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SOFTBALL WA
ANNUAL REPORT



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For the year ended 30 June 2022

ABOUT THE ORGANISATION



VISION

Softball, the place to be

MISSION

To have more people positively connecting with softball, in more places, more often.

VALUES

Our people
Our partnerships
Respect
Integrity
Unity
Leadership
Inclusivness



LIFE MEMBERS

Softball WA wish to acknowledge all of the Life Members and the Hall of Fame listed below

1952	Val Johnston *	1987	Lorraine Page
1955	William Beachham (Wells) *	1988	Reg Page *
1960	Pat Grice (Tatham) *	1988	Robert McKibbin
1961	Max Kitchens *	1993	Laurie Prior
1962	Rona Trotter *	1994	Connie Montgomery *
1963	Joyce Marsland *	1995	Graeme Rector
1964	Flo Ireland *	1997	Don Brooks
1965	Freda Meloncelli *	2009	Evelyn Harvey
1966	Shirley Roberts *	2009	Peter Baker
1968	Greta Craig	2010	Kevin Osborne
1969	Shirley Schneider	2010	Albert Dumaresq *
1970	Shirley Boyd *	2015	Allan Collings *
1974	Peggy Beckett *	2015	Julie Richardson
1975	Don Smith *	2017	Karen Sullivan
1976	Val Prunster	2019	Thomas Maher
1979	Nox Bailey *	2020	Kathryn Wylie
1981	Lorraine Malcolm	2020	Thomas Corcoran
1983	Nina Menner	2021	Gary Butler
1984	Alf Bunting *	2021	Cathy Bertolini *
1986	Roma MacKenzie (Piercy) *		

Deceased*

HALL OF FAME

Peggy Beckett *	Anthony Bull	Geoff Coultas	Steve Suckling
Pat Grice *	Norma Frost	Bill Downing	Don Brooks
Joyce Marsland *	Flo Ireland*	Dave McKenzie	Shirley Boyd *
Lorraine Page	Freda Nina Menner	Darryl Rector	Evelyn Harvey
Reginald Page *	Russell Taylor	Connie Montgomery *	Kevin Osborne
Shirley Roberts *	Rona Trotter *	Barrie Sargeant	Tom Corcoran
Shirley Schneider	Nox Bailey *	Michael Titheradge	Gary Butler
Val Johnston *	Alf Bunting *	Neal Delpero	Justin Golds
Rose Knight *	Greta Craig	Adam Humble	Chantelle James
Lorraine Malcom	Roma Mackenzie *	Nathan Jones	Warren Duff
Val Prunster	Robert McKibbin	Peter Baker	
Lyndsay Anderson *	Laurence Prior	Albert Dumaresq *	Deceased*

BOARD MEMBERS

Chairperson

Nicole Winstone

Deputy Chairperson

Tiffany Allen

Andrew Linfoot

Karen Sullivan

Sue-Ellen Morphet

Natalie Swinbourn

Vince Del Prete

CHAIRPERSONS REPORT

Chairperson
Nicole Winstone



On behalf of your Board, it gives me great pleasure to present to you, the 2022 Softball Western Australia Annual Report.

It has been another year of challenging times. Many of our members have been adversely affected by COVID as have some of our competitions. Thank you for all for your resilience and determination to still make softball in Western Australia grow and prosper in 2022.

Despite the adversities Softball WA has shown a growth in membership by over 10%. This is the first growth in the sport for a number of years. Softball WA will continue to look for opportunities to grow the sport and will look to our associations to implement new ideas in order to bring in new members. Whilst the growth of our junior membership is our priority, Softball WA will continue to look for ways to grow our membership numbers across all levels of our sport.

In the last 12 months we have farewelled our CEO, Kristy Bryan-Smith, and searched far and wide for her replacement. With the assistance of the Australian Institute of Sport we explored a number of possibilities which included searching for the right CEO internationally. As it turned out, we didn't need to search too far to find our new CEO Rick Wolters, who comes from us from Badminton WA. The recruitment of Rick is a new beginning for Softball WA and with his leadership and guidance I have no doubt he will take our sport to the next level.

The Softball WA Board continue to work solidly as a team. Over the last 12 months we have embraced the Strategic Plan and have assisted in operationalising it on the frontline for the staff. The Board will continue to work on all aspects of the plan which will continue to guide the sport for years to come.

Earlier this year we were able to host the Australian Masters Games which were very successful despite being marred by the COVID pandemic. Initially there was close to 70 teams register their interest from across Australia however due to the pandemic a number of teams pulled out and we were left with a much more manageable number of teams. I would like to thank the teams for participating and a special thanks to a couple of teams that came from interstate to participate. It was a fun week of softball which made me think about dusting off the old glove for next year.

Once again, due to the global pandemic the Nationals were delayed. Unfortunately, due to a number of factors Softball WA were not in a position to send all age groups. This decision was by no means popular amongst several age groups. The decision was not made lightly but in the best interests of the athletes, their families and the sport as whole. Softball WA look forward to sending a full contingent of teams to this year's Nationals. I would like to wish all teams the very best and I sincerely thank all the Coaches, Assistance Coaches, Scorers and Managers for their continued dedication and contribution to the sport.

In early 2022 Softball WA were excited to collaborate with Acacia Collard on our first Aboriginal Artwork depicting the story of Softball WA. The completed artwork was amazing and it will proudly hang at Mirrabooka International Softball Stadium. The artwork will be worn with pride by our State Teams attending the Nationals. Shirts will also be made available for Supporters and I encourage everyone to consider purchasing a shirt and show your support for WA at the Nationals.

