



ANNUAL REPORT

&

FINANCIAL STATEMENTS

SEASON 2013

To be presented to the Members at the Annual General Meeting on April 10, 2014 at 7.30pm,
Elsternwick Park, Glenhuntly Road, Elsternwick

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

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**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

COMMITTEE'S REPORT

Your committee members submit the financial report of Victorian Amateur Football Association Umpires Association for the financial year ended 31 October 2013.

Committee Members

The names of committee members during the year ended 31 October 2013 were:

President – Daniel Silfo
Vice President – Ryan Robertson
Secretary – Grant Wardrop, then succeeded by Christian Schaefer
Treasurer - Dean Schwab, then succeeded by Mitch Nire
Social Secretary – Gregory Rolfe
Building Manager - Darren Dagleish
General Committee – Joseph Hartwig
General Committee – Jayson Nooy
General Committee – Ben Nicholson
General Committee – Nathan Morton
General Committee – Brett Morton
Immediate Past President – Luke Holmes

Principal Activities

The principal activities of the association during the financial year were the provision of sporting and recreational services, including the trading of club merchandise.

Significant Changes

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

Operating Result

The loss from ordinary activities amounted to \$15,714 (2012: Gain of \$4,442)

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

.....
Daniel Silfo
President

Dated this day of April 2014

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

PRESIDENTS REPORT 2013

It has been a great honour to have been elected and served as VFAFAUA President in 2013. It is my pleasure to present this report to our members, Life Members and past umpires as we embark on another year in 2014.

2013 was somewhat of a transitional year for the VFAFAUA with a new president, vice president, secretary and treasurer. Whilst it was very pleasing to welcome new faces to the committee, we farewelled a number of experienced long standing members who service has been extremely valuable and will be built upon for years to come.

The first part of the year saw the committee embark on the hunt for potential sponsors and for a new uniform. Both were successful.

In 2013 we were blessed with four sponsors. To Anthony Damen and Personal Mortgage Managers thank you for your ongoing support. To Harris Butchers, we also thank you for your ongoing support in providing meat for the monthly association meetings and for providing member of the month vouchers.

We welcomed two commercial sponsors to the VFAFAUA in the Bendigo Bank East Malvern Branch and LEDified who both feature on our new uniform. Sponsors are very hard to come by. Sponsorship money from all our sponsors went along way to reducing the cost of the new uniform for all members. I encourage all members to support our sponsors as the more we support them, the more they'll support us.

In relation to the new uniform a decision was made to move the uniform colour away from the traditional white to a lime green colour. The decision was not taken lightly however with most clubs now using white clash strips in the end the decision was an easy one. I am sure you all agree that the new uniform provides a fresh new look and provides the VFAFAUA with a professional image.

I would like to thank both Grant Wardrop and Ryan Robertson. The design, ordering and distribution of the new uniform was at times a second full time job. The amount of effort that these two put into ensuring the members were fitted out in a quality new product cannot be underestimated. Without their input the new uniform would simply not have been possible.

We continued to grow our membership and it was pleasing to see record numbers of boundary and goal umpires in 2013. This has placed us in a strong position to provide better umpires and more depth to the competition as a whole.

Our social functions were very well attended with our trivia night in particular a big success. I would like to thank Tony Hales and Greg Rolfe for all their hard work in running such a fantastic night. Again our pre finals dinner was strongly attended by current members, past members and club representatives and gets bigger and bigger every year. Dr Allen Aylett was a fantastic guest speaker and I would like to thank Russell Davidson for his tiresome work in organising the night and ensuring its success. Without people like Russell nights like the pre finals dinner could not go ahead.

The Premier Grand Final luncheon saw a record number of over 100 attendees. I hope that this luncheon goes from strength to strength. I would like to see more people however remain behind after the big game to celebrate the year and to celebrate with those who ran the big game.

I want to thank Greg Rolfe for his work not only in organising the Premier Grand Final Lunch but his outstanding work on Thursday evenings. He prepares and feeds us a wonderful dinner every week. Andrew Green certainly has big shoes to fill in 2014.

It has been the goal of this Executive to continue to strengthen the relationship we have built with the VAFA. I would like to thank VAFA President Michael Hazell, CEO Michael Sholly and the staff of the VAFA for all their support, assistance and open appreciation of the work we do. We are very lucky to have such support.

