	9	7	7	21	18	11	8	89
6-Nov	2	9	9	12	13	24	21	10	9	107
13-Nov	3	13	6	13	12	16	21	9	12	102
20-Nov	4	13	9	6	12	15	23	9	8	95
27-Nov	Bremer Bay									0
4-Dec	5	10	5	8	12	20	17	10	10	92
11-Dec	Wind-up	12	7	8	14	23	23	8	14	109
8-Jan	6	6	8	8	9	10	13	6	4	64
15-Jan	7	11	8	10	7	14	9	9	5	73
22-Jan	Cancelled									0
29-Jan	9	10	6	12	12	19	18	9	9	95
5-Feb	10	12	9	13	10	19	20	9	11	103
12-Feb	11	9	8	12	13	15	14	9	11	91
19-Feb	12	8	7	12	8	16	16	9	8	84
26-Feb	13	11	7	13	12	16	19	9	11	98
5-Mar	Country Champs									0
12-Mar	14	13	10	11	12	14	21	10	13	104
19-Mar	Wind-up	12	9	16	10	18	18	9	9	101
Total		153	111	154	164	256	268	129	143	1378
Min		6	5	6	7	10	9	6	4	0
Max (incl PE)		15	10	16	16	26	23	11	14	128
Max (not PE or OD)		13	10	16	14	24	23	11	14	128
Average age group numbers										
Pre-Xmas		11	8	10	12	21	21	10	11	85
Post-Xmas		10	8	12	10	16	16	9	9	76
Season		11	8	11	11	18	18	9	10	80
% attendance rate		67	72	69	62	72	65	84	65	57
Registration										
Enrolments		U6	U7	U8	U9	U10	U11	U12	U13	Total
Orientation Day		16	11	16	18	25	28	11	15	140
10th May 2021										0

