



# ANNUAL REPORT 2019-20

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



## **SOFTBALL WA INC. ANNUAL REPORT 2020**

### **TABLE OF CONTENTS**

- 1. Chairperson's Report**
- 2. Chief Executive Officer's Report**
- 3. State Directors Reports**
  - 3.1 State Director of Coaching Report – Community
  - 3.2 State Director of Coaching Report - Elite
  - 3.3 State Director of Scoring Report
  - 3.4 State Director of Umpiring Report
- 4. Life Member Nominees**
- 5. Softball WA, Board of Director Nominees**
- 6. Financial Reports**
  - 6.1 Income Statement
  - 6.2 Balance Sheet
  - 6.3 Notes to Financial Statements
  - 6.4 Statement by Members of the Committee
  - 6.5 Auditor's Report



*2020 Martu Youth Festival. Congratulations to the 2020 Softball Champions Punmu. Over the 3 days of softball Marika did a great job coaching her team. Helping the juniors develop and having lots of fun throughout the day.*

# 1. CHAIRPERSON'S REPORT

Good Morning

Thank you for attending the 2020 Softball Western Australia AGM.

In 2019/20 the Board of Softball WA have continued to work towards achieving outcomes that underpin the Strategic Plan. We have continued to focus on growing the game of Softball across Western Australia and this comes in many forms.

In March 2020 we found ourselves firmly in the middle of the global pandemic we now know as COVID-19. In many respects this changed the focus of the Board as we now turned our mind to firstly surviving the associated economic crisis and then returning the sport of Softball to the community of Western Australia. In Emergency Management every incident has a recovery component associated with it. True recovery is not completed until such times as the incident is over and the community, environment etc are returned to what it was pre-incident. Our response to the recovery aspect of COVID-19 was helped in many parts by several members who came together to form a 'Road to Recovery Taskforce'. Members of this group helped us understand and identify risk mitigation strategies, the true financial impact of COVID-19 on our members and most importantly they helped us prepare for the return of softball to the community. To the members of this group thank you for your input and hard work.

We will continue to recover from COVID-19 for the foreseeable future. It is important to remember that we are the lucky ones, we have been able to get back on the field of play unlike many other states who are still restricted in many aspects of day to day living. We are in a far better position than several other sports. Research was suggesting that community sport would experience a significant downturn in members, some even saying that 1 in 3 people would not return. At this point in time the Board is proud to say our membership numbers are on par with previous years and we look forward to seeing the numbers grow in the future.

It was only natural that we would, like many businesses, experience some financial loss during COVID. Both the state and national government assisted with some employee's salary and fortunately we were lucky to receive a Lotterywest grant of \$85K that went towards upkeep of the facility and maintenance of the fields. We continue to look for sponsorships that will support our sport moving on from this global pandemic.

The focus of the Board had to change in 2020 but we are now coming out of survival mode and looking to the future. We are firmly committed to our vision and mission as outlined in the current Strategic Plan and the Board looks forward to the future of Softball in Western Australia. The Board will continue to grow our partnerships, look for opportunities that create efficiencies and build on the solid foundation those before us have created.

The Board will shortly launch into a program of works which will include the review and delivery of a new strategic plan, implementing and focussing committees that all add value to the sport and ensuring that softball in Western Australia secures a new home, being a state-of-the-art facility of international standard that will be the envy of all.

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**

### INTRODUCTION & BACKGROUND

I have now been in the role for 2 months, I'm looking forward to the opportunities the role presents and learning a new industry, I am confident I have the business acumen, experience and skills to add value to the Association and achieve its future goals.

I have over 15 years' experience in business administration, operational management, financial management, business development, project management and stakeholder management and engagement, including marketing and communication skills. Most relevant to this role, I led a regional tourism association (Ningaloo) for 4.5 years, my responsibilities included destination marketing, executive officer to the Board and sole accountability for operations and the delivery of visitor servicing through the Ningaloo Visitor Centre.

