



# ANNUAL REPORT

SEASON 2020-2021



# Contents

02

**President's Report**  
Brian Ballamy

03

**Vice President's Report**  
Alice Bennett

04

**Treasurer's Report**  
Dean King

05

**Budget Commentary**  
Dean King

06

**Registrar's Report**  
Kelvin Monsbough

07

**Marketing Director's Report**  
Scott Orchard

08

**Secretary's Report**  
Mark Barling

09

**Coaching Director's Report**  
Marijn Kortekaas

10

**Competition Director's Report**  
Terry Jamieson

12

**Team Manager's Report**  
David Saunders

16

**2020/21 Audit Report & Financials**



# Brighton Little Athletics Centre

2020 / 2021 Centre Executive & Operations Team

## Centre Executive

President.....	Brian Ballamy
Vice President.....	Alice Bennett
Secretary.....	Mark Barling
Treasurer.....	Dean King
Registrar.....	Kelvin Monsborough
Marketing, PR & Publicity Director.....	Scott Orchard
Competition Director.....	Terry Jamieson
Coaching Director.....	Marijn Kortekaas

## Operations Team

Results Co-ordinator.....	Brian Ballamy
Chief of Officials.....	Paul Davidson
Competition Duty Coordinator.....	Scott Orchard
Region & State Team Manager.....	David Saunders
Competitions Team Manager.....	David Saunders
Championship Officials Manager.....	Alicia Bell
Equipment Manager.....	David Barr
Competition Event Co-Ordinator.....	Christine Jordaan
Canteen Manager.....	Mark Stevens
On Track Co-ordinator.....	Paul Davidson
Finish Line Manager.....	Mark Barling
Merchandise Manager.....	Tessa Marlow
SMR Centre Delegate.....	Role Vacant
COVID Safety Officer.....	Alice Bennett
First Aid Officer.....	Monica Williams
Child Safety Officer.....	Dean King
Cross Country Coordinator .....	Role Vacant



ANNUAL GENERAL MEETING  
Wednesday, 21 April 2021





## President's Report

This was my first year in the role of President following the tremendous 4 years of leadership provided by Mark Barling and it was not exactly the year envisaged back in March 2020. Traditionally, a large amount of hard work goes into season preparation during August and September and not only was this unable to occur due to COVID19 restrictions, it was unclear as to whether we would have a 20/21 summer track and field season at all. The fact that we launched the season on 14th November 2020 after only approximately 2 weeks of preparation remains an amazing testament to the dedication of the committee and volunteers at Brighton Little Athletics.

Once we had learnt how to organise Little Athletics with COVID19 restrictions the competition days before Christmas saw Brighton get back on the track with the usual mix of family fun and fitness. The post-Christmas calendar was always planned to be crowded with the regional and state events – and that was before a third lockdown further added to the complexity. Through it all we held true to our ambition to develop junior athletes to achieve success by offering a balanced program incorporating health, fitness and a sense of community.

Our membership of 280 surpassed our expectations for the season and went along way to alleviate

a difficult financial year for the club – a year where we had to tightly manage our expenditure to ensure the club's continued success. We were also successful with our Coles grant for an upgrade to the electronic timing gates enabling us to continue to invest in the equipment used each competition day.

My sincere thanks to the Executive Committee of Alice, Mark, Kelvin, Marijn, Terry, Scott and Dean who contributed so much to the club this year.

As we end the 20/21 season there are a few changes to announce:

Kelvin Monsborough will be stepping down after 4 years as registrar, and some 15 years at BLAC

Terry Jamieson will be stepping down from the Competition Director role after 3 years driving the competition program at BLAC.

Scott Orchard will be stepping down from the Marketing Director role after 2 years.

Dean King will be stepping down from the Treasurer role after 2 years.

All 4 of you have shown an exceptional focus and the club is indebted to you all – thank you on behalf of BLAC..

Also a big thank you to the Operations Team, who make the competition events at Brighton and beyond happen each week

– Christine, Paul, David S, David B, Mark S., Monica and Alicia your dedication to the club is very much appreciated.

