



**AUSTRALIAN MENS AND  
MIXED NETBALL ASSOCIATION**

**2020 ANNUAL REPORT  
to July 2021**

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## **2020 Presidents Report Annual Report to July 2021 Authored by Andrew Simons**

In summary, it has been a year of highs and lows in the AMMNA organisation.

Such significant disappointment and frustration has come from the ongoing impact that COVID plays in our sport. For the third time in 15 months, we find ourselves without an Australian Championships. None of the decisions made in the last year have been taken lightly and we extend our hearts out to all the players, coaches, managers, umpires, administrators and volunteers that have given their all for the chance to compete but been met with the uncertain landscape that it COVID19 and its travel restrictions

In contrast, this ‘off-season’ has brought opportunities to look inward at the organisation, and its governance. Major constitutional reform took place as well as a review of bylaws / policies which will continue next year, and aims to bring us further aligned with Netball Australia (NA).

In the past year, we have seen strong communication with NA, and for the first time have seen AMMNA acknowledged in press releases. We have had a good working relationship with NA during the State of the Game Review and things are looking promising for our future together. My priority this year is to deepen our partnership NA from a research partnership to working together on products, on securing the financial future of AMMNA after two years of no income and driving initiatives that allows member states to recover losses. Ultimately, I aim to return our players and umpires to the national competition and provide them an experience that makes the wait a distant memory.

I want to formally thank our committee, who this year in my first year as President, have supported me and fostered valuable working relationships which I hope to continue in the years to come. 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.

### **Activities**

#### **Domestic Competition**

##### 2020 Australian Championships

- Since publication of last year report – the 2020 Australian Championships regrettably was cancelled due to the COVID-19 and its growing uncertainty.

##### 2021 Australian Championships

- A full return of teams was entered in the Championships at Easter 2021
  - o With two extra teams bringing further expansion with 49 teams from all members and Tasmania
- Cancelled prior to final balances due to a new evolving pandemic threat
  - o Consultation with member states regarding postponement opportunities later in the year
- Rescheduled to July 2021 – 38 teams

- Cancelled due to significant border restrictions and outbreaks in multiple states.

A very large thank you extends to Janine Hook, and Steve McInnes who have been instrumental in organising the tournaments over the last few months. You're ongoing navigation of COVID19 has been a testament to you both.

#### Other Competition

- State of Origin series between NSW and Queensland in June 2021
- Inaugural Mark Kerr Cup - Tournament between ACT and NSW April 2021

#### **International Competition**

- Previous planned World Cup plans abandoned due to the ongoing impact of COVID and ongoing uncertainty even as to timing
- No international tournaments this year

#### **Umpires**

- 50 Umpires nominated for April Championships
- 39 Umpires nominated for July Championships
- Thank you to Maureen for her assistance and organisation

#### **Governance**

- Netball Australia communications have shown that governance is a source of concern and limiting work together
- Large piece of constitutional reform completed this year at the SGM – pulls further in line with NA policies
- Thank you Llon and the member states and their representatives

#### **State Affiliations**

- Congratulations to ACT and Queensland who have recently secured affiliation with their female netball association counterparts respectively.
- Another exciting step for cohesion between the womens and mens games'.

#### **Strategic Developments with Netball Australia**

- Strong progress in relationship between AMMNA and NA
  - o Multiple public acknowledgements of Men's in joint media pieces
- State of the Game review – a landmark piece of work
  - o Thank you particularly to Steve and Heath for their assistance
- They are still offering Director Insurance to the AMMNA Executive
- They are still allowing us to use My Netball for the Australian Championships Fixtures

#### **Future plans:**

- Already beginning engagement with Men's Netball New Zealand about 2022 plans – for likely TransTasman series in NZ
- Ongoing governance work and policy establishment to further improve NA relationships
- Continue to grow NA relationship with new NA CEO.
  - o Strategic response to the State of the Game



**2020 Vice President Report  
Annual Report to July 2021  
Authored by 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 braking 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 were 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



**2020 Treasurer Report  
Annual Report to July 2021  
Authored by Sheree Harrison**

Since commencing in the Treasurer's role in May 2021, I would like to thank the AMMNA Committee, and all contacts from member states and associations for your patience and understanding, while I have become more familiar with the business operations and financial transactions of AMMNA.

