



JVI ANNUAL REPORT

2023

Judo Victoria

Email: office@judovictoria.com.au

Website: www.judovictoria.com.au



TABLE OF CONTENTS

PRESIDENT’S REPORT	3
SECRETARY’S REPORT	4
2023 NATIONALS REPORT	6
SUB COMMITTEE REPORTS	8
Dan Gradings	8
Referee Commission	10
Kata Committee	12
TREASURER’S REPORT – EOFY JUNE 2023	14
FINANCIAL REPORTS	17
1. Comparative Financial Statement 30 June 2023	17
2. Comparative Income Statement 30 June 2023	19
3. Cash Flow Statement 30 June 2023	21
4. JVI Financial Dashboard EOFY 2023	22
JUDO VICTORIA INC BOARD’S DECLARATION	23
INDEPENDENT AUDITOR’S REPORT	24

PRESIDENT'S REPORT



It is with great honour and sense of responsibility that I have taken the lead of this organisation as President for the first time. I am grateful for the support received from all the committee members, coaches and the wider judo community to allow me to take my mark in a sport to which I have dedicated many years.

I would like to thank coaches, volunteers and committees who are trying their best to make every event a success. I recognise as well that it is not always perfect and there is room for improvement in many different areas.

Thank you to all our committees especially our Tournament Committee who successfully managed to move to the SmoothComp platform to run our JV competitions. It is easier for our competitors to register and the competitions are running much faster on the day.

Victoria sent more than 100 competitors to the National Championship last June and we collected a total of 19 Gold, 17 Silver and 25 Bronze medals which is a fantastic effort and shows the dedication of our management coaching team.

In parallel to the competitions, I would like to reinforce that there are many other areas where our members can enjoy judo by practicing Kata courses, coaching courses and referee seminars to continue their martial arts journey towards their black belt and beyond.

Furthermore, I would like to mention that our organisation is not-for-profit which means that we need you as volunteers to join the various boards and committees (or just help them if you don't wish to join) and bring ideas and energy to make bigger and better events in 2024.

Finally, 2024 is the year of the Olympic Games and I wish all the best to our Victorian national athletes who are chasing their qualification to this fabulous event with the support of a fantastic coaching team. We look forward to seeing you fight hard in Paris, and I know you will make Australia proud. Thank you for your commitment to our wonderful, inclusive sport.

Yours in Judo,

Christophe Legaud
President

SECRETARY'S REPORT

Neville Sharpe retired from the JV Committee of Management (CoM) following the 2022 AGM.

Derren Jones took on the Secretary role from December 2022 until May 2023.

Administration Officer, Robyne Dawson, became Acting Secretary until the 2023 AGM.

All the CoM meetings were held on Zoom.

Committee Member	Meetings (eligible)	Attended
Daniel Kelly	4	4
Neville Sharpe	4	4
Sandy Hollingworth	9	8
Pat Quek	9	9
Derren Jones	4	2
Janet Lambert	9	9
Jason Rose	9	8
Miki Mayer	9	9
Christophe Legaud	7	7
Ashlee Bensted	9	7
Ella Ricardo	9	7
Doug Noack	9	8

Thanks must go to Joe Chamma (Joe Chamma Photography) and Merv Dannefaerd (MP Dannefaerd Sports Photography) for providing such wonderful images for us all.