Our coaching team of Laura, Allan, Damien, Polina, Marijn, Paul, Rupert, Peter – thank you for your support to make the athletes as BLAC the best they can be. Thanks also to our On Track support crew of Chloe, Sam, Joe, Charlotte, Brie and Lilli.

Thank you to our sponsors Buxton (Brighton), Up and Running Podiatry, Bentleigh RSL, Quest Apartments, and Jackett Agency – with the impact of COVID19, please support these local sponsors as much as you are able to.

As we start the process of planning for the 2021/22 season,

***I am confident we have a great team to continue the success of Brighton Little Athletics***

and I would encourage any parent who wants to get involved with their children's sporting activities to make contact with us – you can never have too many volunteers.

Sincerely,

**Brian Ballamy  
PRESIDENT**



# Vice President's Report



This was my first year in the role of Vice President and my first year on the committee at the club.

While the season began with the many and varied COVID-19 restrictions and complications, we still managed to achieve so much in a jam-packed calendar and I am sure you will agree we had a lot of fun along the way.

While the weather was mostly kind, the lockdowns were not, but our fantastic club at Brighton Little Athletics has a real sense of community and we came together, pushed on and focussed on the enjoyment and with it came lots of success for our awesome young athletes.

While my main activities and responsibilities in the 2020/2021 season was as the clubs COVID-19 Officer I also loved assisting on Competition Days, supporting the athletes out on track and training our relay teams for the State Athletics Competition. Okay I also really enjoyed cheering our athletes on at any given opportunity!

Other responsibilities included helping with the Setup/Pack Up each Saturday, co-ordinating the medals and awards for the Multi-Event and for our end of year Awards Ceremony.

I also worked alongside Mark & Brian liaising with the Bayside Council on getting some provisional ideas and plans for a new council funded Clubhouse at Dendy Park.

***I loved seeing all the athletes outdoors having fun, getting fit, smashing their PB's and giving their all down at Dendy Park every Saturday morning.***

Not only do our kids love to compete but they are good sports and really support each other and this really is the essence of Brighton Little Athletics. It was also wonderful to see some new parent volunteers giving their time and energy this season. Volunteers are so hard to find but without you we cannot make it all work so thank you to those who continue to give up their time and energy to make each Saturday morning run smoothly.

For the 2021/22 Athletics season I look forward to less restrictions and the smiles of our returning and new young athletes. We also have some fresh faces joining the committee and have a lot of great plans to make sure next season is bigger and better.

**Alice Bennett**  
**VICE PRESIDENT**





## Treasurer's Report

I am pleased to present the Special Purpose financial results for Brighton Little Athletics Club (BLAC) for the year ended 31 March 2021. The Independent Auditor's Report to the Members is attached to the end of this report.



*With the stronger than expected membership, and continued strong contribution from canteen sales we ultimately were able to achieve a small surplus for the year, of approximately \$1,900 for the 12 months to 31 March 2021. This means BLAC remains in a very strong financial position with Net Assets (cash) of \$98,000.*

**Dean King**  
**TREASURER**

### Executive Summary

BLAC started the season facing the challenges of COVID. It was not clear whether there would be any season. As a result we offered all families discounted membership and as a sign of goodwill to our loyal sponsors agreed to forego sponsorship income for this season. We also made a decision to forego any major expenditure on significant capital items. So the starting position was one

where we thought that it would be necessary to draw into the accumulated savings of the club to be able to provide the experience that we have all come to expect from BLAC.

However once the season got underway we were very fortunate to achieve membership of 280. We were also able to utilise a Coles' grant for an upgrade to the electronic timing gates enabling us to continue to invest in the equipment used each competition day.

# Budget Commentary

## Income

Income Total Income was \$49,500 for the year. Registration income, as expected, was the major contributor of total income, with the canteen also making a strong contribution. This year there was no sponsorship income as mentioned above, although this was partially offset by the grant income from Coles.

