



Motorcycling WA (MWA) is the peak body for all motorcycling disciplines in Western Australia.

MWA represents 44 clubs and promoters and more than 2,000 registered members across the state. Each day, dedicated volunteers work with the association to provide opportunities for Western Australians of all ages, genders and backgrounds to engage in the exciting world of motorsport.

As a not-for-profit association, MWA relies on the generous support of its members, the State Government, suppliers, event partners, clubs and dedicated volunteers who enable the growth of motorcycling across Western Australia.

Thank you.







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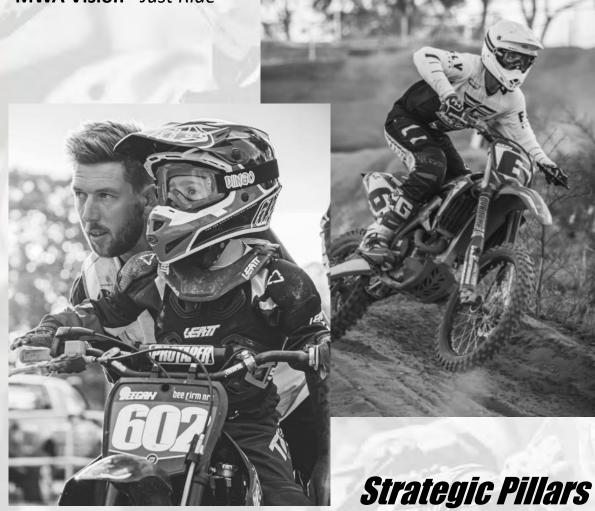


Mission and Values

MWA Mission - To support, promote and grow motorcycling MWA Values - Community, Excellence and Innovation

MWA Vision - Just Ride

019 ANNUAL REPORT



MWA Mission - To support, promote and grow motorcycling MWA Values - Community, Excellence and Innovation

MWA Vision - Just Ride

MWA President:

MOTORCYCLING WESTERN AUSTRALIA

Tracy Simpson

Board:

Brendan Taylor, Peter Campain, Cornel Scheibling, Jason Gaske, Helen Parker Jessica Boujos Decima Johns and Warren Littlefair- Resigned mid-year

Board & Staff

MWA Staff: CEO- Joe McCarthy Operations Manager- Mark Gill Member Services- Hannah Lawton Project Officer- Nathalie de Montereau Financial Controller- Monica Leber Media Officer- Hannah Peters





Honour Board 2004—2019

Sportsman Award

2004	Barry Barton
2005	Rob Woffinden/Bruce Russell
2006	Tim Price
2007	Bethwyn Gaisford
2008	Jodie Stabback
2009	Rob Pollard
2010	Ryan Lancaster
2011	Luke Gaisford
2012	Bryan Staring
2013	Simone Gaisford
2014	Jessica Derrin
2015	Joshua Sheehan
2016	Jessica Moore
2017	Luke Gaisford
2018	Neil Price
2019	Max Vlasich
Patro	n's Award
2004	Bryan Staring
2005	Lewis Nolan/Jake Pruitti
2006	Tai Woffinden
2007	C 1 11 1

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2004	Bryan Staring
2005	Lewis Nolan/Jake Pruitti
2006	Tai Woffinden
2007	Courtney Hirst
2008	Alex Nolan
2009	Jessica Moore
2010	Cameron Heeps
2011	Scott Kramer
2012	Caleb Grothues
2013	Chris Bosnakis
2014	Caleb Grothues
2015	Regan Duffy
2016	Kayden Minear/Tahlia O'Hare
2017	Kayden Minear
2018	Regan Duffy/Ben Wallings
2019	Regan Duffy
Coach of the Year	

- 2013 Simon Price
- 2014 **Michael Addison** 2015 Mark Gill
- 2016 **Robert Wasley**
- Peter Hamer 2017
- 2018 Luke Davies
- 2019 Josh Adams

Volunteer of the Year

2011 Debbie Robertson 2012 Peter Strickland 2013 Anita Fellowes 2014 Jo Garner 2015 Natasha Buzacot 2016 Sharon Rykers 2017 Justin Shepherd 2018 Bob Humphries 2019 Dan Robinson

Official of the Year

2011	Peter Smith
2012	Trevor Newman
2013	Chris Simon
2014	Tracy Simpson
2015	Kerrie Collier
2016	Peter Smith
2017	Paul Hinds
2018	Meaghan Andrews
2019	Paul Donohoe
Club o	of the Year
2011	BSA&HD

2011	BSA&HD
2012	Pathfinders
2013	Wanneroo JMC
2014	WA JMC
2015	Trail and Enduro
2016	Offroad Riding Club of WA
2017	Supermoto Club of WA
2018	AJS Moto Trials
2019	WAJMC

Most Improved Club

2012	Beverley and Districts
2013	Broome
2014	Vintage
2015	Cranbrook and Districts
2016	Goldfields
2017	Speedway MC of WA
2018	Historic MCC
2019	Northam Districts MC

HALL OF FAME

Jeff Leisk **Chum Taylor Trevor Laurance** John Rock* Peter Nicol **Dennis Nash** Dale Britton **Charlie West Ritchie Kings*** George Scott Graeme Smythe Julie Rodier **Gordon Renfree Neville Cutts** Robert O'LearyMX, Sig Schlam Glen Britza Eric Nicoll

MX, Industry Speedway Administration Trial, Road Race, MX Road Race, MX Speedway MX Road Race, MX MX **Road Race** MX **MWA** Administration MX MX Speedway, RR Speedway MX Speedway



MX Panel:

Paul Bagnall Michael Murphy Gerald Connelly Will James Dylan Minear Steve Pellicano

Enduro Panel:

Jeremy Connor Winton Lawton Sam Iacobellis Peter Campain Alan Makin

Road Racing Panel:

Tim Simmons Denise Stronach Adam Senior Glen Lowe Nick Favazzo Ben Stronach

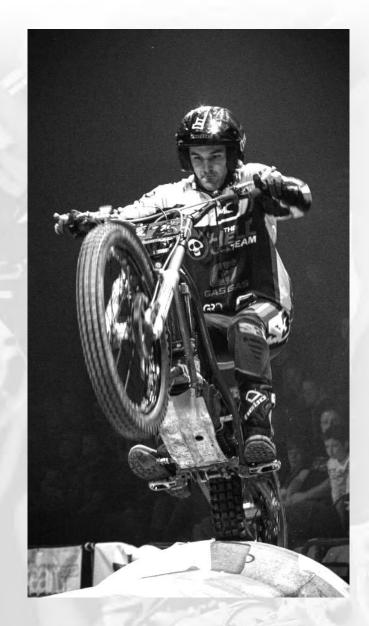
Historic Panel:

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Bob Humphries Maureen Davies

Quad Panel:

Michael Murphy Michael Hardcourt Luke Gaisford Brett Soltoggio









Presidents Report

What an outstanding year! The last 12 months have seen some great advances in our association. Our clubs and volunteers are working together better than I have ever seen in my years in the sport.

