



Not-For-Profit - Association Report

Victorian Amateur Football Association Umpires Association
Incorporated

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Committee's Report

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

Committee's Report

Your committee members submit the financial report of Victorian Amateur Football Association Umpires Association Incorporated for the financial year ended 31 October 2020.

Committee Members

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

Committee Member (2020)	Position (2020)
Andrew Hartnett	President
Hannah Bailes	Vice-President
Patrick Matthews	Secretary
Joshua Colman	Treasurer
Will Houston	Social Secretary
Owen Hinson	Former President
Adrian Keane	General Committee
Campbell Hymans	General Committee
Jack Maclean	General Committee
Committee Member (2021)	Position (2021)
Joshua Colman	President
Hannah Bailes	Vice-President
Patrick Matthews	Secretary
Sam Scott	Treasurer
Sophie Gleeson	Social Secretary
Adrian Keane	General Committee
Campbell Hymans	General Committee
Will Houston	General Committee

Principal Activities

The principal activities of the association during the 2020 financial year were the provision of sporting and recreational services, including the trading of club merchandise.

Significant Changes

Sporting Season was cancelled due to the 2020 Global Pandemic, which prevented the association from meeting face-to-face, conducting association events, collecting membership/association fees as well as sponsorship income. This had considerable impact on cash flow and subsequent cost-cutting to non-essential activities to survive.

Operating Result

The deficit from ordinary activities amounted to \$16,532 (2019: Surplus of \$945, 2018: Deficit of \$8,056)

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

Joshua Colman (President)

Dated: / /

Signed:

Sam Scott (Treasurer)

Dated: / /

Signed:

President's Report 2020

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

If there were one word to sum up, 2020, it would be 'unprecedented'. When I took over the role of president, the phrase social distancing didn't exist. The thought of having to wear a face mask to go to the supermarket was laughable, let alone wondering when we'd get a vaccine. As pre-season commenced, a strange new virus had appeared in China and little did we know, life was about to change forever.

Throughout February, it seemed we were going to be immune. When I left for a trip overseas, I was confident that when I returned, it would be business as usual. I couldn't have imagined that that last session I attended would be the last time I would set foot on Elsternwick Park for 2020. From here, the season was all about hope and frustration. We hoped we'd get some form of football season, yet as case numbers rose and lockdown restrictions increased, it reached the point that no season could be staged.

I want to call out the work of Josh Colman as Treasurer for the outstanding work he did in maintaining our strong financial position, despite no income for the season and keeping us abreast of how we were traveling. Josh put in countless hours in budgeting and modelling the financial position of the UA, taking into account the ever-changing landscape and often running multiple scenarios.

I would also like to acknowledge the work and thank Pat Mathews and Owen Hinson for all their support and shouldering so much of the load in dealing with HQ. Their work has meant we were well placed financially, had a season happened, and we are much better off than most leagues in 2021. I'd also like to thank Owen and Pat for their work honouring the passing of Ryan Robertson. They, along with Kit Harvey, worked with Ryan's family to ensure that we provided a proper tribute to a great umpire and an even better mate. I know that in 2021, we will continue to honour Robbo and his legacy.

I need to thank the team at HQ for their support in 2020, particularly Matt Dervan and Brett Connell. In challenging circumstances, Matt and Brett were always open and honest in their dealings with me. I feel we were able to achieve a lot, despite not having any football. I feel that the relationship between the UA and HQ is stronger than ever. I am sure the new committee will continue to enjoy the same level of openness that was afforded to me. I would also like to thank George Voyage and the VAFA board for their support of umpiring. One of the reasons the VAFA is the best competition to umpire in is the support we receive from the board.

To our valued partners, BJS Insurance, Epworth Hospital, Safe As 3 Houses, Frames Ready Made and Winning Edge, thank you for your support. I hope that we can count on your support in 2021 when we get back to football. I would also like to thank Jeremy Heffernan and the team at our apparel partner StarSub for their ongoing support in supplying us with quality uniforms. We look forward to proudly wearing them again in 2021.

To Tony Hales, Russell Davidson, Mark Gibson, Peter James, Guy Hexter, Ryan O'Shea, Asha Hinton, Bernie Jeffson, Andrew Leggo, Terry Gunn, Gary Baumgarten, Shane Herbert, and Charlie May, thank you for all the work that you put in, despite the circumstances. I'd also like to thank Justin Sanseverio, who came on as Fitness Coach but never really had the chance to train us as a group.

To the committee, thank you for all your hard work in extremely trying circumstances. Pat Mathews, Owen Hinson, Josh Colman, Hannah Bailes, Adrian Keane, Will Houston, Campbell Hymans and Jack Maclean, without your dedication and hard work, I know that there is no way we would be looking as good as we are heading towards season 2021. One of the positives of the pandemic is the flexibility that we could bring to our committee meetings by holding them via Zoom. I never thought that I'd ever been attending a meeting when one of the attendees was in an Uber. Still, as I said at the start, 2020 was unprecedented.

To the members, thank you for your understanding and support throughout season 2020. I hope I was able to support you as you had hoped when you elected me as president. I am particularly grateful for your willingness to vote in favour of extending the term of my presidency until we could have a proper election for season 2021.

