



2021

ANNUAL REPORT

Brisbane Metropolitan Touch Association



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Governance

Board of Management

Michael Saxby	Chairman	(appointed 4 May 2021)
Leeanne Bauer	Secretary	
John Clark	Treasurer	
John Masters		(Chairman until resigned 1 May 2021)
Corey Nolan		(appointed 10 August 2021)
Kate Spranklin		

Staff

General Manager	Christopher Davis	
Grounds Manager	Rob Watkins	
Competitions & Referees Manager	Zac Genrich	
Finance Officer	Simone Ousby	(position redundant August 2021)
Programs & Events Coordinator	Anna Fahey	(resigned July 2021)
Apprentice Groundsperson	Lachlan Roache	(resigned November 2021)

Patron

Mr. Joe Kelly MP

Auditor

Mazars Audit (QLD) PTY Ltd

Life Members

Russell Mowles
Col Clarke
Leigh Barker
Vince Morrison
Gary Balkin*
Lionel Mowles*
Jim Schaumberg

Wayne Daley*
Terry Jacks
Neil Baumber
Peter Ridgewell
John Driver
Morey Creed
Barry Keegan

Reg Barr
Paige Ridgewell
Garry Madders
Ross Bateson
Peter Bell
Ken Willett

** Deceased*



Chairman's Report

Michael Saxby

2021 was a year that continued to challenge BMTA, sport and the community as COVID-19 continued to confront the world.

Despite the challenges of COVID-19 and multiple rain events, BMTA continued to deliver outcomes for the benefit our community and members. Key achievements during 2021 that we can be proud of as a club, include:

- Announcement of club house upgrade and release of plans. The new club house will provide modern facilities for players, referees, staff and spectators. It will feature a large open terraced deck that will enable spectators to enjoy refreshments while watching the action on Field 1.
- In June we moved out of the old office and club house and the site was handed over to the contractors. By the end of the year our old club house was gone, and the site prepared for the new club house to be built.
- To facilitate demolition of the old club house, our staff relocated to temporary accommodation next to Field 3.
- A review of staffing arrangements was led by our General Manager, which resulted in a restructure and smoother operation of the association.
- Implementation of a new constitution to better enable the smooth operation of BMTA as an organisation

We work together to provide the best possible facility for our members to enjoy and collaborate with partners including Brisbane City Council, State & Federal Government, sponsors and community. This collaborative approach continues to benefit our community and during 2021 Brisbane City Council led the redevelopment of the ring road which now provides one-way continuous access throughout Whites Hill and has significantly help reduce traffic issues for our club.



As we learn to live with COVID-19 we look forward to 2022 and being able to deliver competitions without lockdowns and public health restrictions. As we look forward, our key focuses for 2022 will include:

- Delivery of the new club house
- Development of the strategic plan for implementation in 2023
- Continued investment in facilities
- Hosting of the inaugural Mustangs Cup

Once again, our Mustangs programs reflected a high standard of player development and competition. Our junior teams competed well in Hervey Bay at the Junior State Cup. Unfortunately, rain and COVID prevented Queensland State Cup and Pan Pacs going ahead, which was particularly disappointing for our senior Mustang teams after a great preparation.

Despite the challenges of 2021, we saw record team numbers participating in all our competitions, which is a positive sign for the future of our club and our sport.

This would not be possible without the professionalism and dedication of our BMTA staff. I would like to take this opportunity to thank our General Manager Christopher Davis for his leadership and to the team for all they do in running our competitions and preparing the best fields and facility in the country.

Finally, I would like to thank my fellow Board Members – Leeanne Bauer, John Clark, Kate Spranklin and Corey Nolan for your continued support of BMTA and contribution to the future of our sport.

I look forward to 2022 with hope, confidence and anticipation with many exciting developments unfolding at BMTA.

Best wishes.



General Manager's Report

Christopher Davis

BMTA entered 2021 with renewed enthusiasm after a challenging previous year affected by the global COVID pandemic. Although we were still affected by several snap lockdowns, most notably for 3 weeks in August, we were also heavily affected by a developing La Nina weather pattern, causing over 25 nights of touch to be cancelled throughout the year. I want to reassure members that decisions to cancel are never taken lightly and only made once we can categorically say that the risk of injury is too high, or irreparable damage will be caused by playing on the fields. Despite this, by the first week of December we were able to successfully host two full seasons of touch at BMTA, with a record 810 teams taking the field each week. Thank you to all 10,021 members who make BMTA one of the busiest sporting clubs in Brisbane.