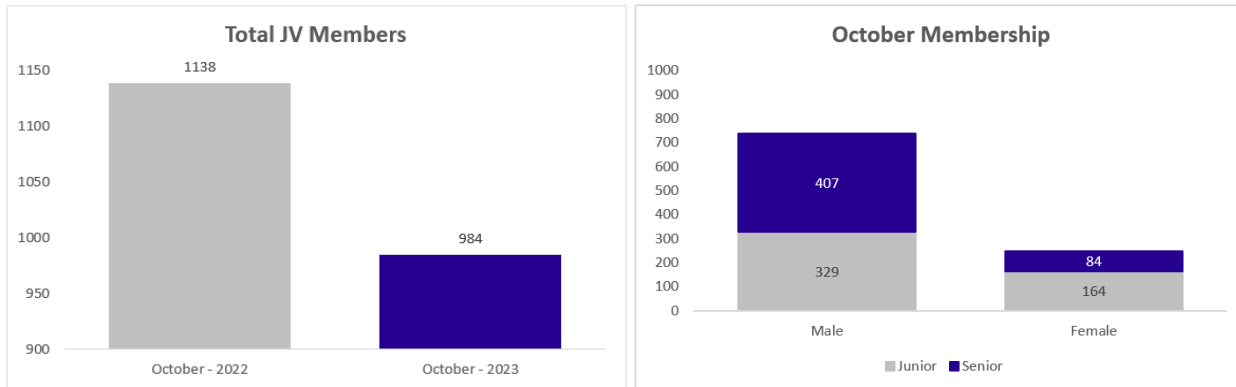
Thank you to Ian Wallis for his production of the Tournament flyer images.

Thank you to all the 'Behind the Scenes' volunteers who provide support to Judo Victoria programs – at Tournaments, on Sub Committees and at our Clubs.

Thank you to the First Aid support, the catering staff and the set-up, pack up, weigh-in and table tournament helpers.

2023 Membership Numbers

At the time of publication these are the current membership numbers.



Four new Clubs became affiliated in 2023. They were Overport Judo Club based in Frankston, Endurance Judo in Torquay, Tatsumaki Judo Academy in Greenvale and Cia Paulista Australia in Maidstone.

Judo Victoria would like to thank all of Chairs and members of our Sub Committees for their work without which Judo Victoria couldn't operate as well as it does.

Judo Victoria would like to thank and acknowledge the support of the Victorian State Government and our Sector Service Staff at Sport and Recreation Victoria.

Robyne Dawson
Acting Secretary



2023 NATIONALS REPORT

First, I'd like to acknowledge my gratitude to the coaching team (Carli, Douggie, Neel, David, and Hunter), our managers (Sandy, Maria, and previously Derren and Angelique) for all their hard work in coaching and managing the squad.

This could not have been achieved without the passion they have for Judo and sacrificing their time (and sometimes health) for this cause.

After 4 months of training at the National Performance Centre in Albert Park, the Victorian Squad was represented by over 100 players, collecting 19 Gold medals, 17 Silver medals, and 25 Bronze medals, including a Senior Boys and Girls team Silver medal.

During the preparations we faced several issues, however, the National Championships overall were very successful for Victoria. We had a few incidents during the event itself which have been dealt with during the weekend.

We have received many messages from parents and athletes who were very happy with the coaching on the weekend, and at the same time were less than happy with how the event was run by JA.

With a new technology being used (Judo Manager), the very first day had a delay of nearly an hour for the Junior Boys and Girls, and a different issue relating to the way JA draw divisions could not display the order of fights on one of the screens. This resulted in delays and a bit mayhem, especially with the Junior Boys and Girls.

Post-Nationals, all the coaches and current team managers have expressed their interest to continue with the Squad in 2024. We have commenced our review of what issues we can remediate and improve for next year. We will continue to review and implement these before the next season commences.

One of the items which we must address sooner rather than later is the venue question.

While the NPC, as a Dojo, is probably the best we have at the moment, and CombatAus are happy to have us there again next year, the venue itself poses a few issues to the Squad.

These include:

- General access – we do not have a key and must rely on CombatAus to provide access on the day. There's also an issue when SMFC have games, the shop is open, and the path to the mat is narrower than usual.
- Access for parents when the café is closed – we are not allowed inside unless we rent the place out in addition to renting the mat area. Spectators are not even allowed on the ramp.
- Parking during events – we had a few weekends where parking was challenging due to large events at Albert Park, resulting in many athletes being late for their training sessions
- Grand Prix weekend – parking issues and one weekend we could not access at all

The coaching and team managers will continue their review over the next few months before communicating the outcome to the broader CoM, club coaches, athletes, parents, and volunteers.