Due to a change in my work situation, I, unfortunately, have to step down as president of the UA. I do feel I have unfinished business but know that you deserve a president that is not part-time. I would like to wish the new committee all the best for season 2021 and know that they will bring new ideas and continue on the excellent work that has been started.

Andrew Hartnett
VAFAUA President 2020

Secretary's Report 2020

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

Season 2020, if in fact one could call it a season, was undoubtedly one of the challenging years for the VAFUA since our inception. With the announcement that the home and away competition would be cancelled due to the COVID-19 pandemic, much of the attention turned to planning for the UA's "post-covid" recovery.

Our member databases were again updated, consolidated and checked for accuracy. The improved member database allows for more accurate record keeping and the ability to target our emails and digital content to dedicated and focused subject groups. The previous committee did an outstanding job in creating a simplified database that could be 'easily handed over.'

The stability of our year would not have been possible without the support and contributions from our wonderful sponsors. The Committee would like to thank the ongoing support Frames Ready Made, Safe as Three Houses, Winning Edge, Epworth Health and BJS Insurance as well as our on-field apparel supplier, Starsub for their ongoing assistance throughout 2020. Furthermore, if you would like to, or know someone else who would like to join the sponsorship team, please write to the future Committee at secretary@vafua.asn.au. Sponsorship deals will be paramount for the sustainability of the association in the years to come, and will be a focus for the committee in the years to come.

Season 2020 also saw the temporary adjustment of the EBA in response to the cash flow crisis caused by the pandemic. The response to the UA Pay Survey was overwhelming, and we thank all members for their responses. It is a testament to the strength, commitment and engagement of all members for their prompt and constructive responses, that allowed the UA and the VAFUA to come to an agreement. Suffice it to say, the next committee will ensure that all umpires are paid more in 2021, than they were in 2019, in line with the terms of the original EBA. I would like to thank Owen Hinson and Michael Gough for their work in securing a long term pay deal, and will ensure that their deal is maintained as we progress out of the pandemic.

As my first secretarial terms ends, I look forward to what can be achieved in the years to come. I fully believe that the Association is well placed to be in much better state over the coming years. I would like to thank personally all Committee members to whom I have worked closely with over the last 18 months.

More specifically, I must thank the outgoing President, Andrew Hartnett, along with our treasurer, Joshua Colman, and immediate past president, Owen Hinson. I would not have been able to undertake the role of Secretary over the past 18 months without their support and mentorship. The Committee and took up leadership roles to make a real difference to the UA; to make the place better and bring the Association into some resemblance of the modern era. We did not take leadership roles for the "status", "to have the name on the honourboard", "the honorarium", "to get out of training," evidenced by the committee's unanimous decision to perform our duties without an honorarium this season.

As we look to 2021, as an Association need to be together and work collaboratively to fight for the common goal; making our Umpiring Community better! For the Association to continue to grow, a significant attitude shift must occur. A "can-do", "help out a mate" attitude must develop, amongst all squads, and all disciplines. For far too long, too much has been left to too few to make the Association "work". This is not sustainable. It is all members' responsibility to assist each other, assist the Committee with social events and genuinely ensure that the place is a positive place to umpire.

Best of luck in Season 2021 and it has been an honour and privilege to represent the VAFUA as its Secretary during what has been an extremely difficult year for everyone.

Patrick Mathews
VAFUA Secretary

Treasurer's Report 2020

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

The Association's financial year is 1 November to 30 October and therefore the Financial Statements enclosed in this Annual Report reflect the activities of the Umpire's Association for the entire 2020 football season. This was my first and only year as Treasurer.

As presented at the Annual General Meeting held via zoom on Wednesday 28th October 2020, our 2020 deficit expectation was between the range of \$16,000 to \$18,000 given the lack of income for the association and only essential expenditure being made for the year. The Association's net financial deficit for the year of \$16,532 was thankfully within budgeted expectations. We were able to improve our cash flow position with collection from outstanding debtors before the end of the 2020 fiscal year. As a result, despite the aforementioned deficit to the financials, the overall cash flow position was limited to a decrease of \$317 compared to the prior year accounts.

The committee believes that this deficit should still be viewed as a highly favourable outcome, considering that some of the key initiatives made by the 2020 Committee to maintain the associations finances, would come at the expense of little to no income for the financial year, and we would have to hold on for a minimum of 12 months. Some of these initiatives were as follows:

- The executive committee declined to receive any honorariums for our services during the 2020 Financial Year
- Non-essential repairs and maintenance were delayed to fall into the next financial year to reduce expenses during this time
- Cancellation and consolidation of association expenditure to significantly reduce operating costs with continued uncertainty over either a 2020 or 2021 Football season going ahead

I thank our incoming Treasurer, Sam Scott, for offering his services to the Association for 2021 and I am confident that the Association will continue to flourish as a reputable, professional Umpires' Association under his stewardship.

