



ANNUAL REPORT & FINANCIAL STATEMENTS

SEASON 2019

Presented to the Members at the Annual General Meeting
on October 28th 2020, at 7pm, held via Zoom

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

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**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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COMMITTEE'S REPORT

Your committee members submit the financial report of Victorian Amateur Football Association Umpires Association for the financial year ended 31 October 2019.

Committee Members

The names of committee members were:

Year ended 31 October 2019;

President – Owen Hinson

Vice President – Brad Nicholson

Secretary – Michael Gough

Treasurer – Mitsuo Nire

Social Secretary – Will Houston

General Committee – Adrian Keane

General Committee – Hannah Bailes

General Committee – Pat Mathews

General Committee – Pranav Kalra

General Committee – Tom O'Connor

Year ended 31 October 2020;

President – Andrew Hartnett

Vice-President – Hannah Bailes

Secretary – Pat Matthews

Treasurer – Joshua Colman

Social Secretary – Will Houston

Former President – Owen Hinson

General Committee – Adrian Keane

General Committee – Campbell Hymans

General Committee – Jack Maclean

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.

Subsequent Event Disclosure

The Covid-19 Global Pandemic has had a significant impact on revenue and operations for the 2020 financial year, with the committee expecting a deficit for the year ending 2020 due to the football season being abandoned and no member fees being collected.

Operating Result

The surplus from ordinary activities amounted to \$945 (2018: Deficit of \$8,056)

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

Owen Hinson.....

Owen Hinson

VAFAUA President 2019

Dated this 28th day of October 2020

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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PRESIDENT'S REPORT 2019

Season 2019 was another successful year for the VAFAUA, with our first full season at the redeveloped EP. I'm sure plenty of us appreciated the nice running surface through the pre-season and the removal of the infamous 'hole' between the goals! With the new VAFA HQ pavilion completed, we were able to hold more events in the large (and warm) social room. The 2020 committee will have the opportunity to continue to make the most of access to this space and provide even more great events for our members.

I'd like to acknowledge the time and effort put in by the entire Committee, and especially by Secretary Michael Gough and Treasurer Mitsuo Nire. The workload can be relentless at times, and their dedication and willingness to put in the long hours must be appreciated by us all. I'd also like to particularly acknowledge Will Houston for his work as Social Secretary, particularly for going above and beyond to feed us all after training.

After a number of years on the committee Michael, Mitsuo and I have decided to step down from our roles as Secretary, Treasurer and President. Mitsuo leaves with our finances in excellent shape – our debts repaid and a healthy cash position for the association to invest in umpiring however we, as members, decide. Michael leaves with our databases up to date, sponsorship arrangements in place, and two more seasons of pay rates, including significant raises, locked in. The importance of this solid position should not be underestimated.

We received multiple members nominate for positions on the committee, including for President, Secretary, and General Committee. It is heartening to see so many members wanting to get involved in progressing the association. It is always difficult voting on our representative positions, as we are choosing between really good candidates who are often our friends. To those who were unsuccessful this time around, I thank you for putting your hand up, and encourage you to remain involved. Many of our most vital contributors are not committee members, and I hope you continue to support the association in 2020 and beyond.

Congratulations to Andrew Hartnett, Hannah Bailes, Patrick Mathews & Josh Colman, who take up the President, Vice President, Secretary and Treasurer roles respectively. Congratulations also to Campbell Hymans and Jack Maclean, who join the committee for the first time. They are all outstanding members who bring enthusiasm and a desire to make umpiring better for us all. I know we will all get behind them and support them in this aim. Our Association is in great hands.

Social

On the social front, we had another successful year lead by Social Secretary Will Houston. Continuing on from 2018, we were able to provide a free meal after training, and we were delighted to see more and more umpires staying back after training to socialise and have something to eat and drink.

Following feedback from 2018 we continued to evolve our Awards Night, returning to a sit-down event but retaining some key initiatives from our cocktail evening. As always, the night was well attended, and we were pleased to receive very positive feedback. The 2020 committee will continue to evolve the night to ensure that it appeals to our diverse membership. Our huge thanks must once again go to Lionel Katz for arranging this wonderful night.

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Feedback through our annual survey also showed that we want more opportunities to get to know other umpires in our squad. The goal umpire group has been having a highly successful dinner for a number of years now, and the committee has looked into how this can be expanded into the other squads. We trialled this with the premier field umpires, and a great night was had by all. With the goal and premier field umpire dinners now established, expect to see similar events across all the groups in the coming year.