On behalf of the Board I would like to thank the staff for their ongoing support to the sport. Softball WA staff go above and beyond to ensure the smooth running of the sport. To Rick, Donna, Sharon and Aidan, thank you for your unwavering commitment to our sport.

Finally, as with all grass roots sports we rely heavily on our volunteers to keep our sport going. Volunteers come in many shapes and forms from those assisting at Softball WA events right through to those on affiliated competition committee's and community coaches. I would like to acknowledge the contribution and ongoing effort of every volunteer as each of you help support the sport, often with very little thanks or acknowledgement. Behind every volunteer is an equally supportive family that allows volunteers to do what they do. To each and every one of you, thank you. The work of volunteers is integral to the sport and ensures the ongoing sustainability of the sport in Western Australia.

Nicole Winstone
Chairperson



OFFICER REPORTS



CEO REPORT

2021-2022 was a period of great change, exciting achievements and a return to regular softball involvement as we moved out of the pandemic. I am pleased to report on the achievements of my predecessors from 2021-2022. As we reflect on our past year we can focus on the 5 pillars identified in our Softball WA 2021-2024 Strategic Plan.

VISION: Softball, the place to be

MISSION: To have more people positively connecting with softball, in more places, more often.

WE VALUE: Our people | Our partnerships | Respect | Integrity | Unity | Leadership | Inclusiveness

Participation

The major event for the year was hosting of the Australian Masters Games in August. Along with this event Softball WA hosted Have a Go Day July, Martu Festival August, Pitching and Coaching Clinics September and December, North West Championships hosted September, the State League delivered from October through to December, the School holiday clinics hosted in January and the Junior Softball Champs in March. Softball WA worked with Softball Australia in the development of the Home Run Heroes program an improved program to the previous Batter Up program.

The Healthway LiveLighter Regional Roadshow was a huge success with staff venturing up to the Pilbara to engage with local clubs, associations and local communities.

People and Culture

Our Directors of Coaching, Scoring and Umpiring were not only busy coordinating volunteers to assist in delivery of games but were heavily involved in the delivery of courses and accreditation where 8 coaching courses were offered and associated assessments.

8 umpire accreditations over 2 competitions held with an 1 assessors course and a series of Scoring courses from Basic through Levels 1-4 were held. These courses are critical to encourage volunteers to be skilled to support softball, connect them closely to our sport and skill them to provide a great volunteer service.

Pathways

There was a limited and controlled return to high performance last year due to the pandemic. The Representative Teams Committee continued to work with aspiring athletes to select teams that were able to compete at National Championships. The 2021 Cap Night was hosted whilst the Awards Night was scheduled for later in 2022. National team selections continued through Softball Australia. Our local Elite competition continued.

Facilities

Of critical importance was the signing of the City of Stirling lease renewal for Mirrabooka International Softball Stadium through to October 2031. This has ensured sufficient tenure whilst planning and preparations progress for a relocation to any new future venue.

Softball WA continued to seek additional support for our feature venue with upgraded lighting, new overhead netting at Diamonds 3 and 4 as well as safety barrier netting installed.

New equipment was purchased for grounds staff to continue to ensure our headquarters is of superior condition. Clubs and Associations were successful in securing funding to continue to upgrade local facilities. These included successful applications for lights at and Bunbury and Districts completed an upgrade to its playing surface.

Communication

Softball WA moved from its previous use of its membership database onto the new RevSport service. Any change is challenging but all clubs and members accepted the change with good intent. The new platform is very flexible, provides multiple functions and works very well for both Softball WA and clubs. In developing this RevSport service increased effort and time was dedicated to our online presence with increases content provided to both our Facebook and Instagram platforms. There is much more we can do on both these platforms. The reintroduction of our monthly newsletter will also be a priority for next year. At the same time there was a commitment to improve the website presentation.

Our Directors for coaching, scoring and umpiring were very busy keeping our members informed. Softball WA conducted a Governance and Risk workshop to assist in compliance and established systems and documentation to mitigate these risks. A critical operational relationship exists with Softball Australia. A great deal of time and effort was undertaken to build a closer working relationship with Softball Australia staff.

We lead into 2022-2023 with great optimism, in a sound financial position, blessed with committed volunteers and a strong membership base, with an exciting calendar of playing and development opportunities in front of us.

Rick Wolters
Chief Executive Officer



CEO
Rick Wolters

STATE DIRECTORS REPORTS

State Director of Coaching Milosa Jackson



My First Year as Director of Coaching has been busy due to the many changes within Softball Australia and their new data systems which changed a number of times, until we now have the final product.

As Director of Coaching and a member of the RTC, I will still be adopting Softball Australia's recommendations within our State Program that a State Head Coach be at the Performance Talent Level, and Assistant Coach Foundation Coach Level, and am working with a number of Coaches to attain these levels.

The introduction of Online Courses from Softball Australia, came into effect for all Foundation levels early 2022, this has been a great help for our Teachers in WA as they now can introduce Softball within their schools.

This year saw a number of items that were proposed last year become a reality;

-Promoting Softball Coaching in regional WA: Courses held in Geraldton, Karratha, Port Headland, Tom Price and Bunbury, a number of clinics were held.

-Having our State Program Up Skill: we had 5 Coaches sit for their Performance Talent Coach Level.

