



# Port Macquarie-Hastings Hockey Assoc. Inc

## **2020 Annual Report**

### **The “COVID” Season**

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# Part One - Association Details

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## **LIFE MEMBERS**

- Ken Little (2014)

## **ELECTED COMMITTEE**

- President
  - Simon Thresher
- Vice President
  - Graeme Ferguson
- Secretary
  - Rod Winterton
- Treasurer
  - Rod Winterton
- Ordinary Committee Member 1 – Participation Manager
  - Terry Rhook
- Ordinary Committee Member 2 – Pathways Manager
  - Ali Hudson
- Ordinary Committee Member 3 – Admin Manager
  - Tracy Holmes

## **APPOINTED MEMBERS**

- Umpires Administrator
  - Matthew Gourlay
- Competitions Management Committee Chair
  - Leane Harwood
- Registrar
  - Robyn Charlesworth
- Judiciary Chair
  - Robyn Charlesworth
- Bar and Canteen Manager
  - Ali Hudson
- Social Media Manager
  - Ali Hudson
- Ground & Facilities Maintenance (Contractor)
  - Mark “Macca” Vaughan
- Accountants
  - Evolution Road Accountants (June – Sep)

## PRESIDENTS REPORT – SIMON THRESHER

### Introduction

What a strange year 2020 served up for all of us. From the fires and floods in the early part of 2020 to an almost complete lockdown of society as a whole for most of the winter months. The entire year of 2020 is certainly one that I think we'll all remember for a myriad of reasons.

With that being said, PMHHA were still lucky enough to count ourselves among the fortunate few with a return to some format of competitive sport in the latter half of the year.

The year did however start off on a positive note with Kim Cox and Ali Hudson receiving HSNW awards for their efforts towards the betterment of Hockey. Kim was awarded the HSNW Volunteer of the Year for her efforts in and around the HSNW Rep Teams, and Ali was awarded the HSNW Community Volunteer of the Year by HSNW for her efforts in and around the work she did with PMHHA events, branding, bar and canteen during season 2019. Furthermore, Ali has been nominated by HSNW as the Sport NSW Volunteer Director of the Year at the annual NSW sports awards.

It was also pleasing to see that PMHHA were able to establish and maintain a "COVID-19 Committee" to ensure a safe return to our sport. Graeme Ferguson, along with Tracy Holmes and Ali Hudson, assisted by HSNW, devised a comprehensive plan to allow a safe return to hockey. This plan was successfully adopted by HSNW and Port Macquarie-Hastings Council and ended up being the benchmark by which other sports within the LGA were to meet.

Whilst all sports faced many challenges over the shut-down, it also provided an abundance of opportunities to streamline, test and enhance our governance protocols and processes at local, state and national level. The wide reaches of on-line meetings saw select association Presidents invited to consult on a variety of topics to improve our sport. I was fortunate enough to be asked to participate in; Hockey Australia's new National Child Safe policies, Hockey Australia's National Participation and Engagement Programme, and provide input into a possible revamp of the traditional HSNW State Championships model post COVID-19. Furthermore, our grant funding success and the facilities upgrades are currently being used to form HSNW's reference material for facility upgrades state-wide; with more consultative meetings planned in Dec 2020.

On the grant front, PMHHA have received the first tranche of funding towards the upgrades to our facility with the second tranche due in early Dec. Of course most of this initial funding has been used to pay consultants and council the required planning fees and contributions. PMHHA have also stood up a Project Management Committee to over see the construction phase of the development.

PMHHA were also successful in receiving a further 2 grants this year totalling \$11,000 for use at and around the facility and to assist in expenses, loss of income and earnings as a result of the bushfires and COVID shutdowns.

Our finances remain strong despite the downturn experienced this season and I encourage you all to read over the financial statements in Part 3 of this report. These statements give a clear breakdown of our income and expense, profit and losses and a range of other pertinent information.

The Committee has also been able to review internal machinations and revise the workings of the Association on the back of both the Federal Grant funding and HSNW constitutional reviews. As such, the Committee have renegotiated a new 20-year lease (10+10) with PMHC and have undertaken a constitutional review of our own with the backing of HSNW. This will be presented at the 2020 AGM.