With dwindling numbers at our Trivia Night over the last few years, the committee looked at how we can reinvigorate what has traditionally been a wonderful night. Due to timing we were unable to execute our plan for 2019, but you can expect to see a new format trivia night much earlier in the year in 2020, providing a great way to get to know our new umpires, catch up with old friends, and get our social season off to a great start.

I'm frequently reminded that the footy club (and umpiring) environment is not about making 'winter friendships', but to grow lasting connections for life. We're very pleased to hear that many of the 'plus-ones' at our social events are now keeping in touch, and we hope this continues to grow. Active involvement of parents, partners and friends makes our Association stronger.

Women in Football

The VAFAUA has a long history of women umpiring in our competition, including at the highest level. In 2019 the VAFAUA initiated a Women's Academy, which we achieved with the support of the VAFA and our valued sponsor BJS. The VAFA are well aware of how vital this initiative is, and I'm delighted that the management of the program will be handed to the VAFA in 2020. The VAFA plans to dedicate additional resources to the Academy, and they have some great ideas to make the VAFA the place to umpire for women of all ages and abilities. Thank you to Hannah Bailes, Asha Hinton and all our female members for banding together to help make the UA even more welcoming to new umpires.

I encourage all umpires to consider your networks and think if there are any women you know that would like to take up umpiring. The more female members the Association has, the stronger we will be!

The Future

Over my three years as President, I've become acutely aware of how diverse our membership, and their wants and needs, really are. While our purpose for umpiring has remained fairly constant – mateship, fitness, participation and being a part of the football community – what umpires think that looks like is changing and we must keep pace.

To our 'experienced' umpires, I say that it would be a mistake to think that fewer people staying late into the night after training is a mark of lower engagement with the UA. For example, 20 years ago the first opportunity many umpires had to talk about their match was on the next training night. Now, social media and VAFA TV mean that many umpires are in almost constant contact – decisions have been discussed with peers and general gasbagging has occurred well before Monday night rolls around. The socialising mightn't be as visible, but it is most definitely occurring.

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To our younger umpires – I encourage you to step out of your iPhone comfort zone and stay around after training on the odd night to get to know more of your peers. While umpiring can be ‘transactional’, and you can just come to umpire on the weekends, you’re missing out on the real value that is offered by the UA. We have an amazing group of experienced umpires and listening to the ‘war stories’ is one of the best ways to learn about match management and the umpiring world. You’ll also meet some amazing people, and perhaps learn a thing or two about life (and some great networking skills) along the way. The particular challenge of the UA committee is to bring the two worlds together, and make sure that everyone is catered for.

Finally, I’d like to say thank you to everyone for the opportunity to serve as the President of our Association for the last three years. I owe a huge debt of gratitude to all that have served on the committee over that time, and to all of you who have supported me along the way. It has been a privilege to represent our amazing association, and I look forward to being a member of it for many years to come.

I pass the baton to Andrew Hartnett, and I know he is a great fit for the role.

We have a growing and diverse group of member umpires, with increasing female participation as a result of initiatives by the Umpires Association. Our alumni umpires are going from strength to strength, and our umpiring standards are as high as ever. What a great time to be an umpire. Bring on 2020!

Owen Hinson

**Owen Hinson
VAFAUA President**

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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SECRETARY'S REPORT 2019

Season 2019 was undoubtedly one of the more successful years for the VAFAUA during my time at the competition. Post-training attendances were up on previous years together with interactions on our various social media platforms.

Social media interactions were up over 50% over the course of the season together with increased engagement for the entire running cohort.

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. Whilst not finalized during my term, it is incumbent on the future Secretary of the Association to continue to build on this database and particularly develop the PUMPs records.

The success of our year would not have been possible without the support and contributions from our wonderful sponsors. The Committee would like to thank 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 2019. 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@vafaua.asn.au

Season 2019 saw the re-format of the Pre-Finals Dinner, held at Marvel Stadium. The night further aimed to increase the social interaction opportunities for all members, taking in the positives of the 2018 Awards Evening together with the many MCC functions held previously. We believe that this was an overwhelming success. It is important, however, that future Committees continue to develop the night and make sure that it is always adapting to meet the changing needs of the group.

As my secretarial terms ends after three years in the role and two years preceding on the Committee in various other roles, I look to reflect on what we have achieved. I fully believe that the Association is in a much better state than it was five years ago on many fronts. I would like to thank personally all Committee members to whom I have worked closely with over the last five years. Each and every one of you have put in so much hard work over the course; often un-rewarded or appreciated.

