

## Resource Sheet for Clubs and Branches Annual Report Guidelines for 2018-19

### Importance of Annual Reports

Annual Reports are an excellent way of showcasing your Club and Branch's achievements over the past year and are a great way of acknowledging support of members, the community, sponsors and the Government. Annual Reports can also be used to attract more members and funds by highlighting the valuable services you provide the community.

### Transparency of reporting in the Not-for-Profit (NFP) sector

As community expectations have risen over the last few years, it has resulted in a greater focus on the quality and transparency of reporting, particularly in the Not-for-Profit (NFP) sector.

The Australian Charities and Not-for-Profit Commission (ACNC) - [www.acnc.gov.au](http://www.acnc.gov.au) ensures that a minimum standard of governance is being met by charities and there is now an online registry of charities. This makes information on every registered charity freely available online so that anyone in the general public can make informed decisions about which charity they provide donations to.

### The importance of defining your charitable purpose and abiding by the Charitable Fundraising Act

It is vital for Branches and Clubs to highlight in annual reports what your **charitable purpose** is. A charitable purpose (also called a mission or object) is the reason your charity has been set up and what your activities work towards achieving. This helps other people such as volunteers, donors and government agencies to understand why the charity does what it does. When considering your charitable purpose, you should ensure the purpose says what the charity wants to achieve and the activities undertaken by your organisation to work towards this purpose.

Affiliated SLSCs and Branches should ensure they meet the requirements of the *Charitable Fundraising Act 1991* and ACNC (*Charities Act 2013* and *Australian Charities and Not-for-profits Commission Regulation 2013*) documenting how fundraising goes back into the SLSC or Branch to meet its charitable purpose. This is also important if your SLSC is on Crown Land as you should be demonstrating efficient management and administration for charitable purposes if conducting fundraising activities. Furthermore, when conducting appeals for donations you must take all reasonable steps to ensure that total expenses payable do not amount to more than 50% of gross proceeds. In other forms of fundraising, such as the sale of goods and services, the return must be fair and reasonable. For more Charitable Fundraising information visit [www.fairtrading.nsw.gov.au](http://www.fairtrading.nsw.gov.au).

### Acknowledgement of Funding

All Clubs and Branches are strongly encouraged to acknowledge those organisations, funding agencies and individuals, which have given them funding or in-kind contributions in the last financial year. There is a need for our organisation to recognise those that support our organisation and provide us with vital funding.

#### Surf Life Saving New South Wales

PO Box 307  
Belrose NSW 2085  
3 Narabang Way  
Belrose NSW 2085

t. +61 2 9471 8000  
f. +61 2 9471 8001  
w. [surflifesaving.com.au](http://surflifesaving.com.au)  
ABN 93 827 748 379

## ***Sponsorship Recognition***

Recognising sponsors in annual reports is important to thank them for their support and generosity. Wherever possible, sponsorship logos and photos that depict the sponsors' logos, should be used, along with text to demonstrate how their support has assisted the Club/Branch throughout the year.

Aside from recognising Club and Branch sponsors, the following sponsors at a national and state level should be recognised in annual reports for the 2018-19 year:

- All Clubs/Branches should recognise **DHL** as a National Major Partner of Surf Life Saving and for their significant uniform sponsorship, enabling uniforms to be provided free of charge to patrolling lifesavers.
- All Clubs/Branches should recognise Westpac as a National Major Partner of Surf Life Saving for their significant sponsorship towards the Westpac Lifesaver Rescue Helicopter Service and the Westpac Lifesaver Rescue Drone Program.
- All Clubs/Branches that have received discounted ATVs/RWCs through the BRP Grant Program should recognise **BRP**.
- All Clubs that attended the Country Championships should recognise **Envirobank Recycling** for their support of the Championships.
- All Clubs that attended the State Championships should recognise **Your local club** for their support of the Championships.
- In addition, any Clubs that received ClubGRANTS funding should acknowledge **ClubsNSW**.
- All Clubs that have received financial support from their local club, should acknowledge that specific club **e.g. Central Coast Leagues Club**
- All Clubs that have benefited by way of discounted cars and branded uniforms should recognise **Holden** for their support of Surf Life Saving.
- All Clubs that have benefited from the **Dulux** sponsorship should recognise Dulux for their support of Surf Life Saving.

