



JVI ANNUAL REPORT 2024

Judo Victoria

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PRESIDENT'S REPORT



It has been a great honour to lead and serve this organisation for the past two years as President.

After long reflection I have made the difficult decision not to re-nominate for the role of President as I think the time has come for me to refocus my energy on other key areas of judo as well as outside the sport.

During my time as President, I am proud to say that I always used my energy and time to pursue our shared vision for the sport, to promote our love for judo in an encouraging and safe environment for all our members, male and female, young and old, competitors and casual players, throughout communities across Victoria.

I have been supported in this task by most of the board members and our sub-Committees. We have supported activities with all our affiliated clubs and members by organizing competitions, grading sessions, coaching accreditations, kata and referee seminars, squad and veteran training and development of our volunteer base.

All these activities have been accomplished without extravagant expenditures which has then allowed us to afford an administration officer, Robyne Dawson, and enables us to support our elite athletes through travel grants.

Our finance figures look healthy and strong and put our organisation in very good position to continue our work and develop our membership base.

During the last two years, Judo Victoria has slowly grown to count today 39 registered clubs and more than 1000 members.

From a performance perspective, almost 100 Victorians attended the National Championship on the Gold Coast last June with great results but unfortunately we won slightly fewer medals than last year. I would like to thank all the competitors, the Coaching Team, the Management Team and all family and friends who attended the National Championship for dedicating their time and effort to represent Victoria on the national stage. Well done!

I take the opportunity to mention that Judo is much more than competing in shiai (fighting). Shiai attracts only around 20% of our members at Judo Victoria competitions. Kata (demonstration of pre-set techniques with cooperative partner) is also a good way for

anyone, including Juniors (Yes, we have kata for juniors!) to participate and enjoy judo while refining their techniques.

But Judo, in my view, is primarily a wonderful sporting and social activity to make friends and have fun regardless of your age, gender, skills and abilities. Judo Victoria has just initiated the creation of a Veteran Sub-committee to promote judo to our 30+ year old players to keep our members active for longer in the sport! Our second Veteran training took place at iJudo on 13th October and it was a real success with more than 20 people from various clubs on the mat. I am sure it will continue to grow under the leadership of Hunter Richardson.

If you are a veteran member, beginner or advanced, please join our new “Dinosaurs” trainings every second month or so, to train gently, meet friends from other clubs and have fun on the mat!

Judo Victoria is lucky to count on the dedication of our passionate bunch of volunteers who help our organisation operate so effectively. I would like to thank all of them for their tremendous work. Without you, the association could not exist the way it is today.

Sadly, we lost two of our most faithful volunteers earlier this year and I would like to express my condolences to the families of Lynnette Slade and Rodney Cox who dedicated a great part of their lives to Judo Victoria and for whom I have the deepest respect.

I am glad that more and more young judokas are assuming the role of volunteers to support our association by helping at competitions, setting up the venues, assisting with scoring and refereeing. It is a promising sign for the future, and as Chairman of the Referee Commission I am particularly pleased with the development of our young referees who are gaining confidence in their role under the guidance of more experienced referees.

Finally, I would like to take the opportunity to thank all our members for their trust, our Life members, officials, coaches, volunteers, parents and friends of the judo community who have supported the organisation during my time as President. It means a lot to me!

I would like to remind everyone that Judo Victoria is a non-for-profit organization. We encourage the involvement of all interested participants in all areas of our sport. Our Board should reflect such wide participation. Our State Government is strongly encouraging a wide ranging program which includes gender balance on Boards of Management (it means that Judo Victoria Committee of Management needs to regain 40% female representation, as a minimum, as soon as possible to be remain eligible for future grants) and it needs the support of everyone to work as a team to ensure a prosperous and smooth development of our membership base.

I wish all the best to the next President and the Committee of Management to continue supporting our association and promoting all aspects of Judo in Victoria.

Yours in Judo,

.

