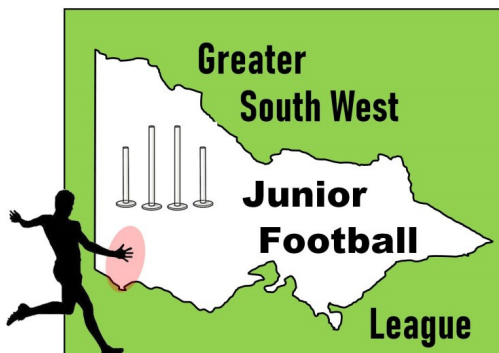


ANNUAL REPORT 2020





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INTRODUCTION

Matthew Ross

REGION MANAGER

2020 has been a year that will be memorable for a very long time to come. Through the adversity faced from the COVID-19 pandemic, I believe we have developed into a stronger purposeful organisation and enhanced our role as a supporter and facilitator of community Australian Rules Football across the Western District of Victoria.

Please find as follows a brief reflection of our annual performance and achievements.



STAFFING

We farewelled some staff throughout the year who supported the region with passion and vigour over a number of years.

Thanks to Brad Pole (Senior Operations Manager), Mathew Milne (Operations Coordinator), Louise Plozza (Finance Manager) and Alan Thompson (Football Development Manager).

A special mention must be made of Alan Thompson's 37 years dedicated to football development in the region. There would be thousands of players across the Western District who have had their playing careers influenced by 'Thommo'.

We were fortunate to welcome during the year new staff members who have assisted us in varying capacities across the year.

We welcomed Mike Farrow (Senior Operations Coordinator), Bel Jones (Operations Coordinator) and Tim Mason (Club Development Officer).

A congratulations should be extended to Alicia Drew, who has progressed from league operations into the void left by Alan Thompson's retirement as Football Development Manager for the Hampden Region.

GO TEAM!

Football Governance

Some changes were implemented throughout the year to the governance of football and leagues.

At a regional level, the governance of AFL Western District was reset to create an Advisory Board comprised of stakeholder representatives from our various stakeholder groups. We have had a number of meetings late in 2020 and will continue to monitor overall conditions through consultation with this body.

We appreciate the guidance and leadership of our former Commissioners, particularly the tireless efforts put in by Gerard Lucas as the Chair.

The amalgamation of the Portland JFA and the Hamilton Kangaroos JFA was successfully completed as a determination of the South West Junior Review. The league was able to put on a couple of matches in between COVID-19 lockdowns and welcomed clubs from neighbouring leagues in a show of footballing solidarity.

The COVID-19 pandemic has increased collaboration between clubs, leagues, umpiring groups and our wider stakeholder network. As a general note, we feel the collaborative relationships established across 2020 will continue to serve the region well into the future.

Participation

It is of no surprise that participation numbers are well down on ordinary years. At a high level, we had 1,100 participants across our region play at least one match. Ordinarily (using 2019 as an example), we would have approximately 5,400 playing a match in one of our community leagues. With approximately 4,300 players missing out on footy in 2020, we look forward to welcoming these players back in 2021.

Across our umpiring associations we had 121 registered in 2020 (compared with 138 in 2019). It is hard to interpret this data given most registrations were completed prior to the enforced shutdown. We do have work to retain and recruit umpires in coming years. We had the assistance of Jock Hilgrove early in 2020 to focus on our umpiring needs and this will be a continued area of focus for our team.



PARTICIPATION SUMMARY

2020 (2019)

