

**Southern Umpires
Association
Annual Report
2024**

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Organisation Structure

BOARD OF MANAGEMENT TEAM

Umpire Service Standards
 Financial Management
 Compliance & Risk management
 Member Communication, Promotion & Marketing

COACHES & ASSISTANTS

Program delivery
 Member Interface

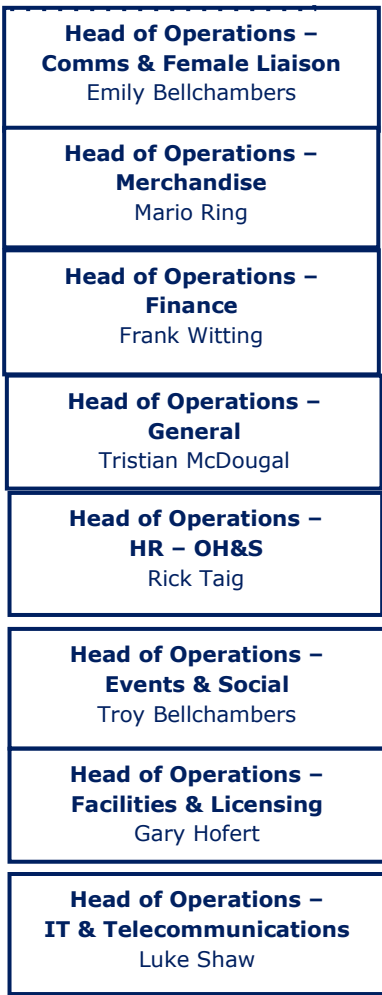
Chair/Chief Executive Officer
 James Richardson

Member Services
 Stakeholder Liaison
 Compliance

Co-ordinates all operations to maintain service levels, and attain budget projections in accordance with Member delegated authority, in particular:

Member communication
 Financial performance
 Policy and strategy
 Association planning
 Promotions & marketing
 Facility stewardship

Deputy Chair
 Matt Craig



Field Umpiring	Boundary Umpiring	Goal Umpiring	Junior Field Umpiring
Head Coach Seaford Russell Davidson	Coach Adam Holland	Coach Dean Jones	Coach (FDJFL) Xavier Willis
Assistant Coach Wes Mann	Assistant Coach	Assistant Coach Brett Manion	Coach (SEJ) Darren Murray

Annual Reports

Season 2024

Chief Executive Officer

James Richardson

Season 2024 again has been a steady year for the association, we went into the year with a clearer focus and strategy as a board focusing on the retention of umpires and their enjoyment at training bases not only at Kananook but at the other training venues across the AFLSE region. I was genuinely excited with the appointment of Emily Bellchambers as a board member who brings with her unique perspective, fresh views and energy which during this year. Emily certainly has developed into a more confident individual as the year has gone on and will be an integral part of the future of the association. It was great to have Tristan McDougall come on and join the board during the year. He brings plenty of experience through his involvement in business as well as Mt Eliza Cricket Club.

The board had great commitment to making sure that we had a presence regularly at the regions training bases after the board was provided feedback that the other training bases felt that their umpires did not get the same experience from the SUA. Whilst taking this into consideration we were challenged through access to facilities combined with remembering that the volunteer nature of the board this adds a significant increase in time commitment to umpiring. Having said this the board rose to the challenge and I want to thank those on the board that committed to going to venues on a Monday each week. The board committed to social events for not only senior football but junior football as well. Unfortunately the events held for the junior football space including Bowling and a Mental Health night were not well supported at all and the association with AFLSE need to evaluate the resources that the association was putting into arranging these events and therefore through discussion with the AFLSE will look in 2025 to focus more on the engagement and experience of umpires primarily at the Kananook venue.

I want to recognise the departure of Haydn O'Connor as Operations Manager for AFLSE during the front half of the season. In the previous two years Haydn had come in and done a lot of work to improve the relationship between AFLSE and SUA as well as recruit our current coaches. We did miss Haydn's energy and support of umpiring post his departure. We welcomed Ryan Mann at AFLSE at the start of the season who's slotted in learning a whole new role and then taking over a lot of responsibility while a replacement was found by AFLSE for Haydn.