Thank you also to Brian 'Benny' Goodman. Benny, also a Life Member of the VAFAUA has been a tremendous supporter of myself and the committee in 2013. We wish Benny all the best for his new role in 2014.

To the coaching staff led by Head Coach Tony Hales, inclusive of Steve McCarthy, Darren Dalglish, Mark Gibson, Gavin Boyd, Bernie Jephson and our fitness advisor Wayne Hinton I thank you, for your support of the Association and the professional approach that you have adopted with coaching, selection, fitness and general umpire management. Also a big thank you to the observers who provided quality feedback to umpires each week.

I want to also pay a special mention to Terry Gunn and his crew based out of Werribee and Graeme Collins and his crew based out of Fitzroy. It is pleasing to see a number of umpires from both satellite venues work their way up the grades which is a testament to the hard work these two individuals put in.

To the Executive Committee – Vice President: Ryan Robertson, Secretary: Christian Shaefer, Treasurer: Mitch Nire, Social Secretary: Greg Rolfe, Building Manager: Darren Dalglish, Immediate Past President: Luke Holmes, Assistant Treasurer, Jayson Nooy and general committee members Brett Morton, Grant Wardrop, Nathan Morton, Joe Hartwig and Ben Nicholson, thank you for your input, loyalty, friendship and the work that you have done that has made our Association function as well as it has. It has been greatly appreciated.

To the Past Presidents that I have bounced ideas off and sought guidance from – thank you. You all (Luke Holmes, Russell Davidson and Anthony Damen) have been an inspiration and a terrific sounding board and it has been an honour to follow in your footsteps.

I have been re-elected as VAFAUA President in 2014 which will be my second and last year as President. A number of challenges await the Executive in 2014. The main priorities being a resolution to the current match day paperwork system (that is to have the whole process online) and importantly negotiating pay deal with the VAFA. We are also, thanks to the hard work of David Hindle and John Robinson in the foundation stages of working on and implementing a VAFAUA 'Hall of Fame'.

Another priority for season 2014 is our continuing support of the FIDA competition. FIDA is a competition catering for those in society with a disability of some sort which allows them to play a game of football against each other on a weekly basis. Participation in FIDA in 2013 was disappointing. The VAFAUA has a long association in providing umpires on a volunteer basis each Sunday and I want to see this continue and I want more umpires to become involved to help those less fortunate than us.

Thank you to VFAFAUA Life Member Tim Sutcliffe in organising the appointments for 2013 and a big thank you to those umpires who gave up their time during the year.

2014 promises to be an exciting year for the VFAFAUA and I am looking forward to serving you as President once again.

Daniel Silfo
President

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

SECRETARY'S REPORT 2013

Well what a year 2013 has been for the VAFA competition, for its players and of course us as umpires of the VAFAUA. Stepping into the role of Secretary for the association was one of great honour and appreciation. The support and acknowledgment I received from the current executive and the members of this beautiful and humble organisation has given me great pride to take on the role again as Secretary in 2014 and I hope I can continue to deliver what should be an even stronger and more positive 2014 season.

The VAFAUA worked tirelessly over the year and successfully delivered a brand new uniform designed and provided by KooGa which sported two very exciting new sponsors – The East Malvern Branch of the Bendigo Bank and LEDified Lighting to a sum of \$7,500 and a commitment from LEDified Lighting over 3 years at \$15,000. This was the first time in VAFAUA history to have such financially stable sponsors which today have lead us to this point. I certainly wear my uniform with pride and I hope as many of its members agree, it's an honour to be apart of such a fraternity but without its sponsors it will make it very difficult to maintain such stability and I urge all of its members to please actively promote and talk about its sponsors when at the work place, a social dinner, at the pub or even in a class room with your mates for all you younger members. Everyone can make a contribution and as I deliver this report today I inform you that we all have an active part in keeping this organisation an enjoyable and financially stable body.

I would like to acknowledge my friend and president of the VAFAUA for 2013, Daniel Silfo for his tireless efforts across the distribution and relationship management with the VAFA and delivery to its members, we thank you. Thank you to the entire 2013 Executive for their efforts throughout the year. Like a well-oiled machine the group worked hard on all projects and were able to deliver some great functions and events. Daniel showed that he was prepared to go above and beyond the call of duty and worked tirelessly on many facets throughout the year, including the contract for the new uniform. Daniel had great support from the whole committee in these projects and I would like to acknowledge their efforts of whom I also thoroughly enjoyed worked with.

