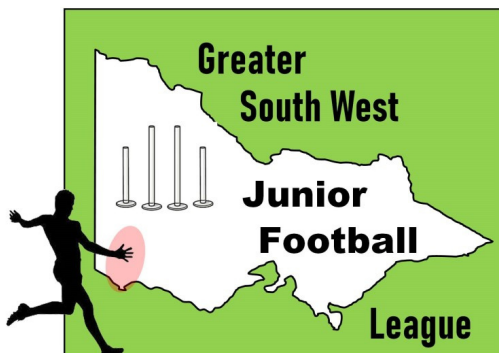


ANNUAL REPORT 2021





CONTENTS



Introduction.....	3
Staffing.....	4
Football Governance.....	5
Participation Summary.....	6
Achievements and Initiatives in 2020.....	8
2020 Timeline.....	9
Finanacial Performance.....	11
Looking ahead to 2021.....	13
Conclusion.....	15



INTRODUCTION

Matthew Ross

REGION MANAGER

Pleasingly, we can report that 2021 was a slightly better year for community football in the region than the last. The opportunity to return to play was embraced by all.

As an organisation, we have continued to cement our position as an enabler and supporter of community Australian Rules Football throughout Western Victoria and I am pleased to present to you a few key areas of performance and achievement as follows.



STAFFING

As part of our continued work to narrow our focus on the support of community football and to shift away from football operations, we said farewell to both Mike Farrow (Senior Operations Coordinator) and Bel Jones (Operations Coordinator).

Mike transitioned into the employment of the Hampden Football Netball League as League Administrator and we are thankful to Mike for his ongoing contributions to football in the region.

After a stint in supporting the marketing needs of AFL Victoria, Bel moved to Sydney and has continued her work in the marketing space, now with Cancer Council NSW. Bel's contribution to our team should not be underestimated as communications to our stakeholders with relevant COVID information was of critical importance which she supported.

GO TEAM!

We welcomed into our team Isobel Upfal and Edgar Guerrero, both in the position of Game Development Officers. Both Isobel and Eddie have done a marvellous job in running various clinics in both the community and schools since they commenced. Playing to their strengths, they have been particularly valued in what they have done to increase the awareness and participation in our game amongst the female and multicultural segments.

Due to a restructure of AFL Victoria, the role of Regional Manager of AFL Western District will now grow to encompass AFL Goldfields. Whilst having an opportunity to apply and pursue roles in the new structure, I have elected to take a redundancy to pursue other business interests and will finish on 28 March 2022 as Regional Manager. We welcome incoming Regional Manager of AFL Western District & AFL Goldfields, Jason Muldoon. Jason is no stranger to the area, having been the immediate past Regional Manager of AFL Wimmera Mallee and I wish him continued success.

We also farewell Jock Whiting, Football Development Manager – South West Region, who has also elected not to pursue further opportunities within AFL Victoria at this stage. Jock has had a distinguished career in community football in our region for over 20 years. Whilst Jock is looking forward to pursuing some recreation, I have no doubt he will be no stranger to football in coming years and will still maintain his involvement in other ways.

Football Governance

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

The Advisory Board as established in 2020, has continued to guide and govern the regions various policies and procedures. We thank the Advisory Board members for their time and contribution to these important roles.

We worked with the clubs of the South West District Football Netball League to reform the league as an independent incorporated body, empowering the group to self-govern and run their own competition. Thanks to the SWDFNL for their collaboration in this transition.

Participation

The participation figures dramatically changed from 2020 to 2021. Whilst only 1,100 players managed to play a game last year, we had 4,975 players take to the field in 2021. We have often used 2019 as a comparative year which saw 5,104 players play a match. These figures demonstrate the strength and bounce back of community football in the region and it is a remarkable achievement to come within 3% of 2019 participation numbers.





PARTICIPATION SUMMARY

2021 (2020)

2021
PLAYER
PARTICIPATION

4,975

2020
PLAYER
PARTICIPATION

1,100

HFNL

**1,447 PLAYERS
(609 IN 2020)**

WDFNL

**1,324 PLAYERS
(0 IN 2020)**

MDFL

**925 PLAYERS
(0 IN 2020)**

SWDFNL

**515 PLAYERS
(0 IN 2020)**

GWSJFL

**399 PLAYERS
(457 IN 2020)**

WVFFL

**365 PLAYERS
(34 IN 2020)**



Achievements and initiatives in 2021

Continuance of the Club Champion program reaching 16 of 40 clubs in the region.

Continued collaboration with various stakeholder groups in region – working together on the challenges of the COVID-19 pandemic.

A renewal into the second year of the region-wide partnership with The Midfield Group. In 2021, all 40 clubs received customised COVID-19 signage packs and the junior support fund continued.

Junior Support Fund concept continued with another 50 deserving junior participants supported with equipment and apparel vouchers to Sportspower.

Outside the Locker Room sessions facilitated with the Great South Cost Suicide Prevention group to 10 clubs.

AFL Western District website development completed and launched housing various resources and information for the region.