In our recent conversations with AFLSE we have continued to discuss how we grow the membership of the association. This year numbers increased to 130 members with nearly 120 of those umpiring senior football during the year. With just over 200 appointments a week our growth has been significant in this area for 2024 and a lot of this I attribute to the revamped membership packages that were put together in large by Matt Craig's work with input from the rest of the board. These packages offered significant value to the umpire whether it be through merchandise, meals and drinks. Our umpires got strong value in tangible items but also subsidised social events that were generally well attended during the season. Based on recent conversations we can hopefully move towards a compulsory senior membership fee for senior umpires. This will enable the association to continue and improve the level of support that you the umpire gets from the association.

There is no current new news in terms of facility or building changes for the association with the carpark work being commenced at the train station as Phase 1 of the re development project. The board is evaluating the feasibility of using the changerooms on the wing to provide a better facility for those needs for our umpires. We have some security concerns with the lighting between the two buildings at night time which we are discussing with AFLSE and Council.

Mario made the move from facilities management to taking over the Merchandise relationship in 2024. We commenced our new uniform partnership with Belgravia Apparel which is aligned with AFLSE having them provide the on field uniform. Initial meetings were positive and productive however when our contact left the business the communication became rocky and we put the squeeze on to ensure umpires got the uniforms that they paid for even though it was some 3 months after ordering. We have a new contact that we are working with and I believe the we should have the working relationship and ease of acquiring apparel for umpires that we wanted to obtain from the start.

Finally, I want to thank each member of the board who worked tirelessly during the year to make this year as successful as possible. The team certainly banded together to put together social events, meals on every Wednesday Night, attend multiple training venues, ensure umpires received their uniform orders.

Deputy Chair

Matthew Craig

The 2024 season concluded after what was another busy one for the Southern Umpires Association. It is hard to believe that the time from February to September can seem such a long period of time at the start of the year, but we stand at appointments night every year wondering where the time has gone so quickly! The body of work the Board of Management did in the off season was great and continues now, constantly working on the best experience for umpires in the whole region.

Giving everyone our undivided attention through our events and new three-tiered membership program. Our social and membership programs are crucial to keeping the community, connection and mateship that has been created over many years at the forefront of the umpiring fraternity.

We must always say thank you to everyone that has supported the association this year – sponsors, members, life members, umpire coaches, clubs, players, the whole community are great.

There were many highlights throughout the year, many milestones, some great connections and friendships. We welcomed Emily Bellchambers to our board a great inclusion into the Female Liaison and Communications space. Gary Hofert also who took up the Facilities space. Lastly lucky enough to have Tristan McDougal join us part of the way through the season bringing some great and much needed fresh ideas. All with a work ethic that was appreciated!

Some great events throughout the year once again, with all the board chipping in to get it done Trivia Night once again spear headed by Tony Hales, TWO fantastic Mindfulness evening conducted by Dr. Peter King from our friends at Essentia Health, yet again a successful monster raffle – with thanks to Tristan McDougal for leading the way not to mention the work of the board in selling 250+ tickets with great member engagement also.

There were also meals and drink over the bar at Kananook ever Wednesday Night, to all the board this work is appreciated and defiantly not unnoticed. While there is a small amount of revenue generated by these meals. More importantly we aim for member engagement and in turn what we hope builds a club environment with retention values.

We were again lucky enough to run two Bunnings Barbeques in 2024 this was a massive success for the Association. To every board member and umpire that we called on to help at these days. Thank you very much!

Our partnership with AFLSE took a number of changes this year with the departure of Haydn O'Connor throughout the season. We thank Haydn for his efforts to strengthen umpiring and hope the new venture is going well! There was also the introduction of Ryan Mann at the start of the year as Umpire Operations Co-Ordinator. It was great to work with Ryan and the coaches throughout the season.

Unfortunately once again and to the boards disappointment there is there is still no MOU in place as per last years AGM report a body of work done on a new MOU in 2023 as the

previous three year agreement had lapsed. Staffing changes can happen quite unexpectedly at times so it is important to have agreements in place for this reason. We are still working away at this however with the Umpire Sub-Committee working very hard to see it is signed off on before years end.