Despite the record numbers, the most exciting news for our association was undoubtedly Brisbane City Council's announcement that we would be constructing a new \$2.6 million clubhouse, along with another \$5.6 million of upgrades to permanently open the ring road. Both projects were funded through the Australian Government's Local Roads and Community Infrastructure program and were expected for completion by the end of the year, however complications with the landfill conditions at Whites Hill have pushed the clubhouse upgrade out to an estimated completion in August 2022. While our old clubhouse sat in darkness throughout Season 2, demountable buildings became the new home for our staff, canteen and toilet facilities. We also welcomed Simon and his team from the Mr America Food Truck as a regular dinner option for our junior girls' fixtures, along with a variety of different catering options on Fridays and Sundays in lieu of our regular canteen.



On-field, the return of our junior Mustangs to Junior State Cup was a highlight after 2020's cancellation, although unfortunately our senior Mustangs program was cut-short with both the Pan Pacific Masters and Queensland State Cup cancelled due to COVID uncertainties (Pan Pacs) and torrential rainfall (QSC).

We also launched a new junior mixed competition in Term 2, with 23 teams taking part. The competition provided a fun way for friends to play together who are not afforded the chance in single-gender junior competitions, but also allowed an additional opportunity for boys to continue their development outside of our traditional Season 1 and Season 2 competitions.

Administratively, BMTA achieved several important milestones in 2021. In May we held a Special General Meeting to pass our new constitution. The revised constitution was the conclusion of over 2.5 years of work to address several ambiguities regarding membership and voting rights. Additionally, amendments were made to ensure gender-inclusive language was used throughout

the document. We completed a restructure of our office staff operations to ensure we were best positioned for future success and improved several HR and financial processes, including engaging an external bookkeeping firm to manage our accounts. All these achievements were outlined within our 2020-2022 Strategic Plan and will allow us to have solid foundations in place as we enter a new strategic cycle with the opening of our new clubhouse.

Financially, we took steps to secure BMTA's future both in the short and long term. We generated a surplus of just over \$100,000 resultant from higher than expected team numbers, however this balance is necessary to ensure we can continue to reinvest back into our association. BMTA has committed to funding the fit out of our new clubhouse, and our 5-year capital expenditure plan will help to ensure that Whites Hill Reserve is the premier touch football facility in Queensland. We are also acutely aware of the need to improve our failing floodlights and sub boxes, while also trying to improve the resilience of our playing fields to cope with both extreme drought and flood which will only continue to get worse into the future. None of these things come cheap, and we are placing an increased focus on generating external funds through sponsorship and new events in 2022, as we are acutely aware of the cost-of-living challenges facing many families.

Finally, I would like to conclude by offering my thanks to the amazing staff at BMTA who have excelled during another challenging year, including those who left and moved into new roles. I would also like to thank the Board of Management whose support and renewed strategic focus is helping to achieve a lasting legacy for our association. I also want to thank all the volunteers, coaches, parents and players who choose to spend their leisure time at BMTA each week. Without all of you, we would not be in the amazing position we are today.



We cross our fingers and toes and hope for a successful 2022. The grand opening of our clubhouse is set to be an exciting new chapter for our association, and we will again begin the strategic planning exercise as we look ahead to 2023 and beyond. I look forward to seeing these projects come to fruition and sharing a drink or bite to eat with you all in our new clubhouse later in the year.

Competitions

Overview

2021 was an extremely positive year for all BMTA competitions with 108 more teams nominated compared to 2020. This is a huge 15.5% increase in yearly team numbers, the biggest increase in recent history and the 810 total teams is the most BMTA has ever had playing at Whites Hill Reserve in a calendar year. Importantly, the growth in team numbers was shared across all competitions.

Competition	2021	2022	Difference	Percentage
Adult Social	321	337	+16	5%
Junior Girls	220	263	+43	19.6%
Junior Boys	104	123	+19	18.3%
Junior Mixed	-	23	+23	-
Metro Cup	57	64	+7	12.3%
Total Teams	702	810	+108	15.5%

BMTA also made progress in many areas ensuring overall member satisfaction remained high. This was shown in the 2021 end of year survey which yielded a 7.9/10 overall playing experience rating with 92% of members happy to recommend BMTA to a friend.