Of course Hockey doesn't happen by itself, and this year in particular, a massive vote of thanks must go to each individual member of our member clubs and their parents, partners, kids etc for keeping us all safe, respecting the guidelines put in place by HA, HNSW, PMHHA, SportNSW and the State and Federal Governments. This alone, allowed us to return to play and keep playing over July, August and September this year; and later in to October and November for the Super 9's tournaments.

Seeing the good work and commitment by all of us collectively should bode well for a return to some kind of normality in 2021 and beyond.

Lastly, I would like to provide a personal note of thanks to the Club Delegates, and my fellow members of the PMHHA Committee. In what was undoubtedly one of the toughest years faced by us all, we all came out the end unscathed and ready to tackle the challenges that 2021 and forthcoming hockey season has installed for us – so a massive thanks!

## Membership

As expected, member numbers were significantly down on the previous year (675) with a total of 497 members at time of publication.

Club breakdown;

- Tacking Point;
  - 2020 – 184 members
  - 2019 – 232 members
  - 2018 – 247 members
  - 2017 – 263 members
- Port City
  - 2020 – 102 members
  - 2019 – 131 members
  - 2018 – 161 members
  - 2017 – 169 members
- Camden Haven
  - 2020 – 118 members
  - 2019 – 155 members
  - 2018 – 124 members
  - 2017 – 144 members
- Wauchope
  - 2020 – 61 members
  - 2019 – 99 members
  - 2018 – 114 members
  - 2017 – 135 members
- All Stars
  - 2020 – 18 members
  - 2019 – 15 members
  - 2018 – 19 members
  - 2017 – 16 members
- PMHHA<sup>1</sup> & Other – 14

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<sup>1</sup> Other includes non-playing members, new rego's for summer comp and training squads etc

## General Statistics;

- Senior Members – 54.5%
- Junior Members<sup>2</sup> – 42.5%
- Female Members – 48%
- Male Members – 53%
- Greatest number of Seniors – 48-year-old age bracket with 15 registrations
- Greatest number of Juniors – 16-year-old age bracket with 32 registrations

## Closing

Thank you all for your efforts throughout 2020 in what was undeniable a tough year. I look forward to seeing you all around the grounds in what is sure to be an exciting season as move towards a major upgrade of the facility.

## FINANCIAL POSITION – ROD WINTERTON

As at the end of the 2020 Financial Year, PMHHA had in the bank, across all accounts, approximately \$307,000. This represents an approximate increase of \$47,000 at the same time last year.

PMHHA has no outstanding loans or debts of significance

## COMPETITIONS MANAGEMENT COMMITTEE – LEANE HARWOOD

The Competition Management Committee had a membership of:

1. PMHHA Ordinary Member 1
2. PMHHA Ordinary Member 2
3. PMHHA Ordinary Member 3
4. Allstars Hockey Club – President
5. Camden Haven Hockey Club – President
6. Port City Hockey Club – President
7. Thunder Hockey Club – President
8. Wauchope Hockey Club – President
9. Spare – for any other club's president.

The membership was the following people:

1. Terry Rhook
2. Ali Hudson
3. Tracy Holmes
4. Leane Harwood
5. Brad Deegenars
6. Sarah Blundell
7. Kim Cox
8. Heath Thompson.

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<sup>2</sup> Members that were eligible to play in the Junior competition i.e. Under 16's

After a slow start we finally had our initial meeting 9 June 2020, at this meeting a Chairperson was elected and that was Leane Harwood.

We got the season off the ground, be it ever so brief. We felt it was a successful season and that we had a good number of players. We feel that next season we need early and realistic promotion.

There are still lessons to be learned especially around the cards being completed by all, including names on cards, injuries incurred and cards issued.

The Committee would like to see the Association have clearer policies and that these Policies are followed to the letter. An example in relation to registration one place states a player needs to be registered for 7 days prior to taking the field in another it states that a player needs to be registered and insured to take the field.

We would like to see the Exemptions paragraph for Qualifications to play in the Finals wiped, however there still needs to be a clause included for Special Considerations for final qualifications for Hockey related incidents/commitments only, no work related requests.

The Committee would like to see the Association aim to have a local A Grade, B Grade and C Grade competition next year. We would like to A Grade and B Grade both Men and Women played on Saturday/Saturday night. Under 16's to remain Thursday night, C Grade men Friday night. A consensus could not be reached about C Grade women even though the last survey indicated 68% would like to play Friday night, the committee agreed to do another survey of all Senior Women with their preference of either Wednesday night or Friday night.