For copies of these sponsor logos to be used in your Annual Report, please contact Naomi Stevenson, Surf Life Saving NSW Partnerships Coordinator- [nstevenson@surflifesaving.com.au](mailto:nstevenson@surflifesaving.com.au) or download them directly from the dropbox here: <http://bit.ly/AnnualReportLogos>

## ***Fundraising Distribution***

**Surf Life Saving NSW** and the **Surf Life Saving Foundation** should be acknowledged for conducting fundraising on behalf of Clubs and Branches. By conducting fundraising efforts on your behalf, it frees up time, particularly for our members, to focus their energy and resources on lifesaving activities – their number one mission. The establishment of the Surf Life Saving Foundation has also lessened the burden on Clubs in smaller, regional areas of NSW that don't have the population to support Club based fundraising activities. Conducting state-wide and national fundraising and distributing it to all of our Surf Life Saving Clubs and Branches is a way of ensuring greater equity of funding across the state. For all those clubs that utilised the services of the Grant Seeking Unit, it is suggested that you acknowledge the Surf Life Saving Foundation for their support.

The generous support of the **general public** and our **donors** should also be acknowledged, because without their purchase of raffle tickets or donations, Surf Life Saving NSW would not be able to distribute this money each year. In your annual report, you should also state how this fundraising money was used by your Club or Branch and where the monies were directed. For example, on the purchase of rescue gear and equipment; or the recruitment and training of surf lifesavers etc.

## **Government Recognition**

- All Clubs and Branches should recognise the **NSW Government's Department of Justice** for the ongoing funding of state-wide operations, which benefit all members through our co-operative agreement.
  - All Clubs should thank the **Federal Government** for the **Beach Safety Equipment Funding** which directed \$5,000 to every SLSC for the purchase of vital rescue equipment, first aid and medical supplies.
  - If your Club or Branch received funding through the **NSW Government's 2018 Community Building Partnership program**, please thank the Premier and the State Members of Parliament who provided funding to you.
  - If your Club or Branch received funding through the **Surf Club Facility Development Program**, please thank the Office of Sport for their ongoing assistance.
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## **Financial Reporting – Providing audited financial statements – Show this section to your auditor**

The following are the minimum requirements that need to be supplied in order to be considered compliant with the ACNC, the Department of Fair Trading and SLSNSW (as the holder of the fundraising licence on behalf of our affiliated entities).

- audited financial statements (Balance Sheet and Profit and Loss statement) for the year;
- notes to the financial statements; and
- signed declaration made by the Responsible entity (President/Principal Officer) about the financial statements and the notes (Appendix 1).
- signed fundraising declarations made by both the board/executive and auditor (in addition to their normal opinion) in the required form (Appendix 2).

The financial statements and notes, in most cases, need to comply with some or all of the accounting standards issued by the Australian Accounting Standards Board (AASB). Note it is a specific requirement of SLSNSW's Fundraising Licence (held on behalf of all club and branches) that financial statements are independently audited.

Under the NSW Government's fundraising regulations, through the *Department of Fair Trading*, all Surf Life Saving Clubs and Branches are required to provide audited financial statements.

A number of clubs are still presenting financial statements that either do not have, or are not in the required form, particularly relating to the Executive Committee (Board of Management) and Auditors Declarations and the Qualified Auditors Opinion.

Extract from Australian Charities and Not-for-profits Commission Regulation 2013

### **Appendix 1**

Note this declaration is required as all SLSCs are registered charities with the ACNC.