-Have a Directors Committee. Our Numbers per Courses were in the past 12 months.

Face to Face;

Combined SCCP 8
Fundamental Skills x 29
Participants

Training to Practice x 5
Participants

Foundation Coach x 6
Participants

Reaccreditation x 9 Participants
Online

SCCP x 14 [3x Softball
Members] [6 x Teachers] [3
SWA Staff] [2 x State Coaches]

Fundamental Skills x 4
Training to Practice x 4 [State
Coaches]

Managing Games x 2 [State
Coaches]

Fundamental Skills, Training to
Practice and Managing Games.
[at once x 5 [3 x SWA Staff] [2 x
State Coach]

The Directors Committee is great, our group is working together to help Softball members archive their goals by assisting with a pathway that we all are working together, so they can become the Coach, Scorer or Umpire they want to be.

I am looking forward to the upcoming year, with a number of new programs to assist our Coaches archive greater coaching knowledge, in the way of:

-Mentor Coaches,

-Trainee Coaches within our State Program, have started this year

-Attaining their Foundation Coach Status.

-Become Performance Talent Coaches.

I would like to thank Softball WA for the opportunity of being the State Director of Coaching, and am looking forward to another year and many more Participants wishing to become Coaches.

Yours in Softball

Milosa Jackson

State Director of Coaching



STATE DIRECTORS REPORTS

State Director of Scoring
Karen Vagg



The aim is to be able to run a National Championship without outside assistance.

This is still the main aim - we are still not up there yet with the Iscore. I myself seem to be running other important tasks rather than getting the opportunity to practice iscore.

In the 2020 Gilleys Shield, which was the last Nationals held in WA, three Candidates sat their Level 4 scoring and from this, one passed with the other two just waiting to complete one more game. Since then the other two have passed and are now current level four active scorers.

Although it has been a very odd 2021 - 2022 with COVID - 19 and a very low-key on the Softball field there has been Facebook contact and telephone talk amongst the scoring committee.

I have been very active and have managed to run some scoring clinics in the early part of 2022 and a couple late 2021.

We have completed the following:-

Level 1 - Jul 21 6 Port Hedland - Milsoa

Level 2 - Jul 21 - 1 Metro

Level 4 - Jan 22

3 Reaccreditations

Level 1 - Feb 22 5 Geraldton

Level 1 - Feb 22 12 Rockingham

Level 2 - Feb 22

1 Reaccreditation

Level Basic - May 22 (5 Karratha Livelighter Regional Roadshow Iscore)

Level 2 - Jun/Jul 22 - 1 Metro

May 22 headed the Fremantle rebels Tournament with Annaliese running Salsa Program - and with a team of great scorers from our WA Data Base. 4 candidates are going through their level 4 including myself joining them via a link with the NSC on a trial basis' it was offered to 7 WA Candidate's the others declined. I'm hoping they will pass and this will add extra Level 4's to our Data base and also hoping that they will put their hands up to help out.

Now Annaliese and I are deeply involved with the School Sports Australia Tournament. 3rd Oct Level 1 Clinic at Kalamunda Rangers, approximately 12 registered already.

I will be heading to Bunbury 14th Oct for level 1/2 clinics

In the coming weeks to Geraldton although trying to tee up if they will be down from the current championships there are 5 Ladies wanting to complete their level 2

The new Teams Apt that is linking the database together still has some issues however is working progress - I liaison with Kirsty Andrews once a week.

I have just receive a current data base list however it is missing many people - seems if you not current on Revsports you drop off the system - seeing if this can be rectified.

As you can see it very full on from now on until the WA Nationals here in January, we will be calling for scorers and spotters once again.

I have taken over this role from my late sister and I aim to do the task just as good as she did and if possible better for the up and coming stars of the sport of Softball. Nobly wishes for and three-bag hit scored instead of a home run against their name.

Karen Vagg
State Director of Scoring



STATE DIRECTORS REPORTS

State Director of Umpiring Cliff Warner



This year saw the accreditation of 11 new umpires. Namely Rob Brown; Petrina Innle; Paul Jackson; Kristy Morgan; Ricky Parker; Robyn Rampant; Natalie Senkeldam; Samantha Sinclair; Peter Vinten Beth Watson; and Jordan Watts.

We also saw the following umpires successfully undertake an assessment to improve their accreditation level. Namely Angelo Amara to Level 4; Deni Hall to Level 3; Dylan Cutlar to Level 2; Fiona Lambrick to Level 2; and Warren Mitchell to Level 2.

This now brings the number of currently accredited umpires to 86. However, a significant number of these umpires do not make themselves available for any competitions outside club softball.

This year has seen the successful completion of many competitions including:

Independent Girls School Softball, State League, WA Masters, Godfrey - Parry Cup (inaugural event), Junior State Championships, School Sports Australia (National); and State Championships - All ages

It is these State Championships that will become the building block for future umpire accreditation assessments. I have worked closely with the SWAUA to achieve positive results for all WA umpires including:

- Conduct of an umpire's assessors' course;
- Approval of a bespoke Softball WA on-diamond shirt incorporating the SWA indigenous artwork;
- Confirmation of umpire payments for consistency across all associations; and
- Delivery of a number of online webinars on varying rules and umpire expectations.



Though the umpiring body has worked extremely hard over the past 12 months delivering for the above competitions as well as local club tournaments, a few complaints have been made with one being found to have merit. This related to behavioral issues and resulted in sanction being imposed against the umpire including suspension from a particular tournament. That the umpiring body still haven't received approval for the implementation of the 'Disciplinary Guidelines' from the SWA Board, only goes to complicate how these issues are handled expeditiously.

