

**Southern Umpires  
Association  
Annual Report  
2023**

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# Organisation Structure

## BOARD OF MANAGEMENT TEAM

Umpire Service Standards  
Financial Management  
Compliance & Risk management  
Member Communication, Promotion & Marketing

## COACHES & ASSISTANTS

Program delivery  
Member Interface

**Chair/Chief  
Executive Officer**  
James Richardson

Member Services  
Stakeholder Liaison  
Compliance

Co-ordinates all operations to maintain service levels, and attain budget projections in accordance with Member delegated authority, in particular:

Member communication  
Financial performance  
Policy and strategy  
Association planning  
Promotions & marketing  
Facility stewardship

**Deputy Chair**  
Matt Craig

**Head of Operations –  
Communications & PR**  
*Vacant*

**Head of Operations –  
Merchandise**  
Adam Holland

**Head of Operations –  
Finance**  
Frank Witting

**Head of Operations –  
South East**  
*Vacant*

**Head of Operations –  
HR – OH&S**  
Rick Taig

**Head of Operations –  
Events & Social**  
Troy Bellchambers

**Head of Operations –  
Facilities & Licensing**  
Mario Ring

**Head of Operations –  
IT & Telecommunications**  
Luke Shaw

Field Umpiring	Boundary Umpiring	Goal Umpiring	Junior Field Umpiring
<b>Head Coach Seaford</b> Russell Davidson  <b>Assistant Coach</b> Wes Mann	<b>Coach</b> Adam Holland  <b>Assistant Coach</b> Ben Merrick	<b>Coach</b> Dean Jones  <b>Assistant Coach</b> Brett Manion	<b>Coach (FDJFL)</b> Xavier Willis  <b>Coach (SEJ)</b> Darren Murray

# Annual Reports

Season 2023

## Chief Executive Officer

***James Richardson***

It was a busy off-season in planning for a big 2023 working with the newer members of the AFLSE we got together early to put together an MOU for season 2023 and we agreed that only doing this for 12 months made sense given we were looking to make changes with sponsors and uniform suppliers at the end of 2023. We were able to knock the MOU on the head relatively early with some amendments and backward and forward. However, we never ended up officially signing this as the changes were not made to the document by AFLSE and officially provided for signing even after multiple discussions. However, I would say that we have still been able to work with AFLSE as per the MOU as was agreed in principle at the start of the season. As will be noted in the finances though we are still waiting for payment of the last major invoice of the year which after multiple reminders still is yet to be paid which has some \$15,000 owing to the association for 2023.

We are continuing to discuss the MOU moving into 2024 with AFLSE and relooking at how the compensation structure will work between the two bodies. We have agreed to work with AFLSE to look at the commercial opportunities that we can bargain together rather than as separate entities as there clearly larger power through combining resources. There are currently multiple avenues being looked at and commercial partnerships hopefully finalised over the coming month.

We have continued to engage with Frankston Council through Sam Confait on the potential relocation of the association to the building on the Wing. As recently as two weeks ago we met with the council to walk through the building and review a proposed floor plan for the upgrades they are planning. We are working through with the council what rent agreements and the like would look like moving over there; however they have been clear that the building would be free for all honour boards and walls in the current building to be replicated over on the wing. The time frame on this is still another 2-3 years at best based on the discussion had at that meeting.

It was great to be able to get Troy on board this year after stepping down from coaching to run the social calendar and I think he did an outstanding job with Emily Bellchambers. Our events were generally well attended although the Footy on the Big Screen and Trivia night had low or no attendance which was disappointing. Hopefully, this will build in 2024 by having the calendar together and out at the start of the season. The Monster Raffle again was a huge success with all 300 tickets sold for the night and a better attendance at the draw than the first year. A huge thank you again to Tristan McDougall and Adam Holland and the rest of the board for putting together the event. We got involved in two Bunnings BBQs this year at Carrum Downs to raise funds for the association and these were great successes that have enabled the association to be able to continue to support the retention of umpires in the region. The association provided all food at both bowling nights for seniors and juniors to help mitigate costs for financial and non-financial members to ensure that they had a good night. The association also provided pizza nights at no cost at both the Officer and Kananook junior bases for the junior umpires attending training on those nights. The association also was there and supported in the cost of the Senior Grand Final Field umpires dinner in the last week of the season. So while the

sentiment of a few based on our end-of-season survey is that the member fee they do not see value in I do not believe that they fully understand the role and value that the SUA is adding to their time at umpiring or they are not attending the events and are not aware.

