



ANNUAL REPORT 2020-21

**SOFTBALL WESTERN AUSTRALIA INC.
ANNUAL GENERAL MEETING**



SOFTBALL WA INC. ANNUAL REPORT 2021

TABLE OF CONTENTS

1. Chairperson's Report

2. Chief Executive Officer's Report

3. State Directors Reports

3.1 State Director of Coaching Report

3.2 State Director of Umpiring Report

3.3 State Director of Scoring Report

4. Life Member Nominees

5. Softball WA, Board of Directors

5.1 2020/21 Board

5.2 Nominees

6. State Teams

7. 2020 Tokyo Olympics

8. Our Sponsors

9. Financial Reports

- Income Statement
- Balance Sheet
- Notes to Financial Statements
- Statement by Members of the Committee
- Auditor's Report

1. CHAIRPERSON'S REPORT

Thank you for attending the 2021 Softball Western Australia AGM.

In 2020/21 the Board of Softball WA have continued to work towards achieving outcomes for the benefit of all members of our great game. We have recently launched our Strategic Plan which the Board will now start to turn their minds as to how the Strategic Plan becomes the Operational Plan. We have continued to focus on growing the game of Softball across Western Australia and this will be our overall goal.

At last year's AGM I spoke about the impact of the global pandemic, which we know as COVID-19 virus, on our great game. Unlike the rest of Australia, we have found ourselves in a good position with very minimal cases of community spread within Western Australia. Our goal for last year was to return the sport to the community which I believe we have done very well at. To the point of registering an increase of members across the winter competition, not many states have been able to do that. It was disappointing to have to postpone all National Championships, but we are committed to do everything in our power to ensure that Nationals in 2022 will go ahead.

We will continue to recover from this pandemic for years to come. Never lose sight of the fact that Western Australia is safe for now, but we do need to be looking forward to ensure we stay that way. Simple things such as physical distancing, masks, hand sanitiser and vaccinations must be our new norm, let's continue to practice in this space and Softball WA are committed to making it as safe as possible for those involved in the sport. Over the last 23 months we have been successful in obtaining several grants, these will be used to the benefit of the entire sport to ensure we make your experience in softball is the best it can be.

Over the next 12 months the Board will focus on operationalising the Strategic Plan. We are excited for the future and are committed ensuring Softball WA continues to grow and thrive. We will continue to look for opportunities to create efficiencies and will we continue to build on the solid foundation we have built together over a number of years.

The Board will shortly launch into a program of works which will include risk management, Regional WA development and planning for the future. We are in very early talks with government to secure a new state of the art facility and we will continue to lobby on behalf of our member to ensure the sport is future proofed. Any new facility will be the best that we have in Australia but there is a long process between now and then.

Finally, thank you to every volunteer, Board Director, employee, Softball WA member, family, and friends. Without the support of you all we would not be where we are today and we most certainly would not have the one thing that brings us all together, our great sport of Softball.



Nicole Winstone
Chairperson – Softball WA

2. CHIEF EXECUTIVE OFFICER'S REPORT

The last 12 months have passed so quickly, despite the challenges a pandemic and transition to a new sports management system presents, it has been a transformational year. We have been extremely active both on and off the field and I am incredibly proud of all of our accomplishments.

This is largely due to the Softball WA team's ability to respond and adapt quickly to overcome numerous obstacles and challenges, including working from home and supporting each other to manage high workloads when short staffed. The resilience and grit of the SWA team is applaudable and I am very thankful for all their hard work and efforts!

The Board has completed a large volume of work, including the Strategic Plan, policy development, committee frameworks and governance. We are incredibly lucky to have a highly skilled, experienced and dedicated Board.

A new National Participation Strategy was launched in August, this strategy aims to arrest the decline in participation through a variety of acquisition and retention priorities and initiatives, including new and refreshed junior products with an emphasis on fun, to attract more juniors and grow the sustainability of softball.