## Expenditure

Total Expenditure for the year was \$47,500. There are several larger cost items. While the uniforms and canteen are significant they are offset by income. It is worth noting that a larger order of BLAC hoodies was made, meaning that uniform costs exceeded income this year. This will be more than recouped in subsequent years. In terms of expense items, centre equipment, trophies, coaching and ground management are the largest line items. Approximately half of the centre equipment costs was offset by grant income. Of the remaining items the trophies and coaching are an integral part of the BLAC experience, and also the ground management (line marking) for the grass track is also an important part of the unique BLAC experience. There were no large investments such as the high jump mat covers this year.

## Budget Review

Financial Year 2021 BLAC performed very well, and was able to achieve the goal of a balanced budget, even with the uncertainty around COVID and no sponsorship income.

***The club still remains in a very strong financial situation.***

It is also important to point out that with COVID we have moved to contactless payment for uniforms and the canteen. This has been a great success and has simplified reporting and improved record keeping.

## Summary

In summary, BLAC remains in a very sound financial position with \$98,000 in net assets (cash) on the balance sheet. In line with the BLAC Strategic Plan, the Club is very well placed to provide for strategic investment and innovation.

**Dean King**  
**TREASURER**





## Registrar's Report

Wow, what a year!

From when community sport was given the green light to begin in late October and the registration portal opened, we had 14 days to get organised. To actually start our season on Saturday November 14 was nothing short of miraculous and is a testament to LAVIC and BLAC's executive and operational committees.

This season, we saw a decrease in membership from 330 members in 2019/20 to 280 members. Although we have had a drop in 50 members, I think this a fantastic result for BLAC. The committee didn't know what to expect from a challenging 2020. Even though we compete with other summer sports such as basketball, netball, cricket, the list goes on... Little Athletics is popular in our bayside area.

Our membership this year has seen a huge jump in our under 7's, especially the girls (33) with very strong representation from under 8's to under 12's (girls and boys).

Also, very pleasing to see in the under 14 to under 16 age groups we had 16 members. It is good to see the enthusiasm continuing with the older age groups.

Flyer drops, word of mouth, social media, following up interested parents and lapsed members from the previous year, answering every enquiry during the season promptly, has helped us maintain a strong membership base. The committee led by our President Brian Ballamy, works so well together. The executive and operational committees together with our hardworking parents make Brighton Little Athletics a very special club.

The duty roster this year has been very good, thank you to Scott Orchard for coordinating this important role. However, there are still many parents/guardians who do not nominate for a duty upon registration. I urge all parents/guardians to register. Without this help, we cannot run our club and we cannot expect the same people to chip in every week.

*What a great season, I was so proud to be a part of it. This is my last year as registrar, I would like to thank the club for allowing me to be a part of the committee.*

To Mark and Brian, you have been the pillars over my time and a great support. Brighton Little Aths would not be in position it is today without your unrelenting and powerful leadership.

BLAC is a fantastic club, growing our membership base will keep our club strong well into the future.

Kind regards

**Kelvin Monsbrough**  
**REGISTRAR**



# Marketing Director's Report



What a year – it was so great to be able to see community sport back in the local area especially down at Dendy Park. It was always going to be a challenging year trying to negotiate the challenges that Covid was going to dish up however it was evident that the planning which had taken place in previous seasons put in good stead to pull together a season at late notice.

On the marketing front, the key activities continued to be our direct marketing initiatives which we have done in previous seasons. We kicked off with our regular Buxton Sponsored Marketing board which has a prime location on Nepean Highway – a great site which has a lot of passing traffic both vehicular and pedestrian. In addition, a new A5 designed flyer was put together by Jackett Agency and this was distributed to many shops in the local area.

In addition, we were well supported by Bob who as able to get our flyers in the hands of lots of school kids as they finished their school day. Throw in a couple of school newsletters and a few school posters, and we certainly ensure that we received great bang for our buck.

Bambra Print continue to produce fantastic quality printing products and they even produced school posters on a complimentary basis which were well received.

Sponsorship was always going to be a challenge in this season as the long Melbourne lockdown has certainly impacted on a lot of local small to medium business and unfortunately local sporting sponsorships whilst important to them, financially it was going to be a challenge. As such, it was decided from a committee level to reach to our key sponsors and offer our reciprocal support and thanks by offering them a one-year extension on a complimentary basis. This was well received by our key sponsors and should put us in a good position to capitalize in the next season. Buxton agreed to a one-year contract extension in lieu of the complimentary year; Up and Running Podiatry will be considering renewing in 2021/22 and whilst there has been no firm commitment from the Bentleigh RSL, once their board has agreed on their sponsorship strategy, I am confident we will be able to work with them again in the next season.