Christophe Legaud

President



SECRETARY'S REPORT

Judo Victoria has continued to grow this year. The number of our players and the number of our clubs have increased. This is a very pleasing trend which we are working hard to extend.

Much of our Committee of Management's attention this year has been focused on compliance issues. Work has been continuing on our Risk Management strategies and a lot of attention has been paid to meeting strategic hurdles imposed by our State Government. Robyne Dawson and Christophe Legaud in particular have had to attend a huge number of meetings and be responsive to shifting demands and communications from a variety of stakeholders to ensure that Judo continues to flourish in the State.

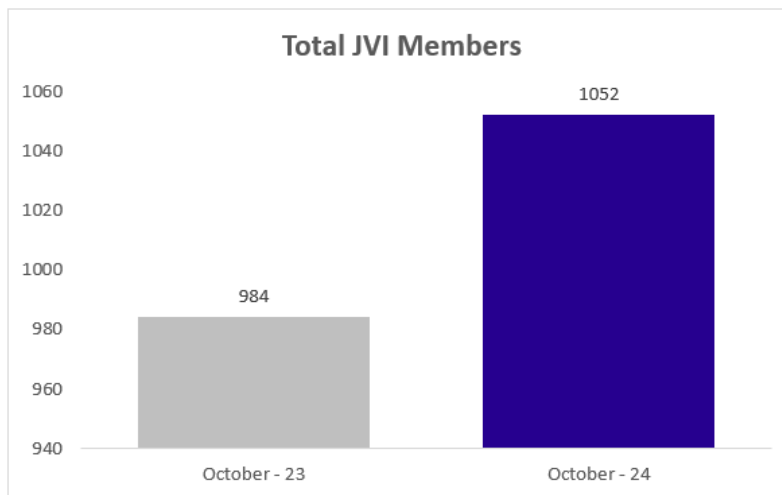
Pat Quek has done sterling work too by keeping our accounts in a solid position to allow us continuing accessibility to sporting grants and put us in a position to give support when and where it is needed. I would like to thank our Committee, Chairs, sub-committees, and all volunteers for the work they have done this year in support of Judo.

All the Committee of Management meetings were held on Zoom.

Committee Member	Meetings (eligible)	Attended
Christophe Legaud	9	8
Sandy Hollingworth	9	9
Pat Quek	9	9
Anthony Brooks	6	4
Janet Lambert	9	7
Doug Noack	9	8
Miki Mayer	9	9
Jake Bensted	6	5
Ashlee Bensted	2	1
Ella Ricardo	9	8
Kit Reynolds - Smith	6	5
Derren Jones	2	1

2024 Membership Numbers

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



One new Club became affiliated in 2024 – Supreme Judo with coach Kirren Robson-Garth

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.

Anthony Brooks
Secretary



SUB COMMITTEE REPORTS

Dan Gradings

Two Dan Grading Days were held in the reporting period.

7 October 2023, Taketani Judo Academy

The following candidates were successful.

Perry Papadimitropoulos	Nidan
Axel Nightingale	Shodan
Dominic Sculli	Shodan
Avalon Anskey	Shodan
Jason Rose	Shodan
Reuben Weare	Shodan
Carstens Beyers	Shodan
Nicholas Challis	Shodan
Derren Jones	Shodan

Head Convener: Janet Lambert 6th Dan
 Maria Pekli 5th Dan
 Dennis Iverson 5th Dan

7 April 2024, Caulfield Judo Centre

The following candidates were successful.

Anthony Bourke	Shodan
Anthony Brooks	Shodan
Hsin Fa (William) Kao	Shodan
Hunter Richardson	Yondan
Locky Nguyen	Nidan
Mohan Bam	Yondan

Panel: Janet Lambert 6th Dan
 Michael Picken 6th Dan
 Daniel Kelly 4th Dan

Daniel Kelly
Dan Grade Administrator



Referee Commission

As Chair of the Referee Commission for the past 6 years, I am pleased to lead the referee team at our Judo Victoria competitions and contribute to the development of our existing and new referees with the support of the Referee Commission Peter Alway and Moh El Hammamy.

