



# 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 2021

### 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 2021.

### Committee Members

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

<b>Committee Member (2022)</b>	<b>Position (2022)</b>
Joshua Colman	President
Ben McWiggan	Vice-President
Patrick Matthews	Secretary
Sam Scott	Treasurer
Sophie Gleeson	Social Secretary
Adrian Keane	Building Manager
Michael Evans	General Committee
Ben LeFebvre	General Committee
<b>Committee Member (2021)</b>	<b>Position (2021)</b>
Joshua Colman	President
Hannah Bailes	Vice-President
Patrick Matthews	Secretary
Sam Scott	Treasurer
Sophie Gleeson	Social Secretary
Adrian Keane	Building Manager
Campbell Hymans	General Committee
Will Houston	General Committee

### Principal Activities

The principal activities of the association during the 2021 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 surplus from ordinary activities amounted to \$2,474.56 (2020: Deficit of \$16,532, 2019: Surplus of \$945)

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

**Joshua Colman (President)**

**Dated: 02/05/2022**

**Signed:**  Joshua Colman

**Sam Scott (Treasurer)**

**Dated: 02/05/2022**

**Signed:** Sam Scott

# President's Report 2021

## Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2021

Season 2021 was another challenging year for the VAFAUA, as the optimism of undertaking our first full season post-Covid was unceremoniously ended prematurely. I'm sure plenty of us appreciated the return to football after a nearly 12-month hiatus, and despite a lot of hard work, covid check-ins, and vaccinations, were all left very flat following the season cancellation in July. Despite this, we had a strong attendance to the Umpire Associations first Online "Pre-Finals" dinner.

I'd like to acknowledge the time and effort put in by the entire Committee, and especially by Secretary Patrick Matthews, Treasurer Sam Scott, and Social Secretary Sophie Gleeson. The workload during 2021 was relentless, and I commend their dedication and willingness to put in the long hours and for maintaining a high quality of work during what became a stressful year.

I would like to thank Hannah Bailes, Will Houston and Campbell Hymans whom have stepped down from the committee after multiple years serving and assisting our members. Hannah served as Vice President for two years providing solid support and insight alongside Campbell's youthful advice and input to the committee. Will served as social secretary for multiple years and his experience was invaluable during my first year as president. We look forward to seeing you out there umpiring, and you will all be sadly missed on the committee.

The association will be extremely well supported in 2022 and beyond with Ben McWiggan coming onboard as Vice President this year, alongside Michael Evans & Ben Lefebvre who also join the committee for the first time. All experienced umpires, we look forward to engaging with them alongside our astute veteran Adrian Keane. This year's committee brings a lot of enthusiasm and a desire to make umpiring better for us all. I know we will all get behind them and support them during the year.

### Social

On the social front, we had a successful year lead by Social Secretary Sophie Gleeson, who began revitalising work on our website as well as increasing our social media presence. Lots of feedback was taken onboard and will continue to be implemented during the next 12 months.

Continuing from prior seasons, we were able to provide a free meal once again after training on Wednesday evenings. We were delighted to see more and more umpires staying back after training to socialise after the first few rounds prior to the season ending early.

Based on your feedback from our 2019 Awards Night, we had planned to return a sit-down event at Marvel Stadium to celebrate our pre-finals dinner before the untimely arrival of another lockdown in Melbourne. Through some strong work by the committee we were able to hold a social event digitally with a huge turnout online to celebrate the umpire achievements from 2021 and celebrate the limited season we were able to have. We look forward to returning to Marvel Stadium in 2022!

### The Future

During my first year as President, I've become acutely aware of how diverse our membership, and their needs and frustrations really are. While our purpose for umpiring has remained constant – mateship, fitness, participation and being a part of the football community – what that has entailed continues to evolve and we must adapt to those changes.