2020
PLAYER
PARTICIPATION

1,100

2019
PLAYER
PARTICIPATION

5,412

3 OF 19 LEAGUES ACROSS STATE IN REGION

HFNL

**609 PLAYERS
(1,553 IN 2019)**

WDFNL

**0 PLAYERS
(1,465 IN 2019)**

MDFL

**0 PLAYERS
(979 IN 2019)**

SWDFNL

**0 PLAYERS
(556 IN 2019)**

GWSJFL

**457 PLAYERS
(480 IN 2019)**

WVFFL

**34 PLAYERS
(379 IN 2019)**



Achievements and initiatives in 2020

- ★ Establishment of new position in AFLWD structure, Club Development Officer. To continue in 2021 for our clubs and umpiring associations under the 'Club Champion' program focusing on individual club needs.
- ★ Establishment of new position in AFLWD structure, Director of Umpiring.
- ★ Strong collaborative relationships formed across various stakeholder groups in region – working together on the challenges of the COVID-19 pandemic
- ★ Substantial region-wide partnership established with The Midfield Group supporting clubs
- ★ Junior Support Fund concept started with 50 deserving junior participants supported with equipment and apparel vouchers
- ★ Remote working practices adopted alleviating volunteer travel and time commitments
- ★ Discovering Resilience session delivered virtually to over 100 attendees and recording available to region stakeholders
- ★ Outside the Locker Room funding – Great South Coast Suicide Prevention group
- ★ Grant funding secured and league website upgrades completed – HFNL, WDFNL, MDL & GSWJFL – worth \$20,000 in total
- ★ Hand sanitiser donated to AFL Western District of \$28,000 in total value distributed to clubs and umpiring associations thanks to the Bickford's Group
- ★ League administration remodeled to maintain cost efficiency and league ownership. AFLWD resourcing able to focus priorities on sustainability and integrity measures

2020 TIMELINE

MARCH

13 - Recommendation provided to umpiring groups to cease training in light of COVID-19 threats

16 - League leaders across region commenced regular virtual meetings for AFLWD to provide regular updates and receive feedback, all leagues at meeting supported a postponement of season commencements and any club training until at least end of May 2020

16 - AFL releases dedicated COVID-19 resource hub for community club and umpiring information

17 - AFLWD freezes all league service agreement charges

30 - AFLWD team commence unpaid stand down period and reduced hours of working

APRIL

10 - AFLWD Operations team return on reduced hours supported by JobKeeper to maintain services to clubs and leagues

22 - 2020 Salary caps are reduced

MAY

25 - Sanctioned small group outdoor non-contact club training can commence under guidelines of protocols

25 - State Government releases Community Sport Sector Short-term Survival package

27 - SWDFNL cancels 2020 season

JUNE

10 - HFNL cancels 2020 senior season

18 - HFNL announces junior competition to commence on 15 July

19 - COVID-19 Type 2 permits announced for players to be 'loaned' to teams playing if their home club is not for season 2020

2020 TIMELINE

JUNE

22 - Bickford's Australia supports AFL Western District affiliated clubs and umpiring associations with hand sanitiser product worth \$28,000 in total

23 - WVFFL announces a planned return to competition with start date of 1 August

24 - MDFL and WDFNL cancel 2020 seasons

25 - AFL Victoria releases Return to Play protocols

JULY

7 - Midfield Group supports AFL Western District stakeholders with sponsorship commitment.

7 - AFLWD announces Junior Support Fund with support of Midfield Group and Sportspower stores to provide families experiencing hardship with funds to purchase sporting equipment

17 - AFL Victoria announces that all club personal accident charges will be borne by the AFL for season 2020

19 - GSWJFL season commences. The league welcomed clubs from adjoining cancelled/affected leagues Casterton-Sandford (WBFL) and Peshurst FNC (MDFL).

AUGUST

1 - Terang-Mortlake and Hamilton play only match of 2020 for the U/18 WVFFL season at D.C Farran Oval, Mortlake

2 - Community sport shut down by State Government directive

24 - AFL Industry re-set process commences

OCTOBER

1 - AFL Victoria releases protocols permitting training and games amongst regional participants

NOVEMBER

1 - Football Development Managers formally return to support region



Financial Performance

A summary of AFL Western District earnings and expenditures for 2020

Our audited financial statements for the year ending 31 October, 2020 show a surplus result of \$102,983. Overall income was down by \$298,148 (51%) and expenses reduced by \$411,713 (70%). A number of changes were made to our operations as well as various support received which contributed to this result as follows:

1. Employee costs – Reduced by \$179,747

A combination of the removal of the Senior Operations Manager and Regional General Manager position from AFL Western District as well as the consequence of reducing staff hours across the COVID-19 enforced shutdown. The Regional Manager position is now funded directly by AFL Victoria.