Lastly I'd like to take this opportunity to thank the board for their work throughout the year, there is a large body of work that continues to wait to keep the association heading in the right direction and the doors open. The more challenges that get thrown at us the stronger we become and the more we can develop as individuals. Everything we do would not be possible without our sponsors, who essentially keep the association afloat as do our members, all of which I thank greatly for their support throughout the year.

I am up for nomination at this AGM. It has been great being apart of leading the association since 2000 and on the board since 2017. The character that the place has built in my is something I'd never imagined when I first walked in and for that I am thankful.

Here is hoping for a big 2025 coming up for all of us.

Head of Operations – IT & Telecommunications

Luke Shaw

The Southern Umpires Association (SUA) and board continues to leverage social media as a vital tool for community engagement, recruitment, and the promotion of umpiring events. In 2024, we focused on amplifying our online presence through strategic content, increased interaction, and targeted campaigns across major platforms. This report provides an overview of SUA’s social media performance for the year, including key achievements, analytics, and areas for growth.

Platform-Specific Highlights

1. Facebook

- Followers Growth: Increased by 18%, reaching a total of 1,500 followers.
- Engagement Metrics: The average post engagement rate rose from 5.6% in 2023 to 7.4% in 2024, indicating improved content relevance and audience connection.
- Top Content: 370 Posts were up 13.1% YoY with 22 interactions an improvement of 4.8% on 2023. The biggest improvement was the introduction of stories with 45 launched within the 2024 season. All of this and more contributed to 164K reach, 18K+ views, with 300+ shares and 500+ comments, showcasing strong community interest in celebratory content.

2. Instagram

- Followers Growth: Grew by 23%, now at 873 followers.
- Content Reach: Stories and reels performed particularly well, with the.
- Engagement: The shift to visually dynamic content—such as game highlights and behind-the-scenes interviews—boosted interaction to 7.6K and link clicks to 189 both records for the account.

Key Achievements

- Community Growth: Our total follower count across platforms increased by 20% to surpassing the 2024 goal of 1500.
- Increased Content Production: Published 250 posts this year (up from 180 in 2023), leading to a 28% increase in overall impressions.

Challenges and Areas for Improvement

1. Engaging Younger Audiences: TikTok was underutilized, with limited growth. A targeted strategy for this platform is essential to connect with younger demographics but requires a large amount of content creation.
2. Consistency in Posting: Although engagement improved, there were some periods of inactivity. Establishing a content calendar for 2025 and recording more content will ensure steady interaction.

Conclusion and 2025 Outlook

The Southern Umpires Association made substantial progress in 2024 by growing its social media presence and deepening its connection with the community. In 2025, we aim to:

- Continue to create bespoke, video content
- Implement a regular content calendar for sustained engagement.
- Expand live-streaming or insight coverage of pre-game and training events.

We thank our followers, partners, and the SUA community for their continued support in driving our mission forward through digital platforms. Together, we're not just making the calls—we're making a difference.

Head of Operations – Events & Social

Troy Bellchambers

Season 2024 saw the SUA hold a number of social events. At the start of the season we held our Annual Jim Voss Memorial Golf Day at Mt Martha golf club on Easter Monday. There were around 20 players who took up the challenge. There was plenty of friendly banter between all the groups and at the end of it all the pairing of James Richardson and Rick Taig came out on top and won the day.

In June and July we held our bowling nights for the Senior and Junior groups at General Public and Bowland Cranbourne. Both being great nights surrounded by friends, food and some questionable bowling.

On the 13th July we held our trivia night, there were around 80 people in attendance which was as large a crowd in our rooms that I can remember. It was a great night from start to finish. A big thank you goes to former SUA Director of Umpiring Tony Hales who was our quizmaster and did a wonderful job as always. Another big thank you goes to Emily and Kathy Bellchambers for organising the silent raffle for the night. There were plenty of prizes up for grabs and a lot of money was raised from these items.

In August the Monster Raffle was held which had a mixture of prizes to choose from. There was a cash prize but also a selection of power tools from Milwaukee Tools available. A big thank you to Tristan McDougal for all his hard work in organising and running the whole night and for being able to secure the great prizes. Congratulations to Andrew Shields for winning and taking home a brand new range of power tools!