Judo Victoria organised five competitions in 2024:

25 February

13-14 April (MIO)

5 May

4 August

8 September



In addition, a few of our most experienced referees went to the National Championship on the Gold Coast in June and to several interstate competitions such as the Canberra, Sydney, Adelaide, Perth, and Brisbane International Opens.

Sadly, Rodney Cox, one of our international and most experienced referees passed away earlier this year. On behalf of the Referee Commission and the entire referee squad, I would like to express our deepest condolences to his family and acknowledge Rodney's great commitment to our sport having dedicated a considerable part of his life to Judo Victoria.

Looking ahead, I am glad to see that the number of referees at our JVI competitions is in slight progression compared to previous years which allows to effectively run three competition areas simultaneously.

I hope that this dynamic will continue to enable us to have more flexibility and cater for bigger competitions.

Finally, I would like to mention the encouraging development of our under 30-year-old referees (Alexander Ginaylo, Giuseppe Sfregola, Stefan Javni, Francis D' Couto and Ewan Smith) who have been gaining confidence on the mat.

It is a very positive sign for the future, and I will encourage them to go to the next level as I am sure they will perform very well at National level.

Christophe Legaud
Referee Commission

Kata Committee

I am pleased to present the Annual Report of the Kata Committee for the financial year 2023-24. 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 2023-24 we held four Kata Seminars. We offered Nage no Kata at each seminar and then covered all four of the other competitive Kata, one at each seminar.



A total of 84 members participated in the four seminars held this financial year, an average of 21 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 4.75 – 4.85, which is excellent. We held a total of thirteen Kata Commission meetings over the year via Zoom.

We have introduced two major initiatives this year. We have been able to introduce a new Competitive Kata: Junior Katame no Kata (G1). We have also introduced the Kata in Clubs Program where the Kata Commission will visit Clubs, when requested, to introduce and run Kata classes.

We have been trying to run Kata Competitions but were told that we had to have four pairs competing before we could run a competition. We met this pre-requisite at the Drouin Regional Competition, so was able to run our first Kata Competition in many years. Roy Worner & Tahlia Blackman competed in three kata, and we had

three Kata pairs compete in the Junior Nage no Kata. We had the same six pairs compete at the JV Summer Competition. By February we had seven pairs compete.

The highlight was MIJO where we had twelve pairs compete with eight Kata Judges from Victoria and Inter-State offer to help. In May we again had 6 pairs compete.

The Victorian Kata Team was very successful at the 2024 Nationals, achieving the following results:

Jnr Nage no Kata	Chase & Chev	Bronze
Nage no Kata	Roy & Hunter	Bronze
Katame no Kata	Roy & Tahlia	Bronze
Kime no Kata	Roy & Tahlia	Bronze

These results could not be achieved if our members did not have the opportunity to compete.

Sadly, in May 2024 we lost one of our most learned Kata Commission Members, when Rodney Cox passed away. He is and will be sadly missed. The Kata Commission is working on how we can remember Rodney's contribution to the development of Kata in Victoria.

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.
ahead.

Michelle Matthews
Kata Committee Chair

TREASURER'S REPORT – EOFY JUNE 2024

Treasurer's Report – EOFY June 2024

The financial statements for EOFY 2024 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 has met its NFP self-review return obligations for 2023 – 2024 income year and is a not-for-profit entity for the preparation of financial reports and is income exempt.