Key achievements included:

WA Tourism Awards, Visitor Servicing – Gold 2015 and Silver 2016

Australian Tourism Awards, Visitor Servicing - Finalist 2015

GWN7 Top Tourism Town Award (population under 5,000): Winner 2014 and 2016

GWN7 Top Tourism Town Award, Communications & Community Engagement - 2015

GWN7 Top Tourism Town Award, Media & Marketing - 2016

### ACKNOWLEDGEMENTS

In the short time I've been in the role, the notable and inspiring things that have really stood out to me are;

- The genuine love of the game, and passion within the softball community.
- The dedication and commitment of the many Volunteers who willingly devote their time without question is commendable.
- The passion, knowledge and dedication of the SWA staff is outstanding.
- The skill and expertise of the Board of Directors is impressive.

### GOALS, VALUES & PRIORITIES

#### COMMUNICATION

- Develop and Build stronger relationships with Associations and Clubs
- Member Newsletter
- Email updates
- Encourage Member Engagement with SWA
- Welcome feedback / suggestions for improvement (queries, concerns)
- Industry relationships (industry leaders, knowledge & resources sharing)

#### PARTICIPATION/SUSTAINABILITY

#### COMPLIANCE & GOVERNANCE

#### OUTCOMES FOCUSED & PERFORMANCE REPORTING

- Productivity and efficiency (systems, procedures, evaluation, review)
- Ensure activities that add value to the Association are prioritised
- Statistics and reporting (Tracking, measuring & reporting)
- Satisfaction Surveys
- Identifying and analysing what works well/areas for improvement
- Continual improvement

In order to successfully achieve future objectives and goals and change culture, firstly, it is essential to build strong foundations.

Yours sincerely

Kristy Bryan-Smith  
CEO – Softball WA Inc.

### 3.1 COMMUNITY COACHING DIRECTOR REPORT

2019 – 2020 was one of those once in a lifetime year, which made it hard to complete the Action plan set out for the year.

#### **Coach Development:**

Due to Covid dates and courses had to be moved around. The season still saw a small increase in the number of accreditations, these are:

SCCP and Level 1 Combined Course:

**26 participants** [SWA, Rockingham and Geraldton]

Level 2:

**6 participants** only 4 completed the course, 1 participant ended up redoing it through Qld Softball.

Level 3:

**4 participants plus 2 participants who did it On Line, Total 6**

Updating Accreditation [completing Activity Sheet]: **8 Level 3 Coaches, plus 2 updated through SAL.**

**Total Participants 46**

All information has been updated, lodged and added to the Register.

As I mentioned the season was a difficult one to work with as a number of courses had to be cancelled, and new dates set if possible.

I would have liked to have done more courses with our regional associations/ clubs hopefully this upcoming season will allow that.

#### **Newsletters:**

I was able to have 5 Newsletters go out to all accredited coaches this year, but unable to have any Coaches Meetings, and still hope to have this group formed as I feel it is a much needed part of our Coaches development in our game.

#### **Meetings:**

We were able to hold a Meeting of all Directors in September 2019, [Coaching, Scoring, Umpiring and Community Coaching] this was very good and informative, as the Community Coaching Director I needed to know what areas I would need to develop to help in all areas, as well as the other Directors able to help each other in the development of our game. We do need more of these meetings maybe at least 2 a year.

#### **From Softball Australia:**

Softball Australia is developing a new Pathway for our old Level 4 – Will now become Talent Coach On Diamond and Talent Coach Battery,

Our old Level 5 – Will now become High Performance Elite On Diamond and High Performance, Elite Battery. Pathway to Mastery.

This New Pathway will take approx. 6 months to develop, until then the old ones will be used.

## **Ideas for future Development:**

### **STATE COACHES ACCREDITATION LEVELS;**

- ❖ That our State Team Head Coaches be at least a Level 4 or above. [this will keep us in line with the Coaching Pathway of Softball Australia].
  - Our State Team Assistant Coaches be at least a Level 3 or above.
  - Also, our State Team Specialist Coaches are Accredited in the area they Specialise in.
  - All State Team Trainee Coaches be at least an accredited Level 1, and if only used at home to assist with training to be mentored by their head coach. If a traveling trainee, to pay 75% [ I have considered 50% if SWA can afford it] of levy cost and SWA sponsors the balance [25%] [or 50%] and yes, the Head Coach to mentor the trainee.
  - All State Teams to have at least one Trainee Coach, to be a part of each state teams per tournament trainings. [either travel or none travel]

This will help our state develop a higher standard of Coaches, in turn will also develop our player's standard, which in turn will see SWA become a State that is more competitive in the National program.