The financial statements for the period 1 January 2020 to 31 December 2020 (Attachment A) have been independently audited by PKF Chartered Accountants, Canberra (Audit Report at Attachment B) and are endorsed by the Executive for consideration at the AGM.

While the operations of the Association were significantly different to previous years due to the emerging and ongoing impacts of coronavirus, the Association recorded a small profit of \$1,094. This outcome is representative of the fact that the usual events that record Income for the Association, such as the annual National Tournament, representative tours and the World Cup did not proceed as originally planned. While this reduction in incomes reflects the non-occurrence of such events for the year, similarly the associated expenses and outgoings also did not eventuate.

Some items for the AGM delegates to note:

- The Profit and Loss Statement includes the accrual of the 2020 Audit fees (paid in 2021) to correctly reflect costs associated with the 2020 financial year.
- The value of Accounts Receivable on hand on 31 December 2020, reflects those amounts of income the Association has earned at the reporting date, and which are subject to ongoing recovery.
- The Accounts Payable amount reflects unearned income amounts (such as payments made by World Cup entrants, and member credits carried forward to be applied to costs in 2021), and all other known liabilities of the Association as at the reporting date.
- At 31 December 2021, the Association has continued to have a positive cash flow and sufficient current assets to meet all costs and liabilities, reflected by \$12,936 held in the ANZ Cheque Account, and \$720 credit maintained in the PayPal collection account.

Since commencing a month or so ago, I have implemented a more contemporary Financial Management Information System (FMIS) to streamline and modernise the administration of the financial aspects of the Association. This will enable real time financial reporting for the Committee, and improve our ability to receipt payments directly to the FMIS, avoiding unnecessary service fees and charges

**Sheree Harrison, AMMNA Treasurer**

**2 July 2021**



**2020 Domestic Directors Report  
Annual Report to July 2021  
Authored by Janine Hook**

The last 12 months have presented numerous challenges for the AMMNA National Championships.

Having received a record 49 team registrations for the April 2021 tournament to be held in Adelaide, the event needed to be postponed due to the national COVID situation, with border closures forcing states to make exceedingly difficult decisions. With athlete welfare a priority, the decision was made to postpone this tournament to July 2021.

States supported the July 2021 tournament, and 37 registrations were received, making a National Championship a viable concern. Ongoing uncertainty around COVID, increasing hot spots and additional late border closures has forced AMMNA to make the difficult decision to also cancel the July Championships.

The 2022 AMMNA National Championships will be held in Adelaide and there is no doubt that the host state will be well prepared and well supported for this event as they again attempt to host their first national tournament in 28 years. The SA Tournament Hosting Committee has worked tirelessly and although the 3<sup>rd</sup> hosting opportunity was not to be, there is now plenty of time to plan an excellent event.

Other domestic competition has also been adversely impacted as states have struggled to gain momentum within their own competitions, it was pleasing to see the QLD vs NSW State of Origin weekend succeed without interruption.

Priorities for the next 12 months include:

- Supporting SA in planning the 2022 AMMNA National Championships
- When travel permits – supporting WA and SA with a Bingham Cup round. Bingham cup commenced in 2018 with the last round being played at the Melbourne National Championships in 2019.
- Working with other states to develop more satellite/State of Origin style events

I would like to extend a very heartfelt thank-you to the AMMNA Executive, State Presidents and State Tour Managers for their support through the challenges of the last 12 months.

Report submitted for 2021 AMMNA AGM

**2020 International Director Report  
Annual Report to July 2021  
Authored by Karen Wild**



This year's report is somewhat smaller than past years as we have seen the COVID pandemic affect not only Australia but globally and for many people netball has not been included in one of their focus areas of life.

Uniform

The uniform for the Australian teams is part of the International Director's role and it's time to put out the tender for a new supplier.

Many invitations were sent out to uniform and sporting suppliers with a questionnaire for completion. We received less responses than hoped though all the questionnaires have been assessed. All individual question responses were ranked and collated to allow for an easy assessment. The comparison and suggestion for the successful company is with the committee for discussion and approval.