More specifically, I must thank the outgoing President, Owen Hinson, for all his assistance and mentoring. I would not have been able to undertake the role of Secretary over the last three years without his unwavering support. Owen and I joined 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 honour board", "the honorarium", or "to get out of training" etc. Whilst the job is a demanding role, it should not ever be as hard as it was for any future Committee and/or President. We 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. 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 at. Without such attitude adjustment from the entire cohort, I worry about the longevity and sustainability of the organization. I urge the incoming senior executive to ensure that UA membership is valued by VAFA HQ, together with energizing the group to work collectively for this positive environment.

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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Best of luck in Season 2020 and it has been an honour and privilege to represent the VAFAUA as its Secretary over the last three years.

Michael Gough

**Michael Gough
VAFAUA Secretary**

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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TREASURER'S REPORT 2019

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 2019 football season. This was my sixth consecutive and final year as Treasurer.

As presented at the May 2019 Annual General Meeting, our 2019 surplus expectation was between the range of \$1,000 to \$3,000. The Association's net financial surplus for the year of \$944 was on the lower end of our expectations.

The committee believes however that this surplus should still be viewed as a highly favourable outcome, considering that some of the key initiatives made by the 2019 Committee to benefit the group was known to come at a financial cost. Some of these initiatives were as follows:

- We reduced the prices of umpires uniform (targeting goal umpires uniforms) by 20% to make the upfront costs more viable for newly joined umpires during the year;
- We decided to make all food and beverage provided at Wednesday night training free of charge to promote engagement and attendance after training sessions; and
- We increased the cleaning frequency of our umpires pavilion to ensure higher standards.

As my tenure as Treasurer of the VAFAUA comes to a close, it has been a pleasure to have served on the Committee for the last six and a half years. I am appreciative of the support that the Presidents, members of the Committee and the umpires' group have provided me as we worked together to improve the financial position of the Association and optimized the operation of our financial management platforms, to effective cloud-based products and services such as Xero, Shopify, CommBiz and the Commonwealth Bank Albert tablet.

I thank our incoming Treasurer, Josh Colman, for offering his services to the Association for 2020 and I am confident that the Association will continue to flourish as a reputable, professional Umpires' Association under his stewardship.

Mitsuo Nire

**Mitsuo Nire
VAFAUA Treasurer 2019**

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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INCOME STATEMENT FOR THE YEAR ENDED 31 OCTOBER 2019

	NOTES	2019 \$	2018 \$
INCOME			
Function		24,480	21,896
Gear sales		30,700	16,201
Interest received		192	348
Membership subscriptions		34,446	31,703
Social club income		-	4,347
Sponsorship		18,113	7,750
		<hr/> 107,931	<hr/> 82,245
 EXPENDITURE			
Audit Fees		1,430	1,375
Bank and government charges		33	39
Building maintenance		1,292	847
Room cleaning		3,228	1,939
Depreciation and amortisation		4,714	5,424
Function		32,703	40,536
Gear purchases sold		40,224	17,755
Gifts and donations		-	489
Honorariums		1,050	1,050
Insurance		1,865	1,695
Licences and permits		4,409	3,193
Office supplies		213	-
Other VVAFA expenses		1,056	1,216
Postage		290	223
Social club expenses		10,176	7,969
Sundry expenses		-	1,157
Trophies and honour boards		2,417	3,057
Utilities		1,887	2,337
		<hr/> 106,987	<hr/> 90,301
 CURRENT YEAR OPERATING SURPLUS/(DEFECIT)		<hr/> 944	<hr/> (8,056)
 RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR		133,879	141,935
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		134,823	133,879
		<hr/>	<hr/>

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 2019

	NOTES	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	2	28,721	47,692
Trade debtors		11,694	4,290
Inventory		23,469	11,130
TOTAL CURRENT ASSETS		63,884	63,112
 NON-CURRENT ASSETS	 3		
Property, plant and equipment	4	69,474	69,055
Intangible assets		1,572	1,712
TOTAL NON-CURRENT ASSETS		71,046	70,767
TOTAL ASSETS		134,930	133,879
 CURRENT LIABILITIES			
Trade creditors		106	-
TOTAL CURRENT LIABILITIES		106	-
 NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
 TOTAL LIABILITIES		106	-
NET ASSETS		134,824	133,879
 MEMBERS FUNDS			
Opening retained earnings		133,879	141,935
Current year operating surplus/(deficit)		944	(8,056)
TOTAL MEMBERS FUNDS		134,823	133,879

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

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

CASHFLOW STATEMENT FOR THE YEAR ENDING 31 OCTOBER 2019

	NOTES	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts (inclusive of GST)		101,918	82,606
Payments to suppliers (inclusive of GST)		(114,423)	(88,261)
Interest received		192	348
Net cash inflows from operating activities	5	<u>(12,313)</u>	<u>(5,307)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		<u>(6,658)</u>	<u>-</u>
Net cash (outflows) from investing activities		<u>(6,658)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash inflows from financing activities		<u>-</u>	<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS HELD			
		<u>(18,971)</u>	<u>(5,307)</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR			
		<u>47,692</u>	<u>52,999</u>
CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL YEAR			
	2	<u>28,721</u>	<u>47,692</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 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%

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS (CONT)

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

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.

