



ANNUAL REPORT

&

FINANCIAL

STATEMENTS

SEASON 2015

Presented to the Members at the Annual General Meeting on April 28, 2016 at
7.30pm, Elsternwick Park, Glen Huntly 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 2015.

Committee Members

The names of committee members during the year ended 31 October 2015 were:

President – Gregory Rolfe
Vice President – David Anselmi
Secretary – Andrew Hartnett
Treasurer - Mitch Nire
Social Secretary – Andrew Green
Building Manager – Wayne Hinton
General Committee – Adrian Keane
General Committee – Mervyn Monty
Immediate Past President – Daniel Silfo

Principal Activities

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

Significant Changes

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

Operating Result

The surplus from ordinary activities amounted to \$2,711 (2014: Surplus of \$6,315)

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

p.p. [Signature]
.....

Gregory Rolfe
President

Dated this 15th day of December 2016

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

PRESIDENTS REPORT 2015

It has been a great honour to have been elected and served as VAFUA President over the past two seasons. It is my pleasure to present this report to our members, Life Members and past umpires as we embark on another year in 2016.

For the Executive, 2015 was a year of consolidation. The first job of the Executive after the 2014 season was to negotiate a new pay deal with the VAFA. I was pleased at the open and honest way Michael Sholly conducted the negotiations with myself, with the outcome of the negotiations securing a 3% increase across the board.

In 2015 we had three wonderful sponsors. Personal Mortgage Managers, Bendigo Bank East Malvern Branch and LEDified. Sponsors are very hard to come by. Sponsorship money from all our sponsors goes a long way to help the VAFUA provide services for its members. I encourage all members where possible to support our sponsors.

Our membership in 2015 grew and it was pleasing to see so many new umpires succeed. This has placed us in a strong position to provide better umpires and more depth to the competition as a whole and has strengthened the VAFUA's financial position.

Our social functions were very well supported with the Trivia night having 100 plus in the rooms. I would like to thank Tony Hales for all his hard work in running the trivia night. The annual Poker night was another huge success and I would like to thank Anthony Damen for all his hard work in organising and running the night.

Again our pre finals dinner was strongly attended by current members, past members and club representatives and gets bigger and bigger every year. Dylan Alcott was a fantastic guest speaker and I would like to thank Lionel Katz for his tireless work in organising the night and ensuring its success. To organise such an event takes a small army of people. A thank you must go out to Owen Hinson for all the video packages he spent countless hours making, Andrew Hartnett and David Anselmi for their work as Masters of Ceremony, and Daniel Silfo for all his continued support leading up to the event.

The Premier Grand Final luncheon was not held in 2015. This was due to the Premier GF moving away from Elsternwick. We are planning to have a luncheon for the 2016 Premier GF to be held at Ikon Park.

I would like to thank Andrew Green for all his work as social secretary in 2015. He has done a great job over the last two years to keep us fed on a Thursday night.

2015 brought a change of personal at VAFUAHQ. We had a new boss. Brian Woodhead. The start of the season was interesting but as the season went on Woody and I developed a really positive working relationship for all things umpiring. Thanks Woody, and I look forward to our continued work in 2016.

To the coaching staff led by Head Coach Tony Hales, inclusive of Guy Hexter, Mark Gibson, Gavin Boyd, Bernie Jephson and our fitness advisor Tom Bergin, 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 Westbourne Grammar 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: David Anselmi, Secretary: Andrew Hartnett, Treasurer: Mitch Nire, Social Secretary: Andrew Green, Building Manager: Wayne Hinton, Immediate Past President: Daniel Silfo, Assistant Treasurer: Jayson Nooy and general committee members Merv Monty and Adrain Keane, 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.

I would like to thank many senior members of our group for their timely advice throughout the year, especially past president Daniel Silfo.

Another priority for season 2016 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 has been disappointing over the last few years. The VAFUA 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 VAFUA Life Member Tim Sutcliffe in organising the appointments for 2015 and a big thank you to those umpires who gave up their time during the year.