Our 50th Anniversary Hoodies were very popular and a new Hoodie was designed and rolled out in the last month of competition. We have good stock levels for the start of next season and expect them to sell well. In addition, the Brighton Competition Uniform was also re-ordered for this season due to strong sales. The next season may see the opportunity of expanding our range of apparel we offer to our members.

New marketing initiatives which were rolled out during the season was our very own YouTube Channel.

***Our coaches put together some fantastic videos for our members which were placed on this channel.***

In addition, time permitting, some regular highlight videos were created and we even had a great stretching video produced by Up and Running Podiatry. We can continue to grow this medium in the future with some more subscribers and content.

**Scott Orchard**  
**MEMBERSHIP/PUBLICITY &**  
**PR CO-ORDINATOR**





## Secretary's Report

In a season like no other, one thing that was familiar was the Secretary role and stepping back into it for the first time since 2016.

The primary role of the Secretary role is one of triage. Acting as a gatekeeper and assessor of what information you receiving and who does it need to go to.

Season 2020/21 however was all about knowing what not to send on, as much as knowing what to make members and your tireless committee team aware of. So many emails, directives, updates, Bayside Council alerts, changes of direction, and government notices meant inboxes were full and balance was constantly trying to be struck.

With no Open Days this season, it was all hands on deck to get a season up and running with the focus being on supporting as smooth a registration process as possible for new members, and working together with Kelvin Monsborough to help inquiring prospective members have their questions answered and be encouraged to join and try us out!

A core part of the Secretary role is of course compliance and this year the Club covered:

- Compliance to all Working with Children Checks requirements, including keeping our WWCC Register up to date at all times;
- Consumer Affairs reports and annual submission requirements;
- Council requirements including Tenancy and Food Safety;
- Insurances and Certification requirements for the Club with LA Vic and CAV;
- Monthly Committee meeting minutes and annual report administration;
- And the all important liaison to our fabulous line marking contractors!

***To see the club register 280 members and be in solid financial health is a massive achievement in what was one of the most challenging years in the club's 51 year history.***

I look forward to season 2021/22 where – with fingers and toes crossed – we will have a 'back to normal' lead in, open days and plenty of time to welcome our returning and new members to the best little aths club in the land, Brighton!

**Mark Barling**  
**SECRETARY**

# Coaching Director's Report



This was my first season as BLACs Coaching Director and it certainly was a memorable one for many reasons.

As season preparations started during the second Melbourne lockdown we created a range of coaching videos around sprints, high jump and long jump to help our athletes stay fit and have fun in between Zoom home schooling sessions. The videos were shared across our various comms channels and created some great engagement with our BLAC community.

We also organised a competition whereby athletes were asked to film themselves practicing their favourite events at home or in their local park with each of the three winners receiving a \$100 Rebel Sports voucher. The smiles on the athletes' faces when hand-delivering the vouchers were truly priceless.

And then the start of the season was suddenly there in November. Like previous seasons we had a fantastic group of coaches dedicated to sharing their knowledge with our athletes on Tuesdays and Thursdays.

We had Polina on High Jump and Javelin (and Throws before Christmas), Peter on High Jump on Saturdays, Alan on Hurdles, Damien on Throws, Rupert on Middle Distance and Laura on

Sprints (and yours truly on Jumps). Thank you all for putting in hours of your valuable time to make our coaching sessions such a success. Your dedication helps shape BLAC the club it is today.

Due to Covid restrictions we initially had a limit of 10 athletes per coaching session, which we managed through parents RSVP-ing via TeamApp. QR codes also had to be scanned and bottles of hand sanitizer and disinfectant sprays were used liberally to comply with Covid regulations. Thank you to all parents and athletes for complying and making my job a lot easier.

Fortunately the cap on number of attendees was relaxed and ultimately lifted throughout the season, which allowed a record turnout of athletes during this season's coaching sessions.