### **COACHES COMMITTEE:**

- ❖ That we have a Committee like the Scorers and Umpires, I feel that this will only benefit our Coaches and programs for Academies and Clinics, not to mention what this will do to improving skills and ideas of drills etc for our Coaches. [ can be used in conjunction with the State Program or State Team Committee?].

### **ACCREDITATION COURSES:**

- ❖ More Deliverers are required to help deliver courses and do assessments on coaches, An Assessors certificate in sport is required through Australia Sports Commission as well as a cert 4 certificate.

With Softball Australia's New Pathway for Coaches it should make it easier, as most levels will contain more training and game assessment skills for Deliverers.

### **❖ COURSE BOOKINGS:**

I feel this has to be more of the Community Coaches area, reason:

Dates are proposed for the 6 or 12 months, approved then have to change as double booked, Courses being organised by 2 sometimes 3 different people within the Office, and some don't know/understand the process or procedure

Yours in Softball

*Milosa Jackson*

SWA Community Coaching Director

## **3.2 STATE DIRECTOR OF COACHING'S REPORT**

Due to the impacts of Covid I regret there is not a lot to report for 2020.

My primary role is looking after the State coaches, with Nationals being delayed and coaches therefore not yet appointed, there hasn't been a lot of activity.

Through ECU support, I was scheduled to commence work on an exciting Elite Coaches education program, however this was suspended prior to commencement due to Covid. I re-engaged with ECU a couple of months back but was told the agreement with Softball WA had since expired, they will look at a new arrangement in the new year.

The only significant achievement was an academy for nominees of the state teams, where all head coach and assistant coach applicants were involved.

All the head coaches were given sessions to run which included lodging training programs prior to sessions for review. The coaches were given opportunities to run sessions in different age groups and different aspects of the game.

Myself, Chantelle James, Nathan Brown and Aaron Cockman observed respective sessions and provided feedback to the coaches.

The coach education program in conjunction with ECU was going to be the focus for 2020.

Best Regards

Shane Hughes  
State Director of Coaching

### 3.3 STATE DIRECTOR OF SCORING

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

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

WA has had the Gilleys Shield for the past 3 years.

In the 2020 Gilleys Shield , 3 Candidates sat their Level 4 scoring and from this 1 passed with the other two just waiting to complete one from game. The Women's season has now started and we are hoping to get these couple of games completed.

Although it has been a very odd 2020 with COVID – 19 and a very low-key on the Softball field there has been Facebook contact and telephone talk amongst the scoring committee. Karen Vagg and myself have managed to run some scoring clinics in the later half of 2020. We have completed the following:-

|         |          |          |
|---------|----------|----------|
| Level 1 | May 4    | Karratha |
| Level 1 | May 8    | Metro    |
| Level 1 | June 11  | Metro    |
| Level 1 | August 4 | Metro    |
| Level 2 | August 8 | Metro    |
| Level 2 | December | 2 Metro  |
| Level 3 | January  | 2 Metro  |
| Level 1 | August   | 8 Metro  |
| Level 2 | October  | 2 Metro  |

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 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

*Cathy Bertolini*  
Director of Scoring WA



### **3.4 STATE DIRECTOR OF UMPIRING**

The task of the SDU has been taken on by the SWAUA committee. This has seen a hefty workload for all. The idea behind taking on the Umpiring Director's role is to help set up all of the procedures and protocols and have them all firmly in place for the next State Director. We have identified a lot of inconsistencies within the role and have to date managed to get some structure back so that the umpires know what is expected of them. We still have a lot of work to complete for this role.

The next thing that was organised was a State examiners training course with five of the states senior umpires put through rigorous 4 nights of training in the classroom and 2 nights of practical training at Mirrabooka. At the end of the training the state had 5 new trainee assessors who have been mentored and assisted in ongoing assessments. All of their knowledge was put into practice at the State Junior Softball Championship over the March long weekend 2020.

This has now greatly improved the ability of assessments to be carried out within the state, instead of having it all fall on 1 or 2 people.

