

The
apprenticeship
Factory



KDL

FOOTBALL NETBALL



2021



ANNUAL REPORT & FINANCIAL STATEMENT

KDL PARTNERS



PHOTO COURTESY OF EBONY WARDLAW



2021 KDL Executive Committee

League President	Fraser Kerrins
Senior Vice President - Netball	Jo Backway
Senior Vice President - Football	Wayne Ryan
Junior Netball Vice President	Deb Hosie
Executive Member	Lauren Donnellan
Executive Member	Simone Cordy

AFL GM Staff

Commercial and Operations	Zara O'Keeffe
League Operations Manager (GVL)	Jo Spencer
Regional Director of Umpiring	Sam Wood
League Operations Manager (KDL)	Julian Perta
Junior League Operations Manager	Michael Dann
Football Development Manager	Trevor Mellington
Football Development Manager	Daniel Preston
Consultant Accountant	Michelle Adams

Address

AFL Goulburn Murray

Office: Kialla Park Community & Sports Club
Reserve Street Kialla VIC 3631

Postal: PO Box 1253, Shepparton VIC 3630

Phone: 5823 5021

Websites: www.kdfnl.com.au

www.kyabramfnl.vic.netball.com.au

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EBONY WARDLAW



2021 ANNUAL GENERAL MEETING

**The Apprenticeship Factory Kyabram District League
2021 Annual General Meeting Agenda
Wednesday, December 8th 2021 - 7:00pm
Central Park Recreation Reserve**

1. Open
2. Present
3. Apologies
4. Confirmation of minutes of last Annual General Meeting
5. Business arising from previous minutes
6. Declaration of Clubs unable to vote
7. Annual Reports
 - a. President's Report
 - b. Operations Report
 - c. Finance Report
8. Notices of Motion
9. Election of Office Bearers
 - a. President
 - b. Senior Football Vice President
 - c. Senior Netball Vice President
 - d. Junior Vice President
 - e. Executive Members
10. Reform and Affiliate with
 - a. AFL Victoria Country
 - b. Netball Victoria
11. Meeting Closed



2020 ANNUAL GENERAL MEETING MINUTES

2020 ANNUAL GENERAL MEETING MINUTES
Murchison Recreation Reserve, Wednesday 16th December 2020

1. Open: 7:00pm

2. Present –

KDL Executive	Fraser Kerrins, Doug Tuhan, Jo Backway, Deb Hosie, Simone Cordy
Ardmona	Penny Browne, Cam Grogan
Avenel	Bruce Rowley, B. McDonald
Dookie United	Luke O'Connor
Girgarre	Brendon Nicholson
Lancaster	Laura Thomson, Daniel Kelsey
Longwood	Steve Neff, Ian Shiner
Merrigum	Aaron Moor, Kathie Dawson
Murchison-Toolamba	Craig Thompson
Nagambie	Barry Cryer, Katie Sullivan
Rushworth	Ian Harris, Peta Williams
Shepparton East	Bianca Kelly, Stewart Cook
Stanhope	Jason Leocata, Tanner Stokes
Tallygaroopna	Leanne Good, Pete Burgess
Undera	Myles Nicholl, Sarah Press
Violet Town	Matt Holmes, John Ritchie
Guest	Lauren Donnellan, Wayne Ryan
AFL Goulburn Murray	Daniel Preston, Jamie Macri, Zara O'Keeffe, Nate Dedman

President Fraser Kerrins welcomed everyone

3. Apologies: Chris Milnes (Girgarre), Corey Turvey & Sherryn Wall (Undera), Mark Goodall (Longwood), Shelly McCormack (Murch-Tool), Tim Magann (Ardmona)

4. Confirmation of minutes of last Annual General Meeting –

It was moved that the minutes of the 2019 Annual General Meeting be accepted as true and correct

Moved by Leanne Good – Tallygaroopna

*Seconded: Matt Holmes (Violet Town)
Carried*



5. **Declaration of Clubs unable to Vote** – All Clubs able to vote

6. **Business arising from previous minutes** – None

7. Annual Reports

a) President's Report

Fraser Kerrins addressed the annual report and thanked the Clubs for their patience in 2020. Fraser also addressed the financial assistance that was secured for the League through numerous grants during the year. AFL Goulburn Murray, the KDL Executive and other staff were also thanked.

b) Financial Report – Fraser Kerrins reported on the 2020 financials.

Audit was conducted by AHA Accountants. A copy of the report will be forwarded to clubs.

Overall, the League made a loss for the 2020 year due to administration costs, no season revenue and bills from the 2019 season that had carried over.