Facility projects and upgrades included, ongoing investment in the maintenance of the playing fields, floodlight and irrigations system upgrades, a new air-conditioning system, plus shaded dugouts and scoring shelters.

Additional notable achievements were; increased grant funding, the implementation of new initiatives and programs including a Regional Development Program, development clinics and increased collaboration with Diamond Sports.

We have finished the year in a strong financial position, largely due to an increase in the level of revenue generated and a reduction in discretionary expenditure. This places us in good stead to deliver the strategic plan and grow participation into the future.

Ongoing Priorities:

- Participation and Sustainability
- Compliance and Governance
- Communication
- Outcomes Focused and Performance Reporting

Acknowledgements:

Lastly, I would also like to thank the following stakeholders:

- Softball community
- PSL, MAC, RTC Committees and State Directors
- Our Partners and Sponsors

I especially want to thank all of our volunteers, without their ongoing dedication and passion to the sport we wouldn't be able to deliver the game we all love.

Thank you for your support over the past 12 months and I look forward to breaking more ground in 2021/22.

Yours sincerely

Kristy Bryan-Smith
CEO – Softball WA Inc.

3.1 STATE DIRECTOR OF COACHING REPORT

Annual Report WA State Director of Coaching

As of my appointment in September, it has been a very busy couple of months. Policies/ Process to be updated as well as being a part of the Representative Teams Committee and setting up teams for the 2022 Nationals.

We will be adopting the Softball Australia Coaching Pathway introduced in Jan 2021 in its entirety, all Courses of the Fundamental Skills, will be available in face to face Courses, at your Association / Club facilities or Softball WA's facilities. As well these courses are available Online.

My focus for the next 12 months is looking to the future and direction of Coaches in WA, to:

- Promote Coaching Accreditation to all Regions of WA
- We will also adopt Softball Australia's recommendations within our State Coaches Program [Performance Talent Level as a Head Coach, Fundamental Skills Competent Level for Assistant Coach]
- To have Fundament Skills Level and Training to Practice level also become a part of the State Program, to assist coaches with their teams.
- To have a number of Deliverers and Assessors around the State, so that it will be easier for Regional members to update.
- Mentor Coaches a number of around the State also.

Working with the State Director of Scoring and State Director of Umpiring, in running Workshops and Clinics, to assist in the development of our Coaches, Scorers and Umpires.

- We are looking forward to holding our first Officials Forum in early 2022.

I am looking forward to working on implementing these programs and more, to help us grow stronger in the area of Coaching within our State.

Yours in Softball

Milosa Jackson

State Director of Coaching

3.2 STATE DIRECTOR OF UMPIRING

Annual Report WA State Director of Umpiring

On the 12 October I met with Milosa and Karen (SD of Coaching and Scoring) and discussed many opportunities to cooperatively move softball forward especially at a State level, but with real cognisance of club level involvement. It was agreed that we will cooperatively present a forum, allowing for state players, coaches and other interested parties to participate in a detailed information session with each arm of the game. Upon completion, the viability of such a forum will be reviewed and evaluated for further similar forums. We also agreed to maintain regular meetings to ensure a tri-partisan approach to positively support the game of softball.

I have obtained standing permission for inclusion at the monthly SWAUA Executive Committee meetings to assist in maintain a strong focus on the direction of the provision of umpiring services to WA. Such provision including regional centres such as North-West, Bunbury and Geraldton (where there is a strong push to affiliate the competition with SWA).

In conjunction with the SWAU Executive Committee and the SWA Board, I am working to achieve finality of the Disciplinary Regulations. It is expected that these will be in force for the upcoming 2022 Winter season to allow for unified strength in eliminating poor behaviour performances from the game. I am also in consultation with the SWAUA to determine, clarify and coordinate a unified and consistent umpire payment system across all affiliated associations. These measures will allow for consistency in rates of remuneration and methods of payments to individual umpires.

