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FOOTBALL  
**WEST**

ANNUAL REPORT 2009



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## **CHAIRMAN'S REPORT**

The 2009 season was another exciting and busy year for Football West but it was also a year of careful consolidation given the dramatic events which unfolded on the world's financial markets and economies.

Football West faced a number of challenges in 2009. The financial crisis impacted on registration numbers with a marginal 0.4% net growth for the year and new sponsor partnership and commercial opportunities were hard to secure due to the uncertain economic climate. This coupled with Football West undertaking the financial and administrative support of the Perth Glory Women's Westfield W-League team and the departure of the Chief Executive Officer in June 2009 combined to provide challenging times for the organisation.

Despite the challenges, Football West has consolidated a number of areas of the business and is well placed to experience growth into the 2010 season and maximise the opportunities which will arise thanks to the growing profile of the sport.

### **Competitions**

In 2009, participation numbers for the metro competitions were 23,089 (1% increase) and for the regional competitions were 10,304 (2% decrease) with a total registration figure of 33,393.

2009 saw the introduction of the Flexible Signage Solutions Finals Series for the State Premier Division which was a tremendous success with a bumper crowd enjoying the Grand Final at Clipsal Stadium. The finals series format is set to continue in 2010 and beyond.

The State League Review is nearing finalisation with consultation now concluded. It is currently being collated for submission to the Football West Board to consider the recommendations and make its final determination for implementation in 2012.

The continuation of the management of the Perth Glory Women's team in the Westfield W-League provided another element to Football West's responsibilities outside of the traditional winter season. The Westfield W-League provides a critical part in the pathway for our talented female players and will also spark further interest in the women's game. Football West is delighted that ABC TV continues their support of the women's game via live match broadcasts in each round.

2009 saw the conclusion of the FFA's National Futsal Review, the findings of which will feed the structure for planning of a Football West Futsal Competition in the future.

The lack of facilities remains a concern for our growing sport, both in terms of quality and quantity. The independent study into football facilities commissioned by the Department of Sport and Recreation concluded in 2009, and will now feed into the National Facilities Audit being conducted by FFA.

Rules of Competition and related Rules and Regulations were re-written for the 2009 season and will be further reviewed and enhanced moving into 2010 and beyond.

Small Sided Football was implemented in the 6-9s age groups with generally positive feedback received by participants and organisers. The roll out of SSF will continue in the coming seasons, with 10 year olds enjoying the experience from next season and 11 year olds being the last age group to join in 2011.

The launch of MyFootballClub saw the implementation of online registrations in 2009 and this is set to continue with improvements being rolled out in 2010. The project is aimed at simplifying the registrations process and the workload on our volunteer group.



**FOOTBALL WEST LIMITED**  
**FINANCIAL REPORT**  
**For the year ended 30 September 2009**

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### **Refereeing**

2009 saw Football West embark on a referee recruitment campaign at the beginning of the season, which led to participation numbers increasing by 20% to 380 registered referees in the metropolitan area. This allowed for a continual increase in the coverage rate at all levels, but in order to achieve this it was necessary for the expansion of the Football West Referees Department.

The addition of a part-time Operations Support Officer provided additional resources to assist with referee allocations and other administrative duties relating to the increased numbers. Although issues with the junior allocation processes still remain, it is anticipated that these will be stabilised for the 2010 season with the additional modules in the development and training of our software program.

The Respect program was launched at the beginning of the 2009 season with a great response from players, clubs, supporters and referees alike. An increase in club education was a priority for this year, and in conjunction with the Respect program, the Referees Department continued to conduct club referee courses, with zones also encouraged to hold information nights for their members.

The introduction of a basic schools referee course saw another avenue of educating the wider football community, with a number of schools taking up this option throughout the year. All recognised regional referee associations were visited by the Referees Department in the first half of 2009 in order to personally deliver information regarding law changes, directives and practical referee training. Due to our increased service to the regional areas, it is likely that two additional regional referee groups (Inner Pilbara and Lower South West) will be established during 2010.

