



# Australian Men's & Mixed Netball Association Incorporated

Annual report – 2021 to 2022

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## Committee for reporting period

<b>Committee position</b>	<b>Person</b>
<b>President</b>	Andrew Simons
<b>Vice-president</b>	Steve McInnes
<b>Secretary</b>	Sue Owen
<b>Treasurer</b>	Sheree Harrison
<b>Umpire Director</b>	Maureen Stephenson
<b>Domestic Director</b>	Janine Hook
<b>International Director</b>	Tammy Holcroft
<b>Integrity Officer</b>	Llon Riley
<b>Strategy and Competition Director</b>	Heath Brown
<b>Historian</b>	Sue Neal
<b>Marketing Officer</b>	Glenys Zucco

## President's report – Andrew Simons

In summary, it has been a year of growth for the organisation.

After the disappointment in the elite space in 2020 and 2021, we have been able to forge ahead this year. Our major achievements have been in the progress made with Netball Australia (NA). For the first time we have a joint elite product on show to a more global audience.

I want to formally thank our committee, who at the close of this two year term have continued their unwavering support as well as driven the Association to new lengths. I would also like to thank the State Presidents, tour managers and other administrators who continue to work tirelessly in the background for our participants, and for their flexibility and input during the uncertain lead up to our National Championships. .

### Activities

Item	Description
<b>Domestic Competition</b>	<ul style="list-style-type: none"> <li>▪ 2022 Australian Championships               <ul style="list-style-type: none"> <li>- 39 Teams</li> <li>- Greatly reduced numbers across the board</li> <li>- First Nations Entry</li> <li>- Notable decrease in U20s – likely hardest hit with worst</li> </ul> </li> <li>▪ Other Competition               <ul style="list-style-type: none"> <li>- Victoria Open Mens and WA Open Mens with West Coast Fever</li> <li>- Multiple SSN matches across the states</li> </ul> </li> </ul>
<b>International Competition</b>	<ul style="list-style-type: none"> <li>▪ No international tournaments this past year</li> <li>▪ Significant change in International Athlete pathway. Now on one year contract where they will be invited all events on offer</li> <li>▪ Looking to align with Netball Australia once their calendar settled</li> <li>▪ Planning commenced for 2022               <ul style="list-style-type: none"> <li>- Training Camp prior to competition</li> <li>- Trans-Tasman / Tri-Nationals series in NZ</li> <li>- Potion in conjunction with NA / NNZ</li> </ul> </li> <li>▪ Head Coaches and Assistant Coaches appointed</li> </ul>
<b>Umpiring</b>	<ul style="list-style-type: none"> <li>▪ 53 umpires nominated for Championships</li> <li>▪ 43 selected – B badge and above only</li> <li>▪ Experienced, well credentialed Umpire Coaching and Allocations Panel</li> <li>▪ New Pathway document as a piece of further NA pathway alignment</li> </ul>
<b>Governance</b>	<ul style="list-style-type: none"> <li>▪ SGM for trial of rolling substitutions in 2022</li> </ul>

Item	Description
	<ul style="list-style-type: none"> <li>- Passed unanimously</li> <li>- Will need further vote next year if to continue in 2023 and beyond</li> <li>▪ Policy introduction regarding Australian International products               <ul style="list-style-type: none"> <li>- Athlete</li> <li>- Umpires</li> </ul> </li> </ul>
<b>Strategy</b>	<ul style="list-style-type: none"> <li>▪ Huge amount of work on Stake in the Game               <ul style="list-style-type: none"> <li>- Huge thank you and congratulations to Heath Brown for the immense body of work he has produced</li> <li>- Thank you to the State Members for the input from their reviewers</li> </ul> </li> <li>▪ NA input into Stake in the Game</li> <li>▪ AMMNA Strategy and NA Strategy now well linked</li> </ul>
<b>Netball Australia Communication</b>	<ul style="list-style-type: none"> <li>▪ Ever increasing level of communication</li> <li>▪ Frequent meetings and email contact</li> <li>▪ Continuing to work towards closer alignment</li> <li>▪ Media acknowledgements and joint media releases pending</li> <li>▪ Joint elite product this year</li> <li>▪ Continue to offer Directors insurance</li> <li>▪ Loaded into PlayHQ as a Member Organisation for use at tournament</li> </ul>
<b>World Netball Communication</b>	<ul style="list-style-type: none"> <li>▪ Initial Values based discussion with a board member to discuss Men's Product in the wider global space</li> </ul>
<b>Future plans:</b>	<ul style="list-style-type: none"> <li>▪ Continued focus of integration of High Performance products and consequential link with Internal Director</li> <li>▪ Ongoing strategic alignment</li> </ul>