The League was reported to be in a strong financial position moving forwards into 2021

It was moved that the Financial Report be accepted

Moved Brendon Nicholson (Girgarre)

*Seconded Barry Cryer (Nagambie)
Carried*

c) Operations Report – Operations Manage Nate Dedman briefly covered written report and thanked Clubs for their support and patience during a testing year.

8. Election of office bearers

Fraser Kerrins handed over to AFL GM Football Development Manager Daniel Preston to act as returning officer.

2020 KDL Office Bearers

President:	Fraser Kerrins	Nom: Shelly McCormack	2nd: David Murray
Senior VP Football:	Wayne Ryan	Nom: Jo Backway	2nd: Fraser Kerrins
Senior VP Netball:	Jo Backway	Nom: Rodney O'Neill	2nd: Paul Jackson
Junior VP:	Debbie Hosie	Nom: Kelli Halden	2nd: Bree Boyle
5th Exec Member:	Lauren Donnellan	Nom: Bruce Rowley	2nd: Duncan Lewis
6th Exec Member:	Simone Cordy	Nom: Julie Batey	2nd: Kerryn O'Keeffe

Daniel Preston handed the chair to President Fraser Kerrins



Jo Backway was called to speak to Doug Tuhan stepping down from the KDL Executive. Doug was thanked for his efforts over his tenure.

Doug addressed the room, highlighting areas in which he hopes the League can grow and prosper.

9. Reform and affiliate with

a) AFL Victoria Country

It was moved that the KDL affiliate with AFL Victoria Country

Moved Ian Shiner (Longwood)

Seconded Penny Browne (Ardmona) Carried

b) Netball Victoria

It was moved that the KDL affiliate with Netball Victoria

Moved Myles Nicholl (Undera)

Seconded Jason Leocata (Stanhope) Carried

Meeting closed: 7:20pm

NOTICES OF MOTIONS RECEIVED

Jo Backway, KDL Senior Vice President Netball - "Proposes that the minimum number of teams for a C Reserve competition to take place is 7".

Moved: Jo Backway

Seconded:

Jo Backway, KDL Senior Vice President Netball - "Proposes to move the under 11's competition to a scored competition, which includes finals and best and fairest awards for the 2022 season".

Moved: Jo Backway

Seconded:

Fraser Kerrins, KDL President - "Proposes to move the under 12's football competition to an under 13's football competition in 2022 in line with the plan to do so after the inaugural season of the under 12's. The KDL has already gained approval from the AFL Goulburn Murray Commission to change the age group".

Moved: Fraser Kerrins

Seconded:

NOTICES OF MOTIONS RECEIVED

Notice of Motions Received for Proposed Amendments to KDL Football Bylaws

17 FINALS

17.1 Finals Arrangements

17.1.1 On completion of the home and away matches, the Affiliated Clubs gaining positions one to **eight** on the premiership ladder of each of the grades shall form the Final **Eight**, except where altered by the KDL.

17.1.2 All finals matches shall be played on grounds to be decided by the KDL and where a charge for admittance can be made.

17.1.3 The finals structure for all grades shall be as follows:

Week 1	Saturday	Elimination Final 1	5th v 8th
	Sunday	Elimination Final 2	6th v 7th
Week 2	Saturday	Qualifying Final 1	1st v 4th
	Sunday	Qualifying Final 2	2nd v 3rd
Week 3	Saturday	Semi Final 1	Loser Q1 v Winner E1
	Sunday	Semi Final 2	Loser Q2 v Winner E2
Week 4	Saturday	Preliminary Final 1	Winner Q1 v Winner S2
	Sunday	Preliminary Final 2	Winner Q2 v Winner S1
Week 5	Saturday	Grand Final	Winner PF1 v Winner PF2

17.2 Fixtures and venues

17.2.1 The KDL shall exercise full control in relation to the arrangement of the times and places of the playing of all finals matches.

17.2.2 The KDL shall seek to schedule a rotational system where clubs host a final every two seasons.

Moved: Murchison-Toolamba Football Netball Club

Seconded:

29.3 With 18 players on the field interchange bench numbers are a maximum of ~~Seniors three (3)~~ four (4), Reserves four (4) and Under 18 four (4).

Moved: Merrigum Football Netball Club

Seconded:



PRESIDENT'S REPORT

WITH FRASER KERRINS

Following the cancellation of the 2020 season, we entered 2021 with a sense of optimism that we would be able to return to what we loved and missed in 2020. Unfortunately, 2021 has proven to be as challenging in not more so than 2020 with the stop start nature of the season and the inability to finalise our season with a finals series that would have been spectacular.