International connections

The pandemic has had the world focussed on matters closer to home and netball has taken a back seat. As we are moving towards a normalisation of the situation, it is time to look towards the reconnection with all the netball bodies and AMMNA. I have put together a letter to be sent to all the connections across the world to come together in a zoom call to set up the working group for future events across different types of tournaments. An invitation is waiting in draft with the committee until after the AGM.

I have been in discussions with people with international experience and suitable skills who are very willing to support the international journey and setting up a formal AMMNA subcommittee.

Team work

The new committee has come together well and we have all been working closely as a team. Heath Brown and I have been looking to the elite player pathway, as well as for training and tournaments. Our discussions have also included the reserves divisions and how these players play an important role in the inter country games as I have created with PNG.

Additional work I have completed has included looking at the concussion policy to ensure we have the most up to date information for the safety of our players, and having medical procedures ready for the upcoming Championships.



## Strategy and Game Development Portfolio Annual Report to July 2021 Authored by Heath Brown

### Personnel

Heath Brown took over the role of Strategy and Game Development in mid 2020 due to a mid-cycle resignation, and has been acting in the role since. Heath's three focus areas since then are below

### Focus 1: Pandemic Navigation (Tactical Strategy)

In a pandemic impacted second year, like many resources, much of this portfolio's resource time was allocated toward tactical strategy as it relates to decision around programming changes needed to safeguard our participants, brand and reputation. This included interim policy work to support enabling the revised nationals, the creation of a COVID risk framework to help our decision-making processes and various executive communications to ensure our member states and athletes were aware of such risks.

### Focus 2: Strategic Partnership (Collaborative Strategy)

The second area of focus was acquiring and building the partnership with Netball Australia, our first strategic partnership with the national governing body as part of the State of the Game Review. This included several meetings with Netball Australia, primarily building the relationship with their head of Digital who lead the state of the game review, while our president built the relationship with the interim CEO Ron Steiner with occasional support from his committee. Our contribution to the project included the co-design of the survey, the distribution of the survey to our member base and the collation and analysis of the results (both macro for the sport and micro for our version of the sport.)

### Focus 3: Strategy Review & Refresh (Organisational Strategy)

The AMMNA 4 year strategy expires in late 2021, so we commenced work on standing up a project to design the new strategy with our network – participants, member states and Netball Australian namely. The State of the Game Review called on netball organisations to reflect on the state of the game review and attempt to link their strategy to theirs. We also needed state members to have capacity to work with us on the strategy so will commence designing this post 2021 nationals. The project plan, titled Breakthrough, has been devised to describe the approach, method and network of contributors for the strategy review and refresh. We will be using a human centred design methodology for the strategy refresh which replicates a similar approach used by Netball Australia for the State of the Game Review.

### Summary of Progress

The portfolio of strategy and game development is now well positioned to create a bold new plan for our version of the sport. The history making research partnership with Netball Australia was the biggest milestone and new territory for partnering with the national body, and our inclusion in multiple recommendations in the state of the game review come off the back of our influence, our voice and the growing strength of our relationship. The efforts of our member states in building deeper relationships and new product integrations with their respective state bodies (ie NWA, NSA, NQ etc) has also been instrumental in elevating our brand and advocating for it. In my view, we are uniquely positioned like never before for our sport to breakthrough to mainstream with further consistent growth of partnership, a bold new strategy and administrators who are focussed on using this window of time and platform we now have to get our sport into new places and spaces.

### Further Materials

Should you wish to review any of the artefacts created from this year, please review the Google Docs folder for Strategy and Game Development or request access by emailing [strategy@ammna.com.au](mailto:strategy@ammna.com.au)

Regards,

Heath Brown





**Integrity Officer  
Annual Report to July 2021  
Authored by Lion Riley**

2020/2021 have been significant years in terms of updates to AMMNA's governance frameworks with two projects being undertaken.

The first project was a major uplift and rework of AMMNA's constitution. This project was a collaboration between each member and the committee to prepare a new constitution for the association. The new constitution:

- created the role of treasurer as an executive member of the AMMNA committee;
- ensured compliance with the current *Associations Incorporation Reform Act 2012* (Vic) – the governing law applying to the association – to ensure that changes that have been made by the Victorian Government to that law which impacted the association were contemplated;
- was designed to help future proof matters allow easier access for meetings (including specifically contemplating electronic communication); and
- was drafted in plain English and designed to be a simplified document.