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

Financial Overview & Result 2024

For the financial year ended 30 June 2024, operating surplus was \$20,737, and depreciation added back ended with a realised surplus of \$21,557

Operating results –	2024	2023
Total revenue	\$189,638	\$197,139
Total expense	\$168,901	\$180,430
Operating surplus	\$20,737	\$29,916
Retained surplus at beginning	\$600,506	\$570,589
Retained surplus at end	\$621,242	\$600,506

Cash Flows

JVI recorded an increase in cash held of \$31,174 primarily as a result of cash inflows of grants received under Sport Recreation Victoria and in funding operational and capital activities.

Impact of COVID - 19:

- JVI lost many volunteers or faced a decline of volunteers due to extended lockdown or a hesitant to re-engage.

JVI continued, apart from payment of its normal operating expenses, to sustain the reach and enhancement to members during the year in the following outgoings of \$79,570

- Sport Development - \$6,686
- Other services - \$3,302
- Operations - Volunteer awards \$2,227
- Capitation fees \$40,247

- National outgoings \$15,510
- GST on memberships \$7,297 (there is no GST on membership fees and JV accepts a lower level of income from membership fees by payment of GST for its members)

Financial position and liquidity

In the aftermath of COVID – 19, slow recovery and loss of 3 Clubs, JV faced its biggest financial challenge in Oct 2023.

In Oct 2023, Judo Australia, the national body requisitioned a blanket capitation fees of \$60 on junior and senior members from its existing fees of \$8.50 and \$16 respectively.

JA's capitation fees of \$60, commencing in Oct 2023 consists of insurance (\$15) and capitation (member affiliation \$45).

JV had to strategise a plan to mitigate financial hardships to mums and dads and financial prudence to provide a smooth flow-on to the increase from its resources.

To provide a smooth flow-on to the increase in capitation fees, the following was adopted:

In Nov 2023, JVI introduced 3-tiered pricing level for its membership fees to be topped up in capitation fees over 3 years (Nov 2023 – Nov 2026) with full impact of capitation fee of \$60 in Nov 2026 for juniors and seniors.

(Capitation fees are dues payable to JA collected by JV on JA's behalf. These fees are not part of JV income).

The 3-tier fee pricings will alleviate members' financial hardships, especially mums and dads and assist in higher retention of memberships as well as connectivity with Judo Victoria.

For income year of 2023 – 2024, capitation fees of \$40,247 was paid by Judo Victoria for its members in the face of uncertainty from increased capitation fees and its effects on the members.

The organisation has no borrowings.

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

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.

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

Judo Victoria Inc

30th Aug 2024

FINANCIAL REPORTS

1. Comparative Financial Statement 30 June 2024

 Judo Victoria Inc ABN:71 086 442 561 Statement of Financial Position as at 30 June 2024		Notes	2024	2023
Assets				
Current Assets				
Cash at Banks			\$663,192	\$632,018
Other Current Assets				
JFA Insurance - Prepayment				\$17,481
Asset Insurance - Prepayment	\$681			\$878
Advance / Prepayments	\$704			\$500
Sundry debtors	\$7,020	1		\$235
Interest receivable	\$18,350	2		
Stocks	\$7,015	3	\$33,770	\$3,103
Total Current Assets			\$696,962	\$654,215
Non -Current Assets				
Plant & Equipment @ cost	\$116,902			
Accumulated depreciation	-\$116,902			
Written down value	\$0			
Low value assets @ cost	\$11,450			
Accumulated depreciation	-\$11,450			
Written down value	\$0			
Total Non-Current Assets	\$0		\$0	\$0
Total Assets			\$696,962	\$654,215
Liabilities				
Payables	\$6,118	4		\$3,391
Provisions & accruals	\$8,105	5		\$2,177
Deferred liabilities	\$61,497	6		\$48,141
Total Current Liabilities			\$75,720	\$53,709
Net Assets			\$621,242	\$600,506
Funds				
Total accumulated funds	\$621,242	7	\$621,242	\$600,506

Notes to financial statements

1. Sundry debtors

Judo Australia	7,020
Insurance recovery (Oct - Mar)	7,020

2. Interest receivable **18,350**

Interest accrued not received on Term Deposit - maturity date 21.10.24

3. Stocks

Kyu Certificates, medals	7,015
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4. Payables