This year did show glimpses of the new era that was supposed to begin in 2020, with the introduction of Under 12's Football along with 11 & Under Netball. These grades proved an absolute smash hit within our league with those Clubs who participated, we hope to see these grades continue to grow and evolve to become great sporting and recreation pathways within our communities.

I was privileged to lead our League this season as our member Clubs along with Executive Members worked together and within very tight time frames to keep our season moving usually with limited information to base decisions on. Thanks must go to our Member Clubs, Executives and Delegates for the meetings they attended and the decisions they made.

Thank you to our League Partners for their continued support of our great league; The Apprenticeship Factory, GV Party Hire, Edge Printing, Intersport Bennett's, Knights Furniture, Warren Family and Hume Dhelk Dja. To all these partners and those who support all 15 clubs, a sincere and heartfelt thank you for your generosity as your support continues to assist each club run day to day.

Thank you to AFL Goulburn Murray for their continued work in assisting the KDL whether administratively or developmentally. We also must welcome our new Operations Manager who commenced just prior to the start of the 2021 season, Julian Perta, his ability to pick up and get things happening in the couple of weeks prior to the commencement of the season are to be commended.

I must say thanks to our previous Regional General Manager, Jamie Macri along with previous Operations Officer, Nate Dedman, who finished working at AFL Goulburn Murray during the 2021 year. Jamie and Nate will be missed by the League, given their support to the Executive and Clubs during their period of service.



PRESIDENT'S REPORT

WITH FRASER KERRINS



To my other board members Jo, Foss, Deb, Simone and Lauren, thank you for your support and assistance in leading our great league. I cannot thank you enough for your efforts, as we broached all challenges that can be before us in leading the KDL. I look forward to the direction the KDL is heading into the future.

I would like to thank my family and the Clubs for their continued support, in allowing me to lead The Apprenticeship Factory KDL in 2021 and I look forward to leading the League again in 2022.

Finally thank you all for your continued support of The Apprenticeship Factory KDL and have a safe and happy festive season. See you all in season 2022.

A handwritten signature in blue ink, appearing to be 'Fraser Kerrins', written over a light blue grid background.

Fraser Kerrins
President
The Apprenticeship Factory KDL



OPERATIONS REPORT

WITH JULIAN PERTA

2021 certainly was a year of ups and downs. We started the season off with a blast as it was fantastic to have community sport return after a long hiatus due to the COVID-19 lockdowns. After 7 weeks straight of football and netball in the KDL, we were forced into the first of many lockdowns throughout the season.

The KDL only managed a further five rounds throughout the season before the unfortunate decision was made on the 7th of September to cancel the remaining rounds of the 2021 season due to the further lockdown measures at that time.

While we were not able to have a finals series, the KDL were still able to host the Say No to Violence and the Indigenous Rounds in round 7 and 15 respectively. A huge thank you to Tracy Hardie and Hume Dhelk Dja Action Group for their continued assistance and support in making both rounds happen.

11 & Under Netball and Under 12's Football

This season saw the introduction of 11 & under netball and under 12's football competitions. It was wonderful to see youth players participating in both the 11 & under netball and under 12's football and we look forward to continuing to grow those competitions in 2022, with the under 12's competition potentially moving to an under 13's competition.

Club Delegates

I would like to say a big thank you to all the volunteers and club delegates who have sacrificed many hours throughout the seasons. We honestly wouldn't have a competition without all the volunteers working to ensure each game day is run accordingly. The effort and dedication of all volunteers and club officials is nothing short of outstanding.

Sponsors

We appreciate the ongoing support from our 2021 sponsors and look forward to growing and developing new and existing relationships. Paula Ryan and The Apprenticeship Factory have been a wonderful naming rights sponsor for the last few years, and we look forward to working with TAF in the future. They have been a major support to the KDL and we cannot thank them enough.

I would also like to thank Terry Morris Edge Print, GMCU, Hume Dhelk Dja Action Group, Curves Kyabram, Highgrove Bathrooms, Intersport Bennetts, Knights Homemakers, Quality Teams, and the Warren Family as sponsors of the league. Your continued support is greatly appreciated, and we hope to work collaboratively with you in the future to continue these relationships.

OPERATIONS REPORT

WITH JULIAN PERTA



Umpires

The Goulburn Valley Umpires Association (GVFUA) have provided terrific support in working with the league to ensure we have umpires each week. It was certainly no easy task in doing so and we do appreciate the work and effort that was put in to make each senior game happen. Thank you to Andrew Moore, Sam Wood and the GVFUA and I am looking forward to working with you again in 2022.

