



ANNUAL REPORT & FINANCIAL STATEMENTS SEASON 2016

Presented to the Members at the Annual General Meeting on April 27, 2017 at 7.30pm,
Elsternwick Park, Glen Huntly Road, Brighton

**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 2016.

Committee Members

The names of committee members during the year ended 31 October 2016 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
General Committee – Michael Gough
General Committee – Owen Hinson
Immediate Past President – Daniel Silfo

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.

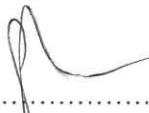
Significant Changes

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

Operating Result

The surplus from ordinary activities amounted to \$3,673 (2015: Surplus of \$2,711)

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


.....
Gregory Rolfe
President

Dated this 21st day of May 2017

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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PRESIDENT'S REPORT 2016

It has been a great honour to have been elected and served as VAFAUA President over the past two seasons. 2016 is to be my final year and I look forward to supporting Owen Hinson in 2017. 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, 2016 was a year of consolidation. The first job of the Executive after the 2015 season was to negotiate a new pay deal with the VAFA. I was pleased at the open and honest way Brian Woodhead conducted the negotiations with myself, with the outcome of the negotiations securing a 3% increase across the board.

In 2016 we had two new wonderful sponsors. BJS Insurance Brokers and Epworth Hospital. We also had another successful season with our ongoing sponsorship from Personal Mortgage Managers. Sponsors are very hard to come by. Sponsorship money from all our sponsors goes a long way to help the VAFAUA provide services for its members. I encourage all members where possible to support our sponsors.

Our membership in 2016 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 VAFAUA'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. Mark Howard was a fantastic guest speaker and I would like to thank Lionel Katz for his tiresome 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 emceeing the event and Daniel Silfo for all his continued support leading up to the event.

The Premier Grand Final luncheon was not held in 2016. This was due to the Premier Grand Final moving away from Elsternwick. We are planning to have a luncheon for the 2017 Premier Grand Final to be held at Ikon Park.

I would like to thank Michael Gough for all his work as Social Secretary in 2016. He has done a great job over this year to keep us well fed on Thursday nights.

2015 brought a change of personal at VAFA Head Quarters - we had a new boss in Brian Woodhead. The start of the season was interesting but as the season went on 'Woody' and I develop 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, Ryan O'Shea, 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

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PRESIDENT'S REPORT 2016 (CONTINUED)

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. It is pleasing to see a number of umpires from this satellite venue work their way up the grades which is a testament to the hard work you put in.

To the Executive Committee – Vice President: David Anselmi, Secretary: Andrew Hartnett, Treasurer: Mitch Nire, Social Secretary: Michael Gough, Building Manager: Wayne Hinton, Immediate Past President: Daniel Silfo, General Committee members Merv Monty, Adrain Keane, Andrew Green and Owen Hinson, 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.

In 2016 we had a whole new uniform to roll out to all umpires. This thankless task fell into the hands of Owen Hinson. Owen has done a wonderful job at executing this task with minimal hiccups along the way. Along with his trusty offside, Shannon Kirkby, I cannot thank you enough for the job you both did.

I would like to thank many senior members of our group for their timely advice throughout the year especially Past President, Daniel Silfo and Owen Hinson.

A priority for season 2016 was 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 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 VAFAUA Life Member Tim Sutcliffe in organising the appointments for 2016 and a big thank you to those umpires who gave up their time during the year.

**Gregory Rolfe
President**

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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SECRETARY'S REPORT 2016

Season 2016 saw another hugely successful year for the Association. After significant governance changes in 2015, the committee was able to set about re-invigorating the association off the field.

We welcomed two new partners to the Association, Epworth Hospitals and BJS Insurance Brokers, who took pride of place on the front and back of our new uniforms respectively. It was also pleasing that our partners attended UA events this season, which strengthens the bonds between our organisations. I would like to thank Blair O'Hara from VAFA HQ for assisting in securing these corporate partnerships.

Personal Mortgage Managers was once again on board and we cannot thank Anthony Damen enough for his ongoing support.

I would like to thank Gregory Rolfe, and congratulate him on his year as President of our association. Greg continued to show strong leadership and was always on hand to assist members in times of need. Greg has decided to step down from the Presidency and I thank him for his support over the last two years.

The financial position of the association continues to be in exceptional shape. Mitch Nire has once again proven to be an astute financial manager and efforts ensure that we are able to maintain a surplus, which will make us stronger as an organisation into the future.

Daniel Silfo continued in his role as Immediate Past President and continued to provide sage advice and at times play "Devil's Advocate" to the committee when discussing business issues for the association

As always the highlight of the year was the Pre-finals dinner, and our thanks goes to Lionel Katz for another successful night. The night was a showcase for all that is good in our association and we were privileged to have Mark Howard as our guest speaker. Mark thoroughly entertained those in attendance and was impressed by the comradery of the group and the sheer professionalism of the night.