There is restored energy and our riders are achieving magnificent results in the state, nationally and around the world across all disciplines. Our licence numbers and participation statistics are increasing, and we are the second-best performing State Controlling Body (SCB). Most importantly, people are enjoying their riding and being part of the motorcycling community in Western Australia which is key to our vision of 'Just ride'.

As president of Motorcycling WA (MWA), it has been a vision of mine to make the sport great again. To achieve this, we need to make positive changes, focus on our juniors as the future of our sport, give back and make participation fun and easy. As a SCB, it is important to service and listen to our members while also running a business and engaging with our many stakeholders - this can be a difficult balancing act.

In 2019, we continued to work on introducing new programs and refining existing processes to support our riders. Many clubs are now successfully hosting Ride Park Australia days a program which has been adopted nationally, based on our model. Something I am really proud of is the introduction of a Junior Coaching program which is planned to be even better in 2020.

We now have a clear pathway into our sport for beginners with the new 'Learn to Ride' program supported by Five Star Yamaha where people are able to visit our clubs, be supplied with a bike and gear and try our sport. From our MiniX program teaching skills to our Junior Coaching program, club practice

days, and our new support program for juniors who represent WA in national championships, I urge all clubs to continue to embrace these programs. They are the future of our sport.





For the first time in many years, we are pleased to provide the audited accounts which show a positive return for MWA. There has been a lot of work done over the past couple of years to refine costs while retaining our focus on service. We now have the right balance.

We have a close relationship with the Department of Local Government, Sport and Cultural Industries and will continue to deliver on our funding requirements. As discussed at recent Council meetings, we have started exploring future options regarding our current premises as it no longer fits our purpose. There has been an early approach by a developer to all businesses in the centre; however, this is still in early days. We will continue to keep our members updated with progress in this area.

An area in focus for 2020 is that of our volunteers. Our sport would simply not exist if it were not for our wonderful, dedicated and passionate volunteers. Our Officials Panel is currently working on plans to support our volunteers working hard behind the scenes. I look forward to seeing the implementation of new Officials Programs to support these valuable individuals. Continued.....

Moving into 2020, we have exciting plans for the year ahead and hope to keep our association growing and giving back to our members. On the national scene, it is pleasing to see that Motorcycling Victoria has now become a member of the alliance and that we can continue working together on national strategies to grow our sport. Western Australia is set to host the Australian Junior Motocross Championships in 2022 which will be an amazing opportunity for our riders to showcase their skills.

Having a sound vision and strategic plan is important, but you need the team to be able to deliver on that. We are very fortunate to have such dedicated staff capably led by our

Presidents Report

CEO, Joe McCarthy. Always a professional and with extensive sport management experience, Joe's 'can do' attitude has been just what MWA has needed. Joe's style of working and tackling issues straight away, inviting people to sit down and have a chat and working together is showing great results.

Our team of Mark, Hannah L, Monica, Hannah P and Natalie work so hard to support our riders and volunteers. I would like to thank them for the passion and dedication to motorcycling and our organisation. I would also like to thank our volunteer MWA Board members Brendan, Cornel, Peter, Helen, Jessica and Jason who put in countless hours behind the scenes.

As I come to the end of my term on the MWA Board and as President, I am pleased that our association is in a much better position now and is set for great things. I have been so fortunate to work alongside Joe and the team in what has been a very rewarding and yet at times challenging experience.

A last word to our members, always be passionate, be respectful, be committed and be connected in our organisation. It is such a rewarding experience to be part of our community and remember to 'Just ride'.

Tracy Simpson

President Motorcycling Western Australia

CEO Report

I would firstly like to acknowledge the calibre, professionalism and passion of the team at Motorcycling WA. I would personally like to thank Nat, Mark, Hannah, Monica and Hannah P for their tireless commitment and contribution to the sport.

2019 ANNUAL REPORT

Our collective focus in 2019 was to keep the sport simple and to assist our clubs in any way we can – and as CEO I'm proud to have achieved this. It has been both a challenging and rewarding 12 months. We have embraced our MWA vision statement of 'Just ride' and continued to keep the sport simple and fun while supporting our clubs. In 2019, we visited 41 clubs and provided assistance with loans, coaching and officials courses as well exposing them to new initiatives such a Ride Parks Australia (RPA). We are also assisting clubs with our new promoter arm that is hosting the 2020 MX Metro series alongside the five clubs.

MOTORCYCLING WESTERN AUSTRALIA

The RPA product has proved to be a great success in 2019, with 12 clubs involved and 2,000 riders attending our ride parks to enjoy the thrill of riding a professional motocross track in a safe, controlled family-friendly environment.

Our MiniX program has also seen a significant growth. Based on this, we will be launching the Five Star Yamaha 'Learn to Ride' academy in 2020. In this program, new riders will be supplied with bikes and all the required equipment to learn how to ride. This is another example of MWA focusing on our mission statement of 'Just ride'.

MWA is pleased to see an increase in participation across the board in 2019. From a national perspective, we achieved second place (only behind New South Wales) based on increases in participation. This is a positive result and one that we will be striving to maintain. If we can have more people riding more often, this benefits our clubs and gives great value to our members.

The Board and management team has worked diligently to overcome the financial loss that MWA faced in 2018, and we are pleased to have achieved a small profit in 2019.

We are excited to move MWA into a new phase in 2020. We strive to be an association that is here to represent and support all our clubs and members. We have a 'can do' attitude and will base all our decisions on the aim of growing the sport.

I would like to personally thank Tracy Simpson for her leadership over the past two years. MWA is in safe hands and will strive for excellence in all we do at Board and management level. We are well represented at MWA and the state of WA will help shape the future of our industry.

I am looking forward to another successful year in 2020. With a great team at MWA, we can continue to make the sport great again.





UAL REPORT

Motorcycling WA (MWA) has made this achievable by working with Motorcycling Australia (MA) to remove the 'One Event Recreational Licence' normally required to participate at recreational events and have a one fee structure under the Ride Parks Australia permit. A trial in 2018 at Coastal Motorcycle Club proved this program is an effective tool for clubs with the right management and structure which is provided by MWA.