2. Grants and rebates received - \$109,700 received

AFL Western District was entitled to a number of business and sports-industry COVID-19 funding through 2020 as follows:

- ATO JobKeeper: \$43,800
- Victorian Government – Business Support Fund: \$25,000
- ATO Cashflow Boost: \$24,900
- Victorian Government – Community Sport Sector Survival Package: \$11,000

Furthermore, \$5,000 was received from the Building Better Regions Fund as part payment for the AFL Western District Multicultural Round, planned to occur in 2021.

Financial Performance

A summary of AFL Western District earnings and expenditures for 2020

3. League Affiliation Fees – Reduced by \$97,166

The fees for administration services charged to leagues were frozen after March 2020 when the COVID-19 pandemic closed down sport. Through leveraging the valued sponsorship contribution of The Midfield Group and the various grants received, AFL Western District were able to continue to service the needs of leagues (on a reduced basis) throughout without charging. This saved leagues under service agreements in the region almost \$100,000 in total administration charges whilst at the same time continuing the support of their operations.

Other cost reduction measures were in the area of Motor Vehicles (returned all vehicles in AFL Western District fleet) and Accounting and Audit fees (brought accounting tasks in-house). We have also entered into sharing arrangements with other AFL Victoria regions to realise cost efficiencies in the functions of financial management and marketing.

The equity position as at 31 October is net positive \$68,367.

Our financial position is strong and will support our organisation in 2021 deliver on its priority areas.

LOOKING AHEAD TO 2021

Apart from supporting our stakeholders in complying with COVID-19 and assisting leagues in transition of their administration, the main areas of focus remain unchanged for us in 2021 as they were to be in 2020. Our key areas of focus are:

Sustainability Umpires Volunteers Development Facilities

Sustainability

- a. Building financial capacity and longevity of AFL Western District
- b. Monitoring junior recruitment and retention
- c. Individualised support of club needs and future plans
- d. Developing a region wide strategy to guide coming years
- e. Building the capacity of leagues to enhance their future

Umpires

Developing strong structures for support of umpiring groups across the region in recruiting, developing and retaining their members.

Volunteers

Enhancing the ability of our sport in the region to attract, develop and retain their valued volunteers.

LOOKING AHEAD TO 2021

Apart from supporting our stakeholders in complying with COVID-19 and assisting leagues in transition of their administration, the main areas of focus remain unchanged for us in 2021 as they were to be in 2020. Our key areas of focus are:

Sustainability Umpires Volunteers Development Facilities

Development

- a. Where possible, removing barriers to play for any participant of any age, gender or ability to participate
- b. Focusing on the support of female football in its growth to ensure its sustainability
- c. Developing clear pathways for our most talented players to go to the next stage
- d. Enabling our sport with the best technology that makes our game an attractive sport to play and reduces the workloads of anyone involved
- e. Growing the skillset of AFL Western District employees so that they are best equipped to ably assist our stakeholders
- f. Building the communication channels we have to our stakeholder base to ensure no one misses out on vital messaging

Facilities

- a. Supporting the redevelopment of the Reid Oval into the region's premier facility
- b. Analysing the needs of AFL Western District and consolidating costs where appropriate
- c. Supporting club facility development plans

CONCLUSION

Matthew Ross

REGION MANAGER

I wish to thank everyone involved with football across 2020.

It was a year where our position as the heartland of Australian Rules Football was protected amidst the many challenges faced. The efforts of all involved to maintain interest in the game and to 'keep the lights on' has ensured the sport will be around for a long time to come to underpin our community's social fabric.

On behalf of the team, we look forward to working with you all again in 2021.

Matthew Ross
Regional Manager
AFL Western District





2020

**Western Districts Australian Football
Commission Limited**

A.C.N 160 417 523

**Financial Report
For the year ended 31st October 2020**

FINANCIAL STATEMENTS



WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
DIRECTORS REPORT

Your directors present their report on the company for the financial year ended 31 October 2020.

