

New South Wales Baseball League Incorporated

ABN: 56 568 633 609

Financial Statements

For the Year Ended 30 June 2021

New South Wales Baseball League Incorporated

ABN: 56 568 633 609

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For the Year Ended 30 June 2021

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New South Wales Baseball League Incorporated

ABN: 56 568 633 609

Committee's Report

30 June 2021

The committee members submit the financial report of the Association for the financial year ended 30 June 2021.

Committee members

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

Ross Morrison (Chairperson)	Re-elected October 26th 2019
Therese Philibossian	Resigned 26 October 2020
Peter Worboys	Re-elected October 26th 2019
Karl Hardman	Resigned
Scott Tunkin	Re-elected October 26th 2019
James Morley	Appointed February 28th 2018
Beth McVicker-Murphy	Appointed 26th October 2020
Mark Burns	Appointed 26th October 2020
Jason Chabi	Appointed 14th November 2020

Principal activities

The principal activities of the Association during the financial year were to conduct, encourage, promote, advance and administer the sport of baseball for its members.

Significant changes

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

Operating result

The surplus of the Association for the financial year amounted to \$ 117,414 (2020: deficit \$ (144,437)).

Information on committee members

Ross Morrison	Chairperson
Special Responsibilities	President, BA ABL, BNSW CEO
Therese Philibossian	
Qualifications	RN, RM, B Soc Sc, Grad Dip Bus Stud, M Ed (Adult Ed), Cert IV (Workplace Training & Assessing), Cert IV (Frontline Managers), JP
Special Responsibilities	Member Value, Communications
Peter Worboys	
Special Responsibilities	Country, Coaching, Umpires, Scoring
Karl Hardman	
Qualifications	ABA
Special Responsibilities	Tool & Tech, Commercial, BVM
Scott Tunkin	
Qualifications	B Comm, MBA
Special Responsibilities	HP, Technical Committee, Rules

New South Wales Baseball League Incorporated

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Committee's Report

30 June 2021

James Morley

Qualifications

MLLP Employment Law, B.Ec (Soc Sci)

Special Responsibilities

People and Culture, Government, Governance

Beth McVicker-Murphy

Qualifications

BFA MBA

Special Responsibilities

Member Value, Communication, Womens

Mark Burns

Special Responsibilities

State League, Juniors, Pathways

Jason Chabi

Qualifications

BA (Phil), MBA (Marketing)

Special Responsibilities


Finance, Facilities, LLI

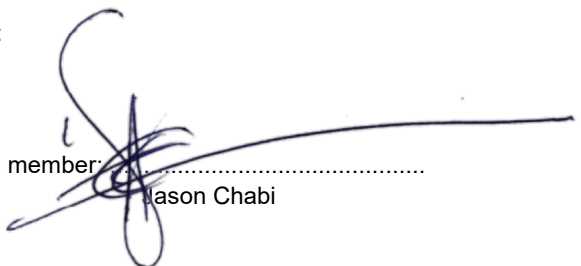
Meetings of management committee

During the financial year, 9 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors Meetings	
	Number eligible to attend	Number attended
Ross Morrison	9	9
Therese Philibossian	3	-
Peter Worboys	9	9
Karl Hardman	8	8
Scott Tunkin	9	9
James Morley	9	8
Beth McVicker-Murphy	6	6
Mark Burns	6	6
Jason Chabi	6	6

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

Committee member: 
.....
Ross Morrison

Committee member: 
.....
Jason Chabi

Dated 20 September 2021

New South Wales Baseball League Incorporated

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Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

	2021	2020
	\$	\$
Income		
Member receipts	675,989	445,925
Grants received	407,847	268,294
Events & competitions	324,997	134,270
Ground hire	56,973	74,425
Interest received	879	540
Sales & other income	70,895	54,853
	<u>1,537,580</u>	<u>978,307</u>
Expenditure		
Administration and other expenses	(235,127)	(161,660)
Audit fees	(5,960)	(5,700)
Bank charges & interest costs	(1,120)	(2,100)
Depreciation	(15,885)	(18,352)
Development & country costs	(216,193)	(103,600)
Employee remuneration and associated costs	(735,082)	(646,334)
Events & competitions	(75,415)	(50,480)
Facility & ground hire	(107,685)	(102,880)
Purchases	(26,415)	(31,639)
Finance expenses	(1,284)	-
	<u>117,414</u>	<u>(144,438)</u>
Profit before income tax	117,414	(144,438)
Income tax expense	-	-
	<u>117,414</u>	<u>(144,438)</u>
Profit from continuing operations	117,414	(144,438)
Profit for the year	<u>117,414</u>	<u>(144,438)</u>
Other comprehensive income, net of income tax		
Total comprehensive income for the year	<u>117,414</u>	<u>(144,438)</u>

The accompanying notes form part of these financial statements.