To all the club umpires who volunteered their time throughout the season to be a boundary umpire, goal umpire, and central umpire, we sincerely want to thank you for your contributions to make every game day run.

Executives

The executive members on the committee for 2021 have been nothing short of excellent in providing assistance and making critical decisions. Fraser, Jo, Wayne, Deb, Simone, and Lauren have been fantastic to work with this season and I look forward to hopefully working with them all in 2022.

AFL GM

A special thank you to the staff members at AFL GM for their support and guidance throughout this season. They have been absolutely wonderful and instrumental in making this season happen and I sincerely can't thank them enough for their help this year.

2022

Our hope for next season is that we can get through unscathed of any lockdowns and for a resolution to come to the season. With two years of no finals, we are definitely due for a new premier to be crowned and we hope to continue to grow our football and netball competitions.

Thank you to everyone for your support, guidance, and patience throughout a trying 2021 season and I am very excited for what is in store for the KDL in 2022.

A handwritten signature in blue ink, appearing to be 'JP' or similar initials, written in a cursive style.

Julian Perta
League Operations Manager

**KYABRAM DISTRICT FOOTBALL NETBALL
LEAGUE INCORPORATED
ABN 22 642 390 280**

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2021**

COMMITTEE REPORT

KYABRAM DISTRICT FOOTBALL NETBALL LEAGUE INCORPORATED ABN: 22 642 390 280

Your committee members present this report on the association for the financial year ended 31 October 2021.

The names of each person who has been a committee member during the year are:

Fraser Kerrins	President	
Jo Backway	Senior Vice President	
Wayne Ryan	Senior Vice President	appointed
Deb Hosie	Junior Vice President	
Lauren Donnellan	Executive	appointed
Simone Cordy	Executive	appointed
Doug Tuhan	Executive	resigned

Operating Result

The net financial result for the financial year was a profit of \$41,607.

Principal Activities

The principal activity of the association during the financial year was the provision of sporting association for member clubs.

After Balance Date Events

At the date of this report no matters have arisen since 31 October 2021 that have or may significant affect:

- i)The operations of the association;
- ii)The result of those operations; or
- iii)The state of affairs of the association in the financial year subsequent to the 31 October 2021.

Future Developments

There are no likely developments that will significantly affect the operations of the association in the coming year.

Indemnities

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the association.

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

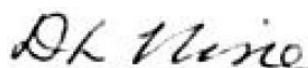
The association was not a part of any such proceedings during the year.

Signed on behalf of committee members of the association.



Fraser Kerrins, President

Date: 15/11/21



Deb Hosie, Junior Vice President

Date: 15/11/21

STATEMENT OF COMPREHENSIVE INCOME

KYABRAM DISTRICT FOOTBALL NETBALL LEAGUE INCORPORATED
ABN: 22 642 390 280

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 OCTOBER 2021

	2021	2020
	\$	\$
INCOME		
Affiliation & League Fees	154,628	909
Finals & Interleague Income	-	-
Sponsorship & Advertising	18,250	-
Government Grants	32,932	13,000
Sundry Income	-	88
Total Income	<u>205,810</u>	<u>13,997</u>
EXPENDITURE		
Umpire Association Fees	72,201	-
Club Rebates & Membership Expenses	1,920	-
Netball Victoria Affiliation & Registration Fees	2,320	750
Newspaper & Programs	22,424	-
Finals Expenses	5,087	5,198
Trophies & Awards	2,021	-
Presentation Night	586	-
Salaries & Wages	-	-
Staff Training & Honorariums	6,000	-
Advertising	1,500	-
AFL Goulburn Murray Commission	47,400	15,000
Office Expenses	1,544	2,529
Auditor Remuneration	1,200	1,091
Sundry Expenses	-	355
Total Expenditure	<u>164,203</u>	<u>24,923</u>
NET PROFIT/(LOSS) FOR THE YEAR	<u><u>41,607</u></u>	<u><u>(10,926)</u></u>

STATEMENT OF FINANCIAL POSITION

KYABRAM DISTRICT FOOTBALL NETBALL LEAGUE INCORPORATED ABN: 22 642 390 280

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 OCTOBER 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS			
Cash & Cash Equivalents	2	86,781	46,491
Receivables	3	1,978	-
Total Current Assets		88,759	46,491
NON-CURRENT ASSETS			
Other Non-Current Assets		-	-
Total Non-Current Assets		-	-
Total Assets		88,759	46,491
CURRENT LIABILITIES			
Payables	4	1,724	3,130
Other Liabilities		2,027	(40)
Total Current Liabilities		3,751	3,090
NON-CURRENT LIABILITIES			
Other Non-Current Liabilities		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		3,751	3,090
NET ASSETS		85,008	43,401
EQUITY			
Retained Earning		85,008	43,401
Total Equity		85,008	43,401
		2021	2020
		\$	\$
Note 2: Cash and Cash Equivalents			
Cash at Bank		86,781	46,491
		86,781	46,491
Note 3: Receivables			
Accounts Receivable		1,978	-
		1,978	-
Note 4: Payables			
Accounts Payable		1,724	3,130
		1,724	3,130