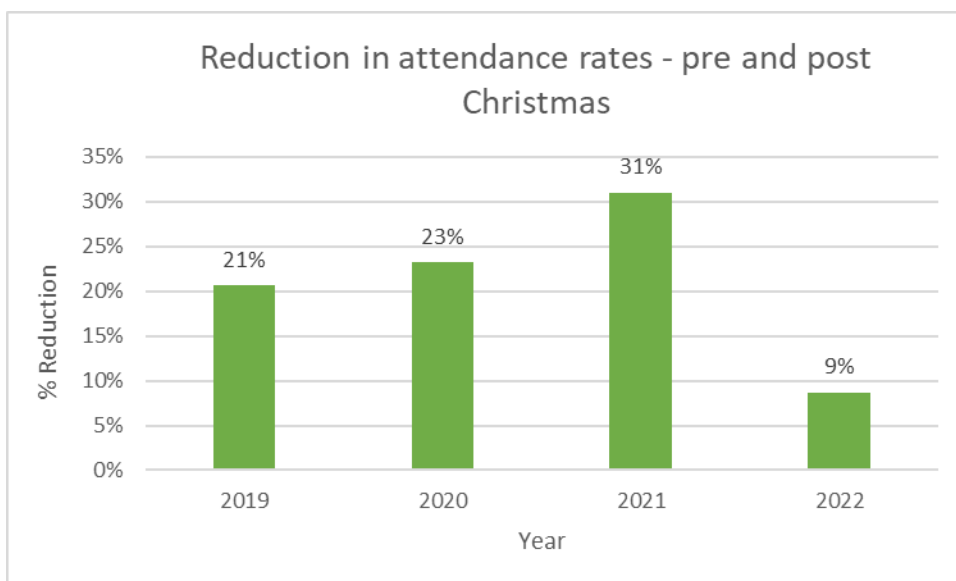
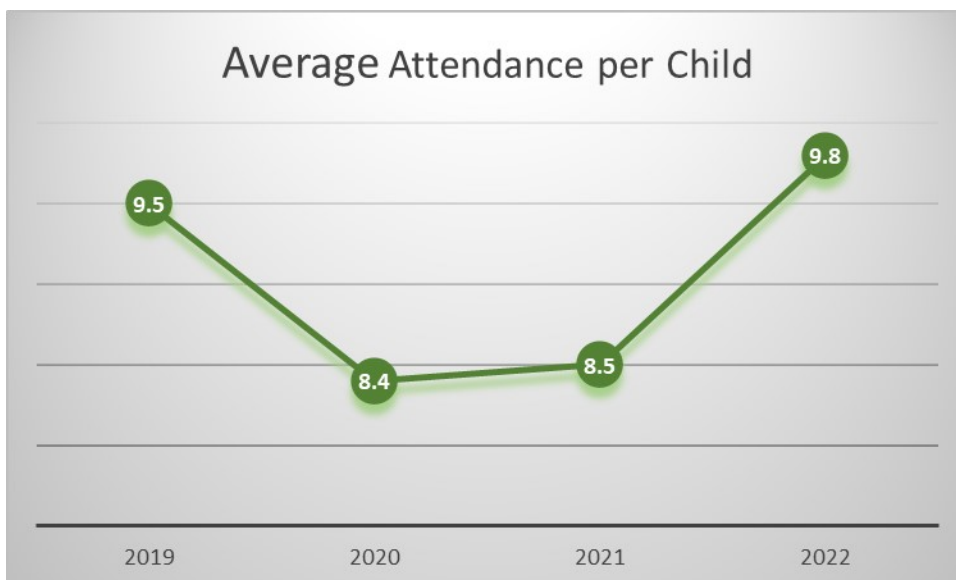
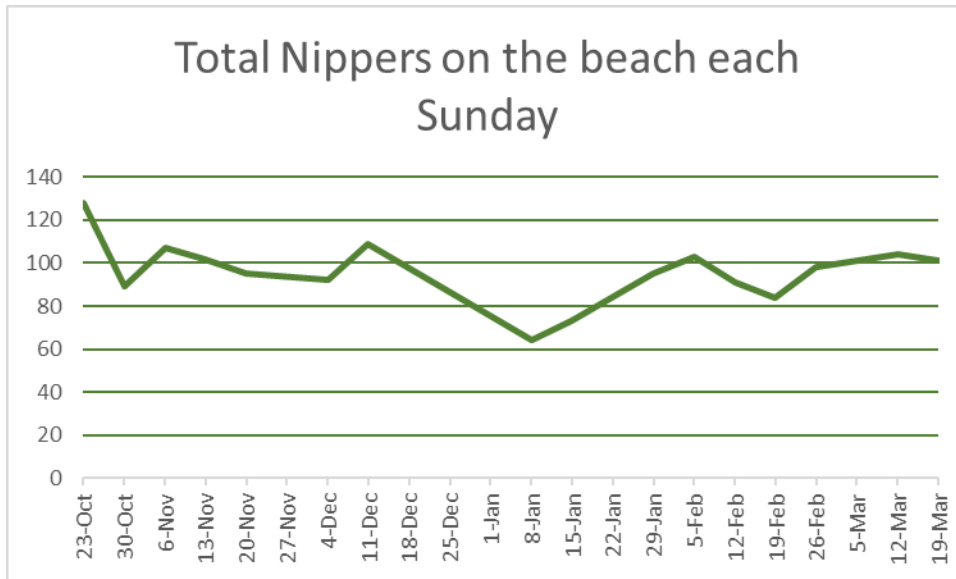


Junior Officer Report — Bradley Woodruff-continued

Graphs



Junior Officer Report — Bradley Woodruff-continued



Bradley Woodruff

Junior Officer

DENMARK SURF LIFE SAVING CLUB INC.

ABN: 75 039 691 404

**SPECIAL PURPOSE
FINANCIAL REPORT**

**FOR THE YEAR ENDED
30 APRIL 2023**



Denmark Surf Life Saving Club Inc
ABN: 75 039 691 404
PO Box 253
DENMARK WA 6333

Phone: 08 9848 2346 (Patrol & Club Season)

891A Ocean Beach Road
OCEAN BEACH WA 6333
WESTERN AUSTRALIA

Email: denmarksurf@westnet.com.au
info@denmarksurf.com.au
Web: www.denmarksurf.com.au

Financial Report

DENMARK SURF LIFE SAVING CLUB INC SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 APRIL 2023

COMMITTEE OF MANAGEMENT REPORT

Our committee submits the financial report of the Denmark Surf Life Saving Club Inc. for the financial year ended 30 April 2023.