### **Marketing & Communications**

2009 saw the launch of two brand new Football West websites, with the primary website at [www.footballwest.com.au](http://www.footballwest.com.au) and a secondary multimedia specific site at [www.footballwest.tv](http://www.footballwest.tv). Both websites have put Football West at the forefront for online technology and innovation and are proving extremely popular with users not just in Western Australia, but throughout Australia and internationally. The primary website features a vastly improved club finder module as well as capability for online registrations and payments for many Football West programs, a resource which saves time for the stakeholders and also administration staff. The TV website features video and photo of State League matches and events throughout the year and provides excellent interactivity between the game and stakeholders and is proving popular amongst the local football community.

Sponsorship was down on 2008, due mainly to the Global Financial Crisis and uncertainty amongst existing Football West sponsors in the marketplace. Football West will be well positioned to boost its sponsorship income in future years to coincide with the FIFA World Cup™ after a review and consolidation of its sponsorship and commercial properties.

The 2009 season saw live match broadcasts on 107.3 Heritage FM for the State League Premier Division. A one hour preview show on Friday nights was also a new feature, with divisions from all levels of the local game featured.

The local game continues to receive strong coverage from Community News outlets including online; however there is a strong shift from commercial TV stations and major newspapers away from community level sport and on to national and international level competitions.

Successful events and awards held throughout the season included the State League season launch, Gold Medal Dinner, ASM Awards, Women's Awards and various State team presentation nights.



**FOOTBALL WEST LIMITED**  
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**For the year ended 30 September 2009**

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**Education & Development**

Junior programs in the metropolitan area included Harvey Fresh Footworx School Holiday program, Futsal Development and Street Fourz Tournaments. High Performance programs are now established as a clear pathway to State representation.

Football West was represented at the National Youth Championships in the following age groups: Girls 14s, 15s and 17s and Boys 13s, 14s and 15s and Futsal 12s, 14s, 16s and women.

The girls National Training Centre Program was accepted into the Western Australian Institute of Sport, while Football West continue to administer the boys National Training Centre Program with the support of DSR and FFA. Over 20 participants from both programs have either represented Australia at international level or at national training camps.

Football West continues to increase school visits and encouraging students from Years 1 to 7 to participate in skill sessions including the Perth Glory Cup Championships for boys and girls in conjunction with School Sport WA. The Secondary School program continues to expand.

Regionally, coaching support is provided to academies in Albany, Kalgoorlie, Geraldton, Country Coastal and Leeuwin Naturaliste. The South West Academy of Sport is providing an added tier to elite players in the south west region and the benefits of this program will soon be witnessed.

Inclusive programs such as Indigenous, Disability and CaLD (Culturally and Linguistic Diverse) are gaining momentum with partnerships being developed with specific government bodies including the WA Police Department - and the Football with the Fuzz program.

Coach education, both in the metropolitan area and regionally continue to be held on a regular basis. An increase in female accreditation was shown in the past year.

Our focus for 2010 is to implement the FFA National Curriculum and Community Coach Education programs. We look forward to welcoming the FFA Skills Acquisition Trainer who will commence the program in July 2010 working alongside the Football West Development Team.

**Summary**

2010 is shaping up to be another exciting year for football in WA, with the FIFA World Cup™ in South Africa putting the game back in the spotlight and further increasing the profile of our sport. The Board of Directors and senior management will continue the progress on the proposed home of football, which will provide a first class facility for the entire football community to utilise and further strengthen the sport and it's standing.

I would like to thank the Board of Directors and Football West staff for their effort, hard work and dedication over the 2009 season. Thanks also to our valued sponsor and commercial partners in the game as well as funding sources from the state and federal governments. I would also like to recognise the efforts of the standing committees, zone representatives, clubs, officials, volunteers, players and supporters of the world game throughout the previous 12 months and look forward to reaching new heights in 2010.