As SDU I am in the process of ascertaining availability for a Training Officer. This Officer will be responsible for providing monthly training sessions open to all umpires (and any other interested parties) as well as a structured umpiring clinic to be held early to mid 2022.

I am also looking to establish an Assessor Committee which will provide for an assessor pool for club co-ordinators to draw from and facilitate consistent assessments of any candidate in line with the SA Assessors Manual and NUC guidelines.

I am overseeing the provision of a community softball green shirt umpiring program, currently operated by the umpire co-ordinators of Rockingham, SEMSA and PSL. I am also overseeing the coordination of the WA State League completion held Thursday evenings at Mirrabooka. Coordination of this event was delegated to the SWAUA with the TCU being Michael Morse.

At this time, I am the Tournament Chief Umpire for the Annual IGSSA competition being held on 29 October. This competition, in its second year, has doubled in size from last year. The organiser have requested umpire assistance and I am proud to state that the umpiring body has positively responded and will be strongly represented to assist the schoolgirls with their softball journey.

Kind Regards

Cliff Warner
State Director of Umpiring

3.3 STATE DIRECTOR OF SCORING

Annual Report WA State Director of Scoring

State Directors have had phone link ups during the past year and discussion has been made about changes to States running Championships.

I have had some meetings with the RTC and just recently the 3 Directors (Coaching Umpire and myself) came together with our strategies on working together as a group to run a Forum on all aspects on advancing the knowledge of softball out to the community. I must say this is something that Milosa has wanted to do for some time, so it is her idea, it's just formatting it as a group to put it out there to promote it to the best of our abilities.

I am yet to have a meeting with the actual scorers, with such a lot happening at Mirrabooka at the present time.

With the start of the summer season I have a couple of ladies booked in for re accreditation.

I was at Carine Cats recently conducting an informal information night for Level 1 – resulting in these people booking in for Level 1 Accreditations and Exams.

The SWA website has been updated with Scoring information, please contact me for any information regarding scoring.

I will be promoting scoring pathways through forums if these forums prove successful, as I am sure they will be.

I have posted out for expression of interest for a Level 3 Clinic in the coming months. I feel that the information does not seem to be circulated enough to the Clubs about up and coming courses.

Information on SWA facebook page does not seem to be enough, perhaps the information could be emailed to the Club secretary and they could post it on their board.

A paid course (\$50.00 each) has been completed by 4 WA scorers for the Iscore clinic run by Chris Bailey though Zoom. This is a trail at this stage. The course was from 9am to 3pm Victoria are looking at Level 1 via video but it has hit a few issues.

Kind Regards

Karen Vagg
Director of Scoring

4. LIFE MEMBER NOMINEES

Life Membership recognises contributions made at Association and State Level.

➤ There are two recipients as follows:

- **Gary Butler**
- **Cathy Bertolini – posthumously**



Detailed to follow below are some of their achievements and contributions:

GARY BUTLER

Awards, Achievements and Recognition:

- **SWA GOLD Service Award**
- **Softball Australia Service Award 2005**
- **SWA Hall of Fame Award**

Board Director **SWA** **2008 - 2016 (inc. Chairperson)**

Coaching Director **Perth** **2013 - 2015 & 2005 - 2010**

State Player: U19 Men

International: Australian Coach U19 Men & Assistant Coach U19 Men

STATE OFFICIAL SERVICE

Coach	Open Men	2009 - 2016
Coach – Singapore	U15 Boys	2016
Coach	U19 Men	2008
Assistant Coach	U19 Men	2008, 2010
Coach	U19 Men	2000 - 2005
Assistant Coach	U16 Boys	1994
Assistant Coach	U16 Boys	1993

Club Service:

- **Club Coach – Vikings & Bedford**

CATHY BERTOLINI

Awards, Achievements and Recognition:

- **SWA GOLD Service Award 2021**
- **Softball Australia Service Award 2017**
- **SWA SILVER Service Award 2016**

Director of Scoring	SWA	2017 - 2021
Head Statistician Nationals	Perth	2019 - 2020

STATE OFFICIAL SERVICE

Statistician	U19 Men	2019
Manager	U19 Men	
Statistician	U23 Men	2017
Manager	U23 Men	2016
Statistician	U16 Boys	2009 - 2014 (excl 2013) & 2018
Statistician	Nationals	1999 - 2012
Statistician	U16 Girls	2001 - 2007

Accreditation – Scoring: Level 2 1995, Level 2, Level 3 1996 and Level 4

- **Club Scorer at SEMSA and Dale 1995 - 2000**
- **Club Scorer at Bedford Men**



5. SWA BOARD OF DIRECTORS

5.1 2020/21 SOFTBALL WA BOARD:

- Nicole Winstone (Chairperson)
- Robert Loiacono (Deputy Chair)
- Andrew Linfoot
- Karen Sullivan
- Tiffany Allen
- Sue-Ellen Morphett

5.2 2021/22 BOARD NOMINEES:

➤ The two (2) nominees for the three (3) vacant Director positions are:

- Andrew Linfoot
- Natalie Swinbourn

In accordance with the Softball WA Constitution, Rules 17 and **27.1 Nominations of Candidates**, appointment of the Nominees must be approved by at least fifty-one percent (51%) of the members present and eligible to vote.

Softball WA Board Notable Achievements:

- Governance Review
- Policy Framework
- Stakeholder Consultation
- Strategic Plan
- Draft Operational Plan
- Future Facility Planning

SOFTBALL WA STRATEGIC PLAN | 2021 – 2024

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					
PILLARS	Participation	People & Culture	Pathways	Facilities	Communication
FOCUS AREAS	<ul style="list-style-type: none"> • Increase the number of WA children introduced to Softball by strengthening our reach into the school system. • Increase the number of players who choose to continue to play softball. • Refresh competitions and game formats to encourage flexible, attractive participation pathways. • Strengthen our links with Tee-ball and Baseball WA. • Develop productive relationships with affiliates and non-affiliates. • Support regional and remote community development, participation programs, products and events. • Establish community partnerships to embed softball in local communities. • Introduce a comprehensive player registration and management system to facilitate play and enable reporting. • Promote elite WA players as role models to encourage participation. 	<ul style="list-style-type: none"> • Culture supports the five identified 'How we Play' behaviours. • Ensure the availability of skilled volunteers to deliver the game through reward, recognition and retention programs. • Provide training, mentoring and support for people within and around the game. • Support clubs to strengthen their healthy club culture. • Be Champions of Change – representative of our softball community. • Diversity and inclusivity are encouraged and celebrated. • Provide workforce development to ensure we have the right team with the necessary skills and knowledge to deliver on our vision, mission and values. • Explore ways of working with Softball Australia to benefit Softball in WA. 	<ul style="list-style-type: none"> • Identify talented athletes. • Provide increased development opportunities at all levels from juniors, to adult members to talented athletes, including increased access to high quality coaching. • Ensure pathways for coaches, umpires, scorers and administrators and explore mentoring opportunities. • Focus on supporting regional athletes, clubs and associations. • Focus on key skill development for juniors including pitching, catching and hitting. • Educate, train and develop elite athletes to be leaders within our sport and achieve on the national stage. 	<ul style="list-style-type: none"> • Develop and maintain a comprehensive Statewide facilities plan. • Work with appropriate bodies to secure a new home for WA Softball. • Ensure clubs are healthy, have access to resources and are equipped to assist in growing the game. • Associations throughout WA are supported through appropriate and quality facilities. 	<ul style="list-style-type: none"> • Clearly articulate the point of difference of our sport, including reasons to play and reasons to stay. • Identify and expand the softball experience with a focus on the concept of 'place'. • Undertake an annual member satisfaction survey. • Develop productive partnerships with stakeholders and sponsors. • Expand external revenue streams. • Internal and external communication is professional, targeted and reflects the values of Softball WA. • Embrace technology to improve efficiency, aid communication and strengthen decision making. • Strong governance framework is in place. • Review policies to ensure they reflect contemporary best-practice.
HOW WE WILL MEASURE SUCCESS	<ul style="list-style-type: none"> • Increased total participation in softball in WA. • Increased affiliation numbers. • Increased participation in softball activities. • Increased participation in schools. • Increased fans of the game through attendance or engagement. • New participation formats developed. • One community participant database used by all. • Closer, more positive working relationship with affiliates and non-affiliates. 	<ul style="list-style-type: none"> • Number of volunteers both new and retained. • Number of training sessions conducted. • New club support mechanisms developed. • Provision of appropriate reporting mechanisms for unacceptable incidents. 	<ul style="list-style-type: none"> • Total number of accredited coaches, umpires and scorers both new and retained. • Increased number of attendees at coaching, umpiring and scoring development programs. • Increased number of players participating in talent pathway programs. • Increased number of regional athletes participating in talent programs. • Increased number of juniors participating in development programs. 	<ul style="list-style-type: none"> • Confirmed arrangement with City of Stirling regarding the future of the Mirrabooka facility. • Identification of a new home for Softball in WA. • Additional funding obtained for facilities improvement. • Clubs and/or associations obtaining grants to improve facilities. • Undertake case study of growing clubs. 	<ul style="list-style-type: none"> • Improved communication both internal and external. • Increased sponsorship and revenue from external streams. • New website and app. • Increased digital media presence. • Annual governance review. • Number of refreshed policies.