Challenges and Future Focus Areas

While the 2021 seasons were highly successful, there were several challenges faced and we identified some key areas for improvement moving forward, including:



- Field capacity issues resulting in almost all fields being used at every timeslot across each night of competition. In response BMTA identified the need to consider a second venue to allow for future growth.
- Through the year there were a couple of major lighting failures which led to the cancellation of games, generators to run light towers or playing of games on poorly lit fields, highlighting the need to plan for a major lighting upgrade.
- High rainfall highlighted key areas of fields which were highly susceptible to flooding resulting in high numbers of game cancellations, in response greater flexibility was required to make up games and a significant change in field remediation work was made to address problem areas.

Significant Developments

In 2021, BMTA made significant progress or changes in a few key areas which will help ensure the continued high quality of competitions and level of member satisfaction, including:

- Establishment of a Term 2 Junior Mixed competition with 23 total teams to ensure boys have the option to play touch each term.
- Our Junior Boys Season 2 competition moved from Friday evening to Sunday afternoon to address the issues related to running the competition simultaneously with Metro Cup, including growth restrictions based on field capacity, referee shortages, parking issues and late games for younger members.
- Implementation of a full social media plan for the Metro Cup competition, including weekly mini matches, top try scorer and ladder updates, livestream preview videos, post-match interviews and player polls.
- Funding for ring road and clubhouse upgrades secured and due for completion in 2022 to allow for numerous competition related benefits including decreasing carpark congestion and better facilities, amenities, and canteen.
- Addition of Toowoomba Twisters to the Metro Cup competition which will help ensure long term participation from the region.
- Increased investment in referee coaching resources.



Conclusion

After a difficult 2020 due to extended lockdowns caused by the COVID-19 pandemic, it was important to bounce back in 2021, and that was certainly achieved. It was positive to see the continued growth in team numbers and improvement in areas which increase member satisfaction.

Zac Genrich

Competitions & Referees Manager

BMTA Mustangs

Junior Mustangs

After the cancellation of the BMTA Junior Mustangs program in 2020 due to COVID-19, we were super excited that the program ran in its entirety in 2021. We sent 20 teams filled with 264 of our talented next generation players and amazing coaches to the Arthur Davis Cup, Palm Beach Carnival, and Queensland Junior State Cup. Some of our teams also attended the Twister's Cup in Toowoomba and Gold Coast Carnival.

We also successfully relaunched a reformatted Mustangs Stampede, which was run in May due to COVID-19 postponing the event in March. The day was a resounding success, giving players from all different teams the opportunity to train and enjoy games and a sausage sizzle with their fellow BMTA representatives. Congratulations to Hannah Forbes who was named as Mustangs Captain for 2020.

BMTA finished in the 3rd overall position at Junior State Cup and were crowned Champions in 3 divisions:

Under 12 Boys Red	Player of the Final: Isaac Richter
Under 14 Girls Red	Player of the Final: Kameryn Bray
Under 18 Girls Red	Player of the Final: Tayla Sykes

Our Under 12 Girls Red and Under 16 Girls Red teams were awarded Runners-Up after narrow Grand Final defeats.

Senior Mustangs

The year started well with a Mustangs 40's and 50's team going away to Casuarina Cup, after COVID-19 cancelled the event in 2020. Unfortunately, that's where representation ended with both Pan Pacs (COVID-19) and QLD State Cup (rainfall) being cancelled at the last minute.

In our continued partnership with Southern Storm, BMTA selected 16 teams to represent our affiliate for Queensland State Cup, including 83 new players who were new to the senior Mustangs program.



Referees

2021 was a great but challenging year for the BMTA referee group, while attendance at representative events and badge upgrades remained high, there was a huge increase in team numbers at BMTA which stretched referee numbers.

BMTA extends its thanks to our referee and referee coaching contingents for their efforts throughout 2021 and look forward to continuing to support and develop the refereeing arm of our affiliate into the future.

Referee Numbers

Although there were a higher number of singles and lower number of triples in 2021, there were up to 135 more teams than in previous years, resulting in far more games played. To accurately assess referee numbers given the huge increase in team numbers, we considered the average number of referees available per night, with the data showing we had the same amount of referee availability in 2021 as previous years, however the referees were just stretched across a much larger number of games.