Overall, it has been an extremely busy year with most weekends (if not all) having been dominated by softball. Despite this, my cohort has stepped up to the challenge to ensure that players and coaches can participate in a game we all enjoy.

Cliff Warner
State Director of Umpiring



PDO REPORT

PARTICIPATION & DEVELOPMENT

Due to beginning my role at Softball WA in early May 2022, I can't speak from what I have personally done in the period from July 2021 to when I started. However, from reports I have read in that time frame, a lot was accomplished.

The number of events, programs, and projects with the focus on both participation and development has been outstanding. Credit goes to the previous PDO Jacob Colangelo and his work in this role. Jacob organised multiple different events and programs during his time in the role, such as Australian Sports Camp, Winter Social Slam, Ngurra Kujungka, P&C Clinics (October & December 2021), State League, Junior Championships, School Holiday Clinics and LiveLighter Play Home Clinics. Along with a strong presence on Social Medias Facebook and Instagram.

Looking to 2022/23, my focus is aimed at the youth in our sport, developing the current players through more high performance clinics, both specialised and non-specific. With the introduction of Softball Australia's new national junior participation program, Home Run Heroes, I'm looking at returning to grass roots level Softball, using the Home Run Heroes branding and format through clubs, associations and schools, hoping to build it into something big for WA, increasing junior participation and involvement.

I've had the pleasure of traveling to Port Hedland, Tom Price, and Nullagine recently on regional trips, where we saw 359 participants through-out those trips. Along with beginning to connect more with Primary Schools during the summer season.

Participation &
Development Officer
Aidan Slomp



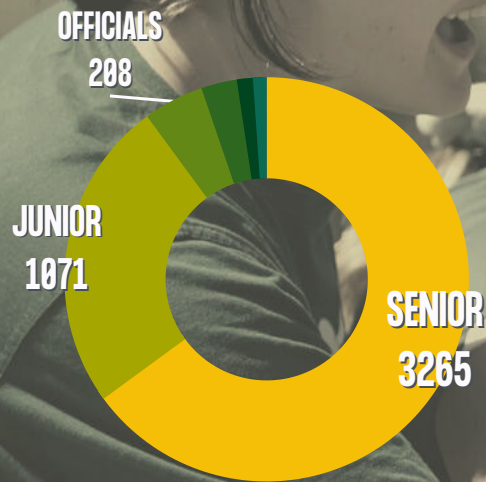
I am really excited about what the future of Softball can look like within WA, growing the grass roots level of the game is a key area I want to work in, whether it is schools, clubs, or regional, I look forward to be able to assist anyone, anywhere with their Junior participation while I'm in this role.

Aidan Slomp
Participation & Development
Officer



MEMBERSHIP DATA

MEMBERS BY CATEGORY



110%

MEMBERSHIP GROWTH

COMPARED TO 20/21

+454
MEMBERS

4336

MEMBERS

2021/22

17/18
3474

18/19
3825

19/20
3444

20/21
3882

GENDER BREAKDOWN

FEMALE

60.9%

MALE

38.5%

IDENTIFY DIFFERENTLY
0.6%

MEMBERS BY AREA

BALDIVIS	88
PORT KENNEDY	82
THORNIE	77
ELLENBROOK	74
BYFORD	70
HUNTINGDALE	62
WARNBRO	62
GOSNELLS	60
SOUTH HEDLAND	54
SECRET HARBOUR	52