6. STATE TEAMS

Softball Australia and its Member States and Territories unanimously decided to cancel the National Championships due to the ongoing challenges and uncertainty Covid presented, including travel restrictions and the associated financial risk.

Regrettably, there were no State Team selections in 2020/21.



2020/21 STATE TEAM OFFICIALS:

DIVISION	HEAD COACH	ASS. COACHES	MANAGERS	STATISTICIANS
OPEN MEN	Aaron Cockman	Not appointed	Gary Butler	Lisa Beaney
OPEN WOMEN	Chantelle James	Not appointed	Geoff Shaw	Vicky Richards
U23 WOMEN	Shane Hughes	Not appointed	Lisa Stidworthy	Tonya Bailey
U23 MEN	Nathan Brown	Shane Fraser	Not appointed	Leonie Downing
U18 BOYS	Royce Swinbourn	Stewart Baker	Geoff Shaw	Karen Wood
U18 GIRLS	Chris McCabe	Not appointed	Natalie Swinbourn	Kathryn Wylie
U16 BOYS	Darren McDonnell	Pani Haereora	Karen Vagg	Sharon Perkins
U16 GIRLS	Scott Sullivan	Neal Delpero	Ingrid Smith	Not appointed
U14 BOYS	David Snow	Brody Ridley	Nardean Seaton	Not appointed
U14 GIRLS	Sandy Touchell	Jodi Giacci	Robyn Rampant	Not appointed

7. TOKYO 2020 OLYMPICS

Softball WA would like to congratulate our WA Olympic representatives Leah Parry and Leigh Godfrey on their performance at the Tokyo 2020 Games, as well as Assistant Coach Nathan Jones.

Leigh had the equal highest batting average for the Aussie Spirit of .333. Leah Parry excelled on defence with 5 putouts and 9 assists.

We are extremely proud of their participation and achievements in the Aussie Spirit team at the Tokyo 2020 Olympics.



8. OUR SPONSORS

We would like to acknowledge and thank our corporate partners and sponsors for their ongoing support. Together, we are helping to make a positive and lasting difference in the softball community through a variety of initiatives and programs that encourage and promote the importance of physical activity and maintaining a healthy lifestyle.