Committee of Management Members

The members of the committee of management throughout the year and at the date of this report are:

Elected Officers

Sam Williams – President
Tim Maisey – Secretary
Matt Gleeson – Club Captain
Anthony McEwan - Competition & Coaching Officer
Deb Edmondson – Youth Officer

Tamara Cybula – Vice President
Colin Saintry - Treasurer
Ranee Wilson – Education Officer
Brad Woodruff – Juniors Officer

Appointed Officers

Rachel Wilson – Member Protection Officer
Mark Williamson & Liv Svendsen –
Safety Co-ordinators
David Rae – First Aid Officer
Tim Sinclair - RWC
Carl Dusenberg - Grounds & Maintenance Officer
Delwyn Napier – Merchandise Officer

Water

Mark Williamson – Vice Captain / Safety Officer
Andrew Milne – IRB Officer/Surf Boat Co-ordinator

Matt Cybula – Radio Officer
George Mumford & Bec Gleeson – Publicity Officers
Mel Edmonds – Social Officer

Honourary Officers

Dr Brett Lamb – Medical Adviser
Dr Ceirwen Gearon – Vice Patron

Jane Kelsbie – Patron

Support Officers

George Mumford – Administration Officer

Principal Activities

Denmark Surf Life Saving Club (DSLSC) was established in 1958 and is affiliated with SLSWA. The Club aims to minimise the loss of life from drowning and render all possible aid to those in distress by providing beach patrols as specified by SLSWA within the borders of Ocean Beach Denmark. Ocean Beach is regarded by Surf Life Saving Australia as the state's most dangerous patrolled beach. DSLSC also aims to promote demonstrations and arrange classes of instruction in water safety, lifesaving, and resuscitation and to organise and to conduct competition and improve the efficiency and lifesaving skills of members.

Significant Changes

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

Operating Results

	30 April 2023	30 April 2022
The operating result was a surplus / (deficit) for the year of	\$ 2,330	\$ 29,208

Signed in accordance with a resolution of the committee.


Sam Williams
President

Dated this 19th day of June 2023.


Colin Saintry
Treasurer

Financial Report

17th May 2023

The Committee
Denmark Surf Life Saving Club Inc.
891A Ocean Beach Road
OCEAN BEACH WA 6333

By Email Only

Dear Committee,

AUDITOR'S INDEPENDENCE DECLARATION

Pursuant to Section 60.40 of the
Australian Charities and Not For Profits Commission Act 2012.

In relation to the audit for the year ended 30 April 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of the audit independence requirements of:

1. The Australian Charities and Not For Profits Commission Act 2012.or
2. The Accounting Professional and Ethical Standards Board.
3. Any applicable code of professional conduct.

Yours sincerely,



Paul Gilbert FCPA MBA
Macleod Corporation Pty Ltd



MACLEOD
CORPORATION PTY LTD.

A.E.N. 25 062 636 968

Unit 8, 76 Proudlove Parade
ALBANY WA 6330

PO Box 5779
ALBANY WA 6332

ph08 9841 2118

m.0412 375 667

e. paul@macleodcpa.com.au

www.macleodcpa.com.au

Financial Report

DENMARK SURF LIFE SAVING CLUB INC SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 APRIL 2023

RESPONSIBLE PERSONS DECLARATION

The responsible persons declare that in their opinion:

- i) This financial report has been prepared as a special purpose financial report on the basis that Denmark Surf Life Saving Club Inc. is a non-reporting entity because there are no users of this financial report, who would otherwise be dependent on general purpose financial reports to satisfy all of their information needs.
- ii) The Special Purpose Financial Report presents fairly the financial position of Denmark Surf Life Saving Club Inc. as at 30 April 2023 and the income and expenditure for the year then ended in accordance with the accounting policies described in the notes to the Special Purpose Financial Report.
- iii) There are reasonable grounds to believe that Denmark Surf Life Saving Club Inc. will be able to pay all of its debts, as and when they become due and payable.
- iv) The financial report and notes satisfy the requirements of the Australian Charities and Not-for-profit Commission Regulation 2013.

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



Sam Williams
President



Colin Sainty
Treasurer

Date: 17th June 2023

INDEPENDENT AUDITOR'S REPORT
To: The Members of Denmark Surf Life Saving Club Inc.

Report on the Financial Report

We have audited the accompanying financial report of Denmark Surf Life Saving Club Inc., which comprises the Statement of Financial Position as at 30 April 2023, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies, other explanatory information, and the statement by committee members.