Year by Year Comparison

Year	Games	Teams	Singles	Doubles	Triples
2018	4186	694	16.05%	47.95%	36.00%
2019	4187	675	8.53%	49.58%	41.89%
2020	3015	702	6.00%	48.89%	45.11%
2021	4374	810	17.19%	53.59%	29.22%

Representative Appointments and Upgrades

BMTA referees continue to perform exceptionally well with representation at at regional, state and national events and achievement of badge upgrades. While it was disappointing to have the 2021 Queensland State Cup cancelled and a number of referees missing out on upgrade opportunities, the Ipswich Super 8s competition (run in early January 2022) was upgraded to a level 4 upgrade event as QSC and three of our referees took advantage of this opportunity to earn their well deserved upgrade.

Event	Attended	Ranked	Upgrades	Notable Achievements
Youth Trans-Tasman	1	N/A	N/A	Campbell Muir is the first BMTA referee to receive a Trans-Tasman appointment in several years
Junior State Cup	32	11	3 x Level 3	6 referees ranked in top 10 Leading Male – Campbell Muir Leading Female – Zoe Genrich Junior Encouragement Award – Jacob Gregg
National Touch League			2 x Level 5 5 x Level 6	2 referees ranked in top 10 in Australia
National Youth Champs	18	8		7 referees ranked in top 15 Leading Female – Zoe Genrich Leading Junior Male – Reef Gilbert-Marino
State of Origin	5	N/A	N/A	All 5 referees earned their first ever Origin appointment
Ipswich 8s	8	N/A	3 x Level 4	N/A

Zac Genrich
Competitions & Referees Manager



Programs

BMTA Tiny Touch

The Tiny Touch Program returned in 2021, introducing 4–8-year-olds and their families to touch football and welcome them to BMTA. We were luckily able to dodge the quarantine periods in 2021 and complete both programs in full. Following our inaugural program in 2020, 65 children had fun, made new friends and developed their touch football skills across both our programs in April & October.

Our merch packs filled with a drink bottle, t-shirt and cap were again a huge hit for all kids and we hope to use the program to promote our junior clubs and competitions to encourage a lifelong love of the sport.



School Holiday Camps

We were pleased to run three touch football holiday camps in 2021, including a two-day camp in January and three-day camps in both April and September. Overall, 207 kids aged 5 – 14 joined us for some fun during the holidays. Highlights of the program including bringing in large inflatable obstacle courses and jumping castles, turning on the sprinklers and holding a sausage sizzle on the final afternoon to create a memorable conclusion to the program for the children.

All Abilities

After the postponement of the All Abilities program in 2020, we were thrilled to launch two 6-week programs this year. Although participation is low in these programs, with just 14 participants involved, the program provides an important opportunity for people with intellectual or physical disabilities to participate in touch football skill-based drills and activities and to meet new friends with similar interests.



Grounds

The 2021 seasons have seen the fields step up to a new level. With the COVID disruptions and frequent rain days resulting in more rest periods, the fields are looking better than ever before. Although this is not ideal for our competitions, it has allowed our grounds staff to complete more infrastructure works such as improved drainage and aeration to the areas of compaction. Brisbane City Council has also improved their green space programs and we are now receiving much more support from them in the form of programmed maintenance, amendments and irrigation maintenance.



Whilst starting the season in very good condition, the sheer volume of usage our fields receive will always result in highly worn areas of all fields. Many games were played in wet conditions, resulting in a lot of worn areas becoming uneven, dangerous and pooling with water. To alleviate this, during the summer off season we had both fields 1 and 3 reprofiled, top-dressed and partially returfed to encourage water to flow away quicker. This has proven successful and we are hoping to continue the process on another two fields at the end of the year. Our end of year renovation was very successful, resurfacing almost 2000m² of turf, top dressing with over 150 tonnes of sand and fraise mowing five fields to create a smoother playing surface.

Unfortunately this year we had to say goodbye to our exceptional apprentice Lachy Roache. His passion for green keeping did not go unnoticed and he was given the opportunity to complete his trade at the Gabba. We wish him the best of luck and feel extremely proud that the last two of our apprentices are now working at the highest level of stadium turf management including Dom Pelusi recently being recognised as Queensland Apprentice of the Year. In Lachy's place we welcome Tobey Phillips who joined us in November and has already established himself as an important part of the team.