Judo Victoria thanks all our State Coaches and Managers in the 2023 State Squad Program. Thank you to the parents who supported the program during training and at the Gold Coast.

2023 Victorian Managers

Sandy Hollingworth

Maria Handler

2023 Victorian State Team Coaches

Miki Mayer

Neel Beyers

Doug Noack

Carli Renzi

Hunter Richardson

David Karney

Miki Mayer

Head Coach, State Squad



SUB COMMITTEE REPORTS

Dan Gradings

Judo Victoria conducted a central grading day in November 2022 and two grading days in 2023.

November 2022, Senshi Academy

Aimee Aharoni	Shodan	Senshi Academy
Nicholas Cannavo	Shodan	iJudo
Christian Don	Shodan	Hawthorn Lilydale
Ivo Dos Santos	Yondan	Senshi Academy
Nick Dunstan	Shodan	Hawthorn Lilydale
Dan Freeman	Shodan	Resilience Training Centre
Thomas Handler	Nidan	Endeavour Hills Judo Club
Jackson Hole	Shodan	Berard Judo Academy
Sandy Hollingworth	Shodan	Aspire Judo Academy
Tatum Oriente	Shodan	Resilience Training Centre
Martin Luna	Shodan	Senshi Academy
Bernard Rametta	Shodan	Resilience Training Centre
Ryley Rametta	Shodan	Resilience Training Centre
Kirren Robson – Garth	Sandan	Resilience Training Centre
Anthony Yee	Shodan	Resilience Training Centre

March 2023, Resilience Training Centre

Eight Shodans were awarded this day with applicants from five different clubs.

Head convener was Janet Lambert 6th Dan, supported by:

Andrew Coatsworth	5th Dan
Pat Quek	5th Dan
Maria Pekli	5th Dan
Dennis Iverson	5th Dan
Christophe Legaud	4th Dan
Daniel Kelly	4th Dan

We were able to conduct two kata demonstrations at a time due to mat space

Warrick Angus	Shodan	Waverley Judo Club
Astrid Ferreira	Shodan	Taketani Judo Academy
Damien Holt	Shodan	Waverley Judo Club
Frank Vari	Shodan	Berard Judo Academy
Quentin Ngai	Shodan	Resilience Training Centre

Tim John	Shodan	Taketani Judo Academy
William Ames	Shodan	Resilience Training Centre
Yianni Panagopoulos	Shodan	Senshi Academy

October 2023, Taketani Judo Academy

Eight Shodan and one Nidan were awarded with applicants from eight different clubs.

Head convener was Janet Lambert 6th Dan, supported by:

Maria Pekli	5th Dan
Dennis Iverson	5th Dan
Daniel Kelly	4th Dan

We conducted one kata demonstration at a time.

Avalon Anskey	Shodan	Yarra Judo
Carstens Beyer	Shodan	Yarra Judo
Derren Jones	Shodan	Taketani Judo Academy
Dominic Scully	Shodan	BTB Martial Arts and Fitness
Jason Rose	Shodan	auscore
Nicholas Challis	Shodan	iJudo
Perry Papadimitropoulos	Nidan	Resilience Training Academy
Reuben Weare	Shodan	Endeavour Hills Judo Club
Axel Nightingale	Shodan	Traralgon Judo Club

We closely follow the requirements of the JA grading policy and all grades have been approved by the NGC at the time of writing this. Holding central grading days has encouraged more people to put grading applications in and sit their grades. Since the reintroduction of these grading days post Covid lockdowns, Judo Victoria has graded over 30 judoka spanning up to and including a 6th Dan in Peter Alway.

Thank you to both clubs who volunteered their space free of charge and to the grading convenors.

Huge thank you must go to Janet Lambert for all her work this year.