Kevin Campbell AM  
Chairman Football West



**FOOTBALL WEST LIMITED**  
**DIRECTORS' REPORT**  
**For the year ended 30 September 2009**

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Your directors submit their report for the year ended 30 September 2009

**DIRECTORS**

The names of the directors of the company in office during the financial year and until the date of this report are:

Kevin Victor Campbell	Chairman (appointed 6 July 2004)
Stephen John Coppack	Director/Company Secretary (ceased 17 December 2008)
Paul Anthony Kelly	Director (elected 17 December 2008)
Robert Andrew Mackay	Director (elected 28 February 2007)
Luciano Martin	Director (elected 28 February 2007)
Janette Caroline Spencer	Director (elected 17 December 2008)
Liam Anthony Twigger	Director & Company Secretary (elected 17 December 2008)
Anna Maria Liscia	Director (appointed 29 July 2009)
Amelio Joseph Claudio	Director (appointed 29 July 2009)
Robert Charles Kucera	Director (appointed 29 July 2009)

**MEETINGS OF DIRECTORS**

During the 2009 Financial Year, 12 meetings of Directors were held. Attendances were as follows;

Name	No. Eligible to attend	No. Attended	% Attended
Kevin Campbell	12	11	91
Steve Coppack	3	3	100
Paul Kelly	12	10	83
Robert Mackay	12	11	91
Luciano Martin	12	12	100
Janette Spencer	9	9	100
Liam Twigger	9	9	100
Anna Liscia	2	2	100
Amelio Claudio	2	2	100
Robert Kucera	2	1	50

**NATURE OF OPERATIONS AND PRINCIPAL ACTIVITIES**

Football West Limited is a member of Football Federation Australia and administers Football through the state of Western Australia. Football West promotes, provides and regulates football in Western Australia via managed competitions and development programs.

Football West Ltd is a not-for-profit company and any profits, other income and property must be applied to promote its principal activities.

**RESULTS AND DIVIDENDS**

The results of the company for the year ended 30<sup>th</sup> September 2009 was loss of (\$75,096) (2008: (\$155,321)).

No dividends have been paid by the company or recommended by the directors since the commencement of this financial year. Under the Football West Limited constitution no dividends can be transferred to members.



**FOOTBALL WEST LIMITED**  
**DIRECTORS' REPORT**  
**For the year ended 30 September 2009**

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**REVIEW OF OPERATIONS**

Season 2009 saw Football West stabilise its position as the sport's government body in Western Australia. Participation grew marginally to over 33,000 registered players which include both metropolitan and regional competitions.

The primary areas of focus in 2009 were;

- The review of management and administration protocols to competition.
- The review of potential competitions for 2011.
- The implementation of a service orientated culture
- The review and implementation of the FFA National (Technical) Curriculum for the elite player pathways.
- The review of Referees allocations for 2010.

**SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS**

The Directors are not aware of any significant changes in the state of affairs during the year ended 30 September 2009.

**SIGNIFICANT EVENTS AFTER THE BALANCE DATE**

The Directors are not aware of any significant changes after the Balance Date.

**FUTURE DEVELOPMENT AND RESULTS**

It is expected that the activities and operating results of the individual entity will continue throughout the next financial year in the same manner as the past.

**CORPORATE INFORMATION**

Football West Limited is a company limited by guarantee that is incorporated and domiciled in Australia.

**EMPLOYEES**

The individual entity employed 15 full time and 1 part time employees as at 30 September 2009.

**ENVIRONMENTAL REGULATION AND PERFORMANCE**

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or a State or Territory.

**DIRECTORS' BENEFITS**

During or since the financial year, no director of the company has received or become entitled to receive any benefit, other than a benefit by reason of a contract entered into by the company or a body corporate that was related to the company when the contract was made or when the director received, or became entitled to receive, the benefit with:

- a director; or
- a firm of which a director is a member, or
- an entity in which a director has a substantial financial interest.

**FOOTBALL WEST LIMITED**  
**DIRECTORS' REPORT**  
**For the year ended 30 September 2009**

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**INDEMNITY AND INSURANCE**

During the financial year, the company has indemnified or paid premiums in respect of a contract insuring directors and officers against liability incurred in their role as directors and officers of the company.

**PROCEEDINGS ON BEHALF OF THE COMPANY**

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

**AUDITORS INDEPENDENCE DECLARATION**

A Copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 has been included on page 10.

Signed in accordance with a resolution of the directors.