STATEMENT OF CHANGES IN EQUITY

KYABRAM DISTRICT FOOTBALL NETBALL LEAGUE INCORPORATED
ABN: 22 642 390 280

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 OCTOBER 2021

	Retained Earnings \$
Opening Balance as at 1 November 2019	54,327
Surplus/(Deficit) for the year	(10,926)
Balance as at 31 October 2020	43,401
Surplus/(Deficit) for the year	41,607
Balance as at 31 October 2021	85,008

STATEMENT OF CASH FLOWS

KYABRAM DISTRICT FOOTBALL NETBALL LEAGUE INCORPORATED ABN: 22 642 390 280

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 OCTOBER 2021

	Note	2021 \$	2020 \$
Cash Flows from Operating Activities			
Receipts from Customers & Members		203,832	42,837
Payments to Suppliers & Employers		(163,542)	(28,146)
Interest Received		-	-
Net Cash provided by Operating Activities	6	40,290	14,691
Cash Flows from Investing Activities			
Payments for Fixed Assets			
Proceeds for Fixed Assets			
Net Cash provided by Investing Activities			
Cash Flows from Financing Activities			
Repayment of Borrowings			
Net Cash provided by Financing Activities			
Net increase/(decrease) in Cash Held		40,290	14,691
Cash at beginning of the year		46,491	31,800
Cash at the end of the year		86,781	46,491

Note 5: Cash Flow Information

Cash at the end of the financial year as show in the Statement of Cash Flows is reconciles in the Statement of Financial position as follows:

	2021 \$	2020 \$
Cash at the Bank	86,781	46,491
	86,781	49,491

Note 6: Reconciliation of Operating Profit/ (Loss) to net cash flows from Operations

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled in the Statement of Financial Position as follows:

	2021 \$	2020 \$
Net Profit/(Loss) for the year	41,607	(10,926)
Reconciling Items		
(Increase)/Decrease in receivables	(1,978)	28,840
(Increase)/Decrease in other assets	-	-
Increase/(Decrease) in payables	(1,406)	(3,223)
Increase/(Decrease) in other liabilities	2,067	-
	40,290	14,691

NOTES TO THE FINANCIAL POSITION

KYABRAM DISTRICT FOOTBALL NETBALL LEAGUE INCORPORATED
ABN: 22 642 390 280

NOTES TO THE FINANCIAL POSITION FOR THE YEAR ENDED 31 OCTOBER 2021

Note 1: Statement of Significant Accounting Policies

The committee have prepared the financial statements on the basis that the association is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of Associations Incorporation Act 2012 (Vic). The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Associations Incorporation Act 2012 (Vic) and the significant accounting policies below, which the committee have determined are appropriate to meet the needs of members. Such accounting policies are consistently applied which those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless other stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

a) Income Tax

The association is exempt from Income Tax

Note 2 – 6: Placed in Report

Note 7: Association Details

The registered office of the association is:
Kyabram District Football Netball League Incorporated
Reserve Street
KIALLA, VIC, 3631

The principal place of business of the association is:
Kyabram District Football Netball League Incorporated
Reserve Street
KIALLA, VIC, 3631



To the members of Kyabram District Football Netball League Inc.:

Report on the financial report

I have reviewed the accompanying financial report of Kyabram District Football Netball League Inc. (the association) which comprises of the balance sheet as at 31 October 2020, the income statement, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee's report.

Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Associations Incorporation Reform Act 2012*. The committee determines that the internal control is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the financial report based on my review. I have conducted my review in accordance with auditing standard on review engagements ASRE 2410/ASRE2415 in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report is not presented fairly, in all material respects, in accordance with the *Associations Incorporation Reform Act 2012*. As the auditor of the association, ASRE2410/ASRE2415 requires that I comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Independence

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

Conclusion

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

1. giving a true and fair view of the entity's financial position as at 31 October 2020 and of its performance for the year ended on that date; and
2. complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.



Basis of accounting and restriction on distribution

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

Kind Regards,

A handwritten signature in blue ink, appearing to read "Jessica Serafini", is written over the printed name.

Jessica Serafini CPA