Daniel Kelly
Dan Grade Administrator



Referee Commission

I have been Chair of the Referee Commission for the past five years and I am happy to report on this year's progress.

Six competitions were held in 2023:

- 5th February
- 12th March (MIO)
- 2nd April
- 7th May
- 27th July
- 10th September



The number of referees attending these competitions was unfortunately down with an average number of 14 referees, which was just enough to run 3 mats.

It is important for future competitions that we attract more referees and the referee commission is here to support any new referees who want to take up the challenge.

Some of our best Victorian referees were selected to officiate at the International Series events and National Championship on the Gold Coast as follows:

- ACT International Open (2 referees)
- Sydney International Open (2 referees)
- Melbourne International Open (6 referees)
- National Championship (3 referees)
- Brisbane International Open (3 referees)

Even if our Referee squad is small, most of our young referees are developing well and getting regularly promoted.

I am pleased to announce the following referees who were promoted earlier this year:

Francis D'Couto	State A
Moh Elhammamy	State A
Alex Ginaylo	State B
Hunter Richardson	State B
Giuseppe Sfregola	State B
Dominic Sculli	State C

I am also pleased to advise that Moh Elhammamy was selected for the Brisbane International Open last September and performed very well. Hunter Richardson, Giuseppe Sfregola and Alex Ginaylo will have their first experience at the International Open by refereeing at the Adelaide International Open on 15th October.

I am always available to welcome and provide guidance to our next generation of referees. I look forward to another year of successful judo competitions within our state and around the country as we look towards the 2024 Olympics in Paris.

Christophe Legaud
Referee Commission



Kata Committee

I am pleased to present the Annual Report of the Kata Committee for the financial year 2022-23.

Our dedicated committee has been actively engaged in enhancing the understanding and appreciation of kata within our Judo Victoria community. Our efforts have been directed towards preparing our members for Dan Grading, equipping them to compete at Nationals, and, most importantly, fostering a deeper interest in kata among our members.

In 2022 our third seminar gave JV members the choice of kata they wanted to learn and our fourth was held in Drouin where we covered Nage no Kata and then gave the participants a choice of three kata to work on in the last session. In 2023 our first seminar focused on Nage no Kata and Goshin Jutsu and our second seminar focused on Kime no Kata and Katame no Kata as we had to prepare our members to compete at Nationals.



A total of 73 members participated in the four seminars held this financial year, an average of 18.25 per seminar. At the end of each seminar, we ask all participants to fill out a feedback sheet, to ensure we take the participants' opinions into our next planning meeting. The Appreciation Quotient, (perfect being 5), ranged from 4.68 to 4.93, which is excellent. We held a total of nine Kata Sub Committee meetings over the year via Zoom.

We had planned to put on a kata demonstration at each JVI Competition to build up the profile of kata with our JVI members, but sadly, one of our demonstrators dislocated his collarbone, so was out of action for six months. We did get Roy Worner and Tahlia Blackman to present Kime no Kata at one competition and Katame no Kata at another competition.

In conclusion, the Kata Committee remains committed to its mission of nurturing a strong and passionate kata community within Judo Victoria. We have made significant strides in the past year, with increased participation in seminars and the incorporation of kata into our competitive events. Despite challenges, we are determined to persevere and continue our efforts to elevate the profile of kata within our organisation.

We extend our gratitude to all members who have been a part of this journey, and we look forward to another productive year ahead.

Michelle Matthews
Kata Committee Chair

TREASURER'S REPORT – EOFY JUNE 2023

The financial statements for EOFY 2023 were audited and had been issued with an unqualified opinion by our external auditor EWM, Accountants and Business Advisors.

Basis of accounting preparation and measurement:

The financial reports are prepared in accordance with the Australian Accounting Standards and to meet the reporting requirements of the Association Incorporated Reform Act 2012 (Vic).

Judo Victoria Inc is a not-for-profit entity for the preparation of financial reports.