Financially the VAFAUA would like to thank Mitch for taking over the reins in the mid table of last year as the treasurer.

A special thank you to Anthony Damen, Darren Dalgleish, Daniel Silfo and Greg Rolfe. The financial increase they achieved for you as members of the VAFAUA was 4% for 2014 pay. A fantastic effort and a testament to your loyalty, this doesn't go unnoticed.

Thank you to Brian Goodman, the VAFA, VAFA Board and it's sub-committee for umpires. Their professionalism towards amateur football and the strengthening of the relationship with the VAFAUA has been greatly received. I hope that his continues to grow in the years to come.

I have enjoyed my first year as secretary and I look forward to another great year with the VAFAUA and hope to be once again reporting on greater heights. My goals for this year are to deliver to its members a stronger recruitment plan, further sponsorship from corporate bodies and the management of such along with the support of the executive. I believe we can build an even stronger fraternity and harness the potential of what our members can offer if we communicate more as individuals. Speak up and be heard.

Umpire recruitment is the life line of our organisation and without the influx of new umpires every year we can't survive. I encourage all members to actively recruit friends, colleagues and ex-players from local VAFA clubs to join our fantastic organisation.

Lastly I would like to thank all members for their continued support of the Executive. Without the support of the members we would not be able to achieve the things we have. Best wishes to all umpires for an enjoyable and rewarding season in 2014.

Christian Schaefer
Secretary

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

TREASURER'S REPORT 2013

The Association's financial year is 1st November to 30th October and therefore the Accounts reflect the activities of the Umpire's Association for the entire football season. This was my first year as Treasurer as a result of Dean Schwab's departure from the role due to his work commitments in his new position overseas. I would like to thank Dean for his continued commitment to this role over the last number of years.

The VAFA introduced Schedula to manage umpires' appointments for the 2013 season. The website greatly assisted my role in managing umpires' pay deductions for uniforms, subscriptions and the Pre-Finals dinner.

Season 2013 also saw the introduction of a new umpires' uniform featuring the logos of two of our new financial sponsors, Ledified Corporation and Bendigo Bank, East Malvern branch. These two sponsors increased our revenue for the year by \$5,500 on the previous year. Despite the practical challenges involved in distributing uniforms to more than 350 umpires, from a financial management perspective, our new uniforms payment website and the use of Paypal to collect some of our uniform revenue proved to be invaluable and ensured the smooth processing of sales. I would like to thank in particular the outgoing Secretary, Grant Wardrop for the time that he spent in introducing these systems.

In addition to the uniform sponsors, I would also like to thank Personal Mortgage Managers and the Harris Family Butchers in East Bently for their contributions to the VAFAUA in 2013.

The Association made a financial loss of \$15,714 for the year. Although there were many revenue and expense items with minimal variances from the last financial year, there were numerous outgoings made during the 2013 financial year which contributed to the overall loss, including:

- increased spending on honourboard updates and trophies;
- reduced bar sales compared to the previous year;
- increased cost in holding the umpires Pre-Finals dinner; whereby the MCG catering company charged higher amounts compared to past years;
- increased expenditure towards VAFA related expenses, including subsidising representative umpires on their overseas VAFA trips to Ireland and New Zealand; and
- Recognising extraordinary items, such as accounting for a debt liable to the VAFA for uniform purchases made in past years (adjustment of close to \$9,000) which was inadvertently not recorded in prior year financial reports.

I would like to finish by thanking all the executives and members for continually supporting me in my role as treasurer and I look forward to continuing in the role in 2014.