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. Our ever-increasing social media presence and reach mean that many umpires know what's happening as it happens – enabling decisions to be discussed with peers and general gasbagging immediately post-match on a Saturday compared to waiting for Monday night training to roll around. To our younger umpires – I encourage you to step out of your digital comfort zone and stick around after training on the odd night to get to know more of your peers, the coaches, and the community of umpires we foster.

While umpiring can be 'transactional', in that 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, with a wealth of information on the best ways to learn about match management and the umpiring world. You'll meet some amazing people (including some great chances for networking and making lifelong friends), as well as the enrichment of being involved in a community activity. The UA committee will continue to work to bring all people wishing to umpire together, and make sure that everyone received the best opportunities in a safe and friendly environment.

Finally, I'd like to say thank you to everyone for the opportunity to serve as the President of our Association for this past year. I didn't see myself taking on such a role, particularly during covid, and I owe a huge debt of gratitude to all that have helped and supported me along the way. I thank the members for the privilege to represent our amazing association, and I look forward to being a member of it for many years to come. I'm looking forward to continuing to foster further growth in our diverse group of member umpires, with the continued aims of increasing female participation and umpire retention. Our alumni umpires are going from strength to strength, and

our umpiring standards are as high as ever. What an exciting time to be an umpire. Bring on 2022!

**Joshua Colman**  
**VAFUA President 2021**

# Secretary's Report 2021

## Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2021

Season 2021, if in fact one could call it a season, was undoubtedly one of the challenging years for the VAFAUA 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 2021. 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](mailto:secretary@vafaua.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 2021 also saw the rolling over 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 VAFA to come to an agreement. Suffice it to say, the next committee will ensure that all umpires are paid more in 2022, than they were in 2021, 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 2022, 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 2022 and it has been an honour and privilege to represent the VAFAUA as its Secretary during what has been an extremely difficult year for everyone.

**Patrick Mathews**  
**VAFAUA Secretary**

# Treasurer's Report 2021

## Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2021

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 2021 football season. This was my first year as Treasurer and am continuing in this role into 2022.

Given the COVID enforced deficit of the 2020 season, we pursued an objective of running at a modest surplus of between \$2,000 and \$4,000 for the 2021 FY as presented to the members at the AGM in March 2021. With another COVID interruption in early August – leading to the cancellation of the season – we made the decision to instead aim for a neutral position on the 2021 season and return any available money to our members through refunded subscriptions.

Ultimately, the Association's net position for the 2021 FY was a \$1,115 surplus with an increase in cash flow of \$6,397. Although we were unable to meet our initial targeted surplus, the committee was very satisfied with the net financial position of the Association which allowed us to simultaneously meet the needs of our members and the Association.

Looking forward to 2022, the Association is ideally placed to continue its recovery from COVID while also ensuring that we provide and welcoming and fun environment for our new and returning umpires. I am very confident that 2022 will be a complete and enjoyable year for all our members.

As Treasurer, I would like to thank all members of the committee for their tireless work in incredibly challenging circumstances. It is a credit to all of them that we are in this position. But particularly, I need to single out Josh Colman as President, and Patrick Mathews as Secretary. As an outsider joining the committee for the first time, I cannot overstate the amount of time and energy they both dedicated to the Association over the past year, and I look forward to working closely with them again in 2022.