After much effort from all involved, the new constitution was adopted on 30 January 2021 and subsequently approved by Consumer Affairs Victoria. I would like to personally thank each of the members of the constitution working group, the member organisations and the committee for their assistance in this work. Documentation projects are significant projects, and ones that involve governance matters come with additional challenges. I would also like to thank Grant Crocker and Tammy Holcroft for their early work on this project.

The second project was allocating AMMNA's by laws between either the members or the AMMNA committee. This project followed from the adoption of the new constitution and was to provide a more definitive demarcation of by-law management between the members and the committee. Similar to the constitution project, this project was a collaborative one with the presidents of the member associations. A copy of the allocation list is attached is attached to this Annual report, with the final product the subject of one of the resolutions before the members at this year's annual general meeting. Again, I would like to personally thank the presidents for the input on this project, especially over a difficult time.

Lion Riley (Integrity Officer)

**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 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, 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 2020 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.

**PARTNERS:**

Ross Di Bartolo B.A (Accounting). FCA  
George Diamond B.Ec. FCA  
John Mihailaros B.Comm (Accounting). FCA  
Stephen Agarwal B.Sc. M.Tax. CA



## 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 society which is provided in addition to the Financial Report and the Auditor's Report. The committee of the society 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 to 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 society'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 society 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.

**PARTNERS:**

Ross Di Bartolo B.A (Accounting), FCA  
George Diamond B.Ec. FCA  
John Mihaljaros B.Comm (Accounting), FCA  
Stephen Agarwal B.Sc. M.Tax. CA

## 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.

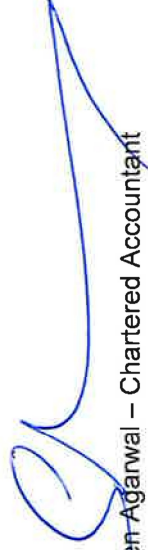
We conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. 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 2 July 2021

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-11-

PARTNERS:  
Ross Di Bartolo B.A (Accounting). FCA  
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**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**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 2020

In accordance with the requirements of constitution of the association, the Committee submits its report for the financial year ended 31 December 2020.

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 & Competition Director
Janine Hook	Domestic Director
Karen Wild	International Director
Maureen Stephenson	Umpire Director
Sue Neal	Historian
Grant Hicks	Media
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 2020 was \$1,094; in 2019 there was a surplus of \$7,641. In the current year, the operating activities of the association were severely curtailed by the Covid 19 Pandemic.

Signed:  Date: 02/07/21

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

**STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	\$	\$
<b>INCOME</b>		
Affiliations	2,727	2,364
Australian championships	-	34,933
Tours - international	-	119,976
Sponsorships	-	8,227
Live streaming	-	11,709
Umpire subsidy	-	30,838
Other income	3,350	1,913
	<u>6,077</u>	<u>209,960</u>
<b>EXPENSES</b>		
AMMNA meetings	-	(4,625)
Audit fee - current year	(1,320)	(1,091)
Audit fee - prior year	(1,091)	-
Bank charges	(1,094)	(684)
Filing fees	-	(59)
Live streaming	-	(14,662)
Material supplies & other costs	(1,133)	(1,435)
Competition development	-	(1,114)
Software costs	(345)	(972)
Touring costs	<u>(4,983)</u>	<u>(177,677)</u>
	<u>(4,983)</u>	<u>(202,319)</u>
<b>Current year surplus/deficit before income tax</b>	1,094	7,641
Income tax expense	-	-
<b>Net current year surplus/deficit</b>	<u>1,094</u>	<u>7,641</u>
<b>Other comprehensive Income</b>	-	-
<b>Total comprehensive income for the year</b>	<u>1,094</u>	<u>7,641</u>
<b>Total comprehensive income attributable to the members of the association</b>	<u>1,094</u>	<u>7,641</u>