Mitch Nire
Treasurer

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

**INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2013**

| | Notes | 2013 \$ | 2012 \$ |
|--|-------|-----------------|----------------|
| INCOME | | | |
| Function | | 25,430 | 24,883 |
| Fundraising | | 1,793 | - |
| Gear sales | | 33,457 | 7,744 |
| Golf day | | - | - |
| Interest received | | 416 | 496 |
| Membership subscriptions | | 25,297 | 25,698 |
| Social club income | | 4,261 | 7,428 |
| PUMPS lunch | | - | - |
| Other | | 820 | 150 |
| Rental income | | 550 | - |
| Sponsorship | | 8,400 | 2,880 |
| | | <u>100,424</u> | <u>69,279</u> |
| EXPENDITURE | | | |
| Bank and government charges | | 83 | 8 |
| Building maintenance | | 3,711 | 4,189 |
| Bus hire for blood runs | | - | 90 |
| Depreciation and amortisation | | 5,424 | 5,733 |
| Electricity and water rates | | 465 | 404 |
| Function | | 36,310 | 31,884 |
| Gear purchases sold | | 44,866 | 7,226 |
| Gifts and donations | | 800 | 500 |
| Honorariums | | 985 | 1,050 |
| Insurance | | 2,810 | 3,228 |
| Licenses and permits | | 559 | 262 |
| Office Supplies | | 499 | - |
| Other VAFA expenses | | 4,830 | 430 |
| Postage | | 926 | 207 |
| PUMPS expenses | | - | - |
| Social club expenses | | 6,104 | 7,196 |
| Sundry expenses | | 2,844 | 978 |
| Trophies and honourboards | | 4,746 | 825 |
| Room cleaning | | 176 | 627 |
| | | <u>116,138</u> | <u>64,837</u> |
| CURRENT YEAR OPERATING PROFIT/(LOSS) | 6 | <u>(15,714)</u> | <u>4,442</u> |
| RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR | | 135,155 | 130,713 |
| RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR | | <u>119,441</u> | <u>135,155</u> |

The above Income Statement should be read in conjunction with the accompanying notes.

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

BALANCE SHEET AS AT 31 OCTOBER 2013

| | Notes | 2013 \$ | 2012 \$ |
|--------------------------------------|-------|----------------|----------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 33,310 | 27,241 |
| Inventory | | 14,025 | 4,603 |
| TOTAL CURRENT ASSETS | | <u>47,335</u> | <u>31,844</u> |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 4 | 95,475 | 100,759 |
| Intangible assets | 5 | 2,412 | 2,552 |
| TOTAL NON-CURRENT ASSETS | | <u>97,887</u> | <u>103,311</u> |
| TOTAL ASSETS | | <u>145,222</u> | <u>135,155</u> |
| CURRENT LIABILITIES | | | |
| Trade Creditors | | 796 | - |
| Bond – room hire | | 500 | - |
| TOTAL CURRENT LIABILITIES | | <u>1,296</u> | <u>-</u> |
| NON-CURRENT LIABILITIES | | | |
| Loan - VAFA | | 24,485 | - |
| TOTAL NON-CURRENT LIABILITIES | | <u>24,485</u> | <u>-</u> |
| TOTAL LIABILITIES | | <u>25,781</u> | <u>-</u> |
| NET ASSETS | | <u>119,441</u> | <u>135,155</u> |
| MEMBERS FUNDS | | | |
| Opening retained earnings | | 135,155 | 130,713 |
| Current year operating profit/(loss) | | (15,714) | 4,442 |
| TOTAL MEMBERS FUNDS | | <u>119,441</u> | <u>135,155</u> |

The above Balance Sheet should be read in conjunction with the accompanying notes.

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 OCTOBER 2013

| | Notes | 2013 \$ | 2012 \$ |
|---|-------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from customers (inclusive of GST) | | 100,008 | 68,783 |
| Payments to suppliers (inclusive of GST) | | (94,355) | (59,714) |
| Interest received | | 416 | 496 |
| Net cash inflows from operating activities | 6 | <u>6,069</u> | <u>9,565</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments for property, plant & equipment | | - | (1,871) |
| Net cash (outflows) from investing activities | | <u>-</u> | <u>(1,871)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Net cash inflows from financing activities | | <u>-</u> | <u>-</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS HELD | | <u>6,069</u> | <u>7,694</u> |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR | | <u>27,241</u> | <u>19,547</u> |
| CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR | 3 | <u><u>33,310</u></u> | <u><u>27,241</u></u> |

The above cash flow statement should be read in conjunction with the accompanying notes.

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

NOTES TO THE FINANCIAL STATEMENTS

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Victoria. The committee has determined that the association is not a reporting entity.

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

AASB 101: Presentation of Financial Statements

AASB 107: Cash Flow Statements

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110: Events after the Balance Sheet Date

AASB 116: Property, Plant and Equipment

AASB 138: Intangible Assets

AASB 117: Leases

AASB 118: Revenue

AASB 1031: Materiality

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 an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed include GST and are net of any returns or discounts.

(b) Inventory

Inventories including bar stock, merchandise and sporting equipment are expensed when sold and are measured at the lower of cost and net realizable value. Inventories expected to be carried and sold over future years are capitalized as required.