The Junior Softball Championships was the next big task and work that went into organising this and managing it over the weekend was huge. But I must say that everyone involved worked tirelessly all weekend and the end result was amazing. The trainee assessors not only had a firsthand look at the work and commitment that goes into a championship and gained lots of experience but were also apart of assessing 9 candidates over the 3 days. All 9 candidates were successful.

Unfortunately, after the championship everything came to a sudden stop due to COVID 19. During this time, I organised Dale Kaimoana to take on the role of State Training UIC. Dale has taken on this role with amazing drive and passion. While we had no contact, Dale organised a number of Zoom meetings where he went through the playing rules to prepare everyone for the rule's exam. This training had the effect that we were looking for. WA had a 110% increase in numbers sitting the 2020 rules exams. Where we achieved an average pass mark of 87.5%. Nationally most other states sore a decline in numbers siting the exam. This momentum in online training was continued to include some forums on umpire positioning, game management and more. The response from the umpires has been amazing.

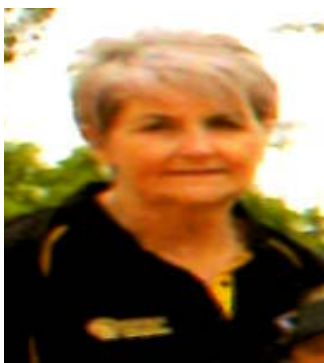
Once we were able to get face to face again the training has continued with great response. The next task will be to identify 2 more senior umpires to take on the roles of Technical UIC and Communications UIC. There is still a substantial amount of work to be done but I feel that we now have the momentum and are moving forward at a steady rate. There are a number of training sessions scheduled along with a number of umpire advancement opportunities over the next 12 months.

Steve Suckling  
SWA SDU

### **4. LIFE MEMBER NOMINEES**

Life Membership recognises contributions made at Association and State Level.  
There are two recipients as follows:

- Kathryn Wylie - Official
- Tom Corcoran - Umpire



*Detailed below are some of their contributions:*



*achievements and*

## **KATHRYN WYLIE**

Level 1 Scoring 1991, Level 2 Scoring and Level 3 1993

|                   |              |                         |
|-------------------|--------------|-------------------------|
| Team Statistician | U16 Boys     | 1999                    |
| Team Statistician | U23 Women    | 2004, 2005, 2006, 2007  |
| Team Statistician | Senior Women | 2010, 2011, 2013 & 2014 |
| Team Statistician | U19 Women    | 2018, 2019, 2020        |
| Team Statistician | U17 Girls    | 2015                    |

Statistician at Nationals Hosted by SWA

1994, 2001, 2002, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2018, 2019, 2020

Lecturer at Scoring Courses administered by SWA

## **TOM CORCORAN**

Umpired. Coached and Lectured at an Association level

Cronulla U16's National Tournament - Umpired

Umpired A Grade fixtures

Involved with the Men's Competition – Umpire

Served on the Scoring and Umpiring Committee

State Director of Umpiring 1980 - 1985

Umpired Busselton State League fixtures

Umpired finals for the local competition

Still umpiring at lower level

Served on the Scoring & Umpiring Committee prior to becoming, State Director of Umpiring 1980 – 1985 (5 Years)

- Conducted Umpire Education Clinics
- Visited Affiliated Associations to umpire Finals and Rostered Umpires for State Championships
- Commentated at Nationals  
1980-1990 (inclusive), 2010, 2011, 2012, 2014, 2015, 2019
- MC – for some Tournament Opening and Closing Ceremonies

## 5. SWA BOARD OF DIRECTOR NOMINEES

### NOMINEES:

➤ *Six nominations for 4 positions.*

- *Tiffany Allen*
- *Milosa Jackson*
- *Sue-Ellen Morphett*
- *Karen Sullivan*
- *Natalie Swinbourn*
- *Nicole Winstone*

### BALLOT:

- *60 Members eligible to vote, with 23 Ballots received = 38.3% (quorum 33%)*
- *Scrutineers – Aaron Morse - DLGSCI & Matt Bamford – Sport West*