GST	2,833
PAYG	2,058
Super	1,227
	6,118

5. Provisions & accruals

Provisions - TMA 2 Grant	10,000
Charges - Risk management	-4,000
Provisions - bal	6,000

Capitation - accruals	40,247
Capitation - payments	-40,247

Provisions - Goodwill (Volunteers)	2,227
Charges - Goodwill (Volunteers)	-2,227

Provisions - Sport Development	6,686
Charges - Sport Development	-6,686

Provisions - Leave	4,875
Leave - taken	-3,579
Provisions - bal	1,296

Accruals

Audit -EWM	567
Storage - Hume City Council	242
Accruals - bal	809
	8,105

6. Deferred liabilities

Prepaid memberships	58,617
Prepaid fees - others	2,880
	61,497

7. Total accumulated funds

Retained earnings prior years	600,506
Current year - surplus / (deficit)	20,736
	621,242

2. Comparative Income Statement 30 June 2024

		2024	2023
	<i>Note</i>	\$	\$
Judo Victoria Inc.			
Income & Expenditure Statement for June 2024			
Income			
Membership <i>net of capitations</i>		61,601	44,084
Grant - TMA 2		21,600	72,200
Grant - others		2,593	6,000
Events - tournament		49,199	41,204
National - training fees		15,564	14,073
Others - grading		13,784	15,595
Interest		25,297	3,983
Total income		189,638	197,139
Expenditure			
Audit		520	490
Insurance	1	19,235	20,024
Support our Club		0	8,520
Affiliation - JA		2,000	2,000
Operational expense	2	79,886	78,812
National - outgoings		15,511	20,898
Activities & promotion	3	16,686	-2,009
Tournament		32,911	31,566
Depreciation		820	2,169
Sundries		1,332	6,752
Total Expenditure		168,901	180,430
Surplus / (Deficit)		20,737	16,709
Non-Operating income			
COVID - 19 Business Grant Support		0	2,000
Total non-operating income		0	2,000
Adjusted Surplus / (Deficit)		20,737	29,916
<i>Retained surplus at beginning</i>		600,506	570,589
<i>Retained surplus at end</i>		621,242	600,506

The accompanying notes form part of these financial statements

1. Insurance	\$
Insurance - Assets	1,365
Insurance - JA	17,481
Insurance - workcare	389
	19,235
2. Operational expense	
Postage,stationery	444
Rental	2,175
Administration & others	67,679
Registry	2,833
Online fees	4,115
Storage	2,640
	79,886
3. Activities & promotion	
TMA 2	10,000
Sport development	6,686
	16,686

3. Cash Flow Statement 30 June 2024



Judo Victoria Inc

Statement of Cash Flows For Year End 30 June 2024

	2024	2023
	\$	\$
<i>Cash Flows from Operating Activities</i>		
<i>Receipts from operations</i>		
Membership & Others	\$140,148	\$114,955
Grant	\$24,193	\$78,200
Interest	\$25,297	\$3,983
Payment to supplies /employees	-\$168,081	-\$167,053
	\$21,557	\$30,085
<i>Net changes in working capital</i>		
Increase in stock, debtors & receivables	-\$29,047	\$4,243
Decrease in prepayments	\$17,474	\$3,363
Increase in deferred liabilities	\$13,356	-\$2,059
Increase in liabilities	\$8,655	-\$15,472
	\$31,995	\$20,160
<i>Cash Flows from investing activities</i>		
Purchase of plant & equipment	-\$821	\$0
	-\$821	\$0
<i>Cash Flows from financing activities</i>		
Proceeds from COVID -19 business grants	\$0	\$2,000
	\$0	\$2,000
Net movement in cash	\$31,174	\$22,160
Cash and cash equivalents at beginning	\$632,018	\$609,858
Cash and cash equivalents at end	\$663,192	\$632,018