2. CASH AND CASH EQUIVALENTS

	2019	2018
	\$	\$
Cash at bank		
- General account	983	1,100
- Interest bearing account	27,473	46,231
- Social club account	265	361
Net cash inflows from operating activities	<u>28,721</u>	<u>47,692</u>

3. PROPERTY PLANT AND EQUIPMENT

Buildings	142,533	142,533
Less accumulated depreciation	<u>(86,693)</u>	<u>(83,130)</u>
	55,840	59,403
 Building Improvements	 14,431	 14,431
Less accumulated depreciation	<u>(5,661)</u>	<u>(5,300)</u>
	8770	9,131
 Furniture & fittings	 25,915	 20,922
Less accumulated depreciation	<u>(21,051)</u>	<u>(20,401)</u>
	4,864	521-
 Total Property, plant and equipment	 182,879	 177,886
Total accumulated depreciation	<u>(113,405)</u>	<u>(108,831)</u>
	<u>69,474</u>	<u>69,055</u>

4. INTANGIBLE ASSETS

Trademark and software	2,807	2,807
Less accumulated Amortisation	<u>(1,235)</u>	<u>(1,095)</u>
	<u>1,572</u>	<u>1,712</u>

**VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED**

NOTES TO THE FINANCIAL STATEMENTS (CONT)

5. RECONCILIATION OF CASHFLOWS

Reconciliation of operating surplus/(deficit)
for the year

Operating surplus/(deficit) for the year	945	(8,056)
Non cash flows		
Depreciation	4,714	5,424
Changes in Assets and Liabilities		
(Increase)/decrease in Receivables	(7,404)	710
(Increase)/decrease in Inventories	(12,339)	(2,478)
(Increase)/decrease in Other payables	106	(907)
	<u>(13,978)</u>	<u>(5,307)</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 14 present a true and fair view of the financial position of the Victorian Amateur Football Association Umpires Association Incorporated as at 31 October 2019 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: Treasurer Joshua Colman



Dated this 28th day of October 2020

VICTORIAN AMATEUR FOOTBALL ASSOCIATION UMPIRES ASSOCIATION INCORPORATED
ABN: 73 147 099 452**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**
VICTORIAN AMATEUR FOOTBALL ASSOCIATION UMPIRES ASSOCIATION INCORPORATED**Report on the Audit of the financial report****Opinion**

We have audited the financial report of Victorian Amateur Football Association Umpires Association Incorporated (the association), which comprises the statement of financial position as at 31 October 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 October 2019 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 *Association Incorporation Reform Act 2012 (Vic)* and the *Association Incorporation Regulations Act 2012 (Vic)*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code)* that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Association Incorporation Reform Act 2012 (Vic)* and the *Association Incorporation Regulations Act 2012 (Vic)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Association Incorporation Reform Act 2012 (Vic)* and the *Association Incorporation Regulations Act 2012 (Vic)* and for 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.

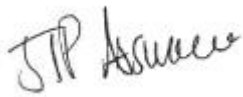
In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Further information about our responsibilities can be found at <http://www.auasb.gov.au/Home.aspx>

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



JTP Assurance
Chartered Accountants



GUS SVENSON
Partner

Signed at Melbourne this 7th day of December 2020

VICTORIAN AMATEUR FOOTBALL ASSOCIATION
UMPIRES ASSOCIATION INCORPORATED

VAFUA AWARD WINNERS 2019

Life Membership

Peter Teasdale

Golden Whistle

Oliver Murray

VAFA Umpire of the Year

Matthew Oakley

VAFA Most Promising Umpire

Oliver Murray

10 Year Service Award

Ollie Bell

Ian Clydesdale

Andrew Hartnett

Daniel Silfo

Ray Stokes

Bob Dunstan Award

Mitsuo Nire

Andy Carrick Award

Bill Evans

Best First Year Umpire

Sam Scott

Young Achiever Award

Lachlan Clancy

Most Improved Field Umpire

Campbell Hymans

Most Improved Boundary Umpire

Ben Myatt

Most Improved Goal Umpire

Matthew Laird