Directors

The name of each person who has been a director during the year and to the date of this report are:

Gerard Lucas - Chair - Resigned 29th January 2020

Mark Robson - Resigned 29th January 2020

Amelia Armitage - Resigned 29th January 2020

Amanda Wearne - Resigned 29th January 2020

Terry O'Keefe - Resigned 29th January 2020

Craig Monigatti - Resigned 29th January 2020

Rodney Ward - Resigned 16th December 2019

Matthew Ross - Secretary Appointed 16th December 2019

Andrew John Dillon - Chair - Appointed 29th January 2020

Jennifer Louise Loughnan - Appointed 29th January 2020

Robert Andrew Auld - Appointed 29th January 2020/resigned
14th July 2020

Sam Graham - Appointed 14th July 2020

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Review of Operations

The surplus of the company for the financial year amounted to \$102,983 (2019: \$(10,582) deficit).

Principle Activities

The principle activity of the company during the financial year is to encourage and promote participation in Australian Rules Football, develop talent pathways, and to administer and/or manage the Leagues of the Western District Regions of Victoria.

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

Events Subsequent to the End of the Reporting Period

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

Likely Developments and Expected Results of the Operations

Likely developments in the operations of the company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the company.

Environmental Regulation

The consolidated group's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Dividends

Western Districts Australian Football Commission Limited is a company limited by guarantee. No dividends are allowed to be paid under the company's constitution.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
DIRECTORS REPORT

Members Guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the entity.

Auditors' Independence Declaration

A copy of the auditors' independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 3.

Signed in accordance with a resolution of the Board of Directors:



Name: SAM GRAHAM

Dated: this 14th day of December 2020.

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LTD

I declare that, to the best of my knowledge and belief, during the year ended 31 October 2020 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit, and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Western Districts Australian Football Commission Ltd.

McLaren Hunt
MCLAREN HUNT
AUDIT AND ASSURANCE

N.L. McLean
N.L. McLEAN
PARTNER

Dated at Warrnambool 14th December 2020

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 OCTOBER 2020

| | Notes | 2020 | 2019 |
|-------------------------------------|-------|----------------|-----------------|
| | | \$ | \$ |
| INCOME | | | |
| Establishment Grant | | 49,465 | 64,273 |
| Grants and rebates received | | 30,000 | 77,059 |
| COVID grants and jobkeeper payments | | 79,700 | - |
| Game development funding | | 20,808 | 64,135 |
| Sponsorship income | | 30,000 | 63,877 |
| League Affiliation Fees | | 64,834 | 162,000 |
| Final gate income | | - | 55,379 |
| Club based charges | | - | 55,687 |
| Other income | | 7,141 | 37,686 |
| TOTAL INCOME | | 281,948 | 580,096 |
| EXPENDITURE | | | |
| Minor equipment purchases | | 17 | 1,214 |
| Depreciation expense | | 2,289 | 4,040 |
| Meeting expenses | | 505 | 1,865 |
| Operational expenses | | - | 41,793 |
| Employee costs | | 106,407 | 286,154 |
| FBT expense | | 598 | 7,934 |
| Accounting and Audit fees | | 3,200 | 8,189 |
| League administration fees | | 10,667 | 32,000 |
| Motor vehicle expenses | | 11,248 | 44,740 |
| Rent | | 5,642 | 7,286 |
| Travel and accomodation costs | | 969 | 36,927 |
| Honoraria | | - | 18,600 |
| Sponsorship costs | | 4,546 | 35,305 |
| Umpire expense | | - | 20,284 |
| Security expenses | | - | 11,977 |
| General expenses | | 32,877 | 32,370 |
| TOTAL EXPENDITURE | | 178,965 | 590,678 |
| COMPREHENSIVE RESULT | | 102,983 | (10,582) |