4. JVI Financial Dashboard EOFY 2024

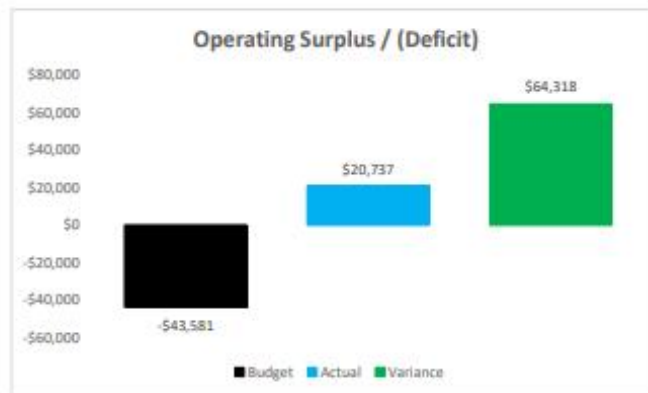
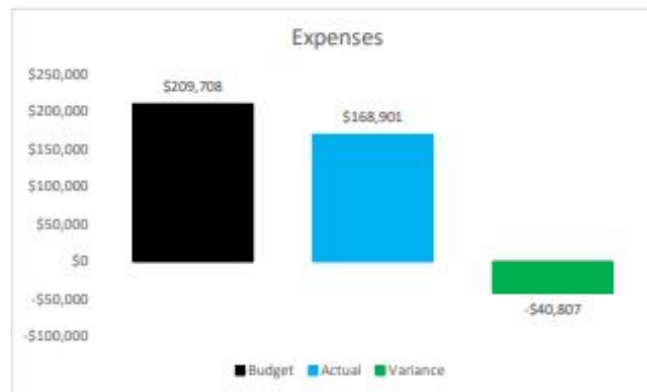
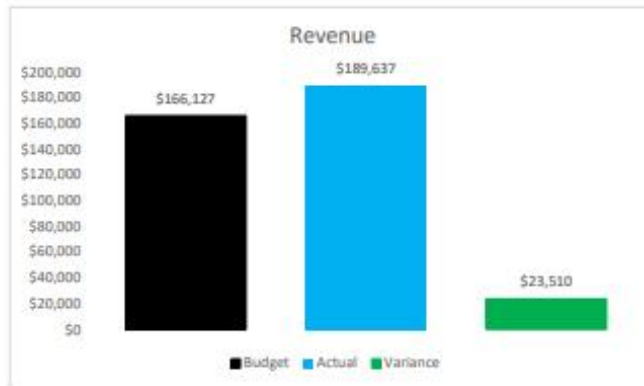
Judo Victoria Inc

Actual vs Budget Financial Dashboard - EOFY 2024

Revenue	
Budget	\$166,127
Actual	\$189,637
Variance	\$23,510

Expenses	
Budget	\$209,708
Actual	\$168,901
Variance	-\$40,807

Operating Surplus / (Deficit)	
Budget	-\$43,581
Actual	\$20,737
Variance	\$64,318



JUDO VICTORIA INC BOARD'S DECLARATION

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 2024 is appropriate to meet the requirements of the constitution and the *Associations Incorporated Reform Act 2012 (VIC)* and the needs of the members.

In the opinion of the Board, the financial reports as set out:

1. Present a true and fair view of the financial position of Judo Victoria Inc as at 30 June 2024 and its performance for the year.

Significant Changes

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

Operating Results

The surplus for financial year 2024 amounted to \$20,737.

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



Pat Quek - Treasurer

Dated: 30th August 2024

INDEPENDENT AUDITOR'S REPORT



Accountants & Business Advisors

29th August 2024

**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 2024, 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.



Electronic publication of the audited financial report'

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 2024, 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
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PO BOX 259 Oakleigh VIC 3166