2016 promises to be an exciting year for the VAFUA. We have already secured a new uniform and new sponsors for 2016. BJS Insurance and The Epworth Richmond. We look forward to supporting our sponsors in 2016.

Gregory Rolfe
President

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

SECRETARY'S REPORT 2015

Season 2015 was one of significant change for the association; with a number of new members to the executive giving lots of new ideas and plenty of enthusiasm. Pleasingly we were able to have representation from the Goal Umpiring group, whose numbers are ever increasing, but have seldom had a voice at the executive table.

I would like to thank our major partners of LEDified and Bendigo Bank East Malvern for their support over the past 3 years. These partners have elected not to continue with us next season, however your support has been greatly appreciated and I wish you future success.

To Anthony Damen from Personal Mortgage Managers, your ongoing support is highly valued, and we look forward to it continuing in the future, as well as seeing you between the big sticks.

I would like to thank Gregory Rolfe, and congratulate him on his first year as President of our association. Greg has brought a number of different ideas to the table in his role and was able to secure a pay raise and restructure of the pay grades this season.

As an organisation we are in a very strong financial position, which is in no small part due to the work of Mitsuo Nire. Mitch has been tireless in his efforts to ensure that we are able to maintain a surplus, whilst paying down our debt to the VAFA for previous uniforms.

It would be remiss of me, not to extend the thanks of the association to Daniel Silfo, in his role as Immediate Past President. The first year for a new President is a tricky one, and Daniel was there to assist and guide Greg when needed. In addition there was also a very new committee as well, and Daniel was able to assist here too. Finally he also performed the task of co-ordinating the uniform sales and distribution, which is a far more difficult and time consuming task than most realise.

As always the highlight of the year was the Pre-finals dinner, and our thanks goes to Lionel Katz for taking over from Russell Davidson as Co-Ordinator. The night was a showcase for all that is good in our association and we were privileged to have Dylan Alcott as our guest speaker. Since speaking at the dinner, Dylan has gone on to win both the US and Australian Wheelchair tennis opens, and is a true inspiration to all.

Our online and social media presence certainly stepped up again this year, and I would particularly like to acknowledge the work of Owen Hinson in managing the content and website, despite not being a member of the committee. Owen was also responsible for our video packages at the Pre-finals dinner, which were once again of the highest quality.

We receive tremendous support from the VAFA, and I would like to thank Brian Woodhead for his tireless work as Umpire Operations Manager. Brian spends countless hours on recruitment, retention, appointments and general day to day duties to ensure that we, as a group, can be the best we can be.

I would also like to thank Brian “Benny” Goodman, for his work as General Manager of Football and Umpiring. As a former umpire, Benny understands the unique requirements of an umpiring group, which he can then use whilst wearing his other hat in charge of Football Operations for the VAFA.

We are lucky that the VAFA holds the role of the umpire in high regard, and on behalf of all members, I would like to thank the VAFA board and particularly the Umpiring subcommittee for their ongoing support.

I have enjoyed my first year as a member of the VAFAUA executive and I thank all members for their support and faith in me to perform the role of secretary. I encourage all members to consider either nominating to be a member on the committee, or to volunteer on one of the many projects that occur throughout the year, as it gives an entirely new perspective as to what is required to maintain our position as the best community umpiring group in the country.

Looking ahead, season 2016 will hold a number of new challenges for the VAFAUA, with a new uniform and sponsors to source, as well as reinvigorating our home at Elsternwick Park and make it place that members will want to spend time in on a Thursday night after training.

Finally, I would like to wish all umpires a successful 2016 season.

Andrew Hartnett
Secretary

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

TREASURER'S REPORT 2015

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 third year as Treasurer.

Two of our sponsors, LEDified Corporation and Bendigo Bank, East Malvern branch, whose logos appear on our umpire uniform, recommitted for the last year of the pre-existing three-year uniform sponsorship arrangement in 2015. I would like to thank our two uniform sponsors, along with Personal Mortgage Managers for their contributions as sponsors and business partners to the VAFUA in 2015.