MEMBERSHIP DATA

20/21

3882

21/22

4336

TOTAL MEMBERS

1305

MALE

28%

1675

2262

FEMALE

17%

2661

1288

COUNTRY

46%

699

2594

METRO

40%

3637

981

17 & UNDER

9%

1071

335

18-23

12%

378

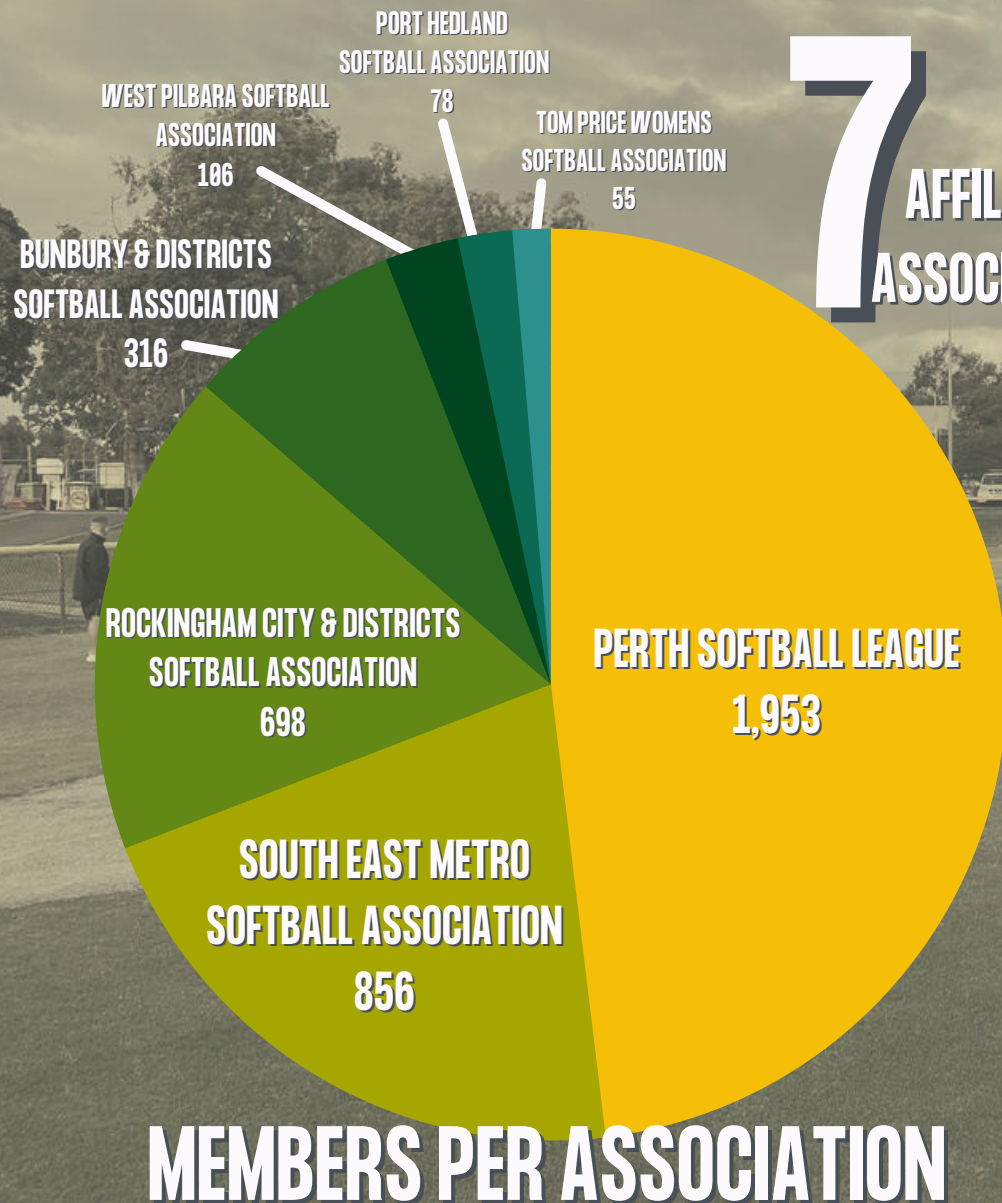
2566

24 & OVER

12%

2887

CLUB/ASSOCIATION DATA



7 AFFILIATED ASSOCIATIONS



553 TEAMS

92 AFFILIATED CLUBS

REGIONAL CONNECTION

1 KARRATHA

2 PORT HEDLAND

3 TOM PRICE

4 NULLAGINE

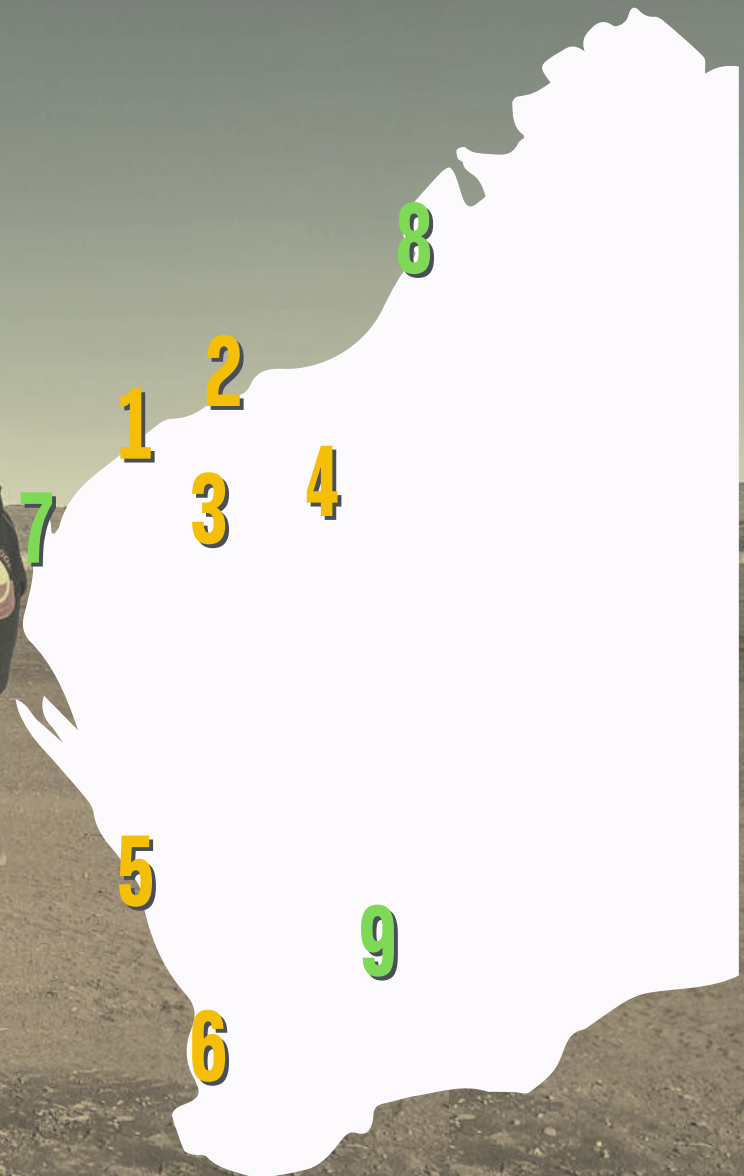
5 GERALDTON

6 BUNRBURY

7 EXMOUTH

8 BROOME

9 GOLDFIELDS



DIGITAL MEDIA STATISTICS

Data below is in comparison to 2020-2021. Statistics are dated between July 1st 2021 - July 1st 2022