In our opinion the financial report of Denmark Surf Life Saving Club Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 April 2023, 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 of 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared 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. In particular attention is drawn to the matter that the Club has not capitalised buildings being leasehold improvements, further the asset register does not reconcile to the general ledger, and depreciation expense is not supported by a depreciation schedule. Our opinion is not modified in respect of this matter.

Emphasis of Matter - Cash Receipts

As is common for organisations of this type, it is not practicable for Denmark Surf Life Saving Club Inc to maintain an effective system of internal control over monies received, until their initial entry in the accounting records. Accordingly, our audit in relation to this income was limited to amounts that have been recorded in the accounting records. Our opinion is not modified in respect of this matter.

Responsibility of the Management for the Financial Report

Management 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. Management's responsibility also includes such internal control as management 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, management are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Management are responsible for overseeing the registered entity's financial reporting process.



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MACLEOD
CORPORATION PTY LTD.

A.B.N. 25 082 030 968

Unit 8, 78 Proudlow Parade
ALBANY WA 6330

PO Box 5779
ALBANY WA 6332

ph 08 9841 2118

m. 0412 375 667

e. paul@macleodcpa.com.au

www.macleodcpa.com.au

Financial Report

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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of responsible entities' 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 registered entity'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 registered entity 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 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 60-30 of the ACNC Act. We are satisfied that:

- a) we have received all information, explanation, and assistance necessary for the conduct of the audit.
- b) management has kept financial records sufficient to enable a special purpose financial report to be prepared and audited.
- c) management has kept other records as required by the ACNC Act.



Paul Gilbert FCPA MBA
Naclead Corporation Pty Ltd

Dated this: 19th day of June 2023



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CERTIFIED PRACTISING ACCOUNTANTS



Financial Report

**DENMARK SURF LIFE SAVING CLUB INC.
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 APRIL 2023**

	Note	2023 \$	2022 \$
<u>INCOME</u>			
Membership		32,119	31,662
Interest		1,225	31
Sale of Assets		0	91
Club Activities		38,025	54,581
Lifesaving & Education		32,143	5,714
Competition		0	764
Funding		5,014	44,478
Annual Dinner		0	2,851
SOCM		18,909	15,950
Donation		218	0
		<u>128,653</u>	<u>158,122</u>
<u>EXPENDITURE</u>			
Cost of Sales		18,378	28,005
Membership		14,405	0
Audit Fees		1,591	1,500
Administration		22,082	21,961
Club Activities		18,119	7,858
Depreciation		5,000	5,000
Lifesaving & Education		14,874	33,905
Competition		5,450	4,450
Funding		11,415	6,914
Club Operations		5,700	8,753
Contractors		9,309	8,570
		<u>126,323</u>	<u>128,914</u>
Operating Result Surplus/(Loss)	†	<u>2,330</u>	<u>29,208</u>

Financial Report

**DENMARK SURF LIFE SAVING CLUB INC.
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2023**

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash on Hand		100	0
Cash at Bank	2	230,556	228,549
Accounts Receivable	3	2,560	3,859
TOTAL CURRENT ASSETS		233,216	232,408
NON-CURRENT ASSETS			
Administration Equipment	4	4,582	2,020
Competition Equipment	4	23,893	22,893
Lifesaving Equipment	4	26,027	26,027
Storage Shed (Temp – 2022)	4	20,860	20,960
Provision for Depreciation	4	(40,000)	(35,000)
TOTAL NON-CURRENT ASSETS		35,362	36,900
TOTAL ASSETS		268,578	269,208
CURRENT LIABILITIES			
Accounts Payable	5	6,431	3,673
Other Provisions		0	0
TOTAL CURRENT LIABILITIES		6,431	3,673
NON-CURRENT LIABILITIES			
Other Amounts Payable		0	0
TOTAL NON-CURRENT LIABILITIES		0	0
TOTAL LIABILITIES		6,431	3,673
NET ASSETS		262,147	265,535
Represented by:			
EQUITY			
Accumulated Surplus		262,147	265,535
Asset Revaluation Reserve		0	0
TOTAL EQUITY		262,147	265,535

Financial Report

DENMARK SURF LIFE SAVING CLUB INC. STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 APRIL 2023