The financial reports have been prepared on an accrual basis:

- That is income is reported when they are earned and expenses reported when they are incurred, not when they are paid
- The result of accrual accounting is to present a fair view of profitability of the period when expenses are matched with revenue

Income Tax

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

Financial Overview & Result 2023

For the financial year ended 30 June 2023, operating surplus was \$27,916, but with passive income from Covid -19 business grants and depreciation added back ended with a realised surplus of \$32,085

Operating results –	2023	2022
Total revenue	\$208,346	\$135,422
Total expense	\$180,430	\$167,466
Operating surplus	\$27,916	(\$32,044)

Balance Sheet - Changes in Equity

JVI had recorded an increase in equity of \$29,916 in EOFY 2023. This resulted from the following:

- Grant received – \$2,000
- Surplus for the year \$27,916

Cash Flows

JVI recorded an increase in cash held of \$22,160 primarily as a result of cash inflows of business grants received under COVID-19 and in funding operational and capital activities.

Impact of COVID - 19:

- In the aftermath of COVID – 19, and with the slow return to normalcy, Judo Victoria's (JV) stocktake of the COVID effects reveals loss of 3 Clubs, and fallen membership's income for EOFY 2023 of \$55,292 reflected slow recovery.
- JVI lost many volunteers or faced a decline of volunteers due to extended lockdown or a hesitant to re-engage.

JVI continued to sustain the reach and enhancement to members during the year in the following outgoings of \$71,192

- Sport Development - Travel grant to elite and emerging athletes - \$5,000
- Other services - First Aid, Dan grading, Katas \$7,654
- Operations - Volunteer awards \$3,124
- Capitation fees \$11,208
- National outgoings \$20,898
- JA Insurance 2023 – 2024 \$23,308

Challenges and opportunities

- JV acknowledges the big challenges at enticing and retaining volunteers as we recover from COVID-19. The old ways of attracting and retaining volunteers are no longer effective and different approaches will be acquired to provide support to the community in the participation of judo as not only as a sport but an active recreational sector.
- These challenges require collaborations and partnerships with VICSPORT to build capability of workforce to ensure sustainable sector.

JVI's strategic plans for 2023 -2024 will target the following areas:

- Governance and review of its constitutions (on-going process)
- Risk management
- Identifying the needs of disability group

The outcomes:

- Systems improvements and business practices
- Aligning in partnership with VICSPORT to strengthening good governance and business practices
- Greater engagement with working parties to improve website and social media
- Strengthen relationships and partnerships with clubs and members

Financial position and liquidity

Judo Victoria financial health remained strong and liquid to meet unforeseen increases in operating expenses or decline in income. Despite this we must remain diligent, dynamic and innovative. The organisation depends largely on its stakeholders for grants. Membership fees for live and club members have been kept on hold without increase and without GST. JVI has been accepting these

financial challenges in a lower income from members and increase in insurance and capitation fees (on hold since COVID) from the national body.

The organisation has no borrowings.

There has been no significant changes which may impact the nature of the activities of the organisation

Judo Victoria acknowledges the generous grant support from Sports Recreation Victoria (SRV, DJPR, DJSIR) and for their continual support of sport and activities.

Judo Victoria appreciates the continuing dedication of staff, volunteers, and advice of consultant without which we would not be where we are now for their hard work and timely support given throughout the year.