In early September, one of the biggest nights on the calendar was the Grand Final Appointments night. As always the room was full with running members hoping for a grand final spot, we also welcomed a large group of Life Members, who enjoyed drinks and food before the night began. There were two special guests in attendance, we had former coach Peter Marshall and recently retired AFL Field Umpire Chris Donlan who had a great 20 minute chat about everything football and umpiring.

Towards the end of October the annual Presentation Night was held at the Frankston RSL. A good crowd of 96 people enjoyed a great night with plenty of awards and trophies up for grabs and some very worthy winners.

All throughout the season we ran the joker poker on a Wednesday night. It was a good little money spinner for us. The joker card was on the board for most of the year until it was finally won by Grant Budge. Thanks to all who took part and supported by buying tickets and supporting the association.

Bring on 2025!

Troy Bellchambers

Head of Operations – Communications & PR

Emily Bellchambers

For my first year on the SUA board and the second female board member, I took on the role of communications. That meant I was the person who answered any emails, occasionally a phone call and face to face conversation on a Wednesday night or Saturday morning at the ground. You'd often find me where Dad was umpiring, tagging along for the day.

Through the hundreds of emails sent to all members, I delivered upcoming important events information, Wednesday night agendas, menus, and other important details for the following weeks.

I also was lucky enough to become SUA Female Liaison for the year, which meant I worked closely with Olivia Grcic, as we organised a number of events and workshops, for women in umpiring. This also meant regular Zoom calls as a group to discuss ways we can improve young women and their experience in umpiring. We also were lucky enough to have guest speakers, on the Zoom calls.

I have quite a few highlights of the year, the first being our annual Monster Raffle. This night is always a great success and huge turnout. It is a great night, that is spent with friends, fellow umpires and families.

We ended the year with a bang, also being one of my favourite highlights, This being 'The Last Decision' AKA Presentation night. Amazing to see so many umpires and families there as well.

I would love to thank all of the board, for supporting me in my first year in this role and I look forward to seeing what the next year has in store for us.

Head of Operations – Merchandise

Mario Ring

This year the association chose to change suppliers and move to the New Balance brand. The start of the partnership didn't take off as smooth as we hoped, with our area Manager leaving NB and no one notifying us, this put a big strain on the first order. With the uniform orders running over six weeks late from placement did not install a lot of confidence in us.

We had many phone calls from both umpires and parents asking where their order was going to be delivered, making many calls to NB we finally got the first order in and in full. New Balance has now placed a new area Manager in place which will deal directly with us, and have promised this will not happen again. We thank all umpires and parents for their patients during that time. At the start of the season, we had many types of merchandise packages available, this was for all new umpires and umpires wanting to upgrade their membership.

The three packages were, White for juniors, Blue for the older and Gold for the more senior and those wanting more out of their sponsorship to the SUA. All three packages were a great success, the packages included, whistle, drink bottle, polo top, backpack and discount membership card. The new packages will be released very shortly on our website, indicating what each package will contain. We will also be advertising the pre-season off field gear which will be available for the start of pre-season once your order is placed. A new backpack will be also available to purchase, this will have the SUA logo as well as your own personal name on the bag. We re just waiting on the price, before we place on the website, these can be used for field, boundary and goal.

There is a very good stock of polo tops at the rooms, that can be purchased at any time. They will be available AGM night before the light pre-Christmas run at the ground. You can pay by cash or with credit card, there is also a small supply of shorts and jackets left over from our last order available for purchase just come up and ask and I will let you know what I have.

It is very important that all umpires are dressed in the correct attire, which should be worn on game day. This gives yourself and the Association a professional look, when you arrive at the ground, this also lets you stand out when team managers are looking for you.

The correct attire that should be worn on game day to the ground is, black trousers, SUA polo top, SUA hoodie or jacket and clean black shoes. Wearing of team colours to the ground is forbidden, this also includes Sundays on Junior days if you are umpiring those games.

Thank you for your support during the year, have a safe and Merry Christmas.

Head of Operations – Facilities & Licensing

Gary Hofert

There were no major maintenance works undertaken during the year.