Owen Hinson again looked after our online presence as well as producing the pre-finals dinner video highlights package, another stellar performance. Owen also took on the daunting task of finding our new uniform supplier and then co-ordinating the kitting out of the entire membership base with appropriate gear. Unfortunately we were unable to hit Round 1 in our new look, but that was due to supply issues from our supplier.

The selection of using the AFL National Umpire Supply scheme has effectively future proofed our membership base from complete uniform changes every three years and means that for the foreseeable future we will have access to the same quality uniform as our AFL counterparts.

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.

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SECRETARY'S REPORT 2016 (CONTINUED)

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.

After two seasons in the role of secretary I have decided to step away, and take on a new role within the executive. I will be on hand to assist Michael Gough as he takes the reins and wish him every success within the role. I feel that over the past two seasons we have achieved much stronger governance as a committee and I know that Michael will take this to the next level.

Looking ahead, season 2017 will hold a number of challenges for the VAFAUA, as the Elsternwick Park redevelopment takes shape. I know that we are in an extremely strong position, with excellent leadership to move forward and become a strong voice within the VAFA.

Finally, I would like to wish all umpires a successful 2017 season.

Andrew Hartnett
Secretary

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TREASURER'S REPORT 2016

The Association's financial year is 1st November to 30th October and therefore the Financial Statements enclosed in this Annual Report reflect the activities of the Umpire's Association for the entire football season. This was my fourth year as Treasurer.

The 2016 season observed a rollout of new uniform, together with the featuring of logos by two new sponsors, BJS Insurance Brokers and Epworth Hospital.

I would like to thank our two abovementioned new uniform sponsors, along with Personal Mortgage Managers for their financial contributions as sponsors and business partners to the VAFAUA in 2016.

The three key drivers that contributed towards the Association's increased revenue streams in 2016 compared to the previous year were as follows:

- The new uniforms purchased by umpires as a result of the new uniform rollout;
- Increased attendance and a minor increase in ticket prices for our annual Pre Finals Dinner held at the MCG; and
- Increased member participation at social functions and Thursday night dinners.

During the year, the committee commenced a program of work to repair and revitalise the umpires' association building and re-write the association rules to amend the outdated governance policies that stood previously. Although these one off costs contributed towards total expenditure, we were still able to maintain a healthy surplus.

A key focus for the committee during my tenure as treasurer over the last couple of years has been to address the financial debt owed to the VAFA as a result of the uniform deals constructed in historical periods dating back to past seasons. It is with tremendous pleasure that I am able to report that we were able to secure enough funds as at 31 October 2016 to allow us to fully repay the loan in season 2017 and thus eliminate all liabilities with external stakeholders.

I extend my appreciation to the executive, committee and association members for their ongoing support in my role as treasurer and I look forward to continuing in the role in 2017.

Mitch Nire
Treasurer

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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**INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2016**

	Notes	2016 \$	2015 \$
INCOME			
Function		24,290	21,360
Fundraising		-	-
Gear sales		33,142	8,784
Interest received		561	504
Membership subscriptions		29,115	28,818
Social club income		9,035	7,165
Other		801	742
Rental income		-	400
Sponsorship		6,500	6,200
		<u>103,444</u>	<u>73,973</u>
EXPENDITURE			
Audit Fees		1,210	-
Bank and government charges		39	44
Building maintenance		3,622	1,166
Depreciation and amortisation		5,424	5,424
Electricity and water rates		1,850	2,850
Function		34,975	33,668
Gear purchases sold		24,032	11,141
Gifts and donations		-	-
Honorariums		1,050	1,050
Insurance		1,400	1,510
Licenses and permits		1,241	440
Office Supplies		54	19
Other VAFA expenses		1,683	2,795
Postage		131	520
Social club expenses		11,750	7,330
Sundry expenses		6,075	-
Trophies and honourboards		5,235	2,970
Room cleaning		-	335
		<u>99,771</u>	<u>71,262</u>
CURRENT YEAR OPERATING SURPLUS/(DEFICIT)	5	<u>3,673</u>	<u>2,711</u>
RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		128,467	125,756
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u>132,140</u>	<u>128,467</u>

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

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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BALANCE SHEET AS AT 31 OCTOBER 2016

	Notes	2016 \$	2015 \$
CURRENT ASSETS			
Cash and cash equivalents	2	57,480	49,760
Inventory		7,750	5,748
TOTAL CURRENT ASSETS		65,230	55,508
NON-CURRENT ASSETS			
Property, plant and equipment	3	79,623	84,907
Intangible Assets	4	1,992	2,132
TOTAL NON-CURRENT ASSETS		81,615	87,039
TOTAL ASSETS		146,845	142,547
CURRENT LIABILITIES			
Trade Creditors		1,307	-
Golden Whistle Scholarship		500	500
TOTAL CURRENT LIABILITIES		1,807	500
NON-CURRENT LIABILITIES			
Loan – VAFA		12,398	12,580
Golden Whistle Scholarship		500	1,000
TOTAL NON-CURRENT LIABILITIES		12,898	13,580
TOTAL LIABILITIES		14,705	14,080
NET ASSETS		132,140	128,467
MEMBERS FUNDS			
Opening retained earnings		128,467	125,756
Current year operating surplus/(deficit)		3,673	2,711
TOTAL MEMBERS FUNDS		132,140	128,467