## Vice President's Report – Steve McInnes

2020 and 2021 have certainly been one of the most trying times for AMMNA. The inability to host a National Championship in 2020 with what would have been record breaking attendance (47 teams) due to COVID has resulted in all states and territories being impacted.

The further postponed 2021 National Championships will still potentially see a substantial number of teams compete in Adelaide, albeit with somewhat reduced capacities. Given this year's major changes at the executive level and specific handover challenges and without a specific portfolio of my own, I have been working with all the other AMMNA Exec members wherever I could to help out.

Things I have worked on this past year include:

- Working closely this year with the Domestic Director and the AMMNA Board as well as the SA Organizing Committee to host the delayed AMMNA Championships in South Australia in 2021. Preparations are on target and despite COVID and some concerns re the number of teams that would travel we have 38 teams attending.
- COVID challenges and impact on basically everything we do
- Ensuring that Exec stays productive and supportive
- Participating in the State of the game review panel discussions and survey
- BaseCamp, Zoom and any other tech support

## Treasurer's Report – Sheree Harrison

The 2021 Audited Financial Statements presented on behalf of the AMMNA Committee reflect the ongoing impact of the COVID-19 pandemic on the activities of the Association and our affiliated members.

The expenditures of the Association reported reflect general operating costs. However, some revenues and expenses recognised, result from the very late cancellation of the rescheduled July tournament and costs necessarily incurred.

Key information from the financial report confirms that at 31 December 2021 the Association:

- recorded a small operating profit of \$867, compared to \$1,094 in 2020
- held a cash balance of \$21,780 mainly due to some unearned revenues carried forward on behalf of members to 2022, and
- continued to be in a position to meet all foreseen costs and liabilities.

Some portfolio matters actioned since the 2021 AGM:

- The financial records of the Association transitioned to the Xero FMIS software, for banking, reporting and audit purposes.
- Transactions within the Associations' bank account such as creditor payments are managed electronically with internet banking enabled.
- All payments continue to require joint authorisation from a minimum of two signatories to the account, consistent with the requirements of the Constitution.

In 2022 a review of current and future operating costs of the Association will be completed, in the context of a more normalised post-COVID environment.

## Secretary's Report – Sue Owen

Once again we have experienced many challenges due to COVID19.

- AMMNA Executive meetings were held on a regular basis.
- AMMNA SGM meetings were also held.
- AMMNA Annual Statement was lodged with Consumer Affairs for the year ending December 2021

I would like to thank the committee and everyone involved with AMMNA for their patience and support over the past year.

## Umpire Director's Report – Maureen Stephenson

It has been an eventful year for umpiring within AMMNA. We have finalised multiple new initiatives this year (in works during 2021) in our ongoing efforts to create a high performance environment and further align with the Netball Australia Pathways.

### Activities

Item	Description
<b>New National Umpire Pathway released</b>	<ul style="list-style-type: none"><li>▪ Providing clarity regarding umpiring within the AMMNA pathway</li></ul>
<b>New Umpire selection policy made</b>	<ul style="list-style-type: none"><li>▪ Establishes clear boundaries for umpire selection at international level</li><li>▪ Offers made by invitation for AMMNA led tours</li></ul>
<b>New Umpire Education program</b>	<ul style="list-style-type: none"><li>▪ 3x Zoom meetings in lead up to National Competition. Different nights of week to maximum attendance across the pool<ul style="list-style-type: none"><li>- Fitness, conditioning and Recovery – Paula Ferguson</li><li>- Umpiring the Mens Game – Graeme Gilbert</li><li>- Feedback and Culture – Sue Floro</li></ul></li></ul>
<b>AMMNA National Championship Umpiring Pool</b>	<ul style="list-style-type: none"><li>▪ State based ranking and endorsement process</li><li>▪ 43 umpires selected (from 53 applicants)</li><li>▪ Only B badge and above at 2022 Championships</li><li>▪ Significant impact of women's underage nationals and losing 4 of the top umpires to this opportunity<ul style="list-style-type: none"><li>- However, it is comforting that so many top umpires are wanting to be part of the mens pathway as well</li></ul></li><li>▪ Established a reserve group of umpires for the unsuccessful applicants<ul style="list-style-type: none"><li>- Invited to education sessions</li><li>- Called upon and brought into pool with withdrawals</li></ul></li></ul>