Several minor works/repairs were undertaken including –
Steam cleaning of the carpets
Installing a new retractable video screen
Repairs to locks on the office and toilet doors
Pest control program started
Several honour boards re hung
Council were contacted due to some of the training lights were not working
Several sponsors advertising installed on the oval fence
Weekly cleaning of the facility by a cleaning contractor

Head of Operations – HR & OH&S

Rick Taig

Dear Members,

This year has been one of continued growth, development, and success in strengthening our community and supporting the dedicated umpires who make our association thrive.

In 2024, the SUA welcomed many new umpires, reflecting the effectiveness of our targeted membership initiatives. Throughout the season, we facilitated wellbeing initiatives, including access to mental health resources, to better support our umpires' resilience and overall satisfaction. We will be looking to build on these offerings into 2025.

I want to thank the board of the SUA and AFLSE, in particular Sam and Ryan, and the entire SUA community for their dedication and hard work. Your contributions have ensured that we continue to set the standard for umpiring excellence while fostering a supportive and inclusive culture.

As we look ahead, the SUA remains committed to investing in our people, enhancing our membership offerings, and ensuring that every umpire has the opportunity to grow, succeed, and feel valued.

Thank you for your ongoing support.

Rick Taig

Head of Operations – General

Tristian McDougal

No Report Submitted

Finance Report & Statements

Head of Operations – Finance

Frank Witting

Another season over and a new one on the horizon, how time flies.

Following the independent review by our accountant and adjusting year end stock held by the association, I am happy to announce that we have generated a minor profit of \$2123.00 for the past year. This result whilst positive cannot be guaranteed going forward without the full support of the association by all registered umpires, whether that be staying back for a meal and a chat after training on a Wednesday or any of the variety of social/fundraising events held during the year

My thanks go to the board for their assistance with the provision of meals on a Wednesday night, to Robyn and Rod Young for taking care of the bar, to Troy and Emily Bellchambers for their amazing efforts in selling raffle tickets and organising all our events and to our members for continuing to support and grow our association.

Finally, I wish to express my thanks to my wife Robyn for her support over the year. Merry Christmas and best wishes for the new year to each and every one of you and I hope to see you all again next season.

Frank Witting

Refer to Auditor Interim Report

SUA Google [Drive](#)

<https://drive.google.com/file/d/1-XOIkcb9oDGew9g6kuM3nbGNEUcMLzV8/view?usp=sharing>

Not-For-Profit - Association Report

SOUTHERN UMPIRES ASSOCIATION INC

ABN 57 852 366 758

For the year ended 31 October 2024

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3. Committee's Report
 4. Income and Expenditure Statement
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 10. True and Fair Position
 11. Certificate By Members of the Committee

Committee's Report

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2024

Committee's Report

Your committee members submit the financial report of SOUTHERN UMPIRES ASSOCIATION INC for the financial year ended 31 October 2024.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Name:	Role:
James Richardson	President
Matthew Craig	Vice President
Frank Witting	Treasurer

Principal Activities

To provide umpiring facilities and support to members of the association.

Significant Changes

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

Operating Result

The gain for the financial year amounted to \$2,123.

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

James Richardson (President)

Date / /

Frank Witting (Treasurer)