Pat Quek

Treasurer

5th September 2023

FINANCIAL REPORTS

1. Comparative Financial Statement 30 June 2023



Judo Victoria Inc

ABN:71 086 442 561

Statement of Financial Position as at 30 June 2023

		Notes	2023	2022
Assets				
Current Assets				
Cash at Banks			\$632,018	\$609,857
Other Current Assets				
JFA Insurance - Prepayment	\$17,481			\$12,362
Asset Insurance - Prepayment	\$878			\$840
Advance / Prepayments	\$500	1		\$500
Sundry debtors	\$235	2		\$1,135
Support Our Club - prepayments	\$0			\$8,520
Stocks	\$3,103	3	\$22,197	\$6,446
Total Current Assets			\$654,215	\$639,660
Non -Current Assets				
Plant & Equipment @ cost	\$116,902			\$2,169
Accumulated depreciation	-\$116,902			
Written down value	\$0			
Low value assets @ cost	\$10,630			
Accumulated depreciation	-\$10,630			
Written down value	\$0			
Total Non-Current Assets	\$0		\$0	\$2,169
Total Assets			\$654,215	\$641,829
Liabilities				
Payables	\$3,391	4		\$7,323
Provisions & accruals	\$2,177	5		\$13,717
Deferred liabilities	\$48,141	6		\$50,200
Total Current Liabilities			\$53,709	\$71,240
Net Assets			\$600,506	\$570,589
Funds				
Total accumulated funds	\$600,506	7	\$600,506	\$570,589

*Notes to financial statements***1. Advance & prepayments**

Bond to Broadmeadows	350
Accommodation - Jul tournament	150
	500

2. Sundry debtors

South Yarra Judo Club	235
	235

3. Stocks

Kyu Certificates, medals	6,446
--------------------------	--------------

4. Payables

Audit	490
GST	-2,884
PAYG	1,860
Super	1,116
Capitation fees - Judo Aust.	2,809
	3,391

5. Provisions & accruals

Provisions - TMA & Hub	-7,049
Charges - TMA & Hub	7,049

Provisions - Goodwill (Volunteers)	-3,124
Charges - Goodwill (Volunteers)	3,124

Provisions - Sport Development	-5,040
Charges - Sport Development	5,040

Leave	1,220
Accruals	957
	2,177

6. Deferred liabilities

Prepaid memberships	44,482
Prepaid fees	1,066
Grant - Inclusive coaching	2,593
	48,141

7. Total accumulated funds

Retained earnings prior years	570,590
Current year - surplus / (deficit)	29,916
	600,506

2. Comparative Income Statement 30 June 2023

Judo Victoria Inc.			
Income & Expenditure Statement for June 2023			
		2023	2022
	<i>Note</i>	\$	\$
Income			
Membership		55,292	61,335
Grant - TMA & Hub		72,200	20,400
Grant - Athlete Pathway		6,000	0
Events - tournament		41,204	23,486
National - training fees		14,073	12,473
Others - grading		15,595	17,404
Interest		3,983	324
Total income		208,346	135,422
Expenditure			
Audit		490	462
Insurance	1	20,024	16,603
Capitation		11,208	6,757
Support our Club	2	8,520	8,520
Affiliation - JA		2,000	2,000
VAM expense	3	0	4,940
Operational expense	4	78,812	74,897
National - outgoings		20,898	11,561
Activities & promotion	5	-2,009	17,254
Tournament	6	31,566	16,920
Depreciation		2,169	5,220
Sundries	7	6,752	2,332
Total Expenditure		180,430	167,465
Surplus / (Deficit)		27,916	-32,044
Non-Operating income			
COVID - 19 Business Grant Support		2,000	45,400
Total non-operating income		2,000	45,400
Adjusted Surplus / (Deficit)		29,916	13,356
Retained surplus at beginning		570,589	557,233
Retained surplus at end		600,506	570,589

The accompanying notes form part of these financial statements

1. Insurance	\$
Insurance - Assets	1,468
Insurance - JA	18,190
Insurance - workcare	367
	20,024
2. Support our Club	8,520
Supportive financial payments to 18 Clubs - purchase of assets	
3.VAMs (Value-added membership)	0
Monthly supportive payments to Clubs for new members and gradings	
4. Operational expense	
Postage,stationery	653
Rental	4,350
Administration & others	64,675
Registry	2,896
Online fees	3,598
Storage	2,640
	78,812
5. Activities & promotion	
TMA & Hub	-7,049
Sport development	5,040
	-2,009
6.Tournament expense	
Refreshments	1,439
Accomm, meals,First Aid	
mat laying,referees, etc	15,796
Trophies & medals	3,300
Venue hire	11,032
	31,566
7. Sundries	
Sundries	6,045
Subscriptions	707
	6,752