New South Wales Baseball League Incorporated

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Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	562,827	712,759
Trade and other receivables	6	85,097	65,859
Other assets	8	43,525	29,803
TOTAL CURRENT ASSETS		<u>691,449</u>	<u>808,421</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	81,704	94,516
TOTAL NON-CURRENT ASSETS		<u>81,704</u>	<u>94,516</u>
TOTAL ASSETS		<u>773,153</u>	<u>902,937</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	224,667	153,977
Employee benefits	11	62,891	50,665
Other financial liabilities	10	104,727	434,840
TOTAL CURRENT LIABILITIES		<u>392,285</u>	<u>639,482</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>392,285</u>	<u>639,482</u>
NET ASSETS		<u>380,868</u>	<u>263,455</u>
EQUITY			
Retained earnings		<u>380,868</u>	<u>263,455</u>
TOTAL EQUITY		<u>380,868</u>	<u>263,455</u>

The accompanying notes form part of these financial statements.

New South Wales Baseball League Incorporated

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Statement of Changes in Equity For the Year Ended 30 June 2021

2021

	Retained Earnings
	\$
Balance at 1 July 2020	<u>263,454</u>
Surplus for the year	<u>117,414</u>
Balance at 30 June 2021	<u><u>380,868</u></u>

2020

	Retained Earnings
	\$
Balance at 1 July 2019	<u>407,893</u>
Surplus for the year	<u>(144,438)</u>
Balance at 30 June 2020	<u><u>263,455</u></u>

The accompanying notes form part of these financial statements.

New South Wales Baseball League Incorporated

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Statement of Cash Flows For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from registrations & affiliations	675,989	445,925
Receipt from grants	407,847	268,294
Events, development & developments	381,970	144,075
Other receipts	129,642	341,531
Interest paid	(1,284)	-
Interest received	879	540
Payments to suppliers and employees	(1,741,901)	(901,291)
Net cash provided by/(used in) operating activities	<u>(146,858)</u>	<u>299,074</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(3,074)	(22,362)
Net cash provided by/(used in) investing activities	<u>(3,074)</u>	<u>(22,362)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase/(decrease) in cash and cash equivalents held	(149,932)	276,712
Cash and cash equivalents at beginning of year	712,759	436,047
Cash and cash equivalents at end of financial year	5 <u>562,827</u>	<u>712,759</u>

The accompanying notes form part of these financial statements.

New South Wales Baseball League Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2021

The financial statements cover New South Wales Baseball League Incorporated as an individual entity. New South Wales Baseball League Incorporated is a not-for-profit Association incorporated in New South Wales under the *Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2010* ('the Act').

The functional and presentation currency of New South Wales Baseball League Incorporated is Australian dollars.

The financial report was authorised for issue by the Committee of Management on 20 September 2021.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

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

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

2 Change in Accounting Policy

Revenue from Contracts with Customers - Adoption of AASB 15

The Association has adopted AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* for the first time in the current year with a date of initial application of 1 July 2020.

The Association has applied AASB 15 and AASB 1058 using the cumulative effect method which means the comparative information has not been restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related interpretations. All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2020.

3 Summary of Significant Accounting Policies

(a) Revenue and other income

For comparative year

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

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

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Notes to the Financial Statements For the Year Ended 30 June 2021

3 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

For current year

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

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Notes to the Financial Statements For the Year Ended 30 June 2021

3 Summary of Significant Accounting Policies

(d) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the cost model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

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

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Class of Fixed Assets	Depreciation Rate
Leasehold improvements	13%
Office furniture & equipment	5% - 66.6%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(f) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

(g) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

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Notes to the Financial Statements For the Year Ended 30 June 2021

4 Critical Accounting Estimates and Judgments

The committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

5 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	562,827	712,759
	<u>562,827</u>	<u>712,759</u>