### ELECTION RESULTS:

*The following nominees are deemed elected to the Board of Softball WA Inc:*

**Tiffany Allen**

**Sue-Ellen Morphett**

**Karen Sullivan**

**Nicole Winstone**

# **Softball Western Australia Inc**

## **Financial Statements**

**For the Year Ended 30 June 2020**

## **Softball Western Australia Inc**

### **Contents**

**For the Year Ended 30 June 2020**

|                                       | <b>Page</b> |
|---------------------------------------|-------------|
| <b>Financial Statements</b>           |             |
| 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 2020, 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 2020

|  | 2020            | 2019             |
|--|-----------------|------------------|
|  | \$              | \$               |
| Affiliation fees   | 54              | 114              |
| COVID 19 stimulus income   | 33,916          | -                |
| Nomination and registration fees   | 255,866         | 330,421          |
| Team levy  | 261,132         | 347,993          |
| Bar and canteen  | 116,325         | 153,358          |
| Facilities   | 10,154          | 14,632           |
| Grants and sponsorships  | 136,903         | 262,936          |
| Events   | 74,244          | 89,899           |
| Other income   | 230             | 4,571            |
|  | <b>888,824</b>  | <b>1,203,924</b> |
| Cost of sales  | (57,586)        | (86,228)         |
| Administration expenses  | (94,894)        | (92,486)         |
| General operations expenses  | (54,921)        | (72,992)         |
| Venue and participation expenses   | (119,777)       | (111,887)        |
| Travel and accomodation expenses   | (269,680)       | (341,052)        |
| Depreciation expenses  | (71,170)        | (58,099)         |
| Event expenses   | (54,489)        | (47,579)         |
| Bad debt expenses  | -               | (3,358)          |
| Employee benefits expenses   | (243,918)       | (273,419)        |
| <b>Profit before income tax</b>  | <b>(77,611)</b> | <b>116,824</b>   |
| Income tax expense   | -               | -                |
| <b>Profit for the year</b>   | <b>(77,611)</b> | <b>116,824</b>   |
| <b>Other comprehensive income, net of income tax</b>                               |                 |                  |
| 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 | -               | -                |
| <b>Total comprehensive income for the year</b>                                     | <b>(77,611)</b> | <b>116,824</b>   |

The accompanying notes form part of these financial statements.

**Softball Western Australia Inc**

**Statement of Financial Position**

**30 June 2020**

|                                      | <b>Note</b> | <b>2020</b><br><b>\$</b> | <b>2019</b><br><b>\$</b> |
|--------------------------------------|-------------|--------------------------|--------------------------|
| <b>ASSETS</b>                        |             |                          |                          |
| <b>CURRENT ASSETS</b>                |             |                          |                          |
| Cash and cash equivalents            | 4           | <b>465,880</b>           | 432,712                  |
| Trade and other receivables          | 5           | <b>9,915</b>             | 49,118                   |
| <b>TOTAL CURRENT ASSETS</b>          |             | <b>475,795</b>           | 481,830                  |
| <b>NON-CURRENT ASSETS</b>            |             |                          |                          |
| Plant and equipment                  | 6           | <b>709,550</b>           | 689,858                  |
| <b>TOTAL NON-CURRENT ASSETS</b>      |             | <b>709,550</b>           | 689,858                  |
| <b>TOTAL ASSETS</b>                  |             | <b>1,185,345</b>         | 1,171,688                |
| <b>LIABILITIES</b>                   |             |                          |                          |
| <b>CURRENT LIABILITIES</b>           |             |                          |                          |
| Bank overdrafts                      |             | -                        | 54                       |
| Trade and other payables             | 7           | <b>41,416</b>            | 31,683                   |
| Lease liability                      |             | <b>12,000</b>            | -                        |
| Employee provisions                  | 8           | <b>19,369</b>            | 25,185                   |
| <b>TOTAL CURRENT LIABILITIES</b>     |             | <b>72,785</b>            | 56,922                   |
| Lease liability                      |             | <b>75,405</b>            | -                        |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |             | <b>75,405</b>            | -                        |
| <b>TOTAL LIABILITIES</b>             |             | <b>148,190</b>           | 56,922                   |
| <b>NET ASSETS</b>                    |             | <b>1,037,155</b>         | 1,114,766                |
| <b>EQUITY</b>                        |             |                          |                          |
| Retained profits                     |             | <b>1,037,055</b>         | 1,114,666                |
| <b>EQUITY</b>                        |             | <b>1,037,055</b>         | 1,114,666                |

The accompanying notes form part of these financial statements.