3. Cash Flow Statement 30 June 2023

Judo Victoria Inc		
Statement of Cash Flows For Year End 30 June 2023		
	2023	2022
	\$	\$
<i>Cash Flows from Operating Activities</i>		
<i>Receipts from operations</i>		
Grants	\$78,200	\$20,400
Membership & Others	\$126,163	\$114,698
Interest	\$3,983	\$324
Payment to supplies /employees	-\$178,261	-\$162,245
	\$30,085	-\$26,823
<i>Net changes in working capital</i>		
Net decrease in stock & debtors	\$4,243	-\$1,283
Net decrease in prepayment	\$3,363	\$7,440
Net decrease in deferred revenue	-\$2,059	-\$140
Net decrease in liabilities	-\$15,472	\$3,042
<i>Net Cash Flows from Operating Activities</i>	\$20,160	-\$17,764
<i>Cash Flows from investing activities</i>		
Purchase of plant & equipment	\$0	-\$4,337
<i>Net cash Flows from Investing Activities</i>	\$0	-\$4,337
<i>Cash Flows from financing activities</i>		
<i>Proceeds from COVID -19 business grants</i>	\$2,000	\$45,400
<i>Net cash Flows from financing activities</i>	\$2,000	\$45,400
Net movement in cash	\$22,160	\$23,299
Cash and cash equivalents at beginning	\$609,858	\$586,559
Cash and cash equivalents at end	\$632,018	\$609,858