(c) Cash and cash equivalents

Cash includes cash on hand and money market deposits which are readily convertible to cash on hand and are subject to an insignificant risk of changes in value.

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

NOTES TO THE FINANCIAL STATEMENTS (CONT)

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost, less, where applicable, accumulated depreciation and impairment losses.

Leasehold improvements and equipment are carried at cost less, where applicable, less any accumulated depreciation.

The depreciation amount of all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use on a straight line method.

The depreciation rates used for each class of depreciable assets are:

| Class of Property, plant and equipment | Depreciation Rate |
|--|-------------------|
| Buildings | 2.5% |
| Building improvements | 2.5% |
| Furniture & fittings | 6.5% |
| Building improvements | 2.5% |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

Asset classes' carrying amounts are written down immediately to its recoverable amount if an asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement.

(e) Intangible assets

Intangibles are amortised on a diminishing value basis over the period of their expected benefit. The assets' carrying amount and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

2. AUDITORS REMUNERATION

No remuneration was paid for the audit of the 2013 financial statements as it was performed upon an honorary basis (2012: \$nil).

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

NOTES TO THE FINANCIAL STATEMENTS (CONT)

| | 2013 | 2012 |
|--|-----------------|-----------------|
| | \$ | \$ |
| 3. CASH AND CASH EQUIVALENTS | | |
| Cash at bank | | |
| General account | 21,710 | 4,800 |
| Interest bearing account | 5,515 | 19,611 |
| Social club account | 5,995 | 2,830 |
| Trade Debtors | 90 | - |
| | <u>33,310</u> | <u>27,241</u> |
| 4. PROPERTY, PLANT AND EQUIPMENT | | |
| Buildings | 142,533 | 142,533 |
| Less accumulated depreciation | <u>(65,315)</u> | <u>(61,752)</u> |
| | 77,218 | 80,781 |
| Building improvements | 14,431 | 14,431 |
| Less accumulated depreciation | <u>(3,495)</u> | <u>(3,134)</u> |
| | 10,936 | 11,297 |
| Furniture & fittings | 20,922 | 20,922 |
| Less accumulated depreciation | <u>(13,601)</u> | <u>(12,241)</u> |
| | 7,321 | 8,681 |
| Total property plant and equipment | 177,886 | 177,886 |
| Total accumulated depreciation | <u>(82,411)</u> | <u>(77,127)</u> |
| | <u>95,475</u> | <u>100,759</u> |
| 5. INTANGIBLE ASSETS | | |
| Trademarks and software | 2,807 | 2,807 |
| Less accumulated amortization | <u>(395)</u> | <u>(255)</u> |
| | <u>2,412</u> | <u>2,552</u> |
| 6. RECONCILIATION OF OPERATING CASHFLOWS | | |
| Reconciliation of operating profit/(loss) for the year | | |
| Operating profit/(loss) for the year | (15,713) | 4,442 |
| Non cash flows | | |
| Depreciation | 5,424 | 5,733 |
| Changes in assets and liabilities | | |
| (Increase)/decrease in inventories | (9,421) | (610) |
| Increase/(decrease) in other payables | 25,783 | - |
| | <u>6,069</u> | <u>9,565</u> |

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

We have audited the accompanying financial report, being a special purpose financial report, of Victorian Amateur Football Association Umpires Association Incorporated ("the Association"), which comprises the balance sheet as at 31 October 2013, the income statement and the cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Committee members' Responsibility for the Financial Report

The Committee Members of the entity are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the requirements of the Associations Incorporation Act Victoria and are appropriate to meet the needs of the members. The Committee Members' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee Members, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the financial reporting requirements under the Associations Incorporation Act Victoria. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Basis for Qualified Auditor's Opinion

Cash donations, fundraising events and social functions are a significant source of revenue for the Association. The Association has determined that it is impracticable to establish control over the collection of these sources of revenue prior to entry into its financial records. Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to these sources of revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether revenue from cash donations, fundraising events and social functions of the Association obtained is complete.