	Note	2023 \$	2022 \$
EQUITY			
<u>Accumulated Surplus</u>			
Balance as at the beginning of period		265,535	235,922
Net result for the period		2,330	29,208
Prior period adjustment		(5,718)	405
		<u>262,147</u>	<u>265,535</u>
<u>Asset Revaluation Reserve</u>			
Balance as at the beginning of the period		0	0
Revaluations of Non- Current Assets		0	0
Revaluation Movement		0	0
		<u>0</u>	<u>0</u>
Balance as at the end of the period		0	0
TOTAL EQUITY		<u>262,147</u>	<u>265,535</u>

Financial Report

**DENMARK SURF LIFE SAVING CLUB INC.
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 APRIL 2023**

	Note	2023 \$	2022 \$
CASHFLOWS FROM OPERATING ACTIVITIES			
Receipts – Sales Income		71,168	65,228
- Grants		0	16,512
- Sponsorship		5,014	17,480
- Hall Hire		5,266	4,718
- Interest		1,225	31
- Memberships & Other		47,209	48,476
Payments – Purchases		(24,026)	(28,005)
- Honorariums & Contractors		(9,308)	(8,570)
- Services and charges		(90,878)	(81,744)
Net Cash flows from / (used in) Operating Activities	7	5,669	34,126
CASHFLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		0	91
Purchase of Property, Plant & Equipment	4	(3,562)	(6,342)
Net Cash flows used in Investing Activities		(3,562)	(6,251)
CASHFLOWS FROM FINANCING ACTIVITIES			
Capital Grants- Shire of Denmark		0	0
Capital Grants- Other		0	0
Net Cash flows used in Financing Activities		0	0
NET INCREASE/(DECREASE) IN CASH HELD		2,107	27,875
Add: Opening Cash Balance Forward		228,549	200,674
CLOSING CASH CARRIED FORWARD		230,656	228,549
CASH BALANCE MADE UP OF			
Cash on Hand		100	0
Cash at Bank	2	230,556	228,549
		230,656	228,549

Financial Report

DENMARK SURF LIFE SAVING CLUB INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2023

NOTE 1 – STATEMENT OF ACCOUNTING POLICIES

The Committee of Management have prepared the financial statements on the basis that the entity is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared to meet Committee of Management's financial reporting requirements under the Denmark Surf Life Saving Club Inc constitution.

The financial report has been prepared in accordance with the significant accounting policies disclosed below, which the Committee of Management have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 1987 of Western Australia and the following Australian Accounting Standards:

- AASB 101, Presentation of Financial Statements
- AASB 107, Statement of Cash Flows
- AASB 108, Accounting Policies, Changes in accounting Estimates and Errors
- AASB 1031, Materiality
- AASB 1048, Interpretation of Standards
- AASB 1054, Australian Additional Disclosures.

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

The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption.

The following material accounting policies, which are consistent with the previous periods unless otherwise stated, have been adopted in the preparation of the financial report:

a) Income Tax

Charitable Institution

The Australian Charities and Not-for-Profits Commission has registered the Association as a Charitable Institution. Consequently, the Australian Taxation office has endorsed the Association and it is eligible for the following concessions:

- (i) GST concession;
- (ii) FBT Exemption;
- (iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

b) Cash and Cash Equivalents

Cash and cash equivalents 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. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Financial Report

DENMARK SURF LIFE SAVING CLUB INC NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2023

c) Inventories

Inventories held in respect of kiosk and bar have been expensed when purchased. Inventory is valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of books held for resale have been valued at the lower of cost and net realisable value.

d) Investments

Investments comprise available-for-sale financial assets designated as available-for-sale, but which are not deemed to be held principally for trading purposes and include equity investments. Investments are initially recognised at fair value plus transaction costs. Subsequent gains or losses arising from changes in fair value are included as a separate component of equity in the available-for-sale revaluation reserve except for interest, dividends and foreign exchange gains and losses on monetary assets, which are recognised directly in the income statement. When the investment is sold, the cumulative gain or loss relating to the investment is transferred from the available-for-sale revaluation reserve to the income statement.

e) Property, Plant and Equipment (PPE)

Buildings including development and construction cost, being leasehold improvements have not been recognised as an asset. Plant and equipment is measured on the cost basis less depreciation and any impairment losses.

Impairment losses, in accordance with Accounting Standard AASB 136 "Impairment of Assets" is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Fair value is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Right of use assets where a lessee is granted the right to use an asset over the life of the asset have not been brought to account in accordance with AASB16 "Leases".

Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality threshold of \$500.