Joshua Colman
VAFUA Treasurer 2020

Income Statement

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

	2020	2019
Income		
Bank Interest	69	192
Gear Sales	1,578	30,700
Pre Finals Dinner Revenue	-	24,480
Sponsorship & Grants	(1,444)	18,113
Subscriptions	-	34,446
Total Income	203	107,931
Expenditure		
Advertising	-	46
Audit Fees	1,430	1,430
Bank Charges	65	33
Bar Expenses (incl stock)	-	3,935
Catering Expenses (Food)	498	6,195
Cleaning	-	3,228
Depreciation Expense	5,749	4,714
Electricity	1,172	1,665
Gas	-	222
Gear Purchases	739	40,224
Honorariums	-	1,050
Insurance	2,050	1,865
License & Permit Fees	4,385	4,409
Maintenance & Repairs	513	1,292
Miscellaneous Expense	-	53
Office Supplies	-	161
Postage	133	290
Pre Finals Dinner Expense	-	32,703
Trophies & Honourboards	-	2,417
Womens' Academy Costs	-	1,056
Total Expenditure	16,734	106,987
Current Year Operating Surplus/(Defecit)	(16,532)	945

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Balance Sheet

Victorian Amateur Football Association Umpires Association Incorporated As at 31 October 2020

	NOTES	31 OCT 2020	31 OCT 2019
Assets			
Current Assets			
Cash and Cash Equivalents		28,404	28,721
Trade Debtors		1,719	11,694
Inventory		22,870	23,467
Total Current Assets		52,994	63,883
Non-Current Assets			
Property, plant and equipment		63,866	69,474
Intangible assets	4	1,432	1,572
Total Non-Current Assets		65,298	71,046
Total Assets		118,292	134,930
Liabilities			
Current Liabilities			
Trade and Other Payables		-	106
Total Current Liabilities		-	106
Total Liabilities		-	106
Net Assets		118,292	134,824
Member's Funds			
Capital Reserve		118,292	134,824
Total Member's Funds		118,292	134,824

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Cash Flow Statement

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

	2020	2019
Operating Activities		
Receipts (inclusive of GST)	10,109	101,918
Payments to suppliers (inclusive of GST)	(10,495)	(114,423)
Interest received	69	192
Net Cash Flows from Operating Activities	(317)	(12,313)
Investing Activities		
Payments for property, plant and equipment	-	(6,658)
Net Cash Flows from Investing Activities	-	(6,658)
Net Cash Flows	(317)	(18,971)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	28,721	47,692
Net change in cash for period	(317)	(18,971)
Cash and cash equivalents at end of period	28,404	28,721

Notes to the Financial Statements

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

1. Summary 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.

(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%

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.

These notes should be read in conjunction with the attached compilation report.

	2020	2019
2. Cash and cash equivalents		
Business Online Saver	26,342	27,473
Business Transaction Account	1,804	983
CBA Society Cheque Account	258	265
Total Cash and cash equivalents	28,404	28,721
	2020	2019

3. Property, plant and equipment

Buildings		
Building at Cost	142,533	142,533
Accumulated Depreciation - Building at Cost	(90,256)	(86,693)
Total Buildings	52,277	55,840
Building Improvements		
Building Improvements at Cost	14,431	14,431
Accumulated Depreciation - Building Improvements at Cost	(6,022)	(5,661)
Total Building Improvements	8,409	8,770
Furniture & Fittings		
Fixtures & Fittings at Cost	25,915	25,915
Accumulated Depreciation - Fixtures & Fittings at Cost	(22,735)	(21,051)
Total Furniture & Fittings	3,180	4,864
Total Property, plant and equipment	63,866	69,474
	2020	2019

4. Intangibles

Trademarks & Software	2,807	2,807
Accumulated Amortisation - Trademarks & Software	(1,375)	(1,235)
Total Intangibles	1,432	1,572
	2020	2019

5. Reconciliation of Cashflows

Reconciliation of operating surplus/(Deficit) for the year		
Current Year Earnings	(16,532)	945
Non cash flows		
Depreciation Expense	5,749	4,714
Changes in Assrts and liabilities		
(Increase)/decrease in Receivables	9,975	(7,404)
(Increase)/decrease in Inventories	597	(12,337)
(Increase)/decrease in Other payables	-	106
Total Reconciliation of Cashflows	(211)	(13,977)

These notes should be read in conjunction with the attached compilation report.

True and Fair Certification by member of the Committee

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

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

15 present a true and fair view of the financial position of the Victorian Amateur Football Association Umpires Association Incorporated as at 31 October 2020 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

Sam Scott (Treasurer)

Dated: / /

Signed:

Auditor's Report

Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2020

Independent Auditors Report to the members of the Association

PENDING

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 committee's report, the assets and liabilities statement as at 31 October 2020, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of Victorian Amateur Football Association Umpires Association Incorporated is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the [insert name of applicable state/territory Act] and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation 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 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 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 (or gives a true and fair view –refer to the applicable state/territory Act), the financial position of Victorian Amateur Football Association Umpires Association Incorporated as at 31 October 2020 and (of) 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 [insert name of applicable state/territory Act].

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 [insert name of applicable state/territory Act]. As a result, the financial report may not be suitable for another purpose.

Auditor's signature: [insert name]

Auditor's address: [insert address]

Dated: / /