Item	Description
<b>2022 Umpire Coaching and Allocations Panel (UCAP)</b>	<ul style="list-style-type: none"> <li>▪ Best qualified panel in many years</li> <li>▪ Panel               <ul style="list-style-type: none"> <li>- Maureen Stephenson (AA) - Chair</li> <li>- Paula Ferguson (IUA)</li> <li>- Clare McCabe (IUA)</li> <li>- Graeme Gilbert (AA)</li> <li>- Sue Floro (AA)</li> </ul> </li> </ul>

Also, I would like to recognise MNNSW for their growing relationship with both Netball Australia and Netball NSW. Their work with Netball NSW to seek an exemption from Netball Australia and successfully endorse an A badge during their M-League season was a first for umpires in men's netball. We hope to see more in the coming years. This continues to validate and align the pathways and umpiring frameworks between Netball Australia and AMMNA that is a key growth area within AMMNA's current strategic direction.

My thanks extends to the UCAP panel for all their hard work and assistance with the new programs and especially to Andrew Simons for his ongoing support and leadership.

## Domestic Director's Report – Janine Hook

In preparing this report for the 2022 AMMNA AGM, it feels the disappointments are very similar to those experienced and reported on for 2021.

Domestic competitions continued to be plagued by COVID and restrictions on preparations which have been experienced by all states.

Thank fully, early 2022 has seen some easing to the restrictions which has allowed some movement between states with some teams being able to travel interstate for some competition experience before the AMMNA National Championships.

The SA Tournament Hosting Committee has continued to move forward with preparations for the 2022 AMMNA Championships and happily consider the 4th attempt to be the charm.

Whilst team nominations for these championships are slightly depleted across all states, we are certain that the SA Committee is well prepared to present an excellent championship week in what is a very welcome return to National Competition for all states.

Looking towards the next 12 months it will be an exciting opportunity for the Domestic Director to work with the WA Hosting Committee in preparation for the 2023 AMMNA National Championships in Perth.

Once again I would like to extend a heartfelt thank you to the AMMNA Executive and all State Presidents and Tour Managers, who have once again had to come together to negotiate the pandemic gauntlet to ensure that there could be a National product for 2022.

Looking forward to some COVID light years ahead.

# International Director's Report – Tammy Holcroft

My first appointment in this role, in an uncertain time has been a journey.

The start of my term was spent catching up on the happenings, what's happened in that space over the 12 months I was away from the committee and investing time to get the administration points up to date and assessing where our international relationships were at.

## Uniforms

Previously no uniform tender was sent out with no resolution, so I investigated the data we had. Assessed the process and resent out to our contacts asking for a new tender, as prices have increased with pandemic, COGS increasing etc.

Most suppliers came back with feedback they hadn't received a follow up or receipt email from there previous tenders, with some even stating they would not quote for us again. I have since collated all data from the suppliers who had spent the time submitting a tender. I'm chasing New Balance to see if they would partner with us, but no luck to this point.

## International Tours

With uncertainty around the international travel space and the affordability of these activities, there was always going to be challenges in offering our Australian athletes a space to compete. We have held our breathe waiting for this tour to actually happen, we have no control over what could happen 6 months further down the track.

Speaking with Heath Brown (Strategy) we decided that we need to offer something even if the possibilities were still unknown. We also needed a marketable Head Coach to help drive our High-Performance program but provide credibility to Netball Australia.

With the uncertainty, it forced us to think outside the box. We don't just need Aussie Athletes for a Trans-Tasman, we need them all year round to represent us off the court and potentially on the court in differing capacity to the norm.