As we look to the coming years and the future of the association we need as many members to not only get involved in social events but also we are always looking for people to come onto the management board. We have positions available and need to look at succession planning to ensure that we are here for umpiring's future because without the association I have no doubt that the enjoyment factor and culture we have had and continue to have will dwindle away and has the potential to become a transactional job where people are simply paid for a service with no other connection to each other which would spell disaster for the future of umpiring.

Finally, I want to thank each member of the board who worked tirelessly during the year to make this year as successful as possible. The team certainly banded together to put some social events on as well as the organisation and serving of meals on training nights.

## Deputy Chair

**Matthew Craig**

Finally after three years of uncertainty for a wide variety of reasons, the Governments of the country amongst other factors in the football world, we saw the association heading in the right direction after a very few tough and interesting years. The past is the past however and the future is now to be front of mind at all times with the interests of the region at heart. The strength and unity between AFLSE and SUA has never been as strong, credit to the region-wide umpiring sub-committee, as well as a stellar introduction of head field umpire coach, Russell Davidson, which saw numbers of new recruits but also retention at a great level. From December, we really hit the ground running and it didn't seem to stop right up until the newly named "The Final Decision" presentation night. Busy weeks rolled into busy months, essentially making for a busy year, which was full of many many highlights.

Our board also welcomed Troy Bellchambers as our Social and Events leader which was a great inclusion, reviving and co-ordinating a great social calendar, learning along the way of course, Joker Poker was a weekly highlight.

Two great bowling nights, a Trivia night spearheaded by Tony Hales, a fantastic Mindfulness evening conducted by Dr Peter King, pizza nights across the region at multiple junior venues, and a successful monster raffle - with thanks to Tristan McDougal for leading the way not to mention the work of the board in selling all 300 tickets with great member engagement also. There were meals and drinks over the bar at Kananook every Wednesday night, supported by the board as well as The Young Family and Emily Bellchambers this work is very appreciated. A Major factor to keeping the place running through a small amount of revenue, but more importantly member engagement and in turn what we hope builds a strong club environment with retention values. Throughout the year we saw the departure of Cooper Marriott unfortunately due to ongoing umpiring commitments and will sadly also see the departure of Adam Holland at the completion of this AGM. We thank them for their time.

The board ran two Bunnings Barbeques in 2023 which was a massive success for the association. Assistance from the Carrum Downs Community Centre via Frank Witting sourcing information on requirements of what we needed was invaluable. Thank you very much to every board member who helped.

Recruitment was great this year, some fantastic initiatives from AFLSE, ones we hope to see carried into the future, quite possibly the strongest recruitment tool in my time however was the introduction of a high-level field umpire coach. The key pillar of the agreement between the association and the RAC was exactly that so to finally get a great coach is fantastic. Retention was worked very hard on again in 2023 and this will be a continual progression. Continuing to be present and social at training, gamedays and functions is important to get to know as many faces as possible to get the SUA brand out to as many as possible, sitting on our hands is not an option, the harder we work in this space the more success there will be collectively.

Dean Armstrong was welcomed back to the region as Umpire Operations Coordinator, always great to work with someone we know and look forward to this developing into the

future. It was disappointing that the body of work to be done on a new MOU was completed before Dean's arrival and essentially above him to sign off on however 2023 saw no agreement between SUA and AFLSE. For 2024 onwards this must be at the forefront of the umpiring sub-committee, as we are all aware staffing changes can happen quite unexpectedly at times so it is important to have agreements in place for this reason. Having said that however and as I stated earlier in this report the relationship between SUA and AFLSE is one of a great position, to the credit of SUA Chairman James Richardson and AFLSE Regional Manager Sam Confait, their skill sets and putting umpiring first in the south-east region is something to be proud of.

The rooms at Kananook continue to be a work in progress, more development in 2023 with painting, and removal of the old vents to name a small amount of work achieved. The master plan of Kananook Reserve is also a consideration of Frankston Council in which we are a major stakeholder. With developments of the basketball stadium and the reserve in general, we hope there will be some announcements to be made soon. I must also formally thank Craig Gladigau of Woolworths who donated another new fridge and allows extra storage by now having two fridges. This is absolutely fantastic for functions and events this year and hope to use even more going forward.