The Association made a financial surplus of \$2,711 in 2015 (compared to a surplus amounting to \$6,315 in 2014).

Given that overall expenditure in 2015 was lower compared to 2014, the major item contributing towards the lower surplus amount in 2015 was our sales of umpires' uniform (down 42% from the prior year). The overall financial performance of the association was plagued by the KooGa uniform deal in place between seasons 2013 – 2015 and the 2016 committee will ensure that the introduction of the new uniforms in season 2016 will provide better financial outcomes for the association moving forward.

The VAFUA made concerted efforts to reduce the financial debt owing to the VAFA in season 2015. The association paid back \$3,940 to the HQ during 2015 and we should be able to further reduce the liability in 2016.

I would like to finish by thanking all the executive, committee and association members for continually supporting me in my role as treasurer and I look forward to continuing in the role in 2016.

Mitch Nire
Treasurer

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

**INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2015**

	Notes	2015 \$	2014 \$
INCOME			
Function		21,360	21,778
Fundraising		-	1,273
Gear sales		8,784	15,239
Interest received		504	180
Membership subscriptions		28,818	28,090
Social club income		7,165	7,450
Other		742	841
Rental income		400	1,100
Sponsorship		6,200	7,100
		<u>73,973</u>	<u>83,051</u>
EXPENDITURE			
Bank and government charges		44	42
Building maintenance		1,166	2,485
Depreciation and amortisation		5,424	5,424
Electricity and water rates		2,850	1,614
Function		33,668	35,020
Gear purchases sold		11,141	13,625
Gifts and donations		-	110
Honorariums		1,050	700
Insurance		1,510	1,481
Licenses and permits		440	1,720
Office Supplies		19	510
Other VAFA expenses		2,795	919
Postage		520	839
Social club expenses		7,330	6,782
Sundry expenses		-	2,446
Trophies and honour boards		2,970	2,095
Room cleaning		335	924
		<u>71,262</u>	<u>76,736</u>
CURRENT YEAR OPERATING SURPLUS/(DEFICIT)	5	<u>2,711</u>	<u>6,315</u>
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		125,756	119,441
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u><u>128,467</u></u>	<u><u>125,756</u></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 2015

	Notes	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalents	2	49,760	42,706
Inventory		5,748	8,034
TOTAL CURRENT ASSETS		55,508	50,740
NON-CURRENT ASSETS			
Property, plant and equipment	3	84,907	90,191
Intangible Assets	4	2,132	2,272
TOTAL NON-CURRENT ASSETS		87,039	92,463
TOTAL ASSETS		142,547	143,203
CURRENT LIABILITIES			
Trade Creditors		-	927
Golden Whistle Scholarship		500	-
TOTAL CURRENT LIABILITIES		500	927
NON-CURRENT LIABILITIES			
Loan – VAFA		12,580	16,520
Golden Whistle Scholarship		1,000	-
TOTAL NON-CURRENT LIABILITIES		13,580	16,520
TOTAL LIABILITIES		14,080	17,447
NET ASSETS		128,467	125,756
MEMBERS FUNDS			
Opening retained earnings		125,756	119,441
Current year operating surplus/(deficit)		2,711	6,315
TOTAL MEMBERS FUNDS		128,467	125,756

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 2015

	Notes	2015 \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts (inclusive of GST)		73,469	82,871
Payments to suppliers (inclusive of GST)		(66,919)	(73,655)
Interest received		<u>504</u>	<u>180</u>
Net cash inflows from operating activities	5	<u>7,054</u>	<u>9,396</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant & equipment		<u>-</u>	<u>-</u>
Net cash (outflows) from investing activities		<u>-</u>	<u>-</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>7,054</u>	<u>9,396</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR		<u>42,706</u>	<u>33,310</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	2	<u>49,760</u>	<u>42,706</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

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012* (the Act). The committee has determined that the association is not a reporting entity.

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

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

(a) Revenue and Other Income

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

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

Amounts disclosed include goods and services tax.

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

**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 straight line 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.