This is where the concept of contracting our elite athletes for 12 months was born, and I feel it is a massive step in the right direction. This ensures a 12 month accountability to the program including the opportunity for media training, promoting our sport and brand for growth, awareness, sponsorship, networking etc.

This also allowed us to have flexibility around the International product and other opportunities which may present themselves. I believe we have to change our athletes mindset from "I'm Being selected for this tour" to "I'm being selected to represent my country in multiple opportunities". Some this will not be viable as work commitments may not be flexible. Therefore for the opens division we are selecting a squad of 15, to account for covid, injury, sickness or unavailability. There will also be a training partner contingent who will be working with the program to ensure they are ready in case they are required to be pulled into the squad.

We currently do not have any concrete international plans, however we know the Trans Tasman in New Zealand is happening, its just a matter of when. Hopefully I can share that information with you at the Championships.

## Selection Process Changes

There was certainly room for improvement in our previous process for selection coaches, athletes, managers, umpires and players.

We assessed the Coach Selection process and inline with our Stake in the Game Review, adjusted our process to be more integrous and transparent. Thankyou to Heath and Andrew for their significant contribution to this process over many weeks.

For the first time, we have a Head Coach team consisting of Advanced Accreditation or Higher, Including 2 High Performance Coaches. This is a tremendous achievement for our sport. I also believe our Head Coach



team have the desired skillset to elevate our program to new heights and I can't wait to work with them to achieve our goals.

The Player Selection Process has also been reviewed and rejigged for the Opens Division currently. It is certainly in a trial phase for 2022, and once we assess the outcomes we will be able to roll out to more divisions for the future.

Without an international product to discuss over the last few years, it's now that my portfolio kicks into action and looks forward to the future. There will be much change in this space, whilst staying true to who we are. We need to change, adapt, and grow to elevate our product and ensure we are aiming to always be better. Without this growth, we will not reach the milestones we need to promote our sport or our brand.

I look forward to the challenges and experiences the next 12 months brings, and I can't wait to see what our sport looks like in 12 months' time.

## **Integrity Officer's Report – Llon Riley**

The 2020 to 2021 reporting period saw some significant changes to AMMNA's governance framework with the introduction of the Association's new constitution and the committee and members working on a split of by-law responsibility and management between the committee and members.

As part of last year's AGM, a resolution was passed to implement the agreed split of by-law responsibility and management. This split has seen both the committee and member be able to introduce changes as needed to ensure the continued and effective running of the Australian men's and mixed netball product (eg with the temporary introduction of rolling subs).

As we move back into a more normal rhythm of domestic and international competitions, the Integrity Officer role will continue to work with members and the committee to review and improve governance and policy.

## **Strategy and Competition Director's Report – Heath Brown**

The strategy and game development portfolio has had two major outputs this past year.

Firstly, I have continued to work on developing the future of netball with Netball Australia. Inputs have included stakeholder workshops, strategy design and elements of strategic delivery. This work will materialise in the form of our project report for Stake in the Game, our inclusion in NAs soon to be released strategy and our integrated strategy. For more information please review materials sent to state presidents and working group members. The Stake in the Game project will be launched this Easter.

Secondly, assistance has been given with improving the quality of our high performance product. From process reform, interviewing and helping to invoke systematic change it has been a pleasure to have been a part of this change. Thank you to Tammy in her role as International Director for her role in this work.

It has been a pleasure to continue to work with the current executive as we continue to progress towards our breakthrough moment.

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

## **AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

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**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**REPORT OF THE COMMITTEE**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

In accordance with the requirements of the constitution of the association, the Committee submits its report for the financial year ended 31 December 2021.

1. Committee Members:

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

Andrew Simons	President
Steve McInnes	Vice President
Sheree Harrison	Treasurer
Sue Owen	Secretary
Heath Brown	Strategy & Game Development
Janine Hook	Domestic Director
Tamara Holcroft	International Director
Maureen Stephenson	Umpire Director
Sue Neal	Historian – Appointed 30.09.2021
Glenys Zucco	Media – Appointed 30.09.2021
Lion Riley	Integrity

The committee members have been in office since the start of the period to the date of this report unless otherwise stated.