Qualified Auditor's Opinion

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been determined to be required had the limitation on our audit procedures referred to in the preceding paragraph not existed, the financial report presents fairly, in all material respects, the financial position of Victorian Amateur Football Association Umpires Association Incorporated as of 31 October 2013 and its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

NAME CA

Honorary Auditor

Melbourne

March 2014

Life Membership

Brendan Corcoran, Russell Davidson, Dominic Napoli

Ten Year Service Award

Damien Anthony, Jamie Gunn, Julian Maccioni, Peter Pullen, Avi Wekselman

VAFA Umpire of the Year

Mervyn Monty

Golden Whistle Award

Kit Harvey

VAFA Most Promising Umpire

Ollie Bell

Most Improved Field Umpire

Sam Levin

Most Improved Boundary Umpire

Hugh Bennett

Most Improved Goal Umpire

Anthony Damen

Best First Year Umpire

Asha Hinton

Young Achiever Award

Elliot Fabris

Bob Dunstan Award

Darren Dalgleish

Andy Carrick Award

Paul Jones

Premier Section

| Field | Boundary | Goal |
|----------------------|----------------------|----------------------|
| <i>David Anselmi</i> | <i>Jack Cooper</i> | <i>Chris Kearney</i> |
| <i>David Lepair</i> | <i>Mitchel Jones</i> | <i>Kevin Segota</i> |
| <i>Merv Monty</i> | <i>Tom Newman</i> | |

Premier B Section

| Field | Boundary | Goal |
|-----------------------|-----------------------|----------------------|
| <i>Joe Hartwig</i> | <i>Hugh Bennett</i> | <i>Clayton Evans</i> |
| <i>Michael Hooper</i> | <i>Charlie Blanch</i> | <i>Tom McCoy</i> |
| <i>Grant Wardrop</i> | <i>Jordan Gowers</i> | |

Premier C Section

| Field | Boundary | Goal |
|-------------------------|-----------------------|-----------------------|
| <i>Ryan Robertson</i> | <i>Remy Cadman</i> | <i>Anthony Damen</i> |
| <i>Russell Davidson</i> | <i>Leigh Saunders</i> | <i>Dominic Napoli</i> |
| <i>Sam Levin</i> | <i>Liam Van Essen</i> | |

D1 Section

| Field | Boundary | Goal |
|------------------------|----------------------------|-----------------------|
| <i>Ollie Bell</i> | <i>Johanna Bruinstroop</i> | <i>Patrick Dwyer</i> |
| <i>Anthony Edmonds</i> | <i>James Johnstone</i> | <i>Graham Templar</i> |
| <i>Andrew Green</i> | | |

D2 Section

| Field | Boundary | Goal |
|----------------------|----------------------|---------------------|
| <i>Kit Harvey</i> | <i>Cameron Hayes</i> | <i>Adrian Keane</i> |
| <i>Matthew Prior</i> | <i>Ben Rickard</i> | <i>Ray Stokes</i> |

D3 Section

| Field | Boundary | Goal |
|---------------------------|-------------------------|-----------------------|
| <i>Luke Andree</i> | <i>Brendan Corcoran</i> | <i>Michael Driver</i> |
| <i>Christian Schaefer</i> | <i>Frank Palermo</i> | <i>Robert Parry</i> |

D4 Section

| Field | Boundary | Goal |
|--------------------|-----------------------|----------------------|
| <i>Peter James</i> | <i>Conor Cochrane</i> | <i>Shane Herbert</i> |
| <i>Greg Rolfe</i> | <i>Adamo Gargano</i> | <i>Bernie Hoare</i> |

Premier Reserve Section

| Field | Boundary | Goal |
|------------------------|----------------------|----------------------|
| <i>Andrew Bowden</i> | <i>Ryan Buckler</i> | <i>Elliot Fabris</i> |
| <i>Brendan Hoorweg</i> | <i>Daniel Loader</i> | <i>Josh Prince</i> |

Premier B Reserve Section

| Field | Boundary | Goal |
|--------------------|----------------------|-------------------|
| <i>Lionel Katz</i> | <i>Ryan O'Shea</i> | <i>Chad Manos</i> |
| <i>Mark Rogers</i> | <i>Avi Wekselman</i> | <i>Alex Wolf</i> |

Premier C Reserve Section

| Field | Boundary | Goal |
|-----------------------|---------------------|---------------------|
| <i>Andrew Harnett</i> | <i>Adrian Damen</i> | <i>David Hindle</i> |
| <i>Jayson Nooy</i> | <i>Jacob Holden</i> | <i>Brett Morton</i> |

D1 Reserve Section

| Field | Boundary | Goal |
|---------------------|-----------------------|----------------------|
| <i>Ben La Vale</i> | <i>Simon Stokes</i> | <i>Stewart Davie</i> |
| <i>Stewart Meek</i> | <i>Peter Teasdale</i> | <i>Clive Shipley</i> |