**Softball Western Australia Inc**

**Statement of Changes in Equity**

**For the Year Ended 30 June 2020**

**2020**

|   | <b>Retained<br/>Earnings</b> | <b>Total</b>     |
|---|------------------------------|------------------|
|   | <b>\$</b>                    | <b>\$</b>        |
| <b>Balance at 1 July 2019</b>                       | <b>1,114,666</b>             | <b>1,114,666</b> |
| Profit attributable to members of the parent entity | <b>(77,611)</b>              | <b>(77,611)</b>  |
| <b>Balance at 30 June 2020</b>                      | <b>1,037,055</b>             | <b>1,037,055</b> |

**2019**

|   | <b>Retained<br/>Earnings</b> | <b>Total</b>     |
|---|------------------------------|------------------|
|   | <b>\$</b>                    | <b>\$</b>        |
| <b>Balance at 1 July 2018</b>                       | <b>997,843</b>               | <b>997,843</b>   |
| Profit attributable to members of the parent entity | <b>116,823</b>               | <b>116,823</b>   |
| <b>Balance at 30 June 2019</b>                      | <b>1,114,666</b>             | <b>1,114,666</b> |

The accompanying notes form part of these financial statements.

**Softball Western Australia Inc**

**Statement of Cash Flows**  
**For the Year Ended 30 June 2020**

|   | 2020                    | 2019                  |
|---|-------------------------|-----------------------|
|   | \$                      | \$                    |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>              |                         |                       |
| Receipts from customers                                   | 756,234                 | 991,397               |
| Payments of suppliers and employees                       | (898,402)               | (1,110,784)           |
| Receipts from grants                                      | 141,015                 | 180,000               |
| Sponsorship   | 35,091                  | 82,936                |
| Interest income   | 229                     | 646                   |
| Net cash provided by/(used in) operating activities       | <u>34,167</u>           | <u>144,195</u>        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>              |                         |                       |
| Payments for plant and equipment                          | <u>(999)</u>            | <u>(427,254)</u>      |
| Net cash used by investing activities                     | <u>(999)</u>            | <u>(427,254)</u>      |
| Net increase/(decrease) in cash and cash equivalents held | 33,168                  | (283,059)             |
| Cash and cash equivalents at beginning of year            | <u>432,712</u>          | <u>715,771</u>        |
| Cash and cash equivalents at end of financial year        | 4 <u><u>465,880</u></u> | <u><u>432,712</u></u> |

The accompanying notes form part of these financial statements.

## Softball Western Australia Inc

# Notes to the Financial Statements

## For the Year Ended 30 June 2020

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) 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 2020**

#### **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 2020**

#### **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.

#### **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.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**3 Critical Accounting Estimates and Judgments**

**3 Critical Accounting Estimates and Judgments continued**

**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.

## Notes to the Financial Statements

For the Year Ended 30 June 2020

### 4 Cash and Cash Equivalents

|                          | 2020           | 2019           |
|--------------------------|----------------|----------------|
|                          | \$             | \$             |
| Cash at bank and in hand | 465,880        | 432,712        |
|                          | <u>465,880</u> | <u>432,712</u> |

### 5 Trade and Other Receivables

|                             | 2020         | 2019          |
|-----------------------------|--------------|---------------|
|                             | \$           | \$            |
| Trade and other receivables | 8,056        | 49,018        |
| GST receivable              | 1,759        | -             |
| Deposits                    | 100          | 100           |
|                             | <u>9,915</u> | <u>49,118</u> |