***The most pleasing part for me was to see that athletes of all ages and abilities joined our coaching sessions, which is exactly what we aim to achieve: offer athletes opportunities to improve their skills, have fun and make friends along the way.***

A big thank you also goes out to Chloe, Lilli and Tessa for helping out Laura at Sprints, especially on days we had 30+ athletes turn up to carve up the track.

Last but not least I want to thank Paul Davidson and the entire On Track team for providing support on Saturdays, educating athletes on the basics of middle distance and walks starts and helping our younger age groups learn their first athletics skills. Your contribution is highly appreciated and offer athletes .

While Covid meant the 20/21 season was quite different from previous seasons, it was also a season where we saw a record number of athletes enjoy our complimentary coaching sessions and look forward to continuing this trend into the 21/22 season.

**Marijn Kortekaas**  
**COACHING DIRECTOR**





## Competition Director's Report

Wow what a season it was. With Coronavirus constantly throwing out challenges and having an enormous impact on our lives, it was fantastic to get our season underway albeit delayed on November 14th, 2020. It was so nice to see all the smiling faces on the track and enjoying little athletics after being in lockdown. Numbers in the age groups were healthy with some groups especially the under seven girls seeing really strong numbers; the under six girls group which started with just one grew through out the season. We were able to complete our five planned competition days before Christmas with the inflatable slide and the appearance of Santa making for a fun family day.

During the Christmas break work was done on the timing gates with the completion of the solar power battery charging upgrade. This upgrade ensured the gates remained healthy and charged therefore eliminating the nuisance of batteries running flat at an inconvenient moment. The plastic timing gate poles were also replaced with new Aluminium poles.

As the season progressed after the break, Melbourne's weather proved tricky at times and then with the sudden lockdown gave us further challenges as we navigated our way through to the end of the season.

***I have served on the committee for the past three years, with this being my final year. It has been an absolute pleasure working with a group of people committed to delivering a wonderful experience for the families and athletics to enjoy and to ensure the club is well placed to continually prosper into the future.***

I would like to acknowledge the tireless efforts and support by the committee who really do show the spirit of the club through their many hours of volunteered time. A special mention to Brian Bellamy our president for his constant support of my role.

In addition, I would like to thank the operational teams who also give up their time to make the competition days such a success.

Thank you all for a fantastic season and look forward to seeing you all next season as I transition my role to the new Director of Competition who I am sure will continue to provide a fun and rewarding experience for the athletes.

**Terry Jamieson**  
**COMPETITION DIRECTOR**





## Team Manager's Report

This season, Little Athletics regional and state events all came in a rush in the latter half. After COVID ravaged community sport last year, we were all relieved to get back to the track and watch our athletes compete against their peers across the Southern Metro region and across the state.

Despite a couple of false starts, rescheduled events and an ill-timed mini lockdown in early February, we finally got the show underway.

We started with the State Combined Championships at Lakeside in late January and ended with the State Relay Championships at Casey Fields on 27/28 March. In between, we also sent sizeable representations from Brighton to the Regional Track and Field Carnival at Duncan Mackinnon Reserve and the State Track and Field at Lakeside.

A common aspect to all of these occasions was atrocious weather, notably the unrelenting rain at the State Track and Field event and the marquee-threatening squalls at Casey for the relays. Athletes, event officials, team managers and parents of athletes all getting soaked. Whilst it made for a cold and damp afternoon, it also brought those present closer together — both literally and emotionally — as we

sought what little refuge there was from the elements under the BLAC tent.

What was also a common thread through these events was the indomitable spirit and good humour of the athletes. Despite the condition of the track, the throwing rings, the jumping pits, they just got out there and did their thing, and did their club proud.

And the diligence and resilience paid off. Medals of all colours were proudly brought back to base camp at each meet.

The sight of Michael Friedli—a couple of hours after a tragically technical DQ in the U10 1100m walk, which he was leading at the time—beaming with a silver for the discus at the SMR regionals was a classic tale of triumph overshadowing adversity on the day.