FACEBOOK PAGE REACH



42.8%

FACEBOOK PAGE NEW LIKES



83.2%

FACEBOOK PAGE VISITS



62.8%

INSTAGRAM PAGE REACH



911.6%

INSTAGRAM NEW FOLLOWERS

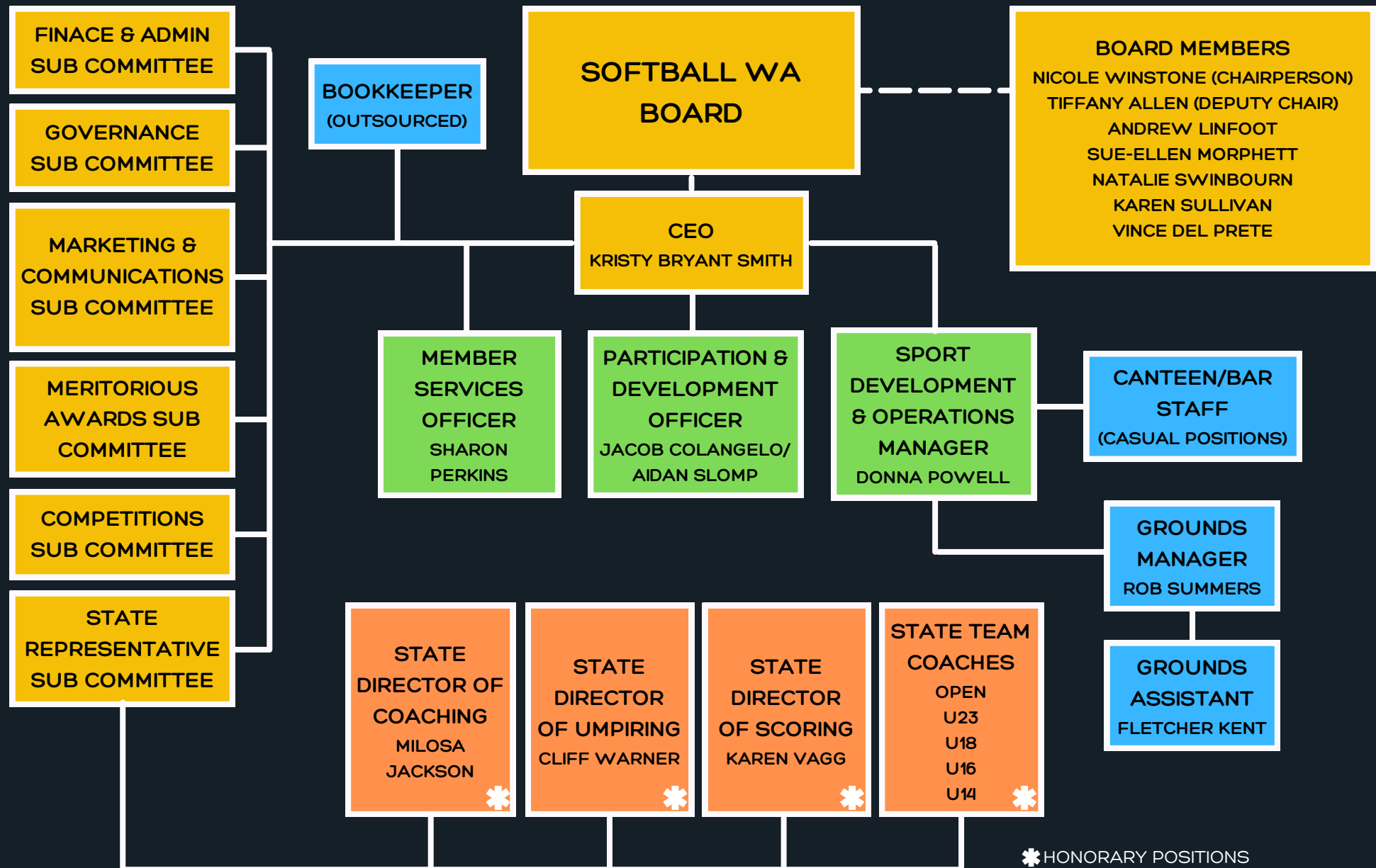


INSTAGRAM PROFILE VISITS



2.7k%

ORGANISATIONAL STRUCTURE



THANK YOU SPONSORS

HEALTHWAY



DLGSCI



Department of
Local Government, Sport
and Cultural Industries

FIELDERS CHOICE



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snap fitness 24/7
MIRRABOOKA

EASTON



Softball Western Australia Inc

Financial Statements

For the Year Ended 30 June 2022

Softball Western Australia Inc

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For the Year Ended 30 June 2022

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Softball Western Australia Inc

Auditors Independence Declaration to the Committee of Softball Western Australia Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in APES 110 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

[Enter place of signing]