I'd like to take this opportunity to thank the board for their work throughout the year, there are some crazy ideas at times but they all come along for the ride whether it be a Bunnings BBQ or Monster raffle or just Wednesday night meals the work is always done and it's a great moment to sit back and reflect. The more challenges that get thrown at us the stronger we become and the more we can develop as individuals. Everything we do would not be possible without our sponsors, who essentially keep the association afloat as do our members, all of which I thank greatly for their support throughout the year.

While I was afforded the absolute honour and privilege of being Best Clubman for 2023, the place is bigger than any one person, and the recognition is appreciated. I have been involved in football and cricket since a kid now watching honour boards and people work hard for over 20 years, it does become infectious. I could've given the award I received to two or three other people, so thank you to all the board for pulling the surprise off leaving me speechless and in a moment if I spoke too much on stage I would've potentially needed some Kleenex. Family has been a catch-cry over the last few years for the place, I probably spend too much time there, but wouldn't have it any other way though.

Thank you all for a great 2023 and here's to the place growing even more in 2024!



## Head of Operations – IT & Telecommunications

**Luke Shaw**

The board continued with its mission to connect and build the engagement and fun of all members for SUA. A strong, consultative working relationship with AFLSE was evident continuing to build on the solid work by James Richardson, Matt Craig, Rick Taig, and Adam Holland but also helped with the AFLSE appointment of former SUA member Dean Armstrong.

The IT & Telecommunications role covered social media, web, and technology for the SUA. This year, with more in-person events and a full season, meant an increase in tech utilisation – member room TV screens, Automated Menu Ordering enhanced use of QR codes for event ticket purchase & info, and also embedding the order forms into the website for those not using Facebook or Instagram.

### Key improvements

Hardware

- New Modem and high-speed NBN Wi-Fi connected to the rooms

Software

- Canva Pro design tool continued to facilitate Social Media posts and allowed greater planning and automation of posts across social media platforms.

Other

- Significantly more photos were available from match day this year – 500+ labeled in the shared Google Drive.
- These have been used in social media posts and milestone game recognition

### Social Media and Web Performance

Key data and performance metrics are taken for the period 1<sup>st</sup> March – 30<sup>th</sup> September 2023

Website: [www.sua.org.au](http://www.sua.org.au)

The website continues to be outdated tech but greater use of Canva Design tools for icons and images helped to modernise the look and feel. The platform remains a difficult one to manage however we had Zero outages for the season and the Appointments Page retains its title as the most visited.

Facebook: [www.facebook.com/southernumpires](https://www.facebook.com/southernumpires)

A focused and consistent approach this year on Facebook, with events and a season to promote gave us a big growth in reach and engagement.

Key Metrics

Platform	Metric	2023	2022	% +/-
Facebook	Posts	348	286	21.7%
	Reactions Comments & Shares			26.7%
	Reach	22312	21215	5.2%
	Likes	1105	1000	10.5%
	Followers	1264	1131	11.8%

Instagram: [www.instagram.com/southernumpire](https://www.instagram.com/southernumpire)

Posts were replicated across Insta and Facebook this year, a more image and 'real-time' event-based approach is required for 2023 to cut through on this platform

#### Key Metrics

Platform	Metric	2023	2022	% +/-
Instagram	Posts	280	191	46.6%
	Stories	16	15	6.7%
	Median Reactions Comments & Shares	10	8	26.7%
	Reach	1468	650	125.8%
	Followers	526	480	9.6%

## Head of Operations – Events & Social

***Troy Belchambers***

This year the SUA had a busy social calendar, with a wide variety of events:

- Golf Day & Ten Pin Bowling
- Region-wide junior Bowling Night
- Trivia Night
- Two Bunnings Sausage Sizzles
- Raffle Draw with Tristan McDougall
- Grand Final Appointments Night & Presentation Night

The Golf Day was held at Mt Martha Golf Club on Easter Monday, 20 players were in attendance. Some good golf was played and some not-so-good golf was played. A good day was had by all with a BBQ to finish. Looking forward to a bigger and better day next season.