One of the main departures from a normal recreational activity under a MA permit is the grouping of individuals based on speed and ability, not on age brackets and bike capacities. This means families can enjoy club venues together and within the same session. More advanced riders will be managed by being separated into groupings of riders with similar experience and ability. As all tracks differ in layout and difficulty, it will be at the club's discretion on how to facilitate the day, providing all risk is managed appropriately.

In 2019, 26 Ride Park Days were held from Newman to Albany attracting a combined number of 1,820 non-licenced riders. That number, combined with the financial benefit to the clubs, makes the Ride Parks program an invaluable initiative for the clubs and the sport.

For more information on the Ride Parks Australia, please contact the MWA office or visit www.motorcyclingwa.org.au.



Operations Report

annual revenue for the host club.

The Smarter than Smoking MiniX is a fun competition with an emphasis on skill and rider control, rather than speed. This program is aimed at children aged four to 12 years old.

The goal is to build skill levels and confidence in riders and act as a steppingstone for those who wish to move into motorcycle sport.

MOTORCYCLING WESTERN AUSTRALIA

In 2019, there were six MiniX events with a total participation of 186 riders consisting of 62 girls and 124 boys. The increase in female participation is fantastic and a focus will be placed on continuing this growth into the future. MiniX was held at various locations across the metropolitan area and was hosted by a number of clubs to create a cross discipline challenge.

Unfortunately, numbers suffered as a result, so in 2020 the program will return to the clubs to build participation again. Using several skills-based challenges within a short MiniX loop, the event teaches children technical skills and how to control a motorcycle. There is a maximum of four riders competing at any one time in all events. This makes riding and learning new skills far less intimidating for beginners. The Smarter than Smoking MiniX places a big importance on fun and entrants can win events easily without having to be the fastest rider on the track.

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Operations Report



In 2019, Motorcycling WA visited 25 regional and metropolitan schools with the Smarter than Smoking message as part of the Motosafe program.

Over the year, there were 52 presentations to 2,260 children from five to 12 years old.

WESTERN AUSTRAL

Each presentation takes approximately 60 minutes and focuses on the 10 golden rules of motorcycle riding, including what safety equipment is required, where it is legal to ride and environmental awareness. It includes a professional DVD presentation as well as promotional footage of our MiniX Program and a hands -on safety gear demonstration.

The Smarter than Smoking message is always incorporated in the presentation and signage is displayed. Participants receive an information pack, in a specially designed Smarter than Smoking showbag, that includes MWA information together with Smarter than Smoking puzzles, colouring in sheets, stickers and games at the completion of the presentation.





In 2019, Motorcycling WA worked towards creating a junior road race championship that would be an affordable, yet highly competitive, entry level competition.

For an affordable price, junior road racers are able to receive a complete package that enables them to compete on a level playing field. With technical, coaching and equipment support, there has never been a better time to get involved in road racing.

MOTORCYCLING WESTERN AUSTRALIA

Motorcycling Western Australia (MWA) was determined to give junior competitors the direction required to help them achieve their racing goals and looked for support in being able to create a package that could lead into the Oceania Cup.

The Oceania Cup championship is of such quality that Dorna (the commercial rights holders and promoters of MotoGP™, the MOTUL FIM Superbike World Championship, Idemitsu Asia Talent Cup and British Talent Cup) have officially recognised this championship to be part of the 'Road to MotoGP™'program.

MWA approached sponsor Banhams WA and reached a fantastic outcome with the company coming on board to give juniors the opportunity to compete for a ride in the Oceania Cup with the \$7,750 package cost covered by the company.

The selection cup ran across six dates involving the Historic Competition Motorcycle Club, SupermotoWA and the Motorcycle Racing Club of WA giving riders the opportunity to compete at multiple venues including Wanneroo International Kartway, Collie Motorplex and Barbagallo Raceway (now Wanneroo Raceway). It was a great

success and has led onto further support from other clubs hoping to continue to build numbers into the future.

Operations Report





Member Services Report

The Practice Supervisor (PS) online course is currently used to accredit members to manage a private practice session. Each PS can supervise up to five riders in a session.

Member clubs have been supportive in ensuring their members have the correct PS accreditation for these sessions. There were 250 PS1 accreditations (new and renewals) processed in 2019.

WESTERN AUSTRALIA

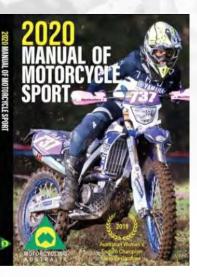
Online training:

The Level 1 Operational Official Course is the entry pathway to becoming an accredited Official. This online course has been delivered through the Ridernet online platform since mid-2017. In 2019, there were 62 new Level 1 Operational Officials.

Officials

The additional component to becoming a Level 1 Official is completing a face-to-face training session. These courses offer accreditation pathways to becoming a Level 1 Race Secretary, Scrutineer or Clerk of Course. The training courses also offer an opportunity for existing Officials with Level 1 to 3 accreditation to renew at the same level.

In 2019, there were a total of 1,450 accredited Officials (including 250 PS). Of these, 118 Officials attended face-to-face training, and the remainder renewed their accreditation through proof of active participation. There were 18 in-person courses offered to members through various locations in Western Australia to attend training.



MOTORCYCLING WESTERN AUSTRALIA

Track Inspectors Course

There were six new Track Inspectors accredited by Motorcycling Australia (MA) through delivery of the two-day Track Inspector Endorsement Seminar.

Participants gained a good understanding in the practical use of MA's Track Licensing documentation. They also gained a sound knowledge of the Risk Management Framework, undertaking physical venue inspections, and the completion of reporting requirements.

Level 4 Officials Course

In March 2019, there were ten Level 4 MA Clerk of Course/Steward Officials reaccredited. One new Level 4 Official was also accredited through the training course. There is a positive balance of Level 4 MA Officials across all motorcycle disciplines in Western Australia.

Coaching

Clubs are acknowledging the necessity to have a Level 0 Club Coach to sign off junior riders for Kickstart before entering the competition phase. There were two coaching courses offered to Motorcycling WA (MWA) members. Of 127 coaches, there were 12 new club coaches accredited in 2019 through courses presented by MWA Level 2 Coaching Coordinator Mark Gill.