Thanks to the help of our sponsors, we have been able to deliver regional clinics, development programs, competitions, subsidise fees and maintain our international facility.



Department of
**Local Government, Sport
and Cultural Industries**



WHAT FUELS *me*



LIVELIGHTER

Softball Western Australia Inc

Financial Statements

For the Year Ended 30 June 2021

Softball Western Australia Inc

Contents
For the Year Ended 30 June 2021

	Page
Financial Statements	
Auditors Independence Declaration	1
Statement of Profit or Loss	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Statement by Members of the Committee	15
Independent Audit Report	16

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 2021, 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.

A handwritten signature in black ink, appearing to read 'M Cooper', with a stylized flourish at the end.

Michael Cooper
12 November 2021

Softball Western Australia Inc

Statement of Profit or Loss

For the Year Ended 30 June 2021

	2021	2020
	\$	\$
Affiliation fees	-	54
COVID 19 stimulus income	62,724	33,916
Nomination and registration fees	337,745	262,430
Team levy	1,510	248,721
Bar and canteen	192,564	116,325
Facilities	4,769	10,154
Grants and sponsorships	343,500	136,903
Events	75,852	81,083
Other income	8,724	(762)
	1,027,388	888,824
Cost of sales	(87,981)	(58,126)
Administration expenses	(68,007)	(94,196)
Regional development expenses	(20,300)	-
General operations expenses	(66,436)	(54,921)
Impairment of inventory	(3,856)	-
Venue and participation expenses	(167,646)	(120,475)
Travel and accommodation expenses	(49)	(228,672)
Depreciation expenses	(70,394)	(71,170)
Event expenses	(14,733)	(94,957)
Employee benefits expenses	(305,162)	(243,918)
Profit before income tax	222,824	(77,611)
Income tax expense	-	-
Profit for the year	222,824	(77,611)
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	222,824	(77,611)

The accompanying notes form part of these financial statements.

Statement of Financial Position

30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	727,963	465,880
Trade and other receivables	5	78,942	9,815
Inventories		22,438	-
TOTAL CURRENT ASSETS		829,343	475,695
NON-CURRENT ASSETS			
Plant and equipment	6	639,158	709,550
TOTAL NON-CURRENT ASSETS		639,158	709,550
TOTAL ASSETS		1,468,501	1,185,245
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	66,380	41,416
Lease liability		12,000	12,000
Deferred income		40,000	-
Employee provisions	8	8,230	19,369
TOTAL CURRENT LIABILITIES		126,610	72,785
Lease liability		67,947	75,405
TOTAL NON-CURRENT LIABILITIES		67,947	75,405
TOTAL LIABILITIES		194,557	148,190
NET ASSETS		1,273,944	1,037,055
EQUITY			
Retained profits		1,273,944	1,037,055
EQUITY		1,273,944	1,037,055

The accompanying notes form part of these financial statements.

Softball Western Australia Inc

Statement of Changes in Equity For the Year Ended 30 June 2021

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	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

2020

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	1,114,666	1,114,666
Loss attributable to members of the parent entity	(77,611)	(77,611)
Balance at 30 June 2020	1,037,055	1,037,055

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2021

	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	614,599	756,234
Payments of suppliers and employees	(736,178)	(898,402)
Receipts from grants	379,500	141,015
Sponsorship	4,000	35,091
Interest income	162	229
Net cash provided by/(used in) operating activities	262,083	34,167
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for plant and equipment	-	(999)
Net cash used by investing activities	-	(999)
Net increase/(decrease) in cash and cash equivalents held	262,083	33,168
Cash and cash equivalents at beginning of year	465,880	432,712
Cash and cash equivalents at end of financial year	4 727,963	465,880

Notes to the Financial Statements

For the Year Ended 30 June 2021

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 – Reduced Disclosure Requirements. 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) 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).