Seeing Isabel Zhang nonchalantly saunter back to base after picking up silver in the U14 high jump; Xavier Poon's never-say-die third in the U16 800m and Charlotte Gibbs' barnstorming win in the U10 800m are just a few of the highlights from the regionals.

Maddie King's gold in the 1500 at regionals, where she also beat all but one boy in the same race, was only surpassed as a

spectacle by her gold medal performance in the rain at the state championships a couple of weeks later. Maddie then went on to pick up third at the national championships earlier this month [April].

At the relays in late March we had more than 20 teams competing over two days at Casey—an impressive turnout given the event had been truncated because of COVID restrictions, so that there were only 4x100m events rather than the usual array including 4x200 and medleys. Brighton's U10 boys held on for bronze in an eventful race, in which results were delayed by protests.

In summary in a season like no other, the character of BLAC athletes shone through as always. In the face of adversity—be it interrupted preparation for relays, the on-again off-again saga with regionals and state competitions, or unseasonal cold and rain—

***Brighton kids gave it their all, as did their parents who turned up for duties and support when lying in bed with a coffee must have seemed an attractive alternative.***

*I am proud to have been team manager for such a wonderfully talented and enthusiastic group of young athletes.*

Special thanks should also go to Mark Barling, Marijn Kortekaas, Alice and Chris Bennett, Laura Bainbridge and Brian Ballamy for the tireless support they have given throughout this challenging season of representative inter-club events. It's been an honour to be part of such an amazing team.

I should also mention the fantastic job done by Alicia Bell. Getting kids to the call room on time is the easy bit—the odd heart rate increase when rushing an athlete from the carpark to the start line notwithstanding. But wrangling parents, all of us with competing obligations for offspring across Melbourne venues not always conveniently close to each other: now that takes skill and bravery! Alicia carried it off with an admirable blend of good humour, charm and just a little velvet hammer!

We all hope things are back to normal by the time season 2021-22 rolls around in October. I wish the team all the best.

**David Saunders**  
**TEAM MANAGER**





# ATHLETES

# COMPETING







# BRIGHTON LITTLE ATHLETICS CENTRE

# 2020/21 AUDIT REPORT & FINANCIALS



# 2021 Audited Financials

Brighton Little Athletics Club

ABN 89 058 437 269

For the year ended 31 March 2021

Prepared by HG & Co Pty Ltd



# Contents

- 3 Income and Expenditure Statement
- 5 Assets and Liabilities Statement
- 6 Notes to the Financial Statements
- 9 Auditor's Report

# Income and Expenditure Statement

## Brighton Little Athletics Club For the year ended 31 March 2021

	2021	2020
<b>Income</b>		
<b>Operating Income</b>		
Registration Fees	29,280	36,153
Comp Fees	-	50
Relay Fees	-	2,117
Sponsorship Income	-	10,500
Canteen Sales	11,156	13,019
Uniform Sales	5,659	13,390
<b>Total Operating Income</b>	<b>46,094</b>	<b>75,227</b>
<b>Other Income</b>		
50th Anniversary Revenue	-	3,120
Grant Income	3,024	-
Interest Income	696	183
Other Revenue	370	150
<b>Total Other Income</b>	<b>4,090</b>	<b>3,453</b>
<b>Total Income</b>	<b>50,184</b>	<b>78,681</b>
<b>Gross Surplus</b>	<b>50,184</b>	<b>78,681</b>
<b>Expenditure</b>		
50th Anniversary Costs	-	6,524
Administration	1,647	948
Affiliation fees	(16)	253
Bank Fees	385	596
Canteen	6,762	11,461
Centre Equipment	6,389	19,596
Cleaning	1,316	735
Coaching	4,285	7,235
Comp Entry Fees	479	2,708
Council Fees	-	1,960
Donations	650	-
Electricity	1,974	404
Fundraising costs	-	1,215
Ground Management	4,124	5,027
Marketing	1,991	2,807
Office Supplies	-	280
On track payments	2,280	2,140
Other Expenses	1,025	2,988
Printing	1,238	633
Registraiton Refunds	140	135
Trophies	4,212	6,119