Member Services

Report





MOTORCYCLING WESTERN AUSTRALIA

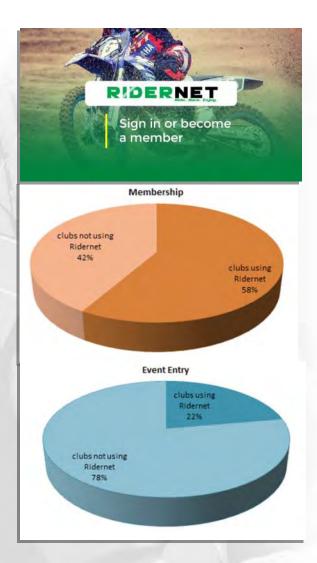
Member Services Report

Club Development - Ridernet

Clubs have now been using Ridernet for online permit applications for more than 12 months. Despite some initial hesitation, the transition has been relatively smooth. Motorcycling WA's (MWA) Member Services Officer, Hannah Lawton, has been instrumental in providing clubs with the support and assistance required to gain the knowledge to navigate Motorcycling Australia's (MA) online database system. Training in all aspects of setting up event entries to memberships is provided free of charge to clubs and their management committees.

Clubs are provided with ongoing support from staff at the MWA office in relation to problem solving for Ridernet issues. For more complex problems, clubs are able to utilise the support of MA's dedicated CRM manager or can direct issues to Sports Marketing Australia.

In 2019, 21 of the 36 affiliated MWA member clubs used Ridernet for online membership, an increase of 31 per cent in comparison with 2018. There has also been steady growth relating to clubs using Ridernet for online entries.







Media Report

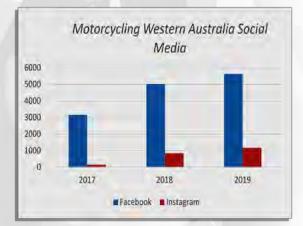
The year of 2019 saw Motorcycling Western Australia (MWA) soar on all digital platforms, including Facebook, Instagram and its website.

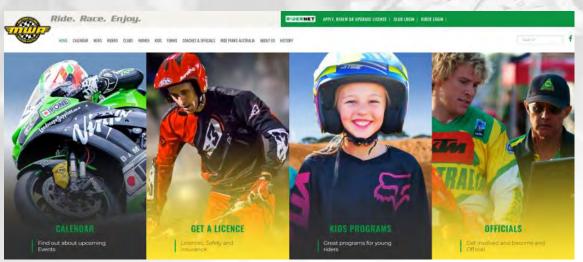
Facebook remains the main social media platform used for the advertisement of events, clubs and news with a reach of more than 100,000 throughout 2019. However, the increasing popularity of Instagram has prompted MWA to increase its use of the platform, which has enabled the club to reach a new demographic and increase motorsport participation. The MWA page is flourishing and the following of 1,167 continues to grow weekly.

Reaching up to 22,639 people with each social media post created through the MWA Facebook page has enabled events such as MiniX, State Championships and Junior participation to increase greatly and attracted new demographics to the motorsport scene. Through the use of insights, statistics and careful monitoring of social media platforms, MWA was able to analyse the most effective way to increase participation and engagement of riders and non-riders through social media.

The creation of 'What's On This Weekend' in the 2019 season saw over 2,000 members receive a weekly email, which consisted of a small snippet of what was happening at WA clubs that weekend. This provided members that were not following the MWA social media pages with easy access to upcoming events on their mobiles and other devices. These updates will continue throughout the 2020 season to further build event participation and rider engagement.

1,267 Instagram Followers – 60% Increase from 2018 5,630 Facebook subscribers







WA clubs were invited to seek help or advice throughout 2019 to support the promotion of the club through social media. By opening this channel of communication, Western Australian clubs affiliated with MWA were able to receive much more coverage and promotion of their events. The development of the relationships between MWA and clubs opened the door for member and nonmember numbers to increase and be involved in events that they were previously not aware of. These relationships will continue to be nurtured as a key strategy for membership growth.

In 2020, MWA will continue to boost rider engagement and awareness by starting meaningful online conversations and sharing news, updates and events. The upcoming season will see an increase in the use of Instagram and Facebook (particularly using the 'stories' feature) to increase engagement and give followers behind the scenes insights into the world of motorsport.

Inbox 42

Events

Page

Motorcycling

@motorcyclingwa

Home

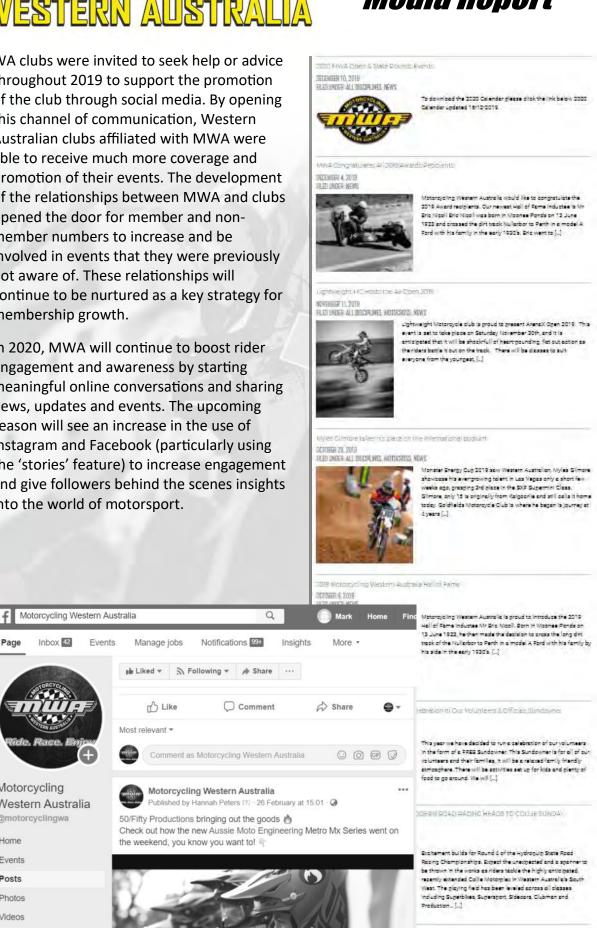
Events

Posts Photos

Videos About Community

Western Australia





Hall of Fame

Motorcycling Western Australia (MWA) is proud to introduce the 2019 Hall of Fame inductee, Mr Eric Nicoll. Born in Moonee Ponds on 13 June 1923, he then made the decision to cross the long dirt track of the Nullarbor to Perth in a model A Ford with his family by his side in the early 1930s

Eric attended the Thomas Street School in Subiaco. He then met his wife, Vena, at a dance at the Narrogin army camp. After spending much of the war in Borneo, he later titles with 34 first place sashes at major returned to Western Australia, making the decision to get married and set up his home, which was initially in Subiaco. He later moved to a war service home in Nollamara in 1958 for his great sacrifice.