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

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31 OCTOBER 2016

	Notes	2016 \$	2015 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts (inclusive of GST)		102,883	73,469
Payments to suppliers (inclusive of GST)		(95,724)	(66,919)
Interest received		561	504
Net cash inflows from operating activities	5	<u>7,720</u>	<u>7,054</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>7,720</u>	<u>7,054</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR		<u>49,760</u>	<u>42,706</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	2	<u><u>57,480</u></u>	<u><u>49,760</u></u>

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

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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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 any 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
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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)

	2016 \$	2015 \$
2. CASH AND CASH EQUIVALENTS		
Cash at bank		
- General account	804	173
- Interest bearing account	21,754	7,279
- Social club account	34,922	42,308
Trade Debtors	-	-
	<u>57,480</u>	<u>49,760</u>
3. PROPERTY, PLANT AND EQUIPMENT		
Buildings	142,533	142,533
Less accumulated depreciation	<u>(76,004)</u>	<u>(72,441)</u>
	66,529	70,092
Building improvements	14,431	14,431
Less accumulated depreciation	<u>(4,578)</u>	<u>(4,217)</u>
	9,853	10,214
Furniture & fittings	20,922	20,922
Less accumulated depreciation	<u>(17,681)</u>	<u>(16,321)</u>
	3,241	4,601
Total Property, Plant and Equipment	177,886	177,886
Total accumulated depreciation	<u>(98,563)</u>	<u>(92,979)</u>
	<u>79,623</u>	<u>84,907</u>
4. INTANGIBLE ASSETS		
Trademarks and software	2,807	2,807
Less accumulated amortisation	<u>(815)</u>	<u>(675)</u>
	<u>1,992</u>	<u>2,132</u>
5. RECONCILIATION OF OPERATING CASHFLOWS		
Reconciliation of operating surplus/(deficit) for the year		
Operating surplus/(deficit) for the year	3,673	2,711
Non cash flows		
Depreciation	5,424	5,424
Changes in assets and liabilities		
(Increase)/decrease in inventories	(2,002)	2,286
Increase/(decrease) in other payables	<u>625</u>	<u>(3,367)</u>
	<u>7,720</u>	<u>7,054</u>

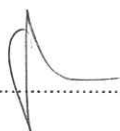
**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

TRUE AND FAIR CERTIFICATION BY MEMBER OF THE COMMITTEE

In accordance with a resolution of the committee of the Victorian Amateur Football Association Umpires Association Incorporated, the members of the committee declare that:

- the financial statements as set out on pages 2 to 13 present a true and fair view of the financial position of the Victorian Amateur Football Association Umpires Association Incorporated as at 31 October 2016 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Reform Act 2012; and
- at the date of this statement, there are reasonable grounds to believe that the Victorian Amateur Football Association Umpires Association Incorporated will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

President


Treasurer


Dated this 21st day of May 2017

SENIOR GRAND FINAL UMPIRES 2016

	FIELD	BOUNDARY	GOAL
Premier	Matthew Oakley Haydn O'Connor George Wood	Sam Beer Adrian Pretorius	Chris Kearney Thomas Moloney
Premier B	Anthony Edmonds Samuel Levin Daniel Silfo	James Hackett-Smith Raushaan Seychell	Anthony Damen Michael Driver
Premier C	Joshua Ball Brad Nicholson Gregory Rolfe	Hugh Bennett Pranav Kalra Teagan Sheldon	Clayton Evans Kevin Segota
Division 1	Oliver Bell Gavin de Kretser Michael Gough	Jackson Lee Luke Myatt	Adrian Keane Antonio Valente
Division 2	Damien Anthony Brendan Hoornweg	Chris Harding Thomas McInerney	Eddie Boal Dominic Napoli
Division 3	Ian Clydesdale Andrew Green	Damien Laing Jordan Roseblade	Stuart Davie Alex Wolf
Division 4	Owen Hinson Frank Stokes	Aiden McDonald Darren Maxwell Sam Meyers	Nicholas Kenna Ray Stokes

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

Life Membership

Santo Caruso

Simon Stokes

Golden Whistle

Logan Webster

VAFA Umpire of the Year

Matthew Oakley

VAFA Most Promising Umpire

George Wood

Ten Year Service Medal

Not Awarded

Bob Dunstan Award

Owen Hinson

Andy Carrick Award

Christopher Lonergan

Best First Year Umpire

James Bett

Young Achiever Award

Adrian Pretorius

Most Improved Field Umpire

Shaun Bourke

Most Improved Boundary Umpire

James Hackett-Smith

Most Improved Goal Umpire

Jasmina Lieu

**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 2016, 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 2016 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 31st day of May. 2017.