The bowling night was held at General Public in Frankston, with just under 40 players attending. 2 games were played by each team with food to share being bought out to the lanes. A lot of banter and competitiveness amongst the players during the night.

Trivia night was held on the 15th of July with around 50 people attending. A big thank you to Tony Hales for running another great night. A big thank you to all of the businesses who supported the association by donating prizes for our silent auction. The night was won by Frank Witting and his team.

Regional Juniors Bowling Night was held at Cranbourne Bowland, with nearly 40 bowlers. Plenty of fun was had by all that attended. Monster Raffle Night was a huge night. Started with watching the Matildas win their match in a dramatic penalty shootout. Every ticket was sold with the winning ticket belonging to our Chairman. A big thank you to Tristian McDougall who ran an amazing night.

Grand Final Appointment Night was held on the 6th of September. This is always a huge night on the calendar, it also has our life members night which had over 30 members attend. The night also had Kevin Sheedy be our guest speaker who was in his very best storytelling mood. The night concluded with the announcement of our grand final umpires which is the highlight of the season.

Presentation Night was held on the 6th of October at Settlers Run golf course. With over 130 people attending this was a very successful night that ran smoothly with plenty of awards being handed out. There were some new inductees into life membership of SUA. It was great to see some long-term members of the association join us for the evening to hand out special awards.

Throughout the year we ran 2 Bunnings sausage sizzles in Carrum Downs. A big thank you to all board members who made their time available to help in any way possible. Thank you to everyone who came down to buy a sausage. This was a good fundraiser for the association with plenty of money raised.

## **Head of Operations – Merchandise**

***Adam Holland***

This year's merchandise sales were a little disappointing. With registration up and the retention of umpires quite high, it was looking like a big year for the sale of our merchandise. As an association, we do push for umpires to be wearing our apparel to and from games.

Our sales were down by 8% this year with only 170 items purchased. We would love to see all umpiring arriving to their game in either a SUA hoodie or polo which would also see our sales increased next year.

## Head of Operations – Facilities & Licensing

### **Mario Ring**

The continuation of the rooms is still being painted; this is due to have been let down by one of our sponsors that were coming on board. The board has taken this project on so it can be completed, this will continue throughout the off season, hoping to be completed by start of pre-season. We will be having working bee days, so if anyone is available to help, it would be greatly appreciated. All the new furniture and fittings have fitted in very well with the rooms, making it more comfortable and entertaining for all to use. This has helped the association create more opportunities to have more functions, as well as hire the rooms out for other occasions.

1. Two new T.Vs have been placed in the rooms to continually rotate new and existing sponsors. If you know anyone who would like to sponsor the club and have their name or business up on the T.V, please see Matt or Richo who will more than happy to help.
2. All sponsor boards and names have been upgraded which look amazing, thanks to Dutchie for his time to get these done.
3. All past and existing umpire photos have been updated; these have been a great talking point for when we have our social functions. Dutchie has done an outstanding job redoing all pictures and getting them hung on the wall. This is an important part of our association and hope to see it extend over the years with new faces.
4. All honour boards are in the process of being updated, this should be completed by start of pre-season.
5. Men's change room showers maybe in the pipeline of being retiled and cubicles being put in, quotes are being sourced at present.
6. Other projects are in the pipeline at present, and members will be informed once decisions have been made which will be done.

Thankyou to everyone that has helped during the year, all the help has been greatly appreciated. Many of these projects cannot be completed, with out members contributing a small membership/social fee for the season. All improvements done to the rooms, are for the benefit of all umpires. We will strive to keep these upgrades going, making sure we have all the necessary tools to become better umpires and rooms we can all enjoy. Anyone who has any good ideas, please let us know and if we can accommodate them it can only be a benefit to all.

## **Head of Operations – HR & OH&S**

***Rick Taig***

No Report Submitted

## **Regional Director of Umpiring– AFL South East**

***Dean Armstrong***

No Report Submitted

## **Head of Operations – South East**

***Vacant Position***

No Report Submitted

## **Head of Operations – Communications & PR**

***Vacant Role***

No Report Submitted

# Finance Report & Statements

## Head of Operations – Finance

### *Frank Witting*

Another season is over and a new one is on the horizon, how time flies. Whilst we have had a somewhat successful year from a trading perspective, we have operated on a reduced level of income compared to last year, given no major sponsors were on board and that some of last year's income was made up of part sponsorship of the 2021 season.