D2 Reserve Section

| Field | Boundary | Goal |
|------------------------|-----------------------|--------------------------|
| <i>Jadye Daly</i> | <i>Michael Ellway</i> | <i>John Cahir</i> |
| <i>Andrew Scotford</i> | <i>Gabriel Trevan</i> | <i>Campbell McDonald</i> |

D3 Reserve Section

| Field | Boundary | Goal |
|-----------------------|-----------------------|----------------------|
| <i>Alex Anthony</i> | <i>Ryan Briones</i> | <i>Ron Martyn</i> |
| <i>Andrew Walters</i> | <i>Amberley Jones</i> | <i>Colin McElwee</i> |

D4 Reserve Section

| Field | Boundary | Goal |
|-----------------------|------------------------|-----------------------|
| <i>Shane McNamara</i> | <i>Chris Harding</i> | <i>Robert Seymour</i> |
| <i>Joel Smith</i> | <i>Conor McNicholl</i> | <i>Paul Whitehead</i> |

U/19 Premier Section

| Field | Boundary | Goal |
|------------------------|------------------------|------------------------|
| <i>Matthew Clinton</i> | <i>Jarryd Morton</i> | <i>Tom Moloney</i> |
| <i>Jack Maclean</i> | <i>Jordan Karklins</i> | <i>Antonio Valente</i> |

U/19 Section 2

| Field | Boundary | Goal |
|----------------------|----------------------------|--------------------|
| <i>Ben McElwee</i> | <i>Jonty Sharman Smith</i> | <i>David Power</i> |
| <i>Josh Thorburn</i> | <i>Rod Smith</i> | <i>Paul Tuppen</i> |

U/19 Section 3

| Field | Boundary | Goal |
|-----------------------|---------------------|-----------------------|
| <i>Ian Clydesdale</i> | <i>Nick Klein</i> | <i>Michael Dillon</i> |
| <i>Nathan Morton</i> | <i>Jeremy Power</i> | <i>Pat Holmes</i> |

Under 19 North Section

| Field | Boundary | Goal |
|--------------------|--------------------|------------------------|
| <i>Guy Hexter</i> | <i>Gavin Boyd</i> | <i>David D'Altera</i> |
| <i>Owen Hinson</i> | <i>Ryan Hudson</i> | <i>Zach Schloeffel</i> |

U/19 South Section

| Field | Boundary | Goal |
|-------------------------|---------------------------|-----------------------|
| <i>Darren Dalgleish</i> | <i>Daniel Power</i> | <i>Jonathon Haigh</i> |
| <i>Mitch Nire</i> | <i>Andrew Stolzenberg</i> | <i>Matthew Simons</i> |

U/18 Section

| Field | Boundary | Goal |
|---------------------|-------------------------|-----------------------|
| <i>Mark Hardy</i> | <i>Asha Hinton</i> | <i>Andrew Fleming</i> |
| <i>Wayne Hinton</i> | <i>Kieran McInerney</i> | <i>Bill Hodder</i> |

Ireland Tour

October 2013

Merv Monty

New Zealand U/18 Tour

October 2013

David Anselmi

SAAFL vs VAFA Under 23

Adelaide Airport Oval, 8 June 2013

David Lepair

VAFA Premier vs AFL Victoria Country No. 1

Junction Oval, 7 July 2013

| Field | Boundary | Goal |
|-----------------------|-----------------------|----------------------|
| <i>Michael Hooper</i> | <i>Mitchell Jones</i> | <i>Chris Kearney</i> |
| <i>Merv Monty</i> | <i>Tom Newman</i> | |

VAFA Premier B - D4 Section vs AFL Country Victoria No. 2

Harry Trott Oval, 7 July 2013

| Field | Boundary | Goal |
|----------------------|------------------------|----------------------|
| <i>David Anselmi</i> | <i>Jordan Karklins</i> | <i>Anthony Damen</i> |
| <i>Grant Wardrop</i> | <i>Andre Jemison</i> | |

VAFA U/19 vs AFL Country Victoria Under 19

Junction Oval, 7 July 2013

| Field | Boundary | Goal |
|-------------------|---------------------|----------------------|
| <i>Ollie Bell</i> | <i>Hugh Bennett</i> | <i>Elliot Fabris</i> |
| <i>Kit Harvey</i> | <i>Jack Cooper</i> | |