MOTORCYCLING WESTERN AUSTRALIA

Eric built many of his own motorcycles which he often created in his children's bedroom. He Kept copious amounts of notes and drawings of his ideas, builds and racing records. He would often be found at the local tip scouting for parts and materials for his motorsport creations as he hated to see anything go to waste.

From the 1950s, Eric raced in the evergrowing discipline of speedway and road racing, having a short stint at scrambles. He went on to winning the 100-pound prize at the Claremont Champion of Champions in that year, a great achievement. Eric later

made the decision to move exclusively to the road race discipline which saw him win 18 Western Australian titles and two Australian events, including nine other podium finishes. His passengers included Neil Pickerskill, Warrick Lang, Terry Bick, Ian James and Colin Cahill.

As the years went by, Eric feared he would lose his racing license due to his age even though he kept himself very fit. Primarily for his racing and to keep his skills up to scratch.

Eric sadly passed away on the 6 March 1988 while competing in a road race event. His racing record and devotion to the sport makes him a fitting member of the Motorcycle Western Australian Hall of Fame as the club is proud to induct him and share his phenomenal life with all that are passionate about motorsport.



Motorcycling Western Australia Women's Committee (MWAW) opened the season with a successful event coinciding with International Women's Day. This event, which was held in partnership with long-time supporter, Cully's Motorcycles, saw women from all disciplines uniting to share inspiring stories and prepare for the year ahead.

WESTERN AUSTRALIA Women's Committee

In 2019, the annual Women's Awards once again attracted outstanding nominations from the community. It is wonderful to have a platform to recognise the girls and women in the sport, and it is extremely difficult to narrow it down to one winner in each award category. The 2019 award recipients were Debbie Scoble from the Speedway Club for the 'Outstanding Woman in the Sport Award' and Phoebe Bronwyn for the 'Outstanding Rider Award'. Congratulations to both winners.

It is wonderful to see clubs and promoters continuing to include female classes in their events, encouraging them to participate in a safe and inclusive environment. This year saw the introduction of two classes for the junior girls and increases in the numbers of senior women participating in the Enduro discipline. Once again, WA hosted a round of the Australian Women's Motocross Championships at Manjimup which showcased the amazing talent in the country.

The MWAW hosted several ride days which are always successful, and a great way for new riders to get involved in the sport and meet like -minded people. Thank you to the clubs which supported these days. We were also proud to have five-time Enduro champion, Jemma Wilson, host a clinic for our women - a hugely successful event which will be held again in 2020.

The committee will continue to fundraise to support its initiatives for women in the sport, and nothing is better than a Bunnings sausage sizzle. The team came together to cook and serve away in Australind which helped raise much-needed funds for 2020 activities.

As always, the committee is exploring new ways to support the growth and participation of girls and women in the sport, and some great activities are scheduled for 2020.We look forward to seeing you all at the tracks.

MWA Women's Committee







The beginning of the 2019 season brought a new committee with new ideas, enthusiasm and standards for the Championship Series.

In 2019, WA Motocross (WAMX) found that many clubs struggled to supply the necessary volunteers to assist the smooth running of the events. Ensuring volunteer positions are filled with remain a focus in 2020.

WESTERN AUSTRALIA

The season started strong with good numbers that stayed steady for most of the year, with a small decline during rounds that required travel.

Last year also saw the debut of live event streaming of. The initial reaction was positive; however, at this stage, the viewer statistics do not warrant the expense in 2020.

Tragically, WAMX experienced a catastrophic incident at its final senior round for 2019 which ended the Championship with a sombre feeling. The decision was made to cancel the remainder of the event which ended the season on a very sad note. As a result of this incident, the motocross community banded together and supported each other. This strengthened the motocross family bonds, which was inspiring to witness.

The recent Annual General Meeting saw Kerry O'Leary step down from WAMX and Junior Race Secretary. WAMX thanks Kerry for her many years of work behind the scenes and on race days. WAMX welcomes Richard Alexander, who has stepped into the role of committee Secretary.

This year is shaping up to be another challenging year with round selection venues, again some new and some familiar tracks to test the competitors. A delay in Championship Regulations due to negotiations caused a slow start to the season preparations for 2020.

WAMX has several new sponsors for 2020, in addition to Healthway continuing its support





MOTORCYCLING WESTERN AUSTRALIA

Road Race Report

For the first time since 2016, Wanneroo Raceway (formally Barbagallo Raceway) featured in the five round Road Racing State Championship, with three rounds held at the Raceway and two at Collie Motorplex.

There was an outstanding display of talent throughout the year, with special congratulations to the 2019 champions.

The newly extended Collie Motorplex was raced for the first time and it did not disappoint. Riders from across the country were given their first opportunity to negotiate the new track while enjoying a casual, friendly, club-based atmosphere with camping and group dinners. Thank you to everyone who made this possible, particularly the volunteers who travelled further to support the event.

While there were many road racing highlights in 2019, the season's participation numbers were disappointing. The absence of local events at Wanneroo Raceway played a role, with only 10 to 12 riders per class, a 50 per cent reduction compared to 2016.

This year the club will focus on increasing participation by recruiting new competitors from outside the sport and from other disciplines. The first initiative aimed at bringing new people to the sport is the launch of the inaugural Naked Cup Series, which will see a number of fresh faces riding in an all new beginner's class designed for 'naked' style production bikes. The upcoming 2020 season will also see the return of the Australian Superbikes to Western Australia. While only the Superbike class will be coming across, the event is sure to bring a spotlight to the sport and be a great exhibition, shared with the attentiongrabbing V8 Supercars which have a high level of media support.

The 2020 Road Racing State Championship season will be six rounds, across two tracks (four for juniors), with the first at Wanneroo Raceway on Saturday 5 April. It is sure to be a great show and season ahead.







Enduro Report

The 2019 Enduro calendar was filled with quality events and resulted in another outstanding year for the Enduro and off-road scene in Western Australia.

The 2019 WA State Enduro ChampionshipsEnduro Clubs. Following their joint efforts in
2018, the relationship between the sport and
the Department of Biodiversity Conservation
(the key regulatory authority for where Endur

The Trail and Enduro Motorcycle Club conducted the overall championship and five of the rounds. Round one was organised by the Denmark Motorcycle Club, with numbers capped at 130 due to restrictions by the Water Authority, and the Ironstone Adventure Riding Club assisted with round four at Capel.