A major impact on our end-of-year result was that we are yet to receive payment of our invoice to AFLSE before the year's end, therefore the posted result is a net loss of \$12,509.44.

My thanks go to the board for their assistance with the provision of meals on a Wednesday night, to Robyn and Rod Young for taking care of the bar, to Troy and Emily Bellchambers for their amazing efforts in selling raffle tickets and organising all our events and to our members for continuing to support and grow our association.

Finally, I wish to express my thanks to my wife Robyn for her support over the year. Merry Christmas and best wishes for the new year to each and every one of you and I hope to see you all again next season.



# **Not-For-Profit - Association Report**

**SOUTHERN UMPIRES ASSOCIATION INC**

**ABN 57 852 366 758**

**For the year ended 31 October 2023**

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3. Committee's Report
  4. Income and Expenditure Statement
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  11. Certificate By Members of the Committee

# Committee's Report

## SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

### Committee's Report

Your committee members submit the financial report of SOUTHERN UMPIRES ASSOCIATION INC for the financial year ended 31 October 2023.

### Committee Members

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

Name:	Role:
James Richardson	President
Matthew Craig	Vice President
Frank Witting	Treasurer

### Principal Activities

To provide umpiring facilities and support to members of the association.

### Significant Changes

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

### Operating Result

The loss for the financial year amounted to \$16,062.

### Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

\_\_\_\_\_  
James Richardson (President)

Date        /        /

\_\_\_\_\_  
Frank Witting (Treasurer)

Date        /        /

# Income and Expenditure Statement

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

Account	2023	2022
<b>Income</b>		
Bar Sales	7,096	10,021
Clubroom Hire	582	-
Donations Received	800	117
Event Income	10,186	3,081
Grants Received	-	2,500
Meals	5,793	-
Membership Fees	7,338	8,709
Raffle Income	9,869	5,866
Reimbursement ALFSE	-	13,340
Sales	1,087	6,023
Sales of Product Income	6,877	8,675
Sponsorship	3,750	14,136
Other Income	-	-
<b>Total Income</b>	<b>53,377</b>	<b>72,470</b>
<b>Cost of Sales</b>		
Uniform Purchases	6,037	8,847
<b>Total Cost of Sales</b>	<b>6,037</b>	<b>8,847</b>
<b>Gross Surplus</b>	<b>47,340</b>	<b>63,622</b>
<b>Other Income</b>		
Interest Income	1,041	118
<b>Total Other Income</b>	<b>1,041</b>	<b>118</b>
<b>Expenditure</b>		
Accounting and Bookkeeping	900	2,350
Admin Expenses	748	772
Advertising	1,000	2,404
Bank Charges	42	37
Bar Supplies	4,372	5,196
Catering Costs	-	1,048
Cleaning Expenses	3,946	3,579
Depreciation	3,457	3,457
Donations	534	500
Events - Meals & Entertainment	17,481	13,904
Gas & Electricity	2,655	2,800
Honorarium	5,000	2,000
Insurance	4,958	4,697
Licence Fees	454	345
Meal Expenses	3,860	-
Postage	-	-
Printing & Stationary	-	-
Raffle Expenses	4,268	2,281
Rent - Seaford	-	153
Repairs & Maintenance	4,455	4,058
Security Expenses	591	1,142
Subscriptions	1,195	1,201
Telephone & Internet Expenses	848	177
BAS Roundoff	-	1
Training & Conferences	105	-
Trophies	2,201	2,113
Waste Disposal	1,376	1,054
Other Expenses	-	-
Uncategorised Expenses	-	-
<b>Total Expenditure</b>	<b>64,443</b>	<b>55,267</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>(16,062)</b>	<b>8,473</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>(16,062)</b>	<b>8,473</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>(16,062)</b>	<b>8,473</b>