The accompanying notes form part of these financial statements.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
BALANCE SHEET
AS AT 31 OCTOBER 2020

| | Notes | 2020 \$ | 2019 \$ |
|--------------------------------------|-------|---------------|-----------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 76,533 | 57,730 |
| Trade and other debtors | 2 | 14,466 | 24,678 |
| TOTAL CURRENT ASSETS | | <u>90,999</u> | <u>82,408</u> |
| NON CURRENT ASSETS | | | |
| Plant & equipment | 3 | 1,214 | 3,503 |
| TOTAL NON CURRENT ASSETS | | <u>1,214</u> | <u>3,503</u> |
| TOTAL ASSETS | | <u>92,213</u> | <u>85,911</u> |
| CURRENT LIABILITIES | | | |
| Accounts payable and other accruals | 4 | 18,383 | 77,931 |
| Employee benefits | 5 | 5,233 | 14,737 |
| Other liabilities | | - | 27,273 |
| TOTAL CURRENT LIABILITIES | | <u>23,616</u> | <u>119,941</u> |
| NON CURRENT LIABILITIES | | | |
| Employee benefits | 5 | 230 | 586 |
| TOTAL NON CURRENT LIABILITIES | | <u>230</u> | <u>586</u> |
| TOTAL LIABILITIES | | <u>23,846</u> | <u>120,527</u> |
| NET ASSETS | | <u>68,367</u> | <u>(34,616)</u> |
| EQUITY | | | |
| Retained Earnings | | 68,367 | (34,616) |
| TOTAL EQUITY | | <u>68,367</u> | <u>(34,616)</u> |

The accompanying notes form part of these financial statements.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 OCTOBER 2020

| | Notes | Retained Earnings | Total Equity |
|-----------------------------------|-------|----------------------|----------------------|
| Balance at 1 November 2018 | | (24,034) | (24,034) |
| Net result for the year | | <u>(10,582)</u> | <u>(10,582)</u> |
| Balance at 31 October 2019 | | (34,616) | (34,616) |
| Net result for the year | | 102,983 | 102,983 |
| Balance at 31 October 2020 | | <u>68,367</u> | <u>68,367</u> |

The accompanying notes form part of these financial statements.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2020

| | 2020 | 2019 |
|---|----------------------|-----------------------|
| | \$ | \$ |
| <hr/> | | |
| Cash Flow From Operating Activities | | |
| Grant and other receipts | 264,887 | 635,881 |
| Payments to suppliers and employees | (246,084) | (631,195) |
| Net cash provided by (used in) operating activities | <u>18,803</u> | <u>4,686</u> |
| Cash Flow From Investing Activities | | |
| Purchase of property, plant and equipment | - | (3,333) |
| Net cash provided by (used in) investing activities | <u>-</u> | <u>(3,333)</u> |
| Net increase (decrease) in cash held | 18,803 | 1,353 |
| Cash at the beginning of the year | <u>57,730</u> | <u>56,377</u> |
| Cash at the end of the year | <u>76,533</u> | <u>57,730</u> |

The accompanying notes form part of these financial statements.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

Note 1: Summary of Significant Accounting Policies

The directors have prepared the financial report on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. This financial report is therefore a special purpose financial statements that has been prepared in order to meet the requirements of the Corporations Act 2001.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements, with the exception of the cash flow statement, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amount presented in the financial statements have been rounded to the nearest dollar.

The following significant accounting policies, which are consistent with the previous period, unless stated otherwise, have been adopted in the preparation of this financial report.

Going Concern Basis

During the year ended 31 October 2020, the company had an operating surplus of \$102,983 (prior year operating deficit of \$(10,582)). The football season for the current year was cancelled as a result of COVID-19, which has thereby reduced the operating expenses incurred. The Commission also received specific one off COVID funding of \$79,700. As a result of the current year surplus the current asset ratio has improved to 3.86 (2019 current asset ratio of 0.68), and the Commission has positive retained earnings at 31 October 2020.

Given the impact of COVID on the current years result, the financials have been prepared on a going concern basis, based on the following:

- The board have adopted a budget for 2020/21 with a surplus of \$16,214, and will exercise strict control of expenses;
- AFL Victoria have confirmed that they will continue to support the company and provide additional financial assistance if required.