-----  
Kevin V Campbell  
Chairman

Perth  
Date: 25<sup>th</sup> November 2009



-----  
Liam Twigger  
Director Company Secretary

Perth  
Date: 25<sup>th</sup> November 2009





BDO Kendalls

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ABN 79 112 284 787

25 November 2009

The Directors  
Football West Limited  
Gibbney Reserve  
Ferguson Street  
MAYLANDS 6051

Dear Sirs

**DECLARATION OF INDEPENDENCE BY CHRIS BURTON TO THE DIRECTORS OF FOOTBALL WEST LIMITED**

As lead auditor of Football West Limited for the year ended 30 September 2009, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

**Chris Burton**  
Director

BDO Kendalls

**BDO Kendalls Audit & Assurance (WA) Pty Ltd**  
Perth, Western Australia.

**FOOTBALL WEST LIMITED**  
**INCOME STATEMENT**  
**For year ended 30 September 2009**

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	Notes	2009 \$	2008 \$
Revenue from continuing operations	2	3,882,985	3,706,402
<b>Total Revenue</b>		<u>3,882,985</u>	<u>3,706,402</u>
Employee Benefits Expense	3	(1,031,855)	(906,108)
Depreciation & Amortisation Expense	3	(14,095)	(21,761)
Finance Costs	3	(2,122)	(4,121)
Other expenses	3	<u>(2,910,009)</u>	<u>(2,929,733)</u>
<b>Total Expenses</b>		<u>(3,958,081)</u>	<u>(3,861,723)</u>
<b>Net result from ordinary activities</b>		(75,096)	(155,321)
<b>Total changes in accumulated funds</b>		<u><u>(75,096)</u></u>	<u><u>(155,321)</u></u>

The accompanying notes form an integral part of these financial statements.



**FOOTBALL WEST LIMITED**  
**BALANCE SHEET**  
For year ended 30 September 2009

	Notes	2009	2008
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,017,139	874,486
Trade and other receivables	5	307,085	411,005
Inventories	6	<u>41,630</u>	<u>24,313</u>
<b>TOTAL CURRENT ASSETS</b>		<u>1,365,854</u>	<u>1,309,804</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	<u>80,268</u>	<u>96,961</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>80,268</u>	<u>96,961</u>
<b>TOTAL ASSETS</b>		<u>1,446,122</u>	<u>1,406,765</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	421,565	334,951
Provisions	9	70,507	40,737
Financial liabilities	10	<u>5,405</u>	<u>5,405</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>497,477</u>	<u>381,093</u>
<b>NON-CURRENT LIABILITIES</b>			
Financial liabilities	11	<u>41,396</u>	<u>43,327</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>41,396</u>	<u>43,327</u>
<b>TOTAL LIABILITIES</b>		<u>538,873</u>	<u>424,420</u>
<b>NET ASSETS</b>		<u>907,249</u>	<u>982,345</u>
<b>ACCUMULATED FUNDS</b>			
Accumulated profits		<u>907,249</u>	<u>982,345</u>

The accompanying notes form an integral part of these financial statements



**FOOTBALL WEST LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**For year ended 30 September 2009**

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	Accumulated Funds
	\$
At 1 October 2007	1,137,666
Profit attributable to members	(155,321)
<b>Balance at 30 September 2008</b>	<u>982,345</u>
At 1 October 2008	982,345
Profit attributable to members	(75,096)
<b>Balance at 30 September 2009</b>	<u>907,249</u>

The accompanying notes form an integral part of these financial statements.



**FOOTBALL WEST LIMITED**  
**CASHFLOW STATEMENT**  
**For year ended 30 September 2009**

	Note	2009 \$	2008 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers		3,884,875	3,467,943
Interest Received		31,305	71,987
Payments to suppliers and employees		(3,761,065)	(3,799,433)
Interest Paid		(2,122)	(4,121)
<b>Net cash inflow/(outflow) from operating activities</b>	15	<u><u>152,993</u></u>	<u><u>(263,624)</u></u>
<b>Cash flows from Investing Activities</b>			
Cash Paid for acquisition of property, plant and equipment		(8,409)	(36,206)
<b>Net cash inflow/(outflow) from investing activities</b>		<u><u>(8,409)</u></u>	<u><u>(36,206)</u></u>
<b>Cash Flows from Financing Activities</b>			
Loan Repayments		(1,931)	(1,772)
<b>Net cash inflow/(outflow) from financing activities</b>		<u><u>(1,931)</u></u>	<u><u>(1,772)</u></u>
Net increase/(decrease) in cash held		142,653	(301,602)
Cash at beginning of the financial year		874,486	1,176,088
<b>Cash at end of the financial year</b>	4	<u><u>1,017,139</u></u>	<u><u>874,486</u></u>

The accompanying notes form an integral part of the financial statements.