Strong regional advocacy provided leading to the announcement of a major \$250,000 investment from the AFL Facilities Fund into the Reid Oval, Warrnambool.



CONCLUSION

Matthew Ross

REGION MANAGER

I wish to thank everyone involved with football across 2021.

We have so much to look forward to in season 2022 and the importance of community football to our area has never been so important in coming out of the pandemic.

Thank you to everyone who has made me feel welcome in the role. I have certainly felt it a privilege to be paid to work in football and hope that I have made the life of those in football a little easier.

Best wishes to Jason Muldoon and all the best to clubs, leagues, umpiring associations and supports for season 2022.



Matthew Ross
Regional Manager
AFL Western District





2021

**Western Districts Australian Football
Commission Limited**

A.C.N 160 417 523

**Financial Report
For the year ended 31st October 2021**

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 2021

Directors

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

Andrew John Dillon - C
Matthew Ross - Secretary
Jennifer Louise Loughnan
Sam Graham

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 \$10,000 (2020: \$102,983 surplus).

Principle Activities

The principal 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:



Andrew Dillon - Director



Samuel Graham - Director

Dated: this 17 day of March 2022

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

I declare that, to the best of my knowledge and belief, during the year ended 31 October 2021 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 21 March 2022

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	2021 \$	2020 \$
INCOME			
Establishment Grant		-	49,465
Grants and rebates received		71,252	30,000
COVID grants and jobkeeper payments		34,400	79,700
Game development funding		-	20,808
Sponsorship income		42,000	30,000
League Affiliation Fees		17,500	64,834
Other income		24,623	7,141
TOTAL INCOME		189,775	281,948
EXPENDITURE			
Accounting and Audit fees		2,200	3,200
Consultants		21,545	13,647
Depreciation expense		1,214	2,289
Employee costs		51,317	106,407
FBT expense		-	598
General expenses		46,634	19,230
Grants provided		25,045	-
League administration fees		-	10,667
Meeting expenses		100	505
Minor equipment purchases		4,336	17
Motor vehicle expenses		756	11,248
Rent		12,002	5,642
Sponsorship costs		-	4,546
Travel and accomodation costs		126	969
Umpire expense		27	-
Uniform and apparel		14,473	-
TOTAL EXPENDITURE		179,775	178,965
COMPREHENSIVE RESULT		10,000	102,983

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 2021

	Notes	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents		-	76,533
Trade and other debtors	2	80,319	14,466
TOTAL CURRENT ASSETS		<u>80,319</u>	<u>90,999</u>
NON CURRENT ASSETS			
Plant & equipment	3	-	1,214
TOTAL NON CURRENT ASSETS		<u>-</u>	<u>1,214</u>
TOTAL ASSETS		<u>80,319</u>	<u>92,213</u>
CURRENT LIABILITIES			
Accounts payable and other accruals			
Employee benefits	4	1,952	18,383
TOTAL CURRENT LIABILITIES	5	<u>-</u>	<u>5,233</u>
		1,952	23,616
NON CURRENT LIABILITIES			
Employee benefits			
TOTAL NON CURRENT LIABILITIES	5	<u>-</u>	<u>230</u>
		-	230
TOTAL LIABILITIES		<u>1,952</u>	<u>23,846</u>
NET ASSETS		<u>78,367</u>	<u>68,367</u>
EQUITY			
Retained Earnings		78,367	68,367
TOTAL EQUITY		<u>78,367</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	Retained Earnings	Total Equity
Balance at 1 November 2019		(34,616)	(34,616)
Net result for the year		102,983	1 02,983
Balance at 31 October 2020		68,367	6 8,367
Net result for the year		10,000	10,000
Balance at 31 October 2021		78,367	7 8,367

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 2021

	2021	2020
	\$	\$
<hr/>		
Cash Flow From Operating Activities		
Grant and other receipts	204,241	264,887
Payments to suppliers and employees	(200,455)	(246,084)
Net cash provided by/(used in) operating activities	<u>3,786</u>	<u>18,803</u>
Cash Flow From Financing Activities		
Payment to AFL Victoria (intercompany balance)	(80,319)	-
Net cash provided by/(used in) financing activities	<u>(80,319)</u>	<u>-</u>
Net increase (decrease) in cash held	(76,533)	18,803
Cash at the beginning of the year	76,533	57,730
Cash at the end of the year	<u><u>-</u></u>	<u><u>76,533</u></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 2021

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.

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.

Intercompany balance with AFL Victoria represents the cash held by AFL Victoria on behalf of the company at balance date.

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

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 to the type of revenue as noted below, has been satisfied.

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

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*.