Softball Western Australia Inc

Statement of Profit or Loss For the Year Ended 30 June 2022

	2022	2021
	\$	\$
State team uniforms	26,323	-
COVID 19 stimulus income	2,500	62,724
Nomination and registration fees	225,043	273,029
Team levy	70,270	77,362
Bar and canteen	275,716	192,564
Facilities	14,170	4,769
Grants and sponsorships	285,131	343,500
Development income	26,204	-
Other income	13,919	8,724
	939,276	962,672
Cost of sales	(132,986)	(87,981)
Administration expenses	(81,875)	(68,007)
Regional development expenses	(39,914)	(20,300)
General operations expenses	(9,872)	(1,720)
Impairment of inventory	(13,446)	(3,856)
Venue and participation expenses	(181,524)	(166,872)
Travel and accomodation expenses	(32,088)	(49)
Umpiring costs	(17,490)	-
Depreciation expenses	(118,379)	(70,394)
Event expenses	(22,137)	(14,733)
Development expenses	(13,828)	(774)
Travel and accomodation	(44,351)	-
Employee benefits expenses	(420,476)	(305,162)
AMG refund of events income	(19,432)	-
Profit before income tax	(208,522)	222,824
Income tax expense	-	-
Profit for the year	(208,522)	222,824
Other comprehensive income, net of income tax		
Items that will not be reclassified subsequently to profit or loss	-	-
Items that will be reclassified to profit or loss when specific conditions are met	-	-
Total comprehensive income for the year	(208,522)	222,824

The accompanying notes form part of these financial statements.

Softball Western Australia Inc

Statement of Financial Position

30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	549,882	727,963
Trade and other receivables	5	13,081	78,942
Inventories		8,992	22,438
TOTAL CURRENT ASSETS		571,955	829,343
NON-CURRENT ASSETS			
Plant and equipment	6	664,414	639,158
TOTAL NON-CURRENT ASSETS		664,414	639,158
TOTAL ASSETS		1,236,369	1,468,501
LIABILITIES			
CURRENT LIABILITIES			
Bank overdrafts		1	-
Trade and other payables	7	37,972	66,380
Lease liability		12,000	12,000
Deferred income	9	49,818	40,000
Employee provisions	8	12,011	8,230
TOTAL CURRENT LIABILITIES		111,802	126,610
Lease liability		59,144	67,947
TOTAL NON-CURRENT LIABILITIES		59,144	67,947
TOTAL LIABILITIES		170,946	194,557
NET ASSETS		1,065,423	1,273,944
EQUITY			
Retained profits		1,065,423	1,273,944
EQUITY		1,065,423	1,273,944

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2022

2022

	Retained Earnings \$	Total \$
Balance at 1 July 2021	1,273,944	1,273,944
Profit attributable to members of the parent entity	(208,521)	(208,521)
Balance at 30 June 2022	1,065,423	1,065,423

2021

	Retained Earnings \$	Total \$
Balance at 1 July 2020	1,037,055	1,037,055
Profit attributable to members of the parent entity	222,824	222,824
Retrospective adjustment due to change of accounting policy (k)2	23,006	23,006
Retrospective adjustment due to prior year error	(8,941)	(8,941)
Balance at 30 June 2021	1,273,944	1,273,944

Softball Western Australia Inc

Statement of Cash Flows
For the Year Ended 30 June 2022

	2022	2021
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	719,880	618,599
Payments of suppliers and employees	(1,043,965)	(736,178)
Receipts from grants	294,949	379,500
Interest income	126	162
Net cash provided by/(used in) operating activities	(29,010)	262,083
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for plant and equipment	(149,071)	-
Net cash used by investing activities	(149,071)	-
Net increase/(decrease) in cash and cash equivalents held	(178,081)	262,083
Cash and cash equivalents at beginning of year	727,963	465,880
Cash and cash equivalents at end of financial year	549,882	727,963

4

The accompanying notes form part of these financial statements.

Softball Western Australia Inc

Notes to the Financial Statements For the Year Ended 30 June 2022

The financial statements cover Softball Western Australia Inc as an individual entity. Softball Western Australia Inc is a not-for-profit Association incorporated in Western Australia under the *Associations Incorporation Act (WA) 2015* ('the Act').

The functional and presentation currency of Softball Western Australia Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general-purpose financial statements that have been prepared in accordance with the Australian Accounting Standards – Simplified Disclosure. Softball Western Australia Inc is a not-for-profit entity for the purpose of preparing the financial statements.

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.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

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

All revenue is stated net of the amount of goods and services tax (GST).

Grant revenue

Grant revenue is recognised in the statement of profit or loss when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the balance sheet as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Softball Western Australia Inc receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the balance sheet, with a corresponding amount of income recognised in the statement of profit or loss.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest is recognised using the effective interest method.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

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

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

(d) Finance costs

Finance cost includes all interest-related expenses, other than those arising from financial assets at fair value through profit or loss.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

(f) Inventories

In the prior year, inventories are measured at the lower of cost and net realisable value. During the current year, all inventories have been treated as purchases and expensed to the financial report as they are purchased.

(g) Property, Plant and Equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(g) Property, Plant and Equipment

Depreciation

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

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

(h) Impairment of non-financial assets

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

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of 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 or 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 or cash-generating unit.

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.

(i) 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.

(j) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

(k) Change in accounting policy

The Association changed its accounting policy relating to the recognition of inventory. In prior years merchandise was expensed in the period in which it was acquired.