**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

The financial report is a special purpose financial report which has been prepared specifically for distribution to members in accordance with the entity's constitution. The directors have determined that that the Company is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the *Corporations Act 2001*, and the recognition and measurement requirements of the following applicable Australian Equivalents to International Financial Reporting Standards:

AASB 101	Presentation of Financial Statements
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110	Events after the Balance Sheet Date
AASB 1031	Materiality
AASB 1048	Interpretation and Application of Standards

No other Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

**(b) Cash and Cash Equivalents**

Cash and cash equivalents 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.

**(c) Trade and other receivables**

Trade receivables are recognised and carried at original invoice amount less a provision for any uncollectible amounts. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.

Receivables from related parties are recognised and carried at the nominal amount due.

**(d) Inventories**

Inventories are measured at the lower of cost and net realisable value.

**(e) Property, Plant and Equipment**

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

**Depreciation**

Depreciation is provided on a diminishing value basis on all plant and equipment, at rates calculated to allocate the cost, less estimated residual value, against revenue over the estimated useful lives of the assets.



**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The depreciation period used for each class of depreciable assets is:

Major depreciation periods are:	<b>2009</b>
Plant and Equipment	3 to 5 years (20% or 30%)
Leasehold Buildings	20 years (5%)

**(f) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to entities in the economic entity are classified as finance leases.

Leased incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

**(g) Trade and Other Creditors**

Liabilities for trade creditors and other amounts are carried at cost which is the fair value of the consideration to be paid in the future for goods and services rendered, whether or not billed, to the entity.

Payables to related parties are carried at their principal amount.

**(h) Employee Benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

**(i) Provisions**

Provisions are recognised when the company 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.

**(j) Revenue Recognition**

Revenue from the sale of goods and services is recognised upon the delivery of the good or service except for revenue generated from referees.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Player registration and team entry fees are recognised at the time of registration.

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

**(k) 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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the assets or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.



**FOOTBALL WEST LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**  
**As at 30 September 2009**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(l) Grants and Sponsorship Income**

Grant and Sponsorship income is recognised in income when received from the granting authority. In order for the grant to be recognised in income, the following conditions must be satisfied:

- the entity must control the contribution or the right to receive the contribution.
- it is probable that the economic benefits will flow to the entity.
- the amount can be reliably measured.

If it is more than probable the contribution will be returned to the contributing authority then the grant contribution will be recognised as a liability.

**(m) Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(n) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration is paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or other expenses.

Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

**(o) Income Tax**

Football West is exempt from income tax by virtue of Section 50 of the Income Tax Assessment Act 1997 (Cth).

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>2. REVENUE FROM ORDINARY ACTIVITIES</b>		
Player Registrations	1,794,305	1,694,985
Grants	402,500	597,054
Development Fees	678,194	492,244
Sponsorship	274,394	338,965
Referees	282,643	250,352
Team Entries Fees	226,795	206,650
Other Income	224,154	126,152
Total Revenue from ordinary activities	<u>3,882,985</u>	<u>3,706,402</u>

During the year, Football West received \$402,500 in grants, for the year ended 30 September 2009 the monies received had been fully expended.