The Junior Organisers felt this season worked well and would like to see a similar set up next year. The Committee would like to see the juniors run under the Association model for 2021, this would need discussion prior to implementation as not all Clubs agree. We would also recommend that the Minkeys and under 9s run in 2 blocks of 9 weeks with a 3 week break in the middle. We recommend that the Minkey Co-Ordinator be appointed early and that this Co-Ordinator could also cover the Hook into Hockey run in conjunction with the Minkeys/Under 9s the first 9 week block and Stick to Hockey the second 9 week block.

We would like to suggest that once teams are nominated and team lists are available, that these are printed each week and issued to clubs to assist with the completion of the game cards. These lists could include Player name and/or ID number. Maybe we could invest in iPads and have electronic cards. (Maybe on the wish list). On this point we feel that the team lists need to be updated at the end of each week in Revolutionise. We would also like to see the 20 player limit per team to be scrapped to allow more players to play 2 games each week.

The Committee would like to see Mid-week fun and fitness over 40's non-competitive games.

The Committee would also like to recommend that the Umpire Manager/Co-Ordinator also be in charge of the Technical Officials and their training. We feel that the TO's need to be noting everything on the cards even if it is only minor. We would also like to try and avoid where possible family umpiring family.

In relation to the Perpetual Shields/Trophies these need to be returned at the end of the day after photos have been taken. If the Club wishes to display said Shield/Trophy with a Sponsor we need a register to sign out the Trophy and then the Club is responsible for replacing if lost.



The fences and goal boxes need maintenance. There are 2 Goal boxes that need welding Newmans College Welding Class are always looking for projects, maybe we can contact them for assistance. Fixing fences may need to be done via a Working Bee.

On a number of occasions this year the gate was not closed and locked we need to ensure that the last person leaving closes and locks.

## **PATHWAYS MANAGER – ALI HUDSON**

### **2020**

### **Overview**

The year started out well with the National Indoor Festival, with 2 PMHHA state players and a manager representing our association. Summer Comp soon followed, providing social pre-season for a limited time. March brought on the closure of hockey from grass roots to national levels due to the public health restrictions associated with COVID-19. Hockey NSW cancelled all Outdoor and Indoor state championships for 2020 to prevent the risk of any regional transmission.

### **State Team Selections**

#### HNSW Indoor Teams

- Maddison Drewitt – 2020 HNSW U15 Girls State Indoor Team
- Bayden Smith – 2020 HNSW U15 Boys Blues Indoor Team
- Jarrod Smith – Manager 2020 HNSW U15 Boys

#### HNSW Outdoor Teams (Championships Cancelled)

- Bayden Smith – 2020 HNSW U15 Boys State Team
- Maddison Drewitt – 2020 HNSW U18 Girls Blues Team

### **Representative Teams**

Championship cancellations meant that selected teams did not go away, and selection trials cancelled before Expressions of Interests closed. PMHHA had the aim of sending a single gender team away at every age group in every under-age divisions, select opens/masters ages, and invitational carnivals for the U11s. Noting the selection process got closed early as context, the Nominations per age group were as follows:

<b>Ages</b>	<b>Boys/Men Players</b>	<b>Girls/Women Players</b>	<b>Expected PMHHA Rep Teams</b>
<i>U11s</i>	18	15	1x Boy + 1x Girl
<i>U13s</i>	8	12	1x Boy + 1x Girl
<i>U15s</i>	7	23	1x Boy + 1x Girl (+ 1x Coffs/PMHHA team)
<i>U18s</i>	13	22	1x Boy + 1x Girl (+ 1x Coffs/PMHHA team)
<i>Opens</i>	3	8	1x Women's Team
<i>35s</i>	3	8	1x Women's Team
<i>40s</i>	3	4	
<i>45s</i>	12	9	1x Men's
<i>50s</i>	5	12	1x Women's Team
<i>55s</i>	3	12	1x Women's Team
<i>60s</i>	-	3	

#### PMHHA HNSW State Champion Divisions for 2020

	<b>U13s</b>	<b>U15s</b>	<b>U18s</b>	<b>Opens</b>
<i>Boys/Men</i>	Div 4	Div 2	Div 3	Div 3
<i>Girls/Women</i>	Div 2	Div 2	Div 3	Div 3

Mid

North

Coast

Regional

Carnival

After a successful carnival in 2019, PMHHA had planned to host the MNC-RC for the U13s and U11s. This carnival would have provided full field playing experience for the U11s, and championship preparation for the U13s. It is a great carnival that should be run in 2021.