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

# Assets and Liabilities Statement

## SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

Account	Notes	2023	2022
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
Accounts Receivable	3	505	-
Building Fund	2	89,678	88,637
Card Float Account	2	336	351
Petty Cash / Bar Float	2	150	150
Presentation Night Tickets		-	43
Transaction Account	2	4,432	18,608
Inventory Asset		12,212	12,212
Uncategorised Assets		705	-
<b>Total Cash and Cash Equivalents</b>		<b>108,018</b>	<b>120,001</b>
GST Refundable	3	-	-
<b>Total Current Assets</b>		<b>108,018</b>	<b>120,001</b>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	5	77,872	77,872
Less: Accumulated Depreciation	5	- 56,108	- 54,550
Equipment	5	81,894	81,894
Less: Accumulated Depreciation	5	- 58,967	- 57,329
Office Furniture & Equipment at cost	5	3,796	3,796
Other Fixed Assets	5	145	145
Projector	5	269	269
Security Cameras	5	3,948	3,948
Split Systems	5	4,545	4,545
Vaccum	5	390	390
Less: Accumulated Depreciation	5	- 524	- 262
<b>Total Non-Current Assets</b>		<b>57,261</b>	<b>60,718</b>
<b>Total Assets</b>		<b>165,279</b>	<b>180,719</b>
<b>Liabilities &amp; Shareholder Equity</b>			
<b>Current Liabilities</b>			
ATO Clearing Account	4	912	554
GST Payable	4	1,512	2,427
<b>Total Current Liabilities</b>		<b>2,424</b>	<b>2,981</b>
<b>Shareholders Equity</b>			
Opening Balance Equity	6	166,515	158,042
Retained Earnings	6	- 16,062	8,473
<b>Total Equity</b>		<b>150,453</b>	<b>166,515</b>
<b>Total Liabilities &amp; Equity</b>		<b>152,878</b>	<b>169,496</b>

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

# Notes to the Financial Statements

## SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

The financial statements cover Southern Umpires Association Inc as an individual entity. Southern Umpires Association Inc is a not for profit Association incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Comparatives are consistent with prior years, unless otherwise stated.

### 1. Basis of Preparation

In the opinion of the committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial reports who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of the AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The Following Significant Accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

### 2. Summary of Significant Accounting Policies

#### Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and are net of any rebates and discounts received.

Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

#### Plant and Equipment

Each class of property, plant and equipment is carried at cost of fair value less, where applicable, any accumulated depreciation and impairment.

#### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight line basis over the assets useful life to the association, commencing when the asset is ready for use.

#### Impairment of Non-Financial Assets

# Notes to the Financial Statements

## SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

At the end of each reporting period the association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount to the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset of CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset of cash-generating units.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

### Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

### Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

#### Sale of goods

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significance risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

#### Interest Revenue

Interest revenue is recognised using the effective interest rate method.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Revenue from training services is generally recognised once the training has been delivered.

### Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

# Notes to the Financial Statements

## SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

Account	2023	2022
<b>2. Cash on Hand</b>		
Petty Cash	150	150
Cash at Bank	4,432	18,608
Building Fund	89,678	88,637
Card Float Account	336	351
<b>Total Cash on Hand</b>	<b>94,596</b>	<b>107,746</b>
<b>3. Trade and Other Receivables</b>		
<b>Trade Receivables</b>		
GST Refundable	-	-
Accounts Receivable	505	-
<b>Total Trade Receivables</b>	<b>505</b>	<b>-</b>
<b>Total Trade and Other Receivables</b>	<b>505</b>	<b>-</b>
<b>4. Trade and Other Payables</b>		
<b>Trade Payables</b>		
ATO Clearing Account	912	554
GST Payable	1,512	2,427
<b>Total Trade and Other Payables</b>	<b>2,424</b>	<b>2,981</b>
<b>5. Plant and Equipment, Motor Vehicles</b>		
<b>Plant and Equipment</b>		
Clubroom Improvements	77,872	77,872
Less: Accumulated Depreciation	- 56,108 -	54,550
	-	-
Equipment	81,894	81,894
Less: Accumulated Depreciation	- 58,967 -	57,329
	-	-
Office Furniture & Equipment at cost	3,796	3,796
Other Fixed Assets	145	145
Projector	269	269
Security Cameras	3,948	3,948
Split Systems	4,545	4,545
Vaccum	390	390
Less: Accumulated Depreciation	- 524 -	262
<b>Total Plant and Equipment</b>	<b>57,261</b>	<b>60,718</b>
<b>Total Plant and Equipment, Motor Vehicles</b>	<b>57,261</b>	<b>60,718</b>
<b>6. Retained Earnings</b>		
Retained earnings at the beginning of the financial year	166,515	158,042
Net Profit / (Loss)	- 16,062	8,473
<b>Total Retained Earnings</b>	<b>150,453</b>	<b>166,515</b>