The Championships were well-coordinated and successful events, with a good balance of terrain to suit all abilities, from the serious competitors to those who ride for pleasure. Each event typically saw around 75 to 100 riders participate.

The Women's State Championship Class saw around seven women compete regularly during the season and the non-competitive Trail Class was also consistently supported. Both classes will continue in 2020. A new 'Fossils' class was also introduced with success this season.

There is a healthy and productive level of communication and cooperation between the

Enduro Clubs. Following their joint efforts in 2018, the relationship between the sport and the Department of Biodiversity Conservation (the key regulatory authority for where Enduros take place) has significantly improved, enhancing the efficiency of the event approval process. The club recognises how important it is to the sport to maintain, strengthen and nurture this relationship.

Australian Four Day Enduro

Championships 2021 Western Australia has been allocated the 2021 Australian Four Day Enduro Championships (A4DE) and the Trail and Enduro Club has nominated to operate the event. Planning is still in early stages and coordinated marketing will begin once the key event logistics have been finalised.

Organisation of the 2021 A4DE is progressing well. Approvals have been gained from the major bodies including Parks and Wildlife Service, Motorcycling Australia and Shire of Harvey. The event will be held in the town of Harvey in May 2021. A naming rights sponsor has been secured and negotiations are underway with a number of organisations to ensure a successful Australian







Ironstone Adventure Riding Club

The Ironstone Adventure Riding Club ran the 42nd Capel 200 Trail Bike Rally, attracting around 200 entrants. For many, it was their first time participating in an organised motorcycle event. Once again, riders of all capabilities were treated to a great mix of trails and terrain which they clearly enjoyed.

The event cemented its reputation as an established local community event, with direct involvement of a number of local community groups and an ongoing commitment from the Shire of Capel and the Forest Products Commission to support future events.

Capel 200

The Capel 200 was once again greatly assisted by Motorcycling Australia (MA) and Motorcycling WA's (MWA) new National Trail Ride Guidelines and licencing requirements for non-competitive events, which are easier to administrate and more cost effective for entrants. This was a well-received and much appreciated initiative by MA and MWA.

Junior Enduro/Offroad -

With the encouragement and support of MWA, a Western Australian Junior Offroad Championship was finally created for 2019. A total of three rounds made up the Championship.

Dirt High Promotions held a Cross Country Race, and the Offroad Riding Club of WA held a



Cross Country Sprint and an Enduro Sprint over two days.

Enduro Report

The Offroad Riding Club continued with its seven-round club Championship, with good numbers attending most events. The club also expanded its coaching program in 2019, running regular small group coaching days, developing a skills specific coaching property, and recruiting a number of experienced previous junior riders accredited as coaches to pass on their knowledge and experience.

A number of other country clubs and promoters conducted a range of events in 2019, including club and interclub Enduros, cross country and pony express style events, including Dirt High Promotions popular Pony Express series.

Many clubs continued to make extensive use of the 'One Event Recreational Licence', which is a successful effective method of introducing casual bush riders to competitive off-road motorcycle sport.

Congratulations to the State Enduro Champions and also a very big thank you to all clubs and their members, riders and volunteers, who made the 2019 season a great success.





Historic RR Report

The main focus for the Historic Competition Motorcycle Club (HCMC) were the Australian Titles which very successfully took place in September 2019.

The National Championship Committee kept rider costs to a bare minimum and generous sponsors enabled the club to meet some very friendly, like-minded people that visited from interstate. Thank you to everyone who contributed to make this event a success.

Club members, with the assistance and hard work of Rob Fry, have successfully put HCMC on the map with the large contingent of riders and supporters they take interstate for national events, most significantly, the Island Classic.

In 2020, the club will hold eight events, including a State Championship, each event preceded by a track and tuning day.

Membership has continued to increase over the last year, and as always, the club encourages riders to "try out" on open ride days on the Saturdays before club events.

Entries for the Historic Club Junior Program continues to draw young riders aged 11 to 16 to learn and participate in the sport under the auspices of Rob Clarke, who for many years has encouraged and mentored these future champions.

A new committee will stand for 2020, who no doubt will organise a fitting celebration to commemorate the club's40th anniversary. Several of the original members and committee members remember those early days and still regularly attend meetings.







In 2019, the Speedway Motorcycle Club season continued to provide a competition both on the Woffy Track and the Pinjar Park Track.

The junior 125cc ranks have increased to 12 riders who are gaining an immense amount of riding as they are exposed to both tracks. The club proudly hosted the 125cc Australian Championship, attracting 16 riders from around the country. Local riders who entered gathered a dearth of experience with riding under pressure. Rider, Luke Killeen, who placed third in 2018, was able to raise his ranking to become number one 125cc Australian Champion.

MUTORCYCLING WESTERN AUSTRALIA

He was joined in the top five by rider Mitchell McDiarmid, who achieved fourth overall. Alongside the 125cc Championship was the 125cc Best Pairs with Luke Killeen and Jack McDiarmid reaching the third podium spot.

To increase inclusiveness, the club also continues to have senior divisions as well as 50cc and 100cc junior sidecars and a balance bike race for those not old enough for a motor. The sidecar division continues to gain pace and is becoming more competitive as the season progressed. The club is pleased to have secured the 2021 Australian Sidecar Championships and planning is underway to ensure that Western Australia is showcased.

The club has enhanced its solo race calendar with an Australia versus Britain event over two nights as well as the popular resident rider program. This was well received and enjoyed by all who attended. Those involved in the event have indicated the hospitality and the track exceeded expectations and a long-term strategy will now be developed for future seasons. The solo division continues to adapt to the track in its second season and has produced some fantastic racing.

Promotion of the club at premium events and Australian and State Titles was the focus this season via live streaming. This aimed to attract visitors to the track physically, as well as building the profile of Speedway more broadly. This has been an outstanding success and will allow the club to offer sponsors a range of new opportunities.

The club is pleased to have secured a grant to improve facilities and access for people with disabilities, and it is hoped that this work will be completed in the off season.



MX Panel Report

The 2019 State Motocross (MX) season saw a positive increase in participation, and several national champions hailing from Western Australia.

The overall State MX series was well supported, even with several of the state's top riders committed to national and international events.

The State MX series was well supported by riders and effectively managed by WA Motocross. Highlights included rounds at Cranbrook Motorcycle Club, which hosted its first major event at its reputable and muchadmired facility.