**Sam Scott**  
**VAFUA Treasurer 2021**



# Profit and Loss

## Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2021

	2021	2020
<b>Trading Income</b>		
Bank Interest	33.23	68.55
Gear Sales	14,833.00	1,578.00
Miscellaneous Income	20.00	-
Pre Finals Dinner Revenue	26,469.00	-
Sponsorship & Grants	6,250.00	(1,444.00)
Subscriptions	31,130.00	-
Total Trading Income	78,735.23	202.55
<b>Gross Profit</b>	78,735.23	202.55
<b>Operating Expenses</b>		
Audit Fees	1,540.00	1,430.00
Bank Charges	705.80	65.24
Bar Expenses (incl stock)	1,202.27	-
Catering Expenses (Food)	2,652.41	498.14
Cleaning	130.00	-
Depreciation Expense	3,028.57	5,748.57
Electricity	1,500.06	1,171.71
Gas	27.90	-
Gear Purchases	13,545.62	739.13
Honorariums	1,400.00	-
Insurance	2,425.00	2,050.00
License & Permit Fees	1,624.30	4,385.36
Maintenance & Repairs	1,190.98	513.04
Miscellaneous Expense	250.00	-
Office Supplies	13.40	-
Postage	6.60	133.05
Pre Finals Dinner Expense	27,486.85	-
Subscriptions Refunded	15,717.00	-
Sundry Expenses	270.80	-
Trivia Night Expense	663.11	-
Trophies & Honourboards	880.00	-
Total Operating Expenses	76,260.67	16,734.24
<b>Net Profit</b>	2,474.56	(16,531.69)

# Balance Sheet

## Victorian Amateur Football Association Umpires Association Incorporated As at 31 October 2021

	31 OCT 2021	31 OCT 2020
<b>Assets</b>		
<b>Bank</b>		
Business Online Saver	33,775.14	26,341.91
Business Transaction Account	725.70	1,804.39
CBA Society Cheque Account	300.69	258.10
Total Bank	34,801.53	28,404.40
<b>Current Assets</b>		
Electronic Clearing Account	394.39	-
Trade Debtors	6,250.00	1,719.44
Total Current Assets	6,644.39	1,719.44
<b>Fixed Assets</b>		
Accumulated Amortisation - Trademarks & Software	(1,515.00)	(1,375.00)
Accumulated Depreciation - Building at Cost	(93,819.00)	(90,256.00)
Accumulated Depreciation - Building Improvements at Cost	(6,383.00)	(6,022.00)
Accumulated Depreciation - Fixtures & Fittings at Cost	(21,700.01)	(22,735.44)
Building at Cost	142,533.00	142,533.00
Building Improvements at Cost	14,431.00	14,431.00
Fixtures & Fittings at Cost	25,915.24	25,915.24
Trademarks & Software	2,807.00	2,807.00
Total Fixed Assets	62,269.23	65,297.80
<b>Non-current Assets</b>		
Milk Bar Stock	100.00	100.00
Umpiring Gear in Stock	16,951.44	22,770.39
Total Non-current Assets	17,051.44	22,870.39
Total Assets	120,766.59	118,292.03
<b>Net Assets</b>	<b>120,766.59</b>	<b>118,292.03</b>
<b>Equity</b>		
Current Year Earnings	2,474.56	(16,531.69)
Retained Earnings	118,292.03	134,823.72
Total Equity	120,766.59	118,292.03

# Statement of Cash Flows

Victorian Amateur Football Association Umpires Association Incorporated  
For the year ended 31 October 2021

	2021	2020
<b>Operating Activities</b>		
Receipts from customers	72,540.23	10,177.55
Payments to suppliers and employees	(70,441.72)	(16,243.20)
Net Cash Flows from Operating Activities	2,098.51	(6,065.65)
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	6,053.01	5,748.57
Payment for property, plant and equipment	(1,360.00)	-
Other cash items from investing activities	(394.39)	-
Net Cash Flows from Investing Activities	4,298.62	5,748.57
<b>Net Cash Flows</b>	<b>6,397.13</b>	<b>(317.08)</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	28,404.40	28,721.48
Net change in cash for period	6,397.13	(317.08)
Cash and cash equivalents at end of period	34,801.53	28,404.40

# 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:

<u>Class of Property, plant and equipment</u>	<u>Depreciation Rate</u>
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.

# True and Fair Certification by member of the Committee

## Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2021

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 2021 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:** 02/05/  
2022

**Signed:** *Sam Scott*

# Auditor's Report

## Victorian Amateur Football Association Umpires Association Incorporated For the year ended 31 October 2021

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 2021, 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:    /    /

PENDING