Our relationship with the Holland Park Hawks Football Club remains strong and they have signed on for another three years of field maintenance with us. The partnership between the clubs is mutually beneficial and a pleasure to work with, however the restricted usage of the cricket fields is still a concern to the growth and popularity of our sport, and we played minimal games on those fields in 2021.



Our fantastic new grounds maintenance shed has not gone unnoticed and on several occasions, we have had attempted break ins and vandalism. On one these occasions' thieves stole most of our small equipment and tools as well as causing damage to the building. There has now been a security system installed with cameras surrounding the building inside and out. These cameras also partly cover the fields and when the new clubhouse is completed, more cameras from different angles will allow us to have the whole property under surveillance.

The weather patterns for 2021 were different to what we've become used to in recent times. In a return to a more tropical style environment, the number of rain days has increased (83 days) in total. 1,271mm of rainfall for the year is about 25% above average and has put less strain on both our irrigation system and water budget. Major infrastructure changes to the ring road and dam catchment as well as funding to repair the million-litre water tank in the common area has also been welcome additions to our harvesting system. Brisbane City Council continues to work with us to continually improve our sustainability and impact on the environment and improve the infrastructure of the whole Whites Hill parklands.

Rob Watkins
Grounds Manager



Financial Summary

A somewhat settled 2021 allowed BMTA to finish the year in a positive financial position, recording a surplus of \$107,519 at 9.2% net profit margin. Despite several unexpected lockdowns and significant rainfall throughout the year, BMTA was fortunately able to weather these disruptions with the knowledge that our financial position was secure and business survival was not at threat.

Towards the end of 2019, BMTA undertook a review of the costs involved to run our competitions and this constant monitoring continued in 2021. Despite competition fee income almost reaching \$1 million, the exercise of running our association would not be possible without the support of Government grants, our canteen income and sponsorship income. Our touch football competitions and programs are run at cost, and touch remains one of the cheapest sports to play anywhere within the local area. Competition fee income increased from the year previous due to running two full seasons, along with a record 810 teams joining us each week, an increase of over 15%.

As we worked out of the pandemic, Government support decreased and the income received from grants, both COVID related and not, decreased substantially. BMTA does not budget for receiving income from grants as there is no guarantee they will be received, nonetheless we are thankful for the \$50,185 we did manage to receive. Pleasingly, we have already received guarantees for several sources of funding for 2022 to fund both solar panels and an electronic scoreboard to complement our new clubhouse.



Canteen trading was significantly down from the \$178,856 received in 2019 prior to the pandemic, to \$90,392 in 2021. The loss of Queensland All Schools to Runaway Bay on the Gold Coast accounts for over \$50,000 of this reduction while being forced to operate a scaled-back temporary canteen operation during Season 2 was also a principal factor. We expect this income to reduce even further in 2022, budgeting for just under \$20,000.

When reviewing the financial statements, the increase in 'Other Income' is primarily attributable to a \$42,000 payment from Brisbane City Council to support us with the hire of our temporary buildings, which is offset by a corresponding increase to 'Administrative Expenses'. Other Income was also increased in 2021 due to \$5,000 each from food truck sales commission and an insurance claim made in February. We also received \$11,405 in wage subsidies and payments for the training of our Apprentice Groundsperson, Lachlan.