The panel is excited for the 2020 racing season with several different state round tracks being used, the introduction of more grading riding at open events and a new initiative in the 2020 Metro Interclub Series.

In 2019, Mototrials experienced strong growth, with many new riders, including an encouraging number of juniors and ladies, joining one, or both, of the two Western Australian clubs. The state championships were held in Beverley with a good number of riders vying for a podium finish in seven classes with five levels of difficulty. The national championships were held in Tasmania and a small but enthusiastic WA team were awarded a number of trophies and team awards.

The team is looking forward to another challenging yet rewarding year of developments with a strong calendar events having been finalised.







Supermoto Report

In a year of challenges and achievements, SupermotoWA continued to provide more track time for its 76 members,

In addition to creating a partnership arrangement with the newly formed Banhams Junior Road Race Series which involved SupermotoWA sharing its newly extended Wanneroo venue for practice and racing.

Over the year, the club ran a total of 32 events with about 800 participants. This included a seven-round Club Championship held at Geraldton, Lake King, Cockburn and three at Wanneroo. The Junior Club Championship, (which had previously only been held at metropolitan rounds) the Supermoto Cadets, was held at all rounds. The club also ran a States Round in October.

SupermotoWA held five 'come and try' events to encourage new members, 19 practices as well as two social events. The club also ran demonstration 'races' at the York Motorcycle Festival and at the Targa West Rally event on Perth Foreshore.

The club was also proud to support (by paying bike transport costs) 10 of its riders to take

part in the National Supermoto Championships at Tailem Bend with entrants in junior, women and senior classes.







Trials Report

It was a strong year of growth for Mototrials with many new riders, including an encouraging number of juniors and ladies, joining one or both of the two Western Australian clubs.

The state championships were held in Beverley with a good number of riders competing for a podium finish in seven classes across five levels of difficulty. The National Championships were held in Tasmania and a small but enthusiastic team held up the WA pride by taking out a number of trophies and team awards.

The 2020 season will continue to bring challenges, including recruiting volunteers for events and finding suitable land within easy travel distance for riders. However, an exciting calendar of events for 2020 has been developed and the club is looking forward to another successful year.





MOTORCYCLING WESTERN AUSTRALIA

2019 Awards & Champions

Sportsman Award - Max Vlasich Patrons Trophy – Regan Duffy Coach of the Year – Josh Adams Volunteer of the Year – Daniel Robinson Official of the Year - Paul Donohoe Most Improved Club - Northam District Motorcycle Club Club of the Year – WA Junior Motorcycle Club Outstanding Women Involved in the Sport - Debbie Scoble Rider Recognition Award - Phoebe Bronwin

Dirt Track Senior Champions Dirt Track 1st Greg Bartlett 2nd Tim Boujos 3rd Brandon Coombe

Moto Trials Senior Champions

Trial 2 **Neil Price** 1st 2nd Craig Austin Mark Atherton 3rd Trial 3 **Rhys Dundon** 1st 2nd Sean Harfield Joshua Austin 3rd Trial 3 Marco Folini 1st 2nd John Dundon Stewart White 3rd Trial 5

- 1st Ritch Clarke2nd Ian Coates3rd Paul Smith
- Womens 1st Susan Baldwin 2nd Lesley Ferguson 3rd Holly Wilson

Veterans 1st Dave Thomas 2nd Simon Price 3rd Nick Fox

Twinshock 1st Ennio Folini 2nd Sam Richardson 3rd Darran Sumpton

Sidecar A

1st	Glenn Ursino & Kevin Reynolds
2nd	Lewis Kitney & Wayne Cattach
3rd	Steve Lloyd-Cox & Kate Letton





Enduro Senior State Champions

Expert 1 1st **Brennan Abbs**

- Jamie Makin 2nd
- 3rd Nathanial Beattie

Expert 2

1st	Max Vlasich
IST	wax viasich

- Nathan Howe 2nd
- Joel Miller 3rd

Women

- Avril Gill 1st
- 2nd Cara Potts
- Melissa Hookway 3rd

Masters

1st	Troy Wilson
2nd	Rob Pollard
3rd	Greg Yates
Voto	ran

Veteran

- 1st Glen Ward
- **Daniel Rogers** 2nd
- 3rd **Gregory Ross**

Supermoto Senior State Champions

- Supermoto
- 1st **Damon Gibbons**
- 2nd Tim Boujos
- **Travis Blanke-Cornick** 3rd

Supermoto Women's

- 1st Hannah Stewart
- 2nd **Hayley Green**
- Kathryn Scoble 3rd

Mini-Motard

- **Omar Gregolin** 1st
- 2nd **Ben Stevenson**
- Lee Johnson 3rd

Supermoto Clubman

Guy Eager 1st 2nd Jake Meads Aaron Knoblock 3rd Postie Bikes Sam Watson 1st 2nd Steve McQueen 3rd Aaron Thompson

Motocross Senior State Champions MX1 **Regan Duffy** 1st 2nd Josh Adams

3rd John Darroch

MX2

1st Regan Duffy	
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- 2nd Corben Weinert
- **Conan Forrest** 3rd

MX Women

1st Kara Cats 2nd Hannah Bagnall Meagan Bagnall 3rd

Veterans

1st **Ben Hothersall** 2nd Aaron Chircop 3rd **Paul Smithson**

Maters

Trevor Unstead 1st 2nd **Brett Graham** 3rd Marc Payne Quad

1st	Chris Bosnakis
2nd	Jakob Bosustow
3rd	Flynn Burton

MOTORCYCLING WESTERN AUSTRALIA

2019 Awards & Champions

Road Racing Senior State Champions

nouu	hading beiner state enampions		
Supe	rsport		
1st	Callum O'Brien		
2nd	Tim Boujos		
3rd	Bronson Pickett		
Supe	Superbike		
1st	Ben Stronach		
2nd	Cameron Stronach		
3rd	Leigh Boujos		
Superbike			
1st	Bronson Pickett		
2nd	Colin Boujos		
3rd	Michael King		
Sidecar			
1st	Dillan McDermott & Paul Matthews		
2nd	Graeme Evans & Jarrod Scott		
3rd	Michael Robbins & Karen Dore		

Trial Junior State Champions

1st	Ben Walling
2nd	Jamie Fox
3rd	Ben Fox

Enduro Junior State Champions

- J4 1st
- **Cody Chittick**
- 2nd **Evan Browne**
- 3rd **Patrick Addison**
- J3
- Jethro Carriage 1st
- 2nd Zach Smith
- 3rd Ethan Ozanne