**FOOTBALL WEST LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**  
**As at 30 September 2009**

	2009	2008
	\$	\$
<b>3. EXPENSES FROM ORDINARY ACTIVITIES</b>		
Depreciation Expense	11,095	18,761
Amortisation Expense	3,000	3,000
Total Depreciation/Amortisation Expense	<u>14,095</u>	<u>21,761</u>
Finance Cost:		
Interest on Loan - City of Bayswater	<u>2,122</u>	<u>4,121</u>
Employee Benefits Expense:		
Salaries and Wages	951,652	831,869
Superannuation	80,203	74,239
Total Employee Benefits Expense	<u>1,031,855</u>	<u>906,108</u>
Other Expenses from Ordinary Activities:		
Insurance expense	272,384	248,540
Coaches	335,779	355,967
Consultants and Contractors	130,022	62,727
Travel and Accommodation	396,003	400,105
Computer and Internet	39,349	53,497
Audit Fees	11,500	8,820
Football Federation Australia Levy	369,632	350,850
Advertising and Marketing	226,352	237,362
Bad Debts Expense	9,573	11,725
Sports Equipment	207,539	299,376
Competition and Events	18,116	37,729
Printing, Postage and Stationery	19,911	24,138
Payroll tax	35,719	55,509
Referees	219,108	236,463
Prize Money & Trophy's	88,150	38,328
Hire of Grounds & venues	101,414	42,583
Physio & First Aid	51,315	50,252
Brochures & materials	85,855	103,748
Other expenses	292,288	312,014
Total Other Expenses from Ordinary Activities	<u>2,910,009</u>	<u>2,929,733</u>

In Accordance with Note 1(m) for comparative purposes, Referees expense for 2008 has increased by 28,012 and Other Expenses has decreased by the same amount.

**4. CASH AND CASH EQUIVALENTS**

Cash on hand	500	500
Cash at bank	<u>1,016,639</u>	<u>873,986</u>
	<u>1,017,139</u>	<u>874,486</u>



**FOOTBALL WEST LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**  
**As at 30 September 2009**

	2009	2008
	\$	\$
<b>5. TRADE AND OTHER RECEIVABLES</b>		
Trade debtors	205,903	175,456
Other debtors	50,000	109,200
Pre-payments	60,119	145,286
Provision for doubtful debts	(8,937)	(18,937)
	<u>307,085</u>	<u>411,005</u>
<b>6. INVENTORIES</b>		
Stock on Hand	<u>41,630</u>	<u>24,313</u>
<b>7. PROPERTY, PLANT AND EQUIPMENT</b>		
Leasehold buildings	52,750	52,750
Amortisation	(12,000)	(9,000)
Total leasehold buildings	<u>40,750</u>	<u>43,750</u>
Fixtures & Fittings		
At cost	38,400	39,093
Accumulated depreciation	(21,170)	(15,691)
	<u>17,230</u>	<u>23,402</u>
Computer & Electronic Equipment		
At cost	63,557	65,462
Accumulated depreciation	(41,269)	(35,653)
	<u>22,288</u>	<u>29,809</u>
<b>Total Plant &amp; Equipment</b>	<u>80,268</u>	<u>96,961</u>
<b>a) Reconciliations</b>		
Furniture & Fittings	23,402	16,713
Additions	1,094	13,786
Depreciation	(5,479)	(7,097)
Disposals	(1,787)	-
Carrying value at the end of the year	<u>17,230</u>	<u>23,402</u>



**FOOTBALL WEST LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**  
**As at 30 September 2009**

	2009	2008
	\$	\$
<b>7. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)</b>		
Computers & Electronic Equipment	29,809	19,914
Additions	7,315	22,420
Depreciation	(5,616)	(11,664)
Disposals	(9,220)	(861)
Carrying value at the end of the year	<u>22,288</u>	<u>29,809</u>
Leasehold Buildings	43,750	46,750
Additions	-	-
Depreciation	(3,000)	(3,000)
Disposals	-	-
Carrying value at the end of the year	<u>40,750</u>	<u>43,750</u>
Total Plant & Equipment	<u><u>80,268</u></u>	<u><u>96,961</u></u>
<b>8. TRADE AND OTHER PAYABLES (CURRENT)</b>		
Trade Creditors	170,459	178,851
Revenue Received in Advance	123,368	118,925
Other Creditors and Accruals	127,738	37,175
	<u>421,565</u>	<u>334,951</u>
<b>9. PROVISIONS</b>		
Employee entitlements	68,174	40,737
Women's fund contribution	2,333	-
	<u>70,507</u>	<u>40,737</u>
<b>10. FINANCIAL LIABILITIES (CURRENT)</b>		
Loan - City of Bayswater	<u>5,405</u>	<u>5,405</u>
<b>11. FINANCIAL LIABILITIES (NON-CURRENT)</b>		
Loan - City of Bayswater	<u>41,396</u>	<u>43,327</u>

The loan from the City of Bayswater is a 20 year self supporting loan resulting from the transfer of undertakings of the Junior Soccer Association of Western Australia (Inc).