6 Trade and other receivables

	2021	2020
	\$	\$
CURRENT		
Trade receivables	87,097	67,859
Provision for impairment	(2,000)	(2,000)
	<u>85,097</u>	<u>65,859</u>
Total current trade and other receivables	<u><u>85,097</u></u>	<u><u>65,859</u></u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

New South Wales Baseball League Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2021

7 Property, plant and equipment

	2021	2020
	\$	\$
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	120,042	116,968
Accumulated depreciation	<u>(83,004)</u>	<u>(73,793)</u>
Total plant and equipment	<u>37,038</u>	<u>43,175</u>
Leasehold Improvements		
At cost	75,535	75,535
Accumulated amortisation	<u>(30,869)</u>	<u>(24,194)</u>
Total leasehold improvements	<u>44,666</u>	<u>51,341</u>
Total property, plant and equipment	<u>81,704</u>	<u>94,516</u>

8 Other Assets

	2021	2020
	\$	\$
CURRENT		
Prepayments	43,525	5,803
Accrued income - JobKeeper	-	24,000
	<u>43,525</u>	<u>29,803</u>

9 Trade and Other Payables

	2021	2020
	\$	\$
CURRENT		
Trade payables	55,831	30,753
Deposits	3,000	2,500
GST payable	15,868	40,984
Employee benefits	20,007	19,247
Sundry payables and accrued expenses	57,571	28,169
Funds held	<u>72,390</u>	<u>32,324</u>
	<u>224,667</u>	<u>153,977</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

New South Wales Baseball League Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2021

10 Other Financial Liabilities

	2021	2020
	\$	\$
CURRENT		
Office of Sport - COVID deferred income	94,564	220,649
Grassroots funding deferred income	-	183,000
Amounts received in advance	10,163	31,191
Total	104,727	434,840

11 Employee Benefits

	2021	2020
	\$	\$
Current liabilities		
Provision for employee benefits	62,891	50,665
	62,891	50,665

12 Capital and Leasing Commitments

The property at Blacktown Olympic Centre is secured under a Deed of Licence with a twenty one-year term (commenced May 2002), with rent payable monthly in 6 monthly in arrears. Rent payments are determined by a Management Agreement incorporating a contribution fee of \$25,000 per annum plus an incentive fee based on the revenue of NSW Baseball Inc.

13 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2021 (30 June 2020:None).

14 Related Parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The Committee are not aware of any related party transactions during the year.

New South Wales Baseball League Incorporated

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Notes to the Financial Statements For the Year Ended 30 June 2021

15 Events after the end of the Reporting Period

The financial report was authorised for issue on 20 October 2021 by the Committee of Management.

COVID-19

A global pandemic was declared by the World Health Organisation on 11 March 2020. The New South Wales Public Health Act introduced restrictions that the Association has to comply with for the foreseeable future. These measures are expected to have an ongoing impact on the revenue and profitability of the Association throughout the 2022 financial year however, due to the uncertainty of the pandemic, it is not possible to predict the effect of the matter.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

16 Statutory Information

The registered office and principal place of business of the association is:
81 Eastern Road, Rooty Hill NSW 2766

New South Wales Baseball League Incorporated

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Statement by Members of the Committee

The committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 3 to the financial statements.

In the opinion of the committee the financial report as set out on pages 3 to 13:

- 1. Presents fairly the financial position of New South Wales Baseball League Incorporated as at 30 June 2021 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that New South Wales Baseball League Incorporated 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 and on behalf of the committee by:

Committee member  Committee member 

Ross Morrison Jason Chabi

Dated 20 September 2021



pddadvisorygroup

chartered accountants & business advisors

New South Wales Baseball League Incorporated

Independent Audit Report to the members of New South Wales Baseball League Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of New South Wales Baseball League Incorporated (the Association), which comprises the statement of financial position as at 30 June 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, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance and its cash flows for the year ended; and
- (ii) complying with the Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2010.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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New South Wales Baseball League Incorporated

Independent Audit Report to the members of New South Wales Baseball League Incorporated

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2010, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

New South Wales Baseball League Incorporated

Independent Audit Report to the members of New South Wales Baseball League Incorporated

- Conclude on the appropriateness of the management'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 reporter, 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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management 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.

We also provide the management 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.

From the matters communicated with the management, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Matthew Edwards (CPA)
Partner
Registered Company Auditor (461719)
PDD Advisory Group

14 Short Street, Port Macquarie NSW 2444

Dated this 21st day of September 2021