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



## Movements in Equity

### SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

Account	2023	2022
<b>Equity</b>		
Opening Balance	166,515	158,042
<b>Increases</b>		
Profit for the Period	- 16,062	8,473
<b>Total Increases</b>	- 16,062	8,473
<b>Total Equity</b>	<b>150,453</b>	<b>166,515</b>

## Statement of Cash Flows

### SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

Account	2023	2022
<b>Operating Activities</b>		
Profit for the year	4,075	8,473
Adjustments for non-cash income and expenses:		
Accounts receivable	- 14,282	7,219
Uncategorised Assets	- 705	
Inventory Asset	-	4,498
ATO Clearing Account	358	861
GST Liabilities Payable	- 922	6,199
Clubroom Hire	582	
Depreciation	- 3,457	
Grants Received	-	2,500
Bar Supplies	- 4,372	5,196
Raffle Items	2,967	2,281
Security	- 591	1,142
Training & Conferences	- 105	
Waste Removal	- 1,376	1,054
<b>Net Cash Flows from Operating Activities</b>	<b>- 17,828</b>	<b>20,077</b>
<b>Investing Activities</b>		
Office Furniture and equipment at cost	- -	1,000
Other Fixed assets	- -	145
Security Cameras	- -	3,948
<b>Net Cash Flows from Investing Activities</b>	<b>- -</b>	<b>5,093</b>
<b>Financing Activities</b>		
Retained Earnings	- 42	-
<b>Net Cash Flows from Other Activities</b>	<b>- 42</b>	<b>-</b>
<b>Net Cash Flows</b>	<b>- 17,871</b>	<b>14,985</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	109,010	94,025
Cash and cash equivalents at end of period	91,139	109,010
<b>Net change in cash for period</b>	<b>- 17,871</b>	<b>14,985</b>



**True and Fair Position**  
**SOUTHERN UMPIRES ASSOCIATION INC**  
**For the year ended 31 October 2023**

**Annual Statements Give True and Fair View of Financial Position and Performance of the Association**

We, James Richardson, and Frank Witting, being members of the committee of SOUTHERN UMPIRES ASSOCIATION INC, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of SOUTHERN UMPIRES ASSOCIATION INC during and at the end of the financial year of the association ending on 31 October 2023.

Signed:

Dated:     /     /

Signed:

Dated:     /     /

**Certificate By Members of the Committee**  
**SOUTHERN UMPIRES ASSOCIATION INC**  
**For the year ended 31 October 2023**

I, James Richardson, being the president of the committee of Southern Umpires Association Inc, certify that:

1. I attended the annual general meeting of the association held on \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

2. The financial statements for the year ended 31 October 2023 were submitted to the members of the association at its annual general meeting.

Dated:     /     /

## **INDEPENDENT AUDITOR'S REVIEW**

**To the members of Southern Umpires Association Inc.**

### ***Report on the financial report***

We have reviewed the financial report of Southern Umpires Association Inc., which comprises the statement of financial position as at 31 October 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and committee assertion statement.

### ***Committee's responsibility for the financial report***

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Reform Act 2012. The committee determines that the internal control is necessary to enable preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### ***Auditor's responsibilities***

Our responsibility is to express a conclusion on the financial report based on our review. We have conducted our review in accordance with auditing standard on review engagements ASRE 2410/ASRE2415 in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report is not presented fairly, in all material respects, in accordance with the Associations Incorporation Reform Act 2012. As the auditor of the association, ASRE2410/ASRE2415 requires that I comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

### ***Independence***

In conducting our review, we have complied with the independence requirements of the Australian professional ethical requirements.



### **Conclusion**

Based on my review, which is not an audit, I have not become aware of any matter that makes me believe that the financial report of the association is not in accordance with the Associations Incorporation Reform Act 2012 including:

- a) giving a true and fair view of the entity's financial position as at 31 October 2023 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

### **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 Southern Umpires Association Inc. to meet the requirements of the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



**Andrew K Miller**  
Certified Practising Accountant

Dated: 17 November 2023



MAS TAX Chelsea is a CPA  
Business

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Tax Accountants Pty Ltd. Miller Accounting Solutions has  
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professional standards legislation.