Date / /

Income and Expenditure Statement

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2024

<u>Account</u>	<u>2024</u>	<u>2023</u>
Income		
Bar Sales	2,733	7,096
Clubroom Hire	400	582
Donations Received	189	800
Event Income	8,475	10,186
Grants Received	-	-
Meals	5,775	5,793
Membership Fees	8,876	7,338
Raffle Income	9,652	9,869
Reimbursement ALFSE	25,854	-
Sales	-	1,087
Sales of Product Income	3,241	6,877
Sponsorship	7,564	3,750
Other Income	-	-
Total Income	72,758	53,377
Cost of Sales		
Uniform Purchases	10,317	6,037
Total Cost of Sales	10,317	6,037
Gross Surplus	62,441	47,340
Other Income		
Interest Income	2,695	1,041
Total Other Income	2,695	1,041
Expenditure		
Accounting and Bookkeeping	900	900
Admin Expenses	458	746
Advertising	1,000	1,000
Bank Charges	59	42
Bar Supplies	3,180	4,372
Catering Costs	-	-
Cleaning Expenses	2,743	3,946
Depreciation	3,457	3,457
Donations	1,000	534
Events - Meals & Entertainment	10,870	17,481
Gas & Electricity	3,489	2,655
Honorarium	3,500	5,000
Insurance	5,363	4,958
Licence Fees	162	454
Meal Expenses	3,730	3,860
Postage	-	-
Printing & Stationary	-	-
Raffle Expenses	3,162	4,268
Rent - Seaford	2,348	-
Repairs & Maintenance	2,348	4,455
Security Expenses	991	591
Subscriptions	2,175	1,195
Telephone & Internet Expenses	2,000	848
BAS Roundoff	1	1
Training & Conferences	-	105
Trophies	830	2,201
Waste Disposal	1,228	1,376
Other Expenses	8,018	-
Uncategorised Expenses	-	-
Total Expenditure	63,013	64,443
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	2,123	(16,062)
Current Year Surplus/(Deficit) Before Income Tax	2,123	(16,062)
Net Current Year Surplus After Income Tax	2,123	(16,062)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2024

Account	Notes	2024	2023
Assets			
Current Assets			
Cash and Cash Equivalents			
Accounts Receivable	3	505	505
Building Fund	2	19,974	89,678
Term Deposit	2	72,399	
Card Float Account	2 -	31	336
Petty Cash / Bar Float	2	150	150
Presentation Night Tickets		-	-
Transaction Account	2	6,709	4,432
Inventory Asset		12,212	12,212
Uncategorised Assets		1,174	705
Total Cash and Cash Equivalents		113,092	108,018
GST Refundable	3	-	-
Total Current Assets		113,092	108,018
Non-Current Assets			
Property, Plant & Equipment	5	77,872	77,872
Less: Accumulated Depreciation	5 -	57,665 -	56,108
Equipment	5	81,894	81,894
Less: Accumulated Depreciation	5 -	60,605 -	58,967
Office Furniture & Equipment at cost	5	3,796	3,796
Other Fixed Assets	5	145	145
Projector	5	269	269
Security Cameras	5	3,948	3,948
Split Systems	5	4,545	4,545
Vaccum	5	390	390
Less: Accumulated Depreciation	5 -	786 -	524
Total Non-Current Assets		53,804	57,261
Total Assets		166,896	165,279
Liabilities & Shareholder Equity			
Current Liabilities			
ATO Clearing Account	4	196	912
GST Payable	4	1,722	1,512
Total Current Liabilities		1,918	2,424
Shareholders Equity			
Opening Balance Equity	6	162,854	178,916
Retained Earnings	6	2,123 -	16,062
Total Equity		164,977	162,854
Total Liabilities & Equity		166,895	165,279

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2024

The financial statements cover Southern Umpires Association Inc as an individual entity, Southern Umpires Association Inc is a not for profit Association incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Comparatives are consistent with prior years, unless otherwise stated.

1. Basis of Preparation

In the opinion of the committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial reports who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of the AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

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.

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

2. Summary of Significant Accounting Policies

Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and are net of any rebates and discounts received.

Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

Plant and Equipment

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

Depreciation

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

Impairment of Non-Financial Assets

Notes to the Financial Statements

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2024

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

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount for 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 of 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 of cash-generating units.

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, except for goodwill.

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.

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 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.

Sale of goods

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significance risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest Revenue

Interest revenue is recognised using the effective interest rate method.

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

Revenue from training services is generally recognised once the training has been delivered.

Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Notes to the Financial Statements

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2024

Account	2024	2023
2. Cash on Hand		
Petty Cash	150	150
Cash at Bank	6,709	4,432
Building Fund	19,974	89,678
Card Float Account	-	31
Term Deposit	72,399	-
Total Cash on Hand	99,201	94,596
3. Trade and Other Receivables		
Trade Receivables		
GST Refundable	-	-
Accounts Receivable	505	505
Total Trade Receivables	505	505
Total Trade and Other Receivables	505	505
4. Trade and Other Payables		
Trade Payables		
ATO Clearing Account	196	912
GST Payable	1,722	1,512
Total Trade and Other Payables	1,918	2,424
5. Plant and Equipment, Motor Vehicles		
Plant and Equipment		
Clubroom Improvements	77,872	77,872
Less: Accumulated Depreciation	- 57,665	- 56,108
Equipment	81,894	81,894
Less: Accumulated Depreciation	- 60,605	- 58,967
Office Furniture & Equipment at cost	3,796	3,796
Other Fixed Assets	145	145
Projector	269	269
Security Cameras	3,948	3,948
Split Systems	4,545	4,545
Vaccum	390	390
Less: Accumulated Depreciation	- 786	- 524
Total Plant and Equipment	53,804	57,261
Total Plant and Equipment, Motor Vehicles	53,804	57,261
6. Retained Earnings		
Retained earnings at the beginning of the financial year	162,854	166,515
Net Profit / (Loss)	2,123	- 16,062
Total Retained Earnings	164,977	150,453

These notes should be read in conjunction with the attached compilation report.

Statement of Cash Flows

SOUTHERN UMPIRES ASSOCIATION INC

For the year ended 31 October 2023

<u>Account</u>	<u>2023</u>	<u>2022</u>
Operating Activities		
Profit for the year	4,075	8,473
Adjustments for non-cash income and expenses:		
Accounts receivable	-	14,282
Uncategorised Assets	-	705
Inventory Asset	-	4,498
ATO Clearing Account	-	358
GST Liabilities Payable	-	922
Clubroom Hire	-	582
Depreciation	-	3,457
Grants Received	-	2,500
Bar Supplies	-	4,372
Raffle Items	-	2,967
Security	-	591
Training & Conferences	-	105
Waste Removal	-	1,376
Net Cash Flows from Operating Activities	-	17,828
Investing Activities		
Office Furniture and equipment at cost	-	1,000
Other Fixed assets	-	145
Security Cameras	-	3,948
Net Cash Flows from Investing Activities	-	5,093
Financing Activities		
Retained Earnings	-	42
Net Cash Flows from Other Activities	-	42
Net Cash Flows	-	17,871
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	109,010	94,025
Cash and cash equivalents at end of period	91,139	109,010
Net change in cash for period	-	17,871

True and Fair Position
SOUTHERN UMPIRES ASSOCIATION INC
For the year ended 31 October 2024

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, James Richardson, and Frank Witting, being members of the committee of SOUTHERN UMPIRES ASSOCIATION INC, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of SOUTHERN UMPIRES ASSOCIATION INC during and at the end of the financial year of the association ending on 31 October 2024.

Signed:

Dated: / /

Signed:

Dated: / /

Certificate By Members of the Committee

SOUTHERN UMPIRES ASSOCIATION INC
For the year ended 31 October 2024

I, James Richardson, being the president of the committee of Southern Umpires Association Inc, certify that:

1. I attended the annual general meeting of the association held on _____/_____/_____

2. The financial statements for the year ended 31 October 2024 were submitted to the members of the association at its annual general meeting.

Dated: / /

INDEPENDENT AUDITOR'S REVIEW

To the members of Southern Umpires Association Inc.

Report on the financial report

We have reviewed the financial report of Southern Umpires Association Inc., which comprises the statement of financial position as at 31 October 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and committee assertion statement.

Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Associations Incorporation Reform Act 2012*. The committee determines that the internal control is necessary to enable preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express a conclusion on the financial report based on our review. We have conducted our review in accordance with auditing standard on review engagements ASRE 2410/ASRE2415 in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report is not presented fairly, in all material respects, in accordance with the *Associations Incorporation Reform Act 2012*. As the auditor of the association, ASRE2410/ASRE2415 requires that I comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Independence

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



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Conclusion

Based on my review, which is not an audit, I have not become aware of any matter that makes me believe that the financial report of the association is not in accordance with the *Associations Incorporation Reform Act 2012* including:

- a) giving a true and fair view of the entity's financial position as at 31 October 2024 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Southern Umpires Association Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Andrew K Miller
Certified Practising Accountant

Dated: 22 November 2024



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