The aggregate effect of the change in accounting policy on the annual financial statements for the year ended 30 June 2022 has been to bring \$23,006 of merchandise into the statement of financial position and out of retained earnings:

Notes to the Financial Statements

For the Year Ended 30 June 2022

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Softball Western Australia Inc

Notes to the Financial Statements
For the Year Ended 30 June 2022

4 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank and in hand	549,882	727,963
	<u>549,882</u>	<u>727,963</u>

5 Trade and Other Receivables

	2022	2021
	\$	\$
Trade receivables	13,081	78,842
Deposits	-	100
	<u>13,081</u>	<u>78,942</u>

6 Property, plant and equipment

PLANT AND EQUIPMENT		
At cost	216,243	72,608
Accumulated depreciation	(62,165)	(61,611)
Total plant and equipment	<u>154,078</u>	<u>10,997</u>
IMPROVEMENTS		
At cost	\$ 342,789	\$ 342,789
Accumulated depreciation	\$ (166,054)	\$ (109,428)
Total improvements	<u>176,735</u>	<u>233,361</u>
FACILITY UPGRADES		
At cost	\$ 426,541	\$ 426,541
Accumulated depreciation	\$ (161,104)	\$ (107,138)
RIGHT TO USE ASSETS - PREMISES		
At cost	89,863	89,863
Accumulated depreciation	(21,699)	(14,466)
	<u>68,164</u>	<u>75,397</u>
	<u>664,414</u>	<u>639,158</u>

7 Trade and Other Payables

	2022	2021
	\$	\$
Trade payables	12,461	5,711
GST payable	7,218	32,477
Other payables	18,292	28,192
	<u>37,971</u>	<u>66,380</u>

Notes to the Financial Statements

For the Year Ended 30 June 2022

8 Provisions

	2022	2021
	\$	\$
Employee benefits	12,011	8,230
	<u>12,011</u>	<u>8,230</u>

9 Income in Advance

	2022	2021
	\$	\$
DSR facility maintenance grant	49,818	40,000

10 Financial Risk Management

Objectives, policies and processes

The Board of Directors receives overall responsibility for the establishment of Softball Western Australia Inc's financial risk management framework. This includes the development of policies covering specific areas.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and Softball Western Australia Inc's activities.

The day-to-day risk management is carried out by Softball Western Australia Inc under policies and objectives which have been approved by the Board of Directors. The Chief Officer has been delegated the authority for implementing processes which follow the objectives and policies.

Softball Western Australia Inc does not actively engage in the trading of financial assets for speculative purposes nor does it write options.

Mitigation strategies for specific risks faced are described below:

Liquidity risk

Liquidity risk arises from the Association's management of working capital and the finance charges and principal repayments on its debt. It is the risk that the Association will encounter difficulty in meeting its financial obligations as they fall due.

The Association's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Association maintains cash and marketable securities to meet its liquidity requirements for up to 30-day periods.

The Association manages its liquidity needs by carefully monitoring scheduled debt servicing payments.

At the reporting date, these reports indicate that the Association expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Association.

Notes to the Financial Statements
For the Year Ended 30 June 2022

10 Financial Risk Management

10 Financial Risk Management

Credit risk

Credit risk

Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposure to wholesale and retail customers, including outstanding receivables and committed transactions.

The Association has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The utilisation of credit limits by customers is regularly monitored by line management. Customers who subsequently fail to meet their credit terms are required to make purchases on a prepayment basis until creditworthiness can be re-established.

Management considers that all the financial assets that are not impaired for each of the reporting dates under review are of good credit quality, including those that are past due.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

The Association has no significant concentration of credit risk with respect to any single counterparty or group of counterparties.

Notes to the Financial Statements

For the Year Ended 30 June 2022

11 Key Management Personnel Remuneration

The totals of remuneration paid to the key management personnel of Softball Western Australia Inc during the year are as follows:

	2022	2021
	\$	\$
Short-term employee benefits	89,673	67,935
Long-term benefits	6,340	6,361
	<u>96,013</u>	<u>74,296</u>

12 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of Crunch Auditing Pty Ltd for:		
- auditing the financial statements	4,000	4,000
- preparation of the financial report	1,000	1,000
Total	<u>5,000</u>	<u>5,000</u>

13 Events Occurring After the Reporting Date

The financial report was authorised for issue on by the Board of Directors.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

14 Statutory Information

The registered office of the association is:

Softball Western Australia Inc
38 Ashbury Cres,
Mirrabooka
WA

Softball Western Australia Inc

Statement by Members of the Committee

In the opinion of the committee the financial report as set out on pages 3 to 13:

1. Present fairly the financial position of Softball Western Australia Inc as at 30 June 2022 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Softball Western Australia Inc will be able to pay its debts as and when they fall due.


This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

President 

Treasurer 

Rick Wolzars
CEO.

Dated this 15th day of November 2022

Softball WA does
not have a
Treasurer


Softball Western Australia Inc

Independent Audit Report to the members of Softball Western Australia Inc

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of Softball Western Australia Inc (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion - Cash Income* section of our report, the accompanying financial report of the Association is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Reduced Disclosure Regime and the *Corporations Regulations 2001*.

Basis for Qualified Opinion - Cash Income

It is not always practicable for the Association to establish accounting controls over all sources of bar and canteen prior to deposit of these funds, by employees of the Association, into the bank. Accordingly it is not possible for our examination to include procedures which extend beyond the amounts of such income recorded in the accounting records of the Association.

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 auditor independence requirements of the *Corporations Act 2001* and 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 confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the committee members of the Association, would be in the same terms if given to the committee members as at the time of this auditor's report.

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

Responsibilities of Committee Members for the Financial Report

The committee members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the committee members determine is necessary to enable the preparation of the financial report that gives a true and fair

view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

Optima Audit

Michael Cooper

Osborne Park

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