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

	2021	2020
Uniforms	8,257	11,043
Website	429	429
<b>Total Expenditure</b>	<b>47,566</b>	<b>85,237</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>2,619</b>	<b>(6,557)</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>2,619</b>	<b>(6,557)</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>2,619</b>	<b>(6,557)</b>

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

## Brighton Little Athletics Club

As at 31 March 2021

	NOTES	31 MAR 2021	31 MAR 2020
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	98,435	96,067
<b>Trade and Other Receivables</b>			
Accounts Receivable		250	-
<b>Total Trade and Other Receivables</b>		250	-
GST Receivable		11	11
<b>Total Current Assets</b>		98,697	96,078
<b>Non-Current Assets</b>			
Plant and Equipment and Vehicles	4	699	699
<b>Total Non-Current Assets</b>		699	699
<b>Total Assets</b>		99,396	96,777
<b>Net Assets</b>		99,396	96,777
<b>Member's Funds</b>			
<b>Capital Reserve</b>			
Current Year Earnings		2,619	(6,557)
Retained Earnings		96,777	103,334
<b>Total Capital Reserve</b>		99,396	96,777
<b>Total Member's Funds</b>		99,396	96,777

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

## Brighton Little Athletics Club For the year ended 31 March 2021

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Vic). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on a cash basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

#### Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

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



## 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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

## Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

## Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2021	2020
<b>2. Cash on Hand</b>		
Cheque account	88,688	28,750
Debit Card	4,659	422
Petty Cash	70	70
Term Deposit	-	60,000
Transaction account	5,020	6,826
<b>Total Cash on Hand</b>	<b>98,435</b>	<b>96,067</b>
	2021	2020
<b>3. Trade and Other Receivables</b>		
<b>Trade Receivables</b>		
Accounts Receivable	250	-
<b>Total Trade Receivables</b>	<b>250</b>	<b>-</b>
<b>Total Trade and Other Receivables</b>	<b>250</b>	<b>-</b>
	2021	2020
<b>4. Plant and Equipment, Motor Vehicles</b>		
<b>Plant and Equipment</b>		
Plant and Equipment at Cost	699	699
<b>Total Plant and Equipment</b>	<b>699</b>	<b>699</b>
<b>Total Plant and Equipment, Motor Vehicles</b>	<b>699</b>	<b>699</b>

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



2021 2020

**5. Provisions**

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

# Auditor's Report

## Brighton Little Athletics Club For the year ended 31 March 2021

### Independent Auditors Report to the members of the Association

We have reviewed the accompanying financial report, being a special purpose financial report, of Brighton Little Athletics Club (the association), which comprises the committee's report, Income and Expenditure Statement, Assets and Liabilities Statement, notes comprising a summary of significant accounting policies and other explanatory notes for the year ended 31 March 2021.

### Committee's Responsibility for the Financial Report

The committee of Brighton Little Athletics Club is responsible for the preparation and fair presentation of the financial report, and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012* and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on my review. We have conducted our review in accordance with Australian Auditing Standards on review engagements ASRE 2410/ASRE 2415 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 financials report is not presented fairly, in all material aspects, in accordance with the *Associations Incorporation Reform Act 2012*. As the auditor of the association, ASRE 2410/ASRE 2415 requires that we 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 us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Independence

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

### Opinion

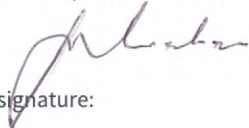
Based on our review, which is not an audit, I have not become aware of any matter that makes me believe that the financial report of the association is not in accordance with the *Associations Incorporation Reform Act 2012* including:

- giving a true & fair view of the entity's financial position as at 31 March 2021 and of its performance for the year ended on that date; and
- complying with Australian Accounting Standards as referred to in Note 1. to the financial statements.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Brighton Little Athletics Club to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose.

Auditor's signature:



John Graham CPA

Auditor's address: HG & Co Pty Ltd

6 Nepean Hwy, Brighton, VIC, 3186

Dated: 25/04/2021





**BRIGHTON LITTLE ATHLETICS**

PO Box 8003,  
East Brighton, 3187  
e: [brighton@lavic.com.au](mailto:brighton@lavic.com.au)  
[www.brightonlitleaths.com](http://www.brightonlitleaths.com)