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash & cash equivalents	2	12,936	4,840
Trade & other receivables	3	7,053	3,738
Other current assets	4	720	934
<b>TOTAL CURRENT ASSETS</b>		<u>20,709</u>	<u>9,512</u>
<b>NON-CURRENT ASSETS</b>		-	-
<b>TOTAL ASSETS</b>		<u>20,709</u>	<u>9,512</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	10,103	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>10,103</u>	<u>-</u>
<b>NON-CURRENT LIABILITIES</b>		-	-
<b>TOTAL LIABILITIES</b>		<u>10,103</u>	<u>-</u>
<b>NET ASSETS</b>		<u>10,606</u>	<u>9,512</u>
<b>EQUITY</b>			
Members funds		10,606	9,512
<b>TOTAL EQUITY</b>		<u>10,606</u>	<u>9,512</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 2020**

	Retained Earnings	Members Funds
	\$	\$
<b>Balance as at 1 January 2019</b>	1,871	1,871
<b>Comprehensive income</b>	7,641	7,641
Net surplus for the year	<u>9,512</u>	<u>9,512</u>
<b>Balance as at 31 December 2019</b>		
<b>Balance as at 1 January 2020</b>	9,512	9,512
<b>Comprehensive income</b>	1,094	1,094
Net surplus for the year	<u>10,606</u>	<u>10,606</u>
<b>Balance as at 31 December 2020</b>		

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 2020**

	2020	2019
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating receipts	18,812	235,192
Interest received	-	-
Payments to suppliers	(3,663)	(234,765)
Accommodation deposit retained	(7,053)	-
Net cash from operating activities	<u>8,096</u>	<u>427</u>
	6	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of plant and equipment	-	-
Net cash from investing activities	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Loan & other finance	-	-
Net increase/decrease in cash held	8,096	427
Cash at the beginning of the financial year	4,840	4,413
<b>Cash at the end of the financial year</b>	<u>12,936</u>	<u>4,840</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 2020

#### 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 adjustment or restatement of the carrying value of any financial assets or liabilities was required following the adoption of AASB 15 (Revenue from Contracts with Customers) and AASB 1058 (Income of Not-for-Profit-Entities).

The association was not impacted by the introduction of AASB 16 (Leases).

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**


	2020	2019
	\$	\$
<b>2 Cash and cash equivalents</b>		
ANZ business extra account	12,086	4,840
Paypal account	850	-
	<u>12,936</u>	<u>4,840</u>
<b>3 Trade and other receivables</b>		
Receivables	-	3,738
Accommodation deposit	7,053	-
	<u>7,053</u>	<u>3,738</u>
<b>4 Other Current Assets</b>		
GST recoverable	720	934
	<u>720</u>	<u>934</u>
<b>5 Trade &amp; Other Payables</b>		
Advances & sundry creditors	8,783	-
Audit accrual - 2020	1,320	-
	<u>10,103</u>	<u>-</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	1,094	7,641
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(3,315)	3,851
(Increase)/decrease in other current assets	214	1,235
Increase/(decrease) in trade and other payables	10,103	(12,300)
Net cash provided by operating activities	<u>8,096</u>	<u>427</u>

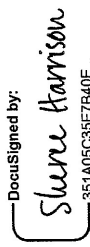
**AUSTRALIAN MEN'S & MIXED NETBALL ASSOCIATION  
STATEMENT BY MEMBERS OF THE COMMITTEE**

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 2020 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:

  
 .....  
**Committee Member**

DocuSigned by:  
  
 .....  
**Committee Member**

Dated this 2nd day of July 2021

## 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 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, 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 2020 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.

#### PARTNERS:

Ross Di Bartolo B.A (Accounting), FCA  
George Diamond B.Ec. FCA  
John Mihailaros B.Comm (Accounting), FCA  
Stephen Agarwal B.Sc. M.Tax. CA

## 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 society which is provided in addition to the Financial Report and the Auditor's Report. The committee of the society 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 to 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 society'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 society 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.

**PARTNERS:**

Ross Di Bartolo B.A (Accounting), FCA  
George Diamond B.Ec. FCA  
John Mihaljaros B.Comm (Accounting), FCA  
Stephen Agarwal B.Sc. M.Tax. CA



## 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.

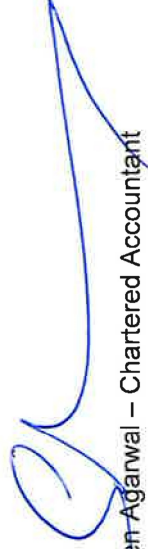
We conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. 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 2 July 2021

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PARTNERS:  
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