#### **BAR AND CANTEN – ALI HUDSON**

Minimal bar / canteen activities were undertaken during season 2020 due to the onerous restrictions of the coronavirus.

When and where allowed, the canteen and bar operated at minimum levels to provide a basic service.

The financial statements show the break down of the canteen / bar activities during 2020 and it is please to note that with your assistance and patronage, we still managed to record a small profit.

#### **PARTICIPATION MANAGER – TERRY RHOOK**

Nil report received

#### **UMPIRES MANAGER – MATT GOURLAY**

Nil report received

#### **MINKEY REPORTS – JARROD SMITH**

Nil report received

## **Part 2 - Club Reports**

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## **ALL STARS – LEANE HARWOOD**

2020 season saw Allstars have a player base of 19 players we had a new junior player join our ranks and a number of players returning from season/seasons away. We again did not win many games, but on a whole the girls enjoyed the brief season very much.

Our umpiring and Technical Official duties were covered this season by Sharon Doolan, Deb Hurrell, Leane Harwood, Kathryn McNee and Michelle Meehan.

On a brighter note we are very hopeful that we will field a C Grade team next year if the games are moved to a Friday night, with a number of players interested in “having a go” playing hockey.

We are also interested in somehow attaching maybe a junior team to our club to allow development through our ranks, we do have players that are willing to assist coaching etc.

Lastly our club would like to strongly recommend the Association develop an A Grade, B Grade and C Grade competition for the 2021 season.

## **CAMDEN HAVEN – BRAD DEGENAARS**

Nil Report

## **PORT CITY – SARAH BLUNDELL**

Nil Report

## **TACKING POINT THUNDER – KIM COX**

Nil Report

## **WAUCHOPE – HEATH THOMPSON**

Nil reports

## **Part 3 – Finances**

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# Financial Report

Port Macquarie Hastings Hockey Association Inc

ABN 61 175 486 313

For the 12 months ended 30 September 2020

Prepared by Evolution Road Accountants Pty Ltd

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# Compilation Report

## Port Macquarie Hastings Hockey Association Inc For the 12 months ended 30 September 2020

Compilation report to Port Macquarie Hastings Hockey Association Inc.

We have compiled the accompanying special purpose financial statements of Port Macquarie Hastings Hockey Association Inc, which comprise the asset and liabilities statement as at 30 September 2020, income and expenditure statement, statement of changes in equity, statement of cashflows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of the Committee Member's

The committee of Port Macquarie Hastings Hockey Association Inc are solely responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### Our Responsibility

On the basis of information provided by the public officer we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, AASB 1048 Interpretation of Standards, AASB 108 Accounting Policies, Changes in Account Estimates and Errors. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

### Opinion

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements. We do however, draw attention to Note 1 to the financial statements, which describes the basis of accounting and mentions an unknown sundry debtor amount that we cannot comment on.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

**Reece Dein**

Reece Dein (Oct 22, 2020 19:49 GMT+11)

Reece Dein  
Chartered Accountant

Evolution Road Accountants & Advisers  
Suite 5, 16 Clarence Street  
Port Macquarie NSW 2444

Dated: 22/10/2020



## True and Fair Position

### Port Macquarie Hastings Hockey Association Inc For the 12 months ended 30 September 2020

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

I, Simon Thresher, being the Public Officer of the committee of Port Macquarie Hastings Hockey Association Inc, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Port Macquarie Hastings Hockey Association Inc during and at the end of the reporting period of the association ending on 30 September 2020.