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.

Accounts Receivable and Other Receivables

Accounts receivable are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables are expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of the accounts receivable and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in the statement of income and expenditure.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

Note 1: Summary of Significant Accounting Policies (Cont)

Accounts Payable and Other Payables

Accounts payable and other payables represent the liabilities at the end of the reporting period for the goods and services received by the company that remain unpaid.

Accounts payable are recognised at their transaction price. Accounts payable are obligations on the basis of normal credit terms.

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 entity and specific criteria relating the the type of revenue as noted below, has been satisfied.

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

Property, Plant and Equipment

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

Employee Benefits

Provision is made for the company'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 settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Income Tax

No provision for income tax has been raised as the organisation is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

| | 2020 | 2019 |
|--|---------|---------|
| | \$ | \$ |
| Note 2: Trade and other debtors | | |
| Accounts Receivable | 9,666 | 24,678 |
| Other receivables | 4,800 | - |
| | 14,466 | 24,678 |
| Note 3: Plant and Equipment | | |
| Equipment at cost | 7,751 | 7,751 |
| Accumulated depreciation | (6,537) | (4,248) |
| | 1,214 | 3,503 |
| Note 4: Accounts Payable and accruals | | |
| Accounts payable and accruals | 2,900 | 60,651 |
| GST holding account | (155) | 2,963 |
| Accrued salaries & wages | 1,523 | 5,971 |
| PAYG withholdings payable | 800 | 6,512 |
| Superannuation payable | 3,315 | 1,834 |
| Income received in advance | 10,000 | - |
| | 18,383 | 77,931 |

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

| | 2020 | 2019 |
|--|-------------|-------------|
| Note 5: Employee benefits | | |
| Current | | |
| Provision for annual leave | 5,233 | 4,531 |
| Provision for time-in-leiu | - | 10,206 |
| | 5,233 | 14,737 |
| Non-current | | |
| Provision for long service leave | 230 | 586 |
| | 5,463 | 15,323 |
| Note 6: Company Details | | |
| Registered Office: | | |
| Australian Football League (Victoria) Limited | | |
| AFL House | | |
| 40 Harbour Esplanade | | |
| DOCKLANDS VIC 3008 | | |
| Note 7: Operating lease commitments | | |
| The Company leases motor vehicles. The lease term for motor vehicles is 3 years and the lease payments are fixed over this period. | | |
| Operating Motor Vehicle Leases | | |
| Payable within 12 months | - | 9,217 |
| Payable 1-5 years | - | 3,042 |
| | - | 12,259 |

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
DIRECTORS' DECLARATION

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

- 1 The financial statements and notes, as set out in pages 5 to 11, are in accordance with the Corporations Act 2001 and:
 - a. comply with the Accounting Standards applicable to the company; and
 - b. give a true and fair view of the financial position as at 31 October 2020 and of the performance of the company for the year ended on that date of the company in accordance with the accounting policies described in Note 1 of the financial statements.

- 2 In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Name: SAM GRAHAM

Dated: this 14th day of December 2020.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LTD

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Western Districts Australian Football Commission Ltd, which comprises the balance sheet as at 31 October 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report Western Districts Australian Football Commission Ltd is in accordance with the *Corporations Act 2001*, including:

- giving a true and fair view of the Company's financial position as at 31 October 2020 and of its performance for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

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 Western Districts Australian Football Commission Ltd 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, and 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 directors of the Company, would be in the same terms if given to the directors 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 opinion.