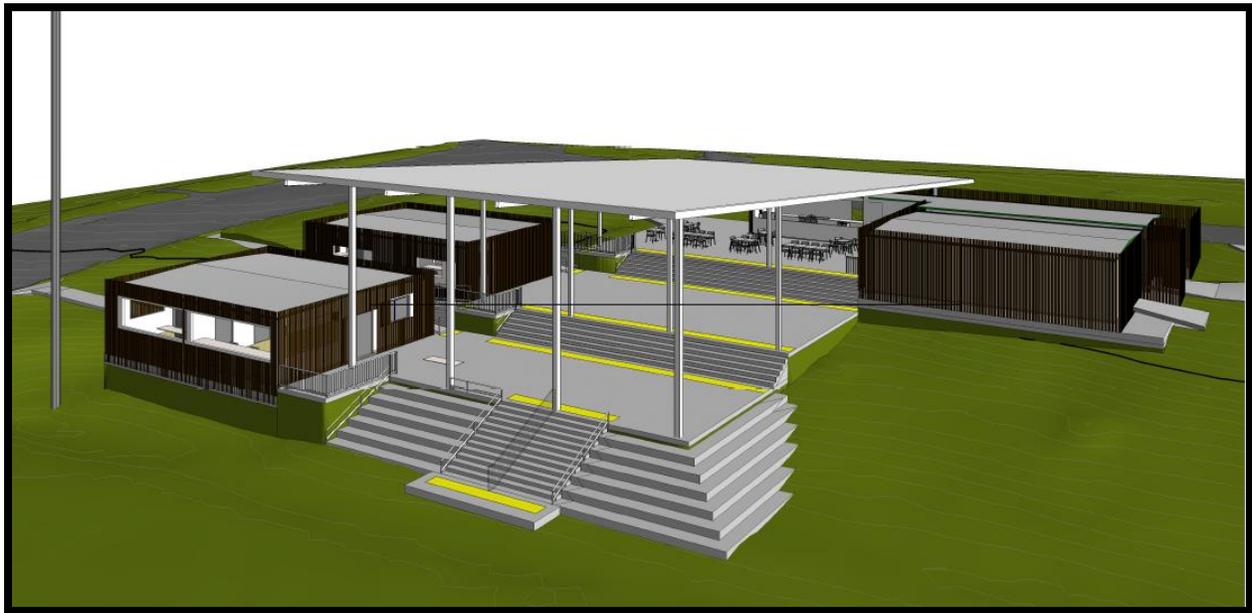
It is also prudent to mention the significant increase in 'Competition Expenses' to \$357,825, compared to \$222,549 in COVID affected 2020 and \$287,829 in 2019. Affiliation and insurance fees account for almost \$200,000 of this expense, with referee payments totaling just over \$130,000 for the year. There was no increase

to referee payments, or per team affiliation fees in 2021 however as the number of teams playing in our competitions increase, so do the total expenses associated with running them.

These financial statements reflect the association's position as of December 31, 2021. As demolition of the old clubhouse had not begun, there was no material change to our asset position however at the end of 2022 we expect this to differ significantly as many previously funded clubhouse upgrades will no longer be recognised on our Balance Sheet. Fit out of the office and café will also come at a cost to BMTA and will therefore result in a conversion of cash into physical assets for our association.

BMTA finishes 2021 with \$565,345 in retained earnings, and a current assets to current liabilities ratio of 2.4. Although the threat of COVID-19 is decreasing, the uncertainty around construction of our new clubhouse will make 2022 an interesting year ahead. Additionally, the ongoing challenges with our rapidly faltering floodlights will need to be considered as an upcoming capital expense if grant funding is not forthcoming. BMTA has a capital expenditure plan to address these needs and is well positioned to take advantage of the amazing opportunities that present themselves with our new clubhouse.

John Clark
Treasurer



Sponsors

BMTA would like to thank the following sponsors for their generous support in 2021.



KDM Digital Marketing



Lord Mayor Adrian Schrinner & Councillor Krista Adams



CFMG Capital



Zambrero Camp Hill



Struddys



Joe Kelly MP

Brisbane City Council

Shred-X

Green Solar

Subway Carindale Metropol



Independent Auditors Report

Mazars Audit (QLD) PTY Ltd

Brisbane Metropolitan Touch Association Inc.

Financial Statements

For the Year Ended 31 December 2021

Brisbane Metropolitan Touch Association Inc.

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For the Year Ended 31 December 2021

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Brisbane Metropolitan Touch Association Inc.

Directors' Report
31 December 2021

The members of Board of Management submit the financial report of Brisbane Metropolitan Touch Association ("the Association") for the financial year ended 31 December 2021.

1. General information

Members of Board of Management

The names of members of Board of Management throughout the year and at the date of this report are:	
Michael Saxby	Chairman appointed 4 May 2021
John Clark	Treasurer
Leeanne Bauer	Secretary
Kate Spranklin	
Corey Nolan	appointed 10 August 2021
John Masters	resigned 1 May 2021

Principal activities

The principal activities of the Association during the financial year were to provide social facilities to members of the association.

Significant changes

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

2. Operating results and review of operations for the year

Operating result

The surplus of the Association for the financial year after providing for income tax amounted to \$ 107,519(2020: \$ 165,061).