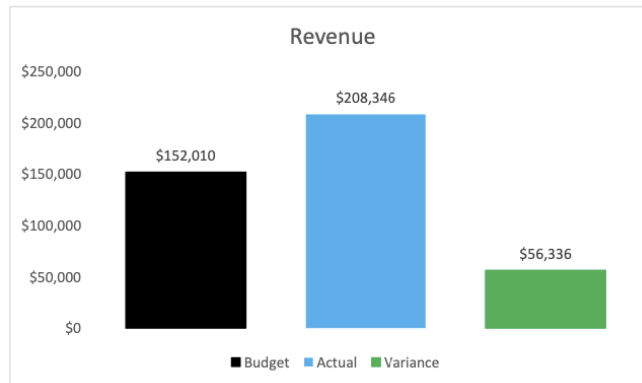
4. JVI Financial Dashboard EOFY 2023

Judo Victoria Inc

Actual vs Budget Financial Dashboard - EOFY 2023

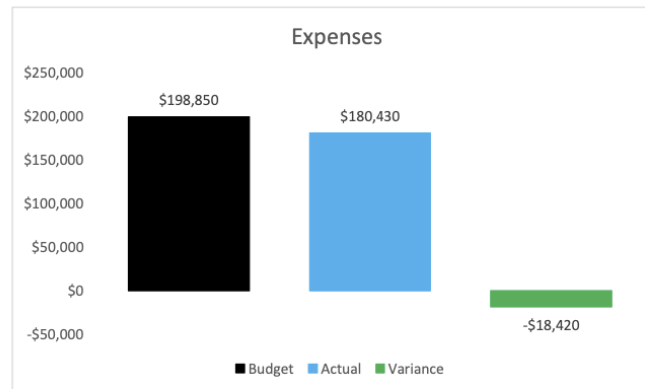
Revenue

Budget	\$152,010
Actual	\$208,346
Variance	\$56,336



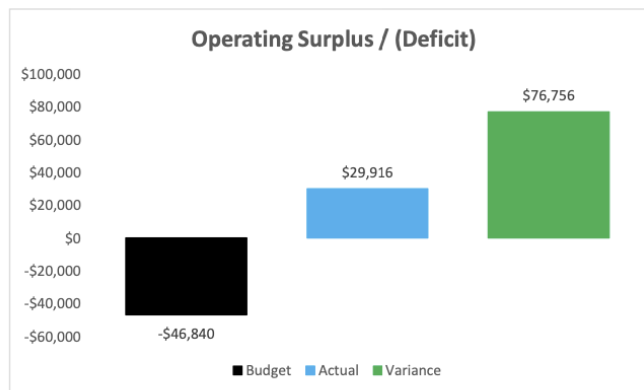
Expenses

Budget	\$198,850
Actual	\$180,430
Variance	-\$18,420



Operating Surplus / (Deficit)

Budget	-\$46,840
Actual	\$29,916
Variance	\$76,756



JUDO VICTORIA INC BOARD'S DECLARATION

We, being members of the Board of Judo Victoria Inc. declared that the basis for the preparation of the financial reports for EOFY June 2023 is appropriate to meet the requirements of the constitution and the *Associations Incorporated Reform Act 2012 (VIC)* and the needs of the members.

Significant Changes

There are no significant changes in the nature of the activities occurred during the year.

Operating Results

The surplus for 2023 financial year amounted to \$29,916.

The Reports give a true and fair view of the association's financial affairs

Signed in accordance with a resolution of the members of the Board.



.....
Christophe Legaud – President

Dated this 6th September 2023



.....
Pat Quek – Treasurer

Dated this 6th September 2023

INDEPENDENT AUDITOR'S REPORT



Accountants & Business Advisors

1st September 2023

The Management Committee
Judo Victoria Inc
Unit 106/1098 Stud Road
Rowville VIC 3178

Dear Committee Members,

Chartered Accountants
Registered SMSF Auditor
ABN: 51 293 560 729
PO BOX 259
Oakleigh VIC 3166

Tel (03) 9568 5444
Fax (03) 9568 5955

info@ewmaccountants.com.au
ewmaccountants.com.au

INDEPENDENT AUDITOR'S REPORT FOR JUDO VICTORIA INC

To the members of Judo Victoria Inc

We have audited the accompanying financial report of Judo Victoria Inc, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income for the year then ended, statement of changes in equity/statement of recognised income and expenses and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Committee Members assertion statement.

Committee Members responsibility for the financial report

Committee Members of Judo Victoria Inc are responsible for the preparation of the financial report, and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the constitution and the *Associations Incorporation Reform Act 2012(Vic)* and the needs of the members. The Committee Members responsibility also includes such internal control as Committee Members determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian auditing standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance that 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 that presents fairly 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 appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Committee Members as well as evaluating the overall presentation of the financial report.

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 Australian professional accounting bodies.



Liability limited by a scheme approved under Professional Standards Legislation

Electronic publication of the audited financial report¹

It is our understanding that the Judo Victoria Inc intends to electronically present the audited financial report and auditor's report on its internet website. Responsibility for the electronic presentation of the financial report on the Judo Victoria Inc website is that of those charged with governance of the Judo Victoria Inc. The security and controls over information on the website should be addressed by the Judo Victoria Inc to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial report(s) on the Judo Victoria Inc website is beyond the scope of the audit of the financial report.

Opinion

In our opinion, the financial report of Judo Victoria Inc presents fairly, in all material respects, / gives a true and fair view of the Judo Victoria Inc financial position as at 30 June 2023, and of its financial performance and its cash flows for the year then ended on that date and complies with Australian accounting standards to the extent described in Note 1.

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 for the purpose of fulfilling Committee Members financial reporting responsibilities under the constitution and the *Associations Incorporation Reform Act 2012* (VIC). As a result, the financial report may not be suitable for another purpose.



.....
Anna Eydlish
Member of the ICAA #49429
EWM Accountants & Business Advisors
63 Westminster Street, Oakleigh VIC 3166
PO BOX 259 Oakleigh VIC 3166