Material Uncertainty Relating to Going Concern

We draw attention to Note 1 in the financial report, which indicates that the company incurred a net surplus of \$102,983 for the year ended 31 October 2020. The surplus was due in part to the impact of COVID with the season cancelled and additional funding received. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Western Districts Australian Football Commission Ltd to meet the requirements of the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company 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 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independence

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

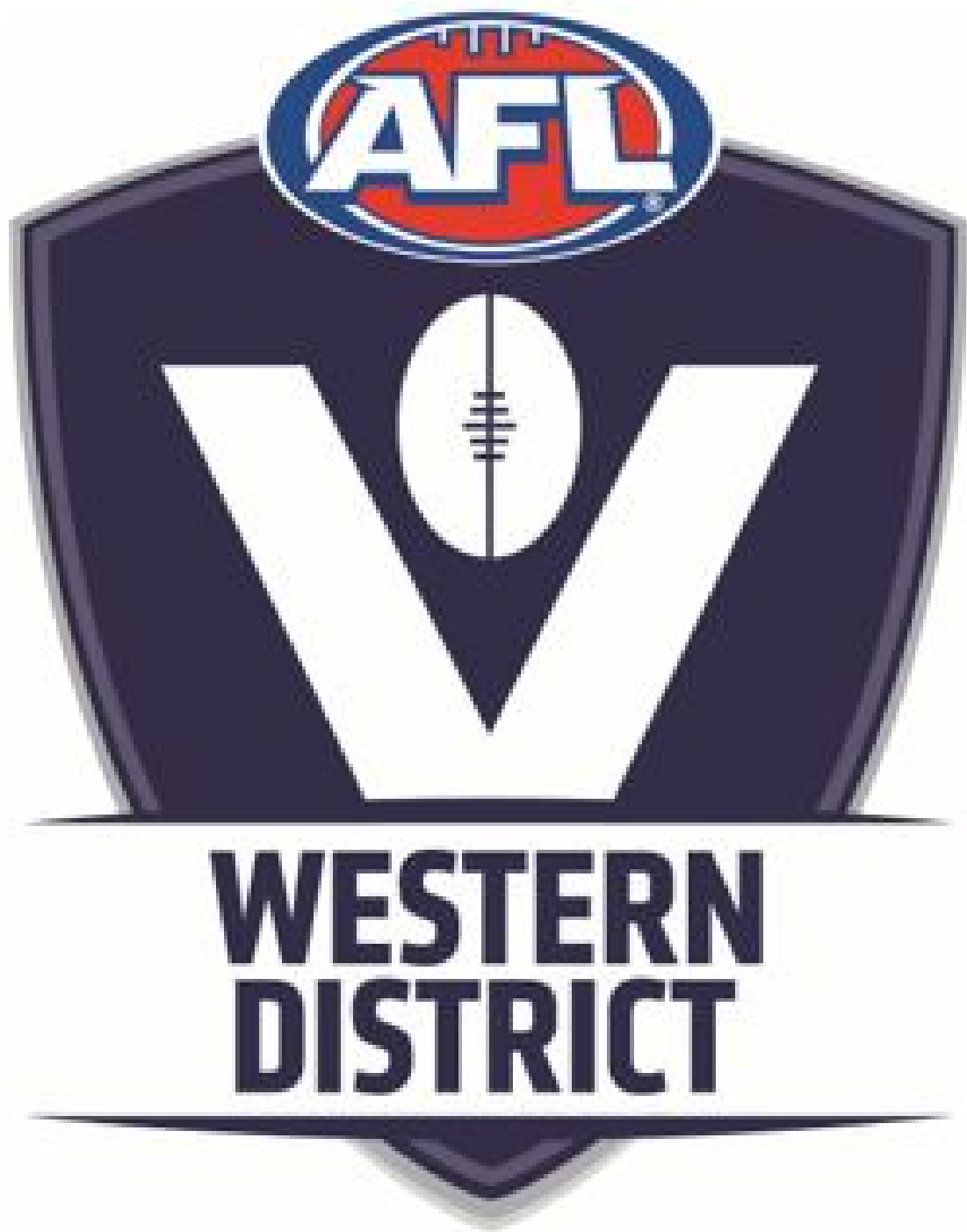
McLaren Hunt
MCLAREN HUNT
AUDIT AND ASSURANCE

N.L.
N. L. MCLEAN
PARTNER

Dated at Warrnambool 14 December 2020

THANKS TO OUR 2020 CORPORATE PARTNERS





**WESTERN
DISTRICT**