2. The principal activity of the association is the administration of men's and mixed netball in Australia.

There has been no change to this principal activity during the year.

3. The operating surplus for the financial year ended 31 December 2021 was \$867; in 2020 there was a surplus of \$1,094. In the current year, the operating activities of the association continued to be severely impacted by the Covid 19 Pandemic, resulting in the cancellation of the National Championships twice and no international activities occurring.

Signed: Sheree Harrison

Date: 13 / 4 / 2022

Signed: 

Date: 13 / 4 / 2022

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Affiliations	2,327	2,727
Australian championships	-	-
Other income	3,019	3,350
	<u>5,346</u>	<u>6,077</u>
 <b>EXPENSES</b>		
AMMNA meetings	-	-
Audit fee - current year	(1,320)	(1,320)
Audit fee - prior year	-	(1,091)
Bank charges	(269)	(1,094)
Material supplies & other costs	(403)	(1,133)
Software costs	(231)	(345)
Touring costs	(2,256)	-
	<u>(4,479)</u>	<u>(4,983)</u>
 <b>Current year surplus/deficit before income tax</b>	<b>867</b>	<b>1,094</b>
Income tax expense	-	-
<b>Net current year surplus/deficit</b>	<u><b>867</b></u>	<u><b>1,094</b></u>
 <b>Other comprehensive income</b>	<b>-</b>	<b>-</b>
 <b>Total comprehensive income for the year</b>	<u><b>867</b></u>	<u><b>1,094</b></u>
 <b>Total comprehensive income attributable to the members of the association</b>	<u><b>867</b></u>	<u><b>1,094</b></u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash & cash equivalents	2	21,780	12,936
Trade & other receivables	3	7,453	7,053
Other current assets	4	447	720
<b>TOTAL CURRENT ASSETS</b>		<u>29,680</u>	<u>20,709</u>
<b>NON-CURRENT ASSETS</b>		-	-
<b>TOTAL ASSETS</b>		<u>29,680</u>	<u>20,709</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	18,207	10,103
<b>TOTAL CURRENT LIABILITIES</b>		<u>18,207</u>	<u>10,103</u>
<b>NON-CURRENT LIABILITIES</b>		-	-
<b>TOTAL LIABILITIES</b>		<u>18,207</u>	<u>10,103</u>
<b>NET ASSETS</b>		<u>11,473</u>	<u>10,606</u>
<b>EQUITY</b>			
Members funds		11,473	10,606
<b>TOTAL EQUITY</b>		<u>11,473</u>	<u>10,606</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Retained Earnings</b>	<b>Members Funds</b>
	<b>\$</b>	<b>\$</b>
<b>Balance as at 1 January 2020</b>	9,512	9,512
<b>Comprehensive income</b>		
Net surplus for the year	1,094	1,094
<b>Balance as at 31 December 2020</b>	<u>10,606</u>	<u>10,606</u>
Balance as at 1 January 2021	10,606	10,606
<b>Comprehensive income</b>		
Net surplus for the year	867	867
<b>Balance as at 31 December 2021</b>	<u>11,473</u>	<u>11,473</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

		<b>2021</b>	<b>2020</b>
CASH FLOWS FROM OPERATING ACTIVITIES	<b>Note</b>	<b>\$</b>	<b>\$</b>
Operating receipts		13,323	18,812
Interest received		-	-
Payments to suppliers		(4,479)	(3,663)
Accommodation deposit retained		-	(7,053)
Net cash from operating activities	<b>6</b>	<u>8,844</u>	<u>8,096</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of plant and equipment		<u>-</u>	<u>-</u>
Net cash from investing activities		<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Loan & other finance		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
Net increase/decrease in cash held		8,844	8,096
Cash at the beginning of the financial year		12,936	4,840
<b>Cash at the end of the financial year</b>		<u>21,780</u>	<u>12,936</u>

The accompanying notes form part of these financial statements.



# AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Summary of significant accounting policies

The financial statements cover the Australian Men's & Mixed Netball Association as an individual entity. The association was incorporated in Victoria under the Associations Incorporation Reform Act 2012.