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

NOTES TO THE FINANCIAL STATEMENTS (CONT)

	2015	2014
	\$	\$
2. CASH AND CASH EQUIVALENTS		
Cash at bank		
- General account	173	9,022
- Interest bearing account	7,279	5,265
- Social club account	42,308	28,180
Trade Debtors	-	239
	<u>49,760</u>	<u>42,706</u>
3. PROPERTY, PLANT AND EQUIPMENT		
Buildings	142,533	142,533
Less accumulated depreciation	(72,441)	(68,878)
	<u>70,092</u>	<u>73,655</u>
Building improvements	14,431	14,431
Less accumulated depreciation	(4,217)	(3,856)
	<u>10,214</u>	<u>10,575</u>
Furniture & fittings	20,922	20,922
Less accumulated depreciation	(16,321)	(14,961)
	<u>4,601</u>	<u>5,961</u>
Total Property, Plant and Equipment	177,886	177,886
Total accumulated depreciation	(92,979)	(87,695)
	<u>84,907</u>	<u>90,191</u>
4. INTANGIBLE ASSETS		
Trademarks and software	2,807	2,807
Less accumulated amortisation	(675)	(535)
	<u>2,132</u>	<u>2,272</u>
5. RECONCILIATION OF OPERATING CASHFLOWS		
Reconciliation of operating surplus/(deficit) for the year		
Operating surplus/(deficit) for the year	2,711	6,315
Non cash flows		
Depreciation	5,424	5,424
Changes in assets and liabilities		
(Increase)/decrease in inventories	2,286	5,991
Increase/(decrease) in other payables	(3,367)	(8,334)
	<u>7,054</u>	<u>9,396</u>