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.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

Subscriptions

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

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

(c) Finance costs

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

(d) 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.

(e) 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.

(f) 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

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(f) Property, Plant and Equipment
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.

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.

(g) 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.

(h) 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.

(i) Leases

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(i) **Leases**

in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(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 2021 has been to bring \$23,006 of merchandise into the statement of financial position and out of retained earnings:

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.

Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Critical Accounting Estimates and Judgments

3 Critical Accounting Estimates and Judgments continued

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.

Notes to the Financial Statements

For the Year Ended 30 June 2021

4 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	727,963	465,880
	<u>727,963</u>	<u>465,880</u>

5 Trade and Other Receivables

	2021	2020
	\$	\$
Trade receivables	78,842	7,956
GST receivable	-	1,759
Deposits	100	100
	<u>78,942</u>	<u>9,815</u>

6 Property, plant and equipment

PLANT AND EQUIPMENT		
At cost	72,608	72,608
Accumulated depreciation	(61,611)	(59,007)
Total plant and equipment	<u>10,997</u>	<u>13,601</u>
IMPROVEMENTS		
At cost	\$ 342,789	\$ 342,789
Accumulated depreciation	\$ (109,428)	\$ (86,832)
Total improvements	<u>233,361</u>	<u>255,957</u>
FACILITY UPGRADES		
At cost	\$ 426,541	\$ 426,541
Accumulated depreciation	\$ (107,138)	\$ (69,179)
Total facility upgrades	<u>319,403</u>	<u>357,362</u>
RIGHT TO USE ASSETS - PREMISES		
At cost	89,863	89,863
Accumulated depreciation	(14,466)	(7,233)
Total Right to use assets	<u>75,397</u>	<u>82,630</u>
	<u>639,158</u>	<u>709,550</u>

Notes to the Financial Statements

For the Year Ended 30 June 2021

7 Trade and Other Payables

	2021 \$	2020 \$
Trade payables	5,711	32,083
GST payable	32,477	-
Other payables	28,192	9,333
	<u>66,380</u>	<u>41,416</u>

8 Provisions

	2021 \$	2020 \$
Employee benefits	8,230	19,369
	<u>8,230</u>	<u>19,369</u>

9 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.

Notes to the Financial Statements

For the Year Ended 30 June 2021

9 Financial Risk Management

9 Financial Risk Management

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.

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 2021

10 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:

	2021	2020
	\$	\$
Short-term employee benefits	67,935	60,710
Long-term benefits	6,361	4,538
	<u>74,296</u>	<u>65,248</u>

11 Auditors' Remuneration

	2021	2020
	\$	\$
Remuneration of Crunch Auditing Pty Ltd for:		
- auditing the financial statements	5,500	5,500
- preparation of the financial report	1,000	1,000
Total	<u>6,500</u>	<u>6,500</u>

12 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.

13 Statutory Information

The registered office of the association is:

Softball Western Australia Inc
38 Ashbury Cres,
Mirrabooka
WA

Statement by Members of the Committee

In the opinion of the committee the financial report as set out on pages 3 to 14:

1. Present fairly the financial position of Softball Western Australia Inc as at 30 June 2021 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



Dated this 12 day of November 2021

Independent Audit Report to the members of Softball WA Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Softball WA Inc (the Entity), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the directors' declaration.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Entity's financial position as at 30 June 2021 and of its financial performance and its cash flows for the year ended; and
- (ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements.

Basis for Opinion

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

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

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

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 the 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 this financial report.



Crunch Auditing Pty Ltd
enquiry@crunchauditing.com.au
www.crunchauditing.com.au
ABN: 43 158 633 615

crunch auditing

Crunch Auditing Pty Ltd



Michael Cooper
Perth
12 November 2021



Crunch Auditing Pty Ltd
enquiry@crunchauditing.com.au
www.crunchauditing.com.au
ABN: 43 158 633 615