Signed:



Dated:

/ /

# Income and Expenditure Statement

## Port Macquarie Hastings Hockey Association Inc For the 12 months ended 30 September 2020

	OCT 2019-SEP 2020	OCT 2018-SEP 2019
<b>Income</b>		
Bar Sales	5,359	14,560
Canteen Sales	2,624	18,350
Facility Hire	6,819	6,026
Hockey NSW Affiliation Fees	2,729	499
PMHHA Competition Entry	24,400	105,246
PMHHA Merchandise	-	1,121
PMHHA Registration	50	6,028
PMHHA Rep Player Fee	501	20,303
PMHHA Summer Competition Fees	5,909	7,600
PMHHA Training	1,990	191
Voucher Rebates	91	-
<b>Total Income</b>	<b>50,473</b>	<b>179,923</b>
<b>Cost of Sales</b>		
Bar Purchases	2,778	7,902
Canteen Purchases	1,103	11,989
Merchandise	619	4,065
<b>Total Cost of Sales</b>	<b>4,501</b>	<b>23,957</b>
<b>Gross Surplus</b>	<b>45,972</b>	<b>155,966</b>
<b>Other Income</b>		
Grants & Sponsorships	64,159	5,695
Interest Income	288	670
<b>Total Other Income</b>	<b>64,448</b>	<b>6,365</b>
<b>Expenditure</b>		
Accounting Fees	1,980	-
Advertising	313	100
Bank Fees	174	185
Bookkeeping Fees	171	409
Capital Items Expensed	2,218	2,191
Cleaning	650	-
Consultancy Fees	42,076	-
Depreciation	585	3,134
Development Fees	90	4,258
Donations	182	-
Electricity and Gas	6,510	7,145
Entertainment	146	250
General Expenses	1,059	141
Grant Applications	-	924
Ground Maintenance	2,076	4,749

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

OCT 2019-SEP 2020

OCT 2018-SEP  
2019

Hire Fees		
PMHC Lease of Ground	518	-
Venue Hire Fees	91	816
Total Hire Fees	609	816
Insurance	11,524	5,896
Interest Expense	26	28
Licenses & Fees	75	590
NSW Affiliation Fees	4,628	5,288
Postage, Printing & Stationery	632	332
Repairs and Maintenance	5,812	2,475
Representative Expenses		
Representative Team Entry	964	6,895
Representative Team Expenses	1,412	10,311
Total Representative Expenses	2,376	17,206
Staff Training & Welfare	-	128
Subcontractors	3,915	8,730
Telephone & Internet	400	183
Travel and Accommodation	500	2,961
Turf Fees MVHHA	-	6,304
Umpires Fees	1,290	18,880
Waste Disposal	551	1,139
Water Rates	918	1,421
Total Expenditure	91,485	95,861
Current Year Surplus/ (Deficit)	18,934	66,471

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

# Assets and Liabilities Statement

## Port Macquarie Hastings Hockey Association Inc As at 30 September 2020

	NOTES	30 SEP 2020	30 SEP 2019
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
PMHHA Clubhouse Construction		70,344	-
PMHHA Credit Card		202	1,468
PMHHA Everyday		49,567	30,072
PMHHA Savings		187,491	246,107
Total Cash and Cash Equivalents		307,603	277,646
ATO Integrated Client Account		1,046	-
Sundry Debtors		-	6,239
Total Current Assets		308,649	283,885
<b>Non-Current Assets</b>			
<b>Plant and Equipment</b>			
<b>Turf Fencing &amp; Equipment</b>			
New Turf Fencing & Equipment		19,669	19,669
Less Accumulated Depreciation		(10,521)	(10,521)
Total Turf Fencing & Equipment		9,148	9,148
<b>Capital Improvements</b>			
Capital Improvements		23,397	23,397
Less Accumulated Depreciation on Capital Improvements		(5,177)	(4,592)
Total Capital Improvements		18,220	18,805
Total Plant and Equipment		27,368	27,953
Total Non-Current Assets		27,368	27,953
Total Assets		336,017	311,838
<b>Liabilities</b>			
Business Activity Statement		4,944	-
Income in Advance		8,000	-
GST Timing Difference		(641)	-
<b>Current Liabilities</b>			
Trade and Other Payables		7,398	504
GST Payable		-	4,506
Reimbursements		10	1,846
Trade Creditors - Umpire Fees		-	7,610
Total Current Liabilities		7,407	14,466
Total Liabilities		19,711	14,466
<b>Net Assets</b>		<b>316,307</b>	<b>297,372</b>
<b>Member's Funds</b>			