Depreciation

The depreciable amount of plant and equipment is depreciated on a diminishing value and straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Depreciation has been allocated based on a management estimate of \$ 5,000 per annum,

Accounting standards normally require the depreciation rates used for each class of depreciable assets are:

<u>Class of Fixed Asset</u>	<u>Depreciation Rate</u>
Buildings – Leasehold improvements	n/a
Furniture and equipment	n/a
Computer Equipment	n/a

Financial Report

DENMARK SURF LIFE SAVING CLUB INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2023

f) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

g) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

h) Revenue and Other Income

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

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

Dividends are recognised as revenue when received.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

The fair value of volunteer services contributed has not been recognised in accordance with AASB 1058 "Income of Not for Profit Entities". As a consequence, no volunteer labour expense and correspondingly no volunteer income has been brought to account.

i) 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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

j) Going Concern & Economic Dependency

The accounts have been prepared on a going concern basis. The ability of the Club to continue as a going concern is dependent upon continued support from the Denmark community. At the date of this report the committee have no reason to believe that Denmark community will not continue to fund the operations of the Club.

k) Comparatives

Comparative figures for the previous year have been reclassified to conform to the new format financial report.

Financial Report

DENMARK SURF LIFE SAVING CLUB INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2023

Note	2023 \$	2022 \$				
2 CASH AT BANK						
Westpac Operating Account	71,681	68,457				
Westpac Debit Card	803	3,045				
Westpac Cash Reserve	158,072	158,847				
Undeposited Funds	0	200				
	230,556	228,549				
3 RECEIVABLES						
Accounts Receivable	2,270	3,859				
Goods & Services Tax	0	0				
Undeposited Funds	290	0				
	2,560	3,859				
4 PROPERTY PLANT & EQUIPMENT						
Movement in Carrying Amounts	Admin Equipment	Competition Equipment	Lifesaving Equipment	Storage Shed	Accum Dep'n	Total
Balance 1 May 2021	2,020	22,893	26,027	14,518	(30,000)	35,458
Additions	0	0	0	6,342	0	6,342
Disposals / Write Off	0	0	0	0	0	0
Depreciation	0	0	0	0	(5,000)	(5,000)
Balance 30 April 2022	2,020	22,893	26,027	20,860	(35,000)	36,800
Revaluation						
Additions	2,562	1,000	0	0	0	3,562
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	0	(5,000)	(5,000)
Balance 30 April 2023	4,582	23,893	26,027	20,860	(40,000)	35,362

- 4 a)** The Denmark Surf Life Saving Club Inc maintains Land and Buildings on a Reserve vested in the Shire of Denmark at Ocean Beach Road. The Shire of Denmark has leased the reserve to the Denmark Surf Life Saving Club Inc at a peppercorn (\$1 per annum) rate expiring 2037.
 No asset being leasehold improvements for buildings and improvements (other than storage shed) has been brought to account by the Denmark Surf Life Saving Club.
 Building Contents have an insured replacement value of \$ 180,000.
 Motor Vehicles insured at market value
 Marine Vessels insured at market value.

Financial Report

DENMARK SURF LIFE SAVING CLUB INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 APRIL 2023

Note	2023 \$	2022 \$
5 ACCOUNTS PAYABLE		
Trade Creditors	2,709	0
Memberships in Advance	0	0
Goods & Services Tax	1,702	1,653
Key Deposits	2,020	2,020
	<u>6,431</u>	<u>3,673</u>
6 RELATED PARTY TRANSACTIONS		
Members of the Committee may have entered transactions with Denmark Surf Life Saving Club Inc. All transactions with related parties have been conducted on an arm's length basis and on terms and conditions, that are no more favourable than those available to non-related parties.		
7 RECONCILIATION OF PROFIT FOR THE YEAR TO NET CASHFLOWS FROM OPERATING ACTIVITIES		
Surplus(Loss) from Operating Activities	2,330	29,208
<u>Non-cash flows in profit:</u>		
Depreciation & Amortisation	5,000	5,000
<u>Changes in assets and liabilities, net effects of:</u>		
- (Increase)/Decrease in receivables	1,229	(1,280)
- Increase/(Decrease) in payables	(2,890)	1,178
Net Cashflow from / (used in) Operating Activities	<u>5,669</u>	<u>34,126</u>



THANK YOU

to everyone who volunteered their time and to all our sponsors

See you at the beach!