The financial statements are special purpose financial statements that have been prepared to satisfy the reporting requirements of the Associations Reform Act 2012 and the constitution of the association.

The financial statements have been prepared on an accruals basis and are based on historical costs; they do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. The following is a summary of significant accounting policies adopted by the association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income tax

No provision for income tax has been raised, as the association is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997.

(b) Cash & Cash Equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, in deposits at call and investments in money market instruments convertible to cash, net of outstanding bank overdrafts.

(c) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

(d) Revenue

Revenue from memberships and competitions are recognised when the performance obligation have been met.

(e) Comparative Information

The classification of comparative figures has been changed where the change improves the understandability of the financial information.

(f) New and Amended Policies Adopted by the Association

No new or amended accounting policies were adopted by the association in the year under review.

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>2 Cash and cash equivalents</b>		
ANZ business extra account	16,209	12,086
Paypal account	5,571	850
	<u>21,780</u>	<u>12,936</u>
<b>3 Trade and other receivables</b>		
Receivables	400	-
Accommodation deposit	7,053	7,053
	<u>7,453</u>	<u>7,053</u>
<b>4 Other Current Assets</b>		
GST recoverable	447	720
	<u>447</u>	<u>720</u>
<b>5 Trade &amp; Other Payables</b>		
Advances & sundry creditors	16,887	8,783
Audit accrual	1,320	1,320
	<u>18,207</u>	<u>10,103</u>
<b>6 Cash flow information</b>		
Reconciliation of net cash flows from operating activities to net surplus/deficit for the year:		
Surplus/deficit from ordinary activities	867	1,094
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(400)	(3,315)
(Increase)/decrease in other current assets	273	214
Increase/(decrease) in trade and other payables	8,104	10,103
Net cash provided by operating activities	<u>8,844</u>	<u>8,096</u>

**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

In the opinion of the committee of the Australian Men's & Mixed Netball Association:

1. The financial statements as set out on pages 2 to 7 have been prepared to give a true and fair view of the state of the affairs of the association as at 31 December 2021 and of the operating results for the year then ended.
2. At the date of this statement, there are reasonable grounds to believe that the Australian Men's & Mixed Netball Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for an on behalf of the Committee by:

*Sheree Harrison*

.....  
**Committee Member**

*[Signature]*

.....  
**Committee Member**

Dated this 13th day of April, 2022

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

### **Report on the Financial Report**

#### **Opinion**

We have audited the accompanying financial report of the Australian Men's & Mixed Netball Association, which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by the executive committee on the annual financial statements giving a true and fair view of the financial position and performance of the association.

In our opinion the accompanying financial report of the Australian Men's & Mixed Netball Association has been prepared in accordance with the Associations Incorporation Reform Act 2012 including

- Giving a true and fair view of the financial position of the association as at the 31 December 2021 and of its financial performance for the year then ended; and
- Complying with Australian Accounting Standards and the financial reporting framework and policies described in Note 1 of the financial report.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our 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**

We draw attention to Note 1 of the financial report, which describes the financial reporting framework and basis of accounting. The financial report has been prepared to assist the Australian Men's & Mixed Netball Association to meet the obligations of its constitution and 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.

#### **Independence**

We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

### **Other Information**

Other information is financial and non-financial information in the annual report of the association which is provided in addition to the Financial Report and the Auditor's Report. The committee of the association are responsible for Other Information in the annual report.

The Other Information we obtained prior to the date of this Auditor's Report was the Statement by Members of the Executive Committee; no other 'Other Information' will be provided.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, the auditor does not and will not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information in the Financial Report and based on the work we have performed on the Other Information that we obtained prior the date of this Auditor's Report we have nothing to report.

### **Responsibilities of the Committee 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 the financial reporting framework detailed in Note 1 and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using a going concern basis of accounting unless the committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our responsibility is to express an opinion on the financial report based on our audit. Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individual or in 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

### **Auditor's Responsibilities for the Audit of the Financial Report - Continued**

The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control.

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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We conclude on the appropriateness of the committee's 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 association'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 society to cease to continue as a going concern.

We 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 obtain sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the committee 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.

The Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements. We also provide the committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Stephen Agarwal – Chartered Accountant  
Partner - PKF Canberra

Dated