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

	NOTES	30 SEP 2020	30 SEP 2019
Current Year Earnings		15,800	81,841
Retained Earnings		300,507	215,531
Total Member's Funds		316,307	297,372

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

## Movements in Equity

### Port Macquarie Hastings Hockey Association Inc For the 12 months ended 30 September 2020

	OCT 2019-SEP 2020	OCT 2018-SEP 201
<b>Equity</b>		
Opening Balance	297,372	230,902
<b>Increases</b>		
Profit for the Period	18,934	66,471
Total Increases	18,934	66,471
Total Equity	316,307	297,372

## Statement of Cash Flows - Direct Method

### Port Macquarie Hastings Hockey Association Inc For the 12 months ended 30 September 2020

	OCT 2019-SEP 2020	OCT 2018-SEP 2019	NOTES
<b>Operating Activities</b>			
Receipts From Grants	70,375	5,695	
Interest Received	288	670	
Cash Receipts From Other Operating Activities	56,144	186,923	
Cash Payments From Other Operating Activities	(97,677)	(121,808)	
Net Cash Flows from Operating Activities	29,130	71,480	
<b>Investing Activities</b>			
Purchase of Property, Plant and Equipment	-	(8,514)	3
Movement in Depreciation	585	3,134	
Other Cash Items From Investing Activities	6,239	(6,239)	4
Net Cash Flows from Investing Activities	6,824	(11,619)	
<b>Other Activities</b>			
Other Activities	(5,997)	9,456	
Net Cash Flows from Other Activities	(5,997)	9,456	
<b>Net Cash Flows</b>	<b>29,957</b>	<b>69,318</b>	
<b>Cash and Cash Equivalents</b>			
Cash and cash equivalents at beginning of period	277,646	208,329	
Cash and cash equivalents at end of period	307,603	277,646	
Net change in cash for period	29,957	69,318	

# Notes to the Financial Statements

## Port Macquarie Hastings Hockey Association Inc For the 12 months ended 30 September 2020

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW. The committee has determined that the association is not a reporting entity. The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies have been adopted in the preparation of these financial statements:

#### Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. The depreciable amount of all Property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

#### Provisions

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

#### Cash and Cash Equivalents

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

#### Accounts Receivable and Other Debtors

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

#### Revenue and Other Income

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

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

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



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

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

### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

### Other

We have not been made aware of any mortgages, charges or any other securities affecting any property owned by the association.

### Accounts Payable and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2019. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

### Grants & Sponsorships

Hancock Jones Group Pty Ltd T/as McDonalds Port Macquarie deposited \$12,000.00 + GST as sponsorship to this entity on 6 March 2020. This grant is to be split over 3 years and years 2 & 3 is currently sitting on the balance sheet as income in advance.

A recent approval of funding up to \$1,450,000.00 + GST has been granted under the Community Development Grants programme for this entity with the first milestone payment received on 13 August 2020 for \$45,000.00 + GST.

	OCT 2019-SEP 2020	OCT 2018-SEP 2019
<b>2. Other Cash Items From Investing Activities - Movement</b>		
PMHHA Clubhouse Construction	(70,344)	-
PMHHA Credit Card	(202)	(1,468)
PMHHA Everyday	(49,567)	(30,072)
PMHHA Savings	(187,491)	(246,107)
Total Other Cash Items From Investing Activities - Movement	(307,603)	(277,646)
	OCT 2019-SEP 2020	OCT 2018-SEP 2019
<b>3. Purchase of Property, Plant &amp; Equipment - Movement</b>		
Capital Improvements		
Capital Improvements	(23,397)	(23,397)
Total Capital Improvements	(23,397)	(23,397)

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

	OCT 2019-SEP 2020	OCT 2018-SEP 2019
<b>Turf Fencing &amp; Equipment</b>		
New Turf Fencing & Equipment	(19,669)	(19,669)
Total Turf Fencing & Equipment	(19,669)	(19,669)
Total Purchase of Property, Plant & Equipment - Movement	(43,066)	(43,066)
	OCT 2019-SEP 2020	OCT 2018-SEP 2019
<b>4. Other Cash Items from Investing Activities</b>		
Sundry Debtors	-	6,239
Total Other Cash Items from Investing Activities	-	6,239

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