**FOOTBALL WEST LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**  
**As at 30 September 2009**

**12. MEMBERS GUARANTEES**

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the company. At 30 September 2009 the number of first members was 3.

	2009	2008
	\$	\$
<b>13. AUDITORS REMUNERATION</b>		
Amounts received or due and receivable by the auditors of Football West Ltd for:		
- audit of the financial report of the individual entity	10,000	10,000
- other services	1,500	1,500
	<u>11,500</u>	<u>11,500</u>

**14. CAPITAL AND LEASING COMMITMENTS**

Non-cancellable operating lease contracted for but not capitalised in the financial statements

Payable:

- 1 year	25,003	7,130
- longer than 1 year but not longer than 5 years	56,182	35,331
- longer than 5 years	68,110	74,921
	<u>149,295</u>	<u>117,382</u>

Football West is committed to rent the premises at Gibbney Reserve until 5 January 2024 which accounts for the vast majority of the above commitments.

**15. CASH FLOW INFORMATION**

<b>Loss from Ordinary Activities</b>	(75,096)	(155,321)
<b>Non-cash flows from ordinary activities</b>		
Depreciation & Amortisation	14,095	21,761
Write down of property, plant and equipment	11,007	-
<b>Change in assets and liabilities</b>		
Decrease/(increase) in receivables	103,920	(311,758)
Decrease/(increase) in inventories	(17,317)	5,128
Decrease in payables	86,614	186,071
Increase in provisions	29,770	(9,505)
<b>Net cash provided by operating activities</b>	<u>152,993</u>	<u>(263,624)</u>



**FOOTBALL WEST LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**  
**As at 30 September 2009**

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**16. EVENTS SUBSEQUENT TO REPORTING DATE**

Subsequent to year end the Director's identified that \$70,000 of the cash at bank under note 4 was required to be set aside for the development of Women's soccer. This was subsequently transferred to a separate bank account.

**17. CHANGE IN ACCOUNTING POLICY**

There are no amendments or interpretations that are expected to affect the accounting policies of the company.

**18. COMPANY DETAILS**

**Registered Office:**

Gibbney Reserve  
Ferguson Street  
Maylands 6051  
Western Australia

**Principal Place of Business:**

Gibbney Reserve  
Ferguson Street  
Maylands 6051  
Western Australia



**FOOTBALL WEST LIMITED  
DIRECTORS' DECLARATION  
As at 30 September 2009**

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The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors declare that:

1. The financial statements and notes, as set out on pages 11 to 22 are in accordance with the Corporations Act 2001 and:
  - (a) give a true and fair view of the company's financial position as at 30 September 2009 and of its performance, as represented by the results of its operations and its cash flows, for the 12 month period ended on that date in accordance with the accounting policies described in note 1 to the financial statements, and
  - (b) comply with Accounting Standards described in Note 1 to the financial statements and the Corporations Regulations 2001.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the directors.

For and on behalf of the board



-----  
Kevin V Campbell  
Chairman

Perth  
Date: 25<sup>th</sup> November 2009



-----  
Liam Twigger  
Director Company Secretary

Perth  
Date: 25<sup>th</sup> November 2009



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOOTBALL WEST LIMITED

We have audited the accompanying financial report, being a special purpose financial report, of Football West Limited, which comprises the balance sheet as at 30 September 2009, and the income statement, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

### *Directors' Responsibility for the Financial Report*

The directors of the company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the requirements of the *Corporations Act 2001* and are appropriate to meet the needs of the members. The directors' responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the directors' financial reporting requirements under the *Corporations Act 2001*. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

*Independence*

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001* would be in the same terms if it had been given to the directors at the time that this auditor's report was made.

*Auditor's Opinion*

In our opinion the financial report of Football West Limited is in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the company's financial position as at 30 September 2009 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and complying with the *Corporations Regulations 2001*.

**BDO Kendalls Audit & Assurance (WA) Pty Ltd**

BDO Kendalls



**Chris Burton**  
Director

25 November 2009, Perth Western Australia



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**FOOTBALL**  
**WEST**





# FOOTBALL WEST



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