20212020

\$ \$

Note 2: Trade and other debtors

Accounts Receivable	-	9,666
Intercompany receivable AFL Victoria	80,319	-
Other receivables	-	4,800
	<u>80,319</u>	<u>14,466</u>

Note 3: Plant and Equipment

Equipment at cost	7,751	7,751
Accumulated depreciation	(7,751)	(6,537)
	<u>-</u>	<u>1,214</u>

Note 4: Accounts Payable and accruals

Accounts payable and accruals	1,952	2,900
GST holding account	-	(155)
Accrued salaries & wages	-	1,523
PAYG withholdings payable	-	800
Superannuation payable	-	3,315
Income received in advance	-	10,000
	<u>1,952</u>	<u>18,383</u>

WESTERN DISTRICTS AUSTRALIAN FOOTBALL COMMISSION LIMITED
A.C.N. 160 417 523
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

	2021	2020
Note 5: Employee benefits		
Current		
Provision for annual leave	-	5,233
	<hr/>	<hr/>
	-	5,233
Non-current		
Provision for long service leave	-	230
	<hr/>	<hr/>
	-	5,463
	<hr/>	<hr/>

Note 6: Company Details

Registered Office:

Australian Football League (Victoria) Limited

AFL House

40 Harbour Esplanade

DOCKLANDS VIC 3008

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:

1The 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 2021 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.

2In 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.



Andrew Dillon - Director



Samuel Graham - Director

Dated: this day of 2022 17 March

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 2021, 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 2021 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.

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

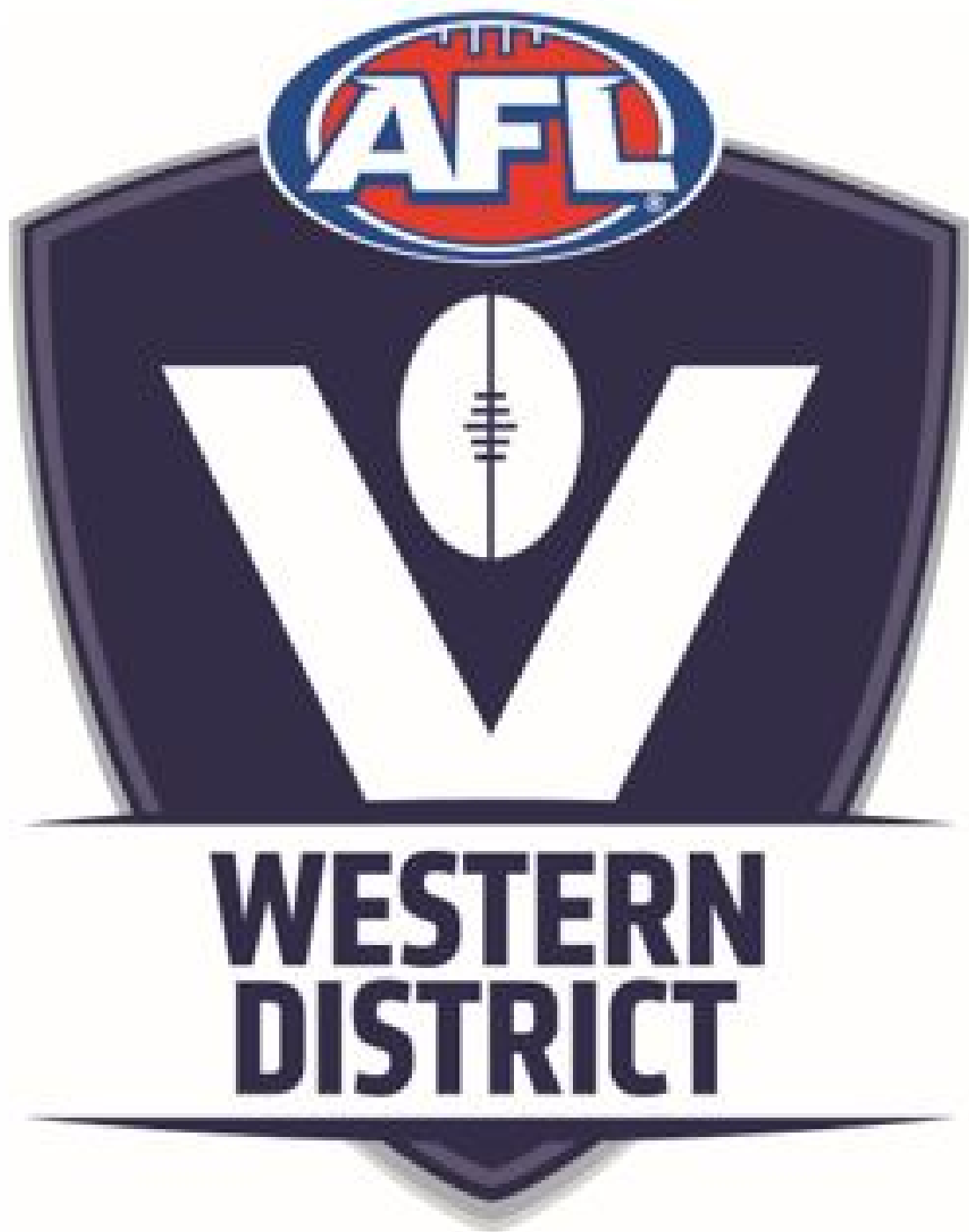
N.L. McLean

N.L. MCLEAN
PARTNER

Dated at Warrnambool 21 March 2022

**THANKS TO OUR
2021 CORPORATE
PARTNER**





**WESTERN
DISTRICT**