Life Membership

*Paul Tuppen
David Windlow*

Golden Whistle

Peter Bailes

VAFA Umpire of the Year

Daniel Silfo

VAFA Most Promising Umpire

Peter Bailes

10 Year Service Award

*Alexandria Anthony
Mervyn Monty
Tom Windlow*

Bob Dunstan Award

Bernie Jephson

Andy Carrick Award

Graeme Booth

Best First Year Umpire

Logan Webster

Young Achiever Award

Hamish McCartney

Most Improved Field Umpire

Matthew Clinton

Most Improved Boundary Umpire

Sam Beer

Most Improved Goal Umpire

Michael Driver

PREMIER SECTION

Field
Peter Bailes
Matthew Oakley
Daniel Silfo

Boundary
Sam Beer
Jack Punshon
Ben Rickard

Goal
Anthony Damen
Clayton Evans

PREMIER B SECTION

Field
Michael Hooper
Mervyn Monty
Grant Wardrop

Boundary
James Hackett-Smith
Hamish McCartney
Andrew Stolzenburg

Goal
Patrick Dwyer
Tom Moloney

PREMIER C SECTION

Field
Ollie Bell
Ben La Vale
Tom Windlow

Boundary
Jack Cooper
Jack Rogers

Goal
Michael Driver
Kevin Segota

D1 SECTION

Field
Matthew Clinton
Anthony Edmonds
Marcus Middleton

Boundary
Jackson Gillespie
Aidan Jackson

Goal
Stuart Davie
Adrian Keane

D2 SECTION

Field
David Lepair
Gregory Rolfe
George Wood

Boundary
Daniel Watkinson
Matthew Watkinson

Goal
Dominic Napoli
Graham Templar

D3 SECTION

Field
Damien Anthony
Andrew Green

Boundary
Asha Hinton
Samuel Mills

Goal
Ray Stokes
Alex Wolf

D4 SECTION

Field
Brendan Hoornweg
Jacob Rockwell

Boundary
Thomas Duxson
Will Morrish

Goal
Craig Brajtberg
Nicholas Kenna

PREMIER RESERVE SECTION

*Frank Stokes
Andrew Tong*

*Michael Ellway
Chris Harding*

*Owen Hinson
Antonio Valente*

PREMIER B RESERVE SECTION

*Field
Gavin de Kretser
Michael Gough*

*Boundary
Daniel Campbell
Ryan Hudson*

*Goal
Eddie Boal
Joe Dorrat-Thorpe*

PREMIER C RESERVE SECTION

*Field
Jayde Daly
Andrew Hartnett*

*Boundary
Andrew Luther
Lachlan Moore*

*Goal
Patrick Newson
Paul Tuppen*

D1 RESERVE SECTION

*Field
Alexandria Anthony
Ian Clydesdale*

*Boundary
Timothy Hansard
Cameron Hayes*

*Goal
David Hindle
Alan Stubbs*

D2 RESERVE SECTION

*Field
Adrian Damen
Nathan Morton*

*Boundary
Jonathan Gilbert
Jordan Gowers*

*Goal
John Cahir
Ron Martyn*

D3 RESERVE SECTION

*Field
Shannon Kirkby
Jayson Nooy*

*Boundary
Leigh Cockinis
Dylan Rawack*

*Goal
William Hodder
Christopher Lonergan*

D4 RESERVE SECTION

*Field
Lionel Katz
Simon Stokes*

*Boundary
Aiden McDonald
Luke Ross-Smith*

*Goal
Michael Campbell
Campbell McDonald*

U/19 PREMIER SECTION

Field
Oliver Murray
Logan Webster

Boundary
Liam Kelliher
Nathan Orenstien
Joel Smith

Goal
Jonathan Haigh
Michael Pavlich

U/19 SECTION TWO

Field
William Houston
Connor Vaux

Boundary
Henry Bennett
Andrew Lipson

Goal
Michael Dillon
Robert Parry

U/19 SECTION THREE

Field
Ashley Harding
Alex Prestney

Boundary
Bailey Joyce
Cooper Joyce

Goal
Andrew Fleming
Robert Gillespie

U/19 SECTION FOUR

Field
Shaun Bourke
Daniel Simons

Boundary
Mikaela Sharman-Smith
Rod Smith

Goal
Jasmina Lieu
Franciz Morelos

COLTS

Field
Jeremy Drossinis
Travis Thompson

Boundary
Matthew Obst
Nick Obst

Goal
Patrick Holmes
Robert Seymour

VAFUA REPRESENTATIVE UMPIRES 2015

AFL Victoria Country 1 vs VAFA Premier Representative Match

QEO Bendigo, 11 July 2015

<i>Field</i>	<i>Boundary</i>	<i>Goal</i>
<i>Mervyn Monty</i>	<i>Sam Beer</i>	<i>Patrick Dwyer</i>
	<i>Matthew Watkinson</i>	

AFL Victoria Country 2 vs VAFA Premier B to Division 4

QEO Bendigo, 11 July 2015

<i>Field</i>	<i>Boundary</i>	<i>Goal</i>
<i>Peter Bailes</i>	<i>Damien Laing</i>	<i>Clayton Evans</i>
	<i>Jack Punshon</i>	

AFL Victoria Country U/19 vs VAFA U/19

QEO Bendigo, 11 July 2015

<i>Field</i>	<i>Boundary</i>	<i>Goal</i>
<i>Matthew Clinton</i>	<i>Liam Kelliher</i>	<i>Michael Driver</i>
	<i>Hamish McCartney</i>	

VAFA Tour of Ireland/London

October 2015

Daniel Silfo – Field Umpire (Referee)

**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, which comprises the committee's report, the balance sheet as at 31 October 2015, the income statement for the year then ended, cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of Victorian Amateur Football Association Umpires Association Incorporated is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporations Reform Act 2012 (Vic) and the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those 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 association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.


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

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Victorian Amateur Football Association Umpires Association Incorporated as at 31 October 2015 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporations Act (Vic).

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Victorian Amateur Football Association Umpires Association Incorporated to meet the requirements of the Associations Incorporations Reform Act 2012 (Vic). As a result, the financial report may not be suitable for another purpose.


JTP ASSURANCE
Chartered Accountants
SAM CLARINGBOLD
Partner

Signed at Melbourne this 19th day of December 2016.