Signed in accordance with a resolution of the Members of the Board of Management:

Committee member: John Clark (Treasurer)

Dated this 6th day of April 2022

Brisbane Metropolitan Touch Association Inc.

Statement of Profit or Loss

For the Year Ended 31 December 2021

	2021	2020
Note	\$	\$
Income		
Fees	995,702	664,862
Canteen trading	90,392	105,111
Government grants	38,035	90,715
Ground keeping and hire	67,031	45,137
Interest received	414	1,481
Merchandising	41,871	31,062
Mustangs and special events	102,268	88,153
Sponsorship and donation	4,636	17,122
Government COVID-19 relief packages	12,150	216,201
Other income	79,103	10,037
	<u>1,431,602</u>	<u>1,269,881</u>
Expenditure		
Accounting and Audit fees	13,529	7,330
Canteen expenses	41,712	51,836
Depreciation and amortisation expense	36,414	29,018
Bank charges	5,503	2,169
Interest expense	1,740	1,639
Administrative expenses	135,371	91,115
Advertising and promotions	5,967	2,858
Competition expenses	357,825	222,549
Mustang and special events expenses	61,691	39,536
Utilities expense	16,542	16,533
Field expense	180,735	201,656
Salaries and wages	438,415	407,151
Merchandise purchases	28,639	31,430
	<u>1,324,083</u>	<u>1,104,820</u>
Income tax expense	-	-
Profit after income tax	<u>107,519</u>	<u>165,061</u>
Retained profit at the beginning of the financial year	<u>457,826</u>	<u>292,765</u>
Retained profits at the end of the financial year	<u><u>565,345</u></u>	<u><u>457,826</u></u>

The accompanying notes form part of these financial statements.

Brisbane Metropolitan Touch Association Inc.

Statement of Financial Position

As At 31 December 2021

	Note	2021	2020
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	690,521	509,013
Trade and other receivables	4	23,303	18,889
Inventories		-	6,462
TOTAL CURRENT ASSETS		713,824	534,364
NON-CURRENT ASSETS			
Plant and equipment	5	175,728	203,680
TOTAL NON-CURRENT ASSETS		175,728	203,680
TOTAL ASSETS		889,552	738,044
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	169,161	100,093
Lease liabilities	7	11,445	11,000
Employee benefits		14,353	31,713
Other liabilities	8	101,866	98,600
TOTAL CURRENT LIABILITIES		296,825	241,406
NON-CURRENT LIABILITIES			
Lease liabilities	7	27,382	38,812
TOTAL NON-CURRENT LIABILITIES		27,382	38,812
TOTAL LIABILITIES		324,207	280,218
NET ASSETS		565,345	457,826
MEMBERS' FUNDS			
Retained profits		565,345	457,826
TOTAL MEMBERS' FUNDS		565,345	457,826

The accompanying notes form part of these financial statements.

Brisbane Metropolitan Touch Association Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2021

The special purpose financial statements cover Brisbane Metropolitan Touch Association Inc. as an individual entity. Brisbane Metropolitan Touch Association Inc. is a not-for-profit Association incorporated in Queensland under the *Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007)* ('the Act').

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

The functional and presentation currency of Brisbane Metropolitan Touch Association Inc. is Australian dollars.

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 and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Competition fees

The association earns revenue from provision of services to competing or member teams. Competition fees is recognised over time in the accounting period when services are rendered.

The routine or recurring service contracts where the services provided are substantially the same, the consumption over time and whose consideration consists of a recurring fixed amount over the term of the contract (e.g. monthly or annual payment), in such a way that the customer receives and consumes the benefits of the services as the association provides them, the revenue recognition model is based on the time elapsed output method.

Under this method, revenue is recognised on a straight line basis over the term of the contract and costs are recognised on an accrual basis.

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

Government Grant

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Revenue from grants which are either not enforceable or do not have sufficiently specific performance obligations are recognised at the assets' fair value when the asset is received. The association considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Other Income

Interest is recognised using the effective interest method.

Donations and bequests are recognised as revenue when received.

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.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(e) Property, plant and equipment

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

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(e) Property, plant and equipment

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.

(f) 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.

(g) 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.