**Responsible entities declaration** – *per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013.*

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

- (a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (b) the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

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

Responsible entity<sup>1</sup>  
[Title]

Dated this xx day of xx 20xx

## **Appendix 2**

**Declarations by Presidents or Principal Officers** – on behalf of the Executive must state whether, in his or her opinion:

- a) The accounts give a true and fair view of the state of affairs of the organisation with respect to fundraising appeals;
- b) The Balance Sheet gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals, and;
- c) The provisions of the act, the regulations under the act, and the conditions attached to the fundraising authority have been complied with by the organisation, and;
- d) The internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

**Auditor's Declaration** - The Charitable Fundraising Legislation requires that the auditor comment on the following: That the financial statements show a true and fair view of the financial results of fundraising appeals conducted during the year;

- a) That the accounting and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and the regulations;
- b) That monies received as a result of fundraising appeals conducted during the year have been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and the regulations; and
- c) At the date of this report there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they fall due.

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## **Other tips on what to include in your Annual Report**

The critical elements in Annual Reports are to highlight your Club or Branch: vision/mission or both, objectives, strategies, performance, reviews, outcomes and outlook.

1. Overview, Objectives and Highlights
  - Include your Club/Branch history and profile.
  - Mission, purpose, values, and objectives.
  - Strategies for achieving objectives and outcomes.

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<sup>1</sup>The term "responsible entity" could be replaced with director(s) of the company or trustee(s) of the trust or if the trustee is a body corporate, a director(s) of the trustee.

- "Statement of intent" or explanation of your club's future. It presents you as a forward-thinking organisation with an eye to future success.
  - Present highlights of the year (quantify them in charts and compare figures to last year, or state statistics, or to similar organisations).
  - Performance measures and indicators, key financial and non-financial features eg. Rescues compared to last year (use a table or graphic to capture interest).
  - Include funding received and financial results
  - Use case studies to demonstrate the practical results of your work
2. Overview of programs and activities (and list the number of participants)
    - List development, youth involvement and other member programs, as well as open days and other community activities undertaken in an effort to showcase your activities.
    - List water safety/community education programs or campaigns held on water safety, and those that are specifically targeted at people from culturally and linguistically diverse (CALD) backgrounds, Indigenous communities and people with disability.
    - List programs relating to teaching school-aged children swimming, water safety and rescue skills education or programs for children in rural areas.
  3. Include references to programs like the Quality Club Program or Good Sports Program. List Office bearers and include office bearer reports such as President and Club Captains Report.
  4. Statistical Summaries:
    - Include membership statistics and patrol statistics.
    - Include financial figures and other non-financial activities like preventative actions (covering the last 5 years wherever possible).
    - Include statistics on the numbers of people from CALD backgrounds, Indigenous communities or people with disability.
    - Include numbers of participants in community education programs, lifesaving and competition events.
  5. List awards
    - List the awards received by your members. For example all Junior Activity Awards, Patrolling Lifesaver Awards, Recognition Awards, SLSA awards - Junior Lifesaver of the Year, Lifesaver of the Year, Volunteer Lifesaver of the year, Awards of Excellence awards, external awards like NSW Sportor Community Citizen of the Year awards and awards under the Australian Honours system.
  6. Other Items
    - A list of patrons, vice-patrons, and life members and an acknowledgement of the contribution of members.
    - An index of contents, glossary of terms, calendar of events.
    - The availability of the report through the web or via hard copy.
  7. Issues to discuss with your Auditor
    - **Discussion of implications of new standards AASB15,AASB1058 & AASB16**

### *Use of Images*

As your annual report is a promotional tool, it is worthwhile considering what images you use in your annual reports to best highlight the core purpose of the organisation. For example, use images where patrolling personnel are wearing the correct patrol uniform, or operating an IRB and wearing a lifejacket. In addition, try to use images showing lifesavers, or ones that promote safety messages and highlight community education.

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### **Further Resources to assist SLSCs and Branches**

- Surf Life Saving NSW Club Guide — [www.surflifesaving.com.au/resources/administration](http://www.surflifesaving.com.au/resources/administration)
- Australian Charities and Not-for-Profit Commission for templates for governing documents, report templates,

fact sheets, guides and tips – [www.acnc.gov.au](http://www.acnc.gov.au)

- Department of Fair Trading for charitable fundraising general information and guidelines – [www.fairtrading.nsw.gov.au](http://www.fairtrading.nsw.gov.au)