### 6 Property, plant and equipment

|                                |                |                |
|--------------------------------|----------------|----------------|
| PLANT AND EQUIPMENT            |                |                |
| At cost                        | 72,608         | 72,608         |
| Accumulated depreciation       | (59,007)       | (55,627)       |
| Total plant and equipment      | <u>13,601</u>  | <u>16,981</u>  |
| IMPROVEMENTS                   |                |                |
| At cost                        | \$ 342,789     | \$ 342,789     |
| Accumulated depreciation       | \$ (86,832)    | \$ (64,235)    |
| Total improvements             | <u>255,957</u> | <u>278,554</u> |
| FACILITY UPGRADES              |                |                |
| At cost                        | \$ 426,541     | \$ 425,541     |
| Accumulated depreciation       | \$ (69,179)    | \$ (31,219)    |
| RIGHT TO USE ASSETS - PREMISES |                |                |
| At cost                        | 89,863         | -              |
| Accumulated depreciation       | (7,233)        | -              |
|                                | <u>82,630</u>  | <u>-</u>       |
|                                | <u>709,550</u> | <u>689,857</u> |

### 7 Trade and Other Payables

|                | 2020   | 2019   |
|----------------|--------|--------|
|                | \$     | \$     |
| Trade payables | 32,083 | 9,908  |
| GST payable    | -      | 7,892  |
| Other payables | 9,333  | 13,883 |

**Softball Western Australia Inc**

**Notes to the Financial Statements**

**For the Year Ended 30 June 2020**

**7 Trade and Other Payables**

| <b>2020</b>   | <b>2019</b>   |
|---------------|---------------|
| <b>\$</b>     | <b>\$</b>     |
| <b>41,416</b> | <b>31,683</b> |



## Notes to the Financial Statements

### For the Year Ended 30 June 2020

#### 8 Provisions

|                   | 2020          | 2019          |
|-------------------|---------------|---------------|
|                   | \$            | \$            |
| Employee benefits | 19,369        | 25,185        |
|                   | <u>19,369</u> | <u>25,185</u> |

#### 9 Capital and Leasing Commitments

|  | 2020          | 2019          |
|--|---------------|---------------|
|  | \$            | \$            |
| Minimum lease payments under non-cancellable operating leases: |               |               |
| - not later than one year                                      | 12,000        | 12,000        |
| - between one year and five years                              | -             | 12,000        |
|  | <u>12,000</u> | <u>24,000</u> |

A lease agreement exists for 27 Chesterfield Road, Mirrabooka until 30 November 2021.

#### 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 such as foreign exchange risk, interest rate risk, credit risk and the use of derivatives.

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's finance function under policies and objectives which have been approved by the Board of Directors. The Chief Financial Officer has been delegated the authority for designing and implementing processes which follow the objectives and policies. This includes monitoring the levels of exposure to interest rate and foreign exchange rate risk and assessment of market forecasts for interest rate and foreign exchange movements.

The Board of Directors receives monthly reports which provide details of the effectiveness of the processes and policies in place.

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

## Notes to the Financial Statements

### For the Year Ended 30 June 2020

#### 10 Financial Risk Management

##### 10 Financial Risk Management

###### **Liquidity risk**

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.

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 2020

#### 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:

|                              | 2020          | 2019          |
|------------------------------|---------------|---------------|
|                              | \$            | \$            |
| Short-term employee benefits | 60,710        | 85,343        |
| Long-term benefits           | 4,538         | 8,001         |
|                              | <u>65,248</u> | <u>93,344</u> |

#### 12 Auditors' Remuneration

|   | 2020         | 2019         |
|---|--------------|--------------|
|   | \$           | \$           |
| Remuneration of Optima Audit Pty Ltd for: |              |              |
| - auditing the financial statements       | 4,000        | 4,000        |
| - preparation of the financial report     | 1,000        | 1,000        |
| <b>Total</b>                              | <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  
27 Chesterfield Road,  
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 14:

1. Present fairly the financial position of Softball Western Australia Inc as at 30 June 2020 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 .....

Chair.

Treasurer .....

CEO

Dated this 23<sup>rd</sup> day of SEPTEMBER 2020

## 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 2020, 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 2020 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.

Liability limited by a scheme  
approved under Professional  
Standards Legislation.



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

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.

*Crunch Auditing*

Crunch Auditing



Michael Cooper

Perth

30 October 2020

Liability limited by a scheme  
approved under Professional  
Standards Legislation.



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

**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 2020, 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.



Michael Cooper

30 October 2020

Liability limited by a scheme  
approved under Professional  
Standards Legislation.



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