3 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	690,521	509,013
	<u>690,521</u>	<u>509,013</u>

4 Trade and other receivables

	2021	2020
	\$	\$
CURRENT		
Trade receivables	13,024	15,847
	<u>13,024</u>	<u>15,847</u>
GST receivable	10,279	3,042
	<u>10,279</u>	<u>3,042</u>
Total current trade and other receivables	<u>23,303</u>	<u>18,889</u>

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

5 Property, plant and equipment

PLANT AND EQUIPMENT

Leasehold improvements		
At cost	118,499	118,499
Accumulated depreciation	(38,928)	(29,699)
	<u>(38,928)</u>	<u>(29,699)</u>
Net carrying value	<u>79,571</u>	<u>88,800</u>

Brisbane Metropolitan Touch Association Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2021

5 Property, plant and equipment

Kitchen equipment		
At cost	24,253	24,253
Accumulated depreciation	(20,640)	(19,620)
Net carrying value	3,613	4,633
Office and clubhouse equipment		
At cost	82,234	77,028
Accumulated depreciation	(71,103)	(67,144)
Net carrying value	11,131	9,884
Field maintenance equipment		
At cost	256,190	252,934
Accumulated depreciation	(174,777)	(152,571)
Net carrying value	81,413	100,363
Total plant and equipment	175,728	203,680
Total property, plant and equipment	175,728	203,680

6 Trade and Other Payables

	2021	2020
Note	\$	\$
CURRENT		
Trade payables	121,279	78,226
Accrued expenses	10,428	14,203
Other payables	37,454	7,664
	169,161	100,093

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.

7 Lease Liabilities

	2021	2020
	\$	\$
CURRENT		
Toro Mower Lease	11,445	11,000
NON-CURRENT		
Toro Motor Lease	27,382	38,812

Brisbane Metropolitan Touch Association Inc.

Notes to the Financial Statements

For the Year Ended 31 December 2021

8 Other Liabilities

	2021	2020
	\$	\$
CURRENT		
Grant received in-advance	101,866	98,600
	<u>101,866</u>	<u>98,600</u>

9 Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 31 December 2021 (31 December 2020:None).

10 Events after the end of the Reporting Period

On 11 March 2020, the World Health Organisation ("WHO") declared a pandemic in respect of increasing cases of Coronavirus being recorded on a global basis. Since the WHO declaration, The Australian Commonwealth and State governments have been implementing various policy measures to respond to the pandemic, including quarantine measures and economic stimulus packages. Arrangements for quarantine and economic stimulus continue to evolve at the reporting date and can be expected to change during the course of the next year. At this time, the association unable to determine the extent of the future impact of the pandemic.

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.

11 Statutory Information

The registered office and principal place of business of the company is:

Brisbane Metropolitan Touch Association Inc.
258 Boundary Road
Camp Hill QLD 4152

The registered postal address being:

PO Box 1167
Carindale QLD 4152

Brisbane Metropolitan Touch Association Inc.

Statement by Members of the Board of Management

In our opinion:

1. the accompanying financial report as set out on pages 2 to 8, being a special purpose financial statement, is drawn up so as to present fairly the state of affairs of the Association as at 31 December 2021 and the results of the Association for the year ended on that date;
2. the accounts of the Association have been properly prepared in accordance with the accounting policies outlined in Note 1 and 2 of the financial statements of the Association; and
3. there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

Signed on this 6th day of April 2022

Committee member John Clark (Treasurer)

Brisbane Metropolitan Touch Association Inc.

Independent Auditor's Report to the Members of Brisbane Metropolitan Touch Association Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Brisbane Metropolitan Touch Association Inc. (the association), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the Board of Management.

In our opinion, the accompany financial report of the entity is in accordance with the *Associations Incorporation Act 1981 (QLD)*, including:

- (i) presents fairly, in all material respects, the entity's financial position as at 31 December 2021 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the *Associations Incorporation Act 1981 (QLD)*.

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 Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (including Independence Standards) (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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board of Management's financial reporting responsibilities under the *Associations Incorporation Act 1981 (QLD)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report that presents fairly, in all material respects, and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 1981 (QLD)* and is appropriate to meet the needs of the members. The Board of Management's responsibility also includes such internal control as they determine necessary to enable the preparation of a financial report that presents fairly, in all material respect, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the entity'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 the Board of Management either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

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 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 the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 Entity'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 Entity 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 Board of 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 Board of 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 Board of 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.

Mazars Assurance Pty Ltd
Authorised Audit Company: 338599



Michael Georghiou
Director

Brisbane, 07 April 2022