J2

1st	Bailey Smith
2nd	Ben Lynch
3rd	Riley Mouritz
JG2	
1st	Phoebe Bronwir
2nd	Kate Luyten
3rd	Shannon Bayliss
JG1	
1st	Millie Booth
2nd	Pyper Kent
3rd	Lara O'Leary

J1

1st Jackson Versteegen Tom Booth 2nd 3rd Jake Lockhart

IJ

1st **Oskar Thomas** 2nd Blake Baldacchino 3rd Matthew Crosbie

Supermoto Junior State Champions

Cadets Jayden Martin 1st 2nd Jordan White William Wasley 3rd

MOTORCYCLING WESTERN AUSTRALIA



Motocross Junior State Champions

50cc Auto 7 to U9

- 1st Mason Brown
- 2nd Deegan Fort
- 3rd Nate Tomerini

65cc 7 to U10

- 1st Mason Brown
- 2nd Devin Buckley
- 3rd Ryley Fiford

65cc 0 to U12

- 1st Kayden Minear
- 2nd Patrick Butler
- 3rd Sonny Pellicano

85cc 2T/150cc 4T 9 to U12

- 1st Kayden Minear
- 2nd Kia McGinity
- 3rd Patrick Butler

Girls 65-85cc 2T & 150 4T 7 to U12

- 1st Leah Rimbas
- 2nd Makayla Rimbas
- 3rd Lara O'Leary

Girls 85-125cc 2T & 150-250cc 4T 12 to U16

- 1st Jaylee Rimbas
- 2nd Phoebe Bronwin
- 3rd Hannah Stewart

100c-125cc 2T 13 to U16

- 1st Cody Chittick
- 2nd Brock Flynn
- 3rd Jake Turner

100c-125cc 2T & 150cc-250cc 4T 13 to U16

- 1st Cody Chittick
- 2nd Liam Atkinson
- 3rd Seth Manual

Quad 60-90cc/85-125cc 4T Comp 9-U13

- 1st Jack M Lobb
- 2nd Sari Lough
- 3rd Rohan Schmid

Quad 200cc 2T/250cc 4T Comp 13-U16

- 1st Joshua McQuade
- 2nd Deegan Lough
- 3rd Amba Boland

MOTORCYCLING AUSTRALIA WA INC

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

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DIRECTORS' REPORT

Your board members submit the financial report of Motorcycling Australia WA (Inc.) ("MWA" or "the Association") for the year ended 31 December 2019.

BOARD MEMBERS

The names of the board members throughout the year and at the date of this report are as follows. Directors were in office for the entire period unless otherwise stated.

Ms Tracy Simpson	President
Ms Decima Johns	Vice President - Resigned Mar 2019
Mr Cornel Scheibling	Board Member
Mr Brendan Taylor	Vice President - Appointed Mar 2019
Mr Warren Littlefair	Board Member – Resigned Nov 2019
Mr Peter Caimpaign	Board Member
Ms Helen Parker	Board Member - Appointed Aug 2019
Ms Jessica Bujos	Board Member - Appointed Mar 2019
Mr Jason Gaske	Board Member - Appointed Feb 2019

BOARD MEETINGS

The number of board meetings held during the year and the number of meetings attended by each board member during the financial year were as follows:

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PRINCIPAL ACTIVITIES

The principal activity of the Association during the year was Motorcycle sport development and administration.

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

No significant change in the nature of these activities occurred during the year.

REVIEW OF OPERATIONS

The operating surplus for the year was \$29,458 (2018 deficit: \$260,340).

Detailed commentary on the Association's activities are included in the President's report & Executive Director's report which are included in the 2019 Annual Report.

SIGNIFICANT EVENTS AFTER THE BALANCE DATE

No circumstances or events have arisen subsequent to the end of the year that have had, or are likely to have, a material impact on the operations of the Association or the financial statements.

LIKELY DEVELOPMENTS AND EXPECTED RESULTS

MWA's operations are primarily determined and dependent on funds from Licence sales, events income, sponsorships, products sales and grants. At this time it is our intention to maintain operations in 2020 to a similar level as 2019. Our activities will be guided by our Strategic Plan.

ENVIRONMENTAL REGULATION AND PERFORMANCE

The Association is not subject to any particular or significant environmental regulation.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the Auditor's Independence Declaration as required under s.80 of the Associations Incorporation Act 2015 is included in page 27 of this financial report and forms part of the Directors' report.

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

Tracy Simpson President Perth

26 February 2020

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2019

		31 December	31
			December
	Note	2019	2018
Revenue	3	842,840	779,921
Less: Cost of Sales	3	(306,712)	(437,663)
Gross Profit	3	536,128	342,258
Operating Expenditure			
Advertising & Promotion	3	(2,013)	(1,136)
Affiliation	3	(30,409)	(28,054)
Awards & Functions	3	-	(991)
Coaching	3	-	(16,625)
Depreciation	3	(10,219)	(9,074)
Employee Benefits Expenses	3	(372,316)	(427,800)
Officials' Expenses	3	(6,975)	(7,339)
Property Expenses	3	(32,375)	(33,504)
Sports Development	3	-	(1,909)
Other operating and administrative expense	3	(52,363)	(76,166)
Total Operating Expenditure		(506,670)	(602,598)
Net surplus/(deficit)		29,458	(260,340)
		-	-
Other comprehensive income			(275,000)
Fair value adjustment to property		-	(275,000)
Total comprehensive income / (loss) for the year		29,458	(535,340)

The above statement of Profit or Loss and Other comprehensive income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

		31	31
		December	December
	Note	2019	2018
Current Assets			
Cash and cash equivalents	4	1,123,529	1,212,700
Trade and other receivables	5	41,603	50,619
Inventory	6	8,406	9,080
Total Current Assets	_	1,173,538	1,272,399
Non-Current Assets			
Property, plant and equipment	7	582,836	532,963
Trade and other receivables	5	45,695	
Total Non-Current Assets		628,531	532,963
Total Assets		1,802,069	1,805,362
Current Liabilities			
Trade and other payables	8	41,380	91,220
Unexpended grants & income in advance	9	109,535	93,570
Provisions	10	25,792	27,988
Total Current Liabilities		176,707	212,778
Non-Current Liabilities			
Provisions		6,731	3,411
	10	0,751	3,411
Total Non-Current Liabilities		6.731	216,189
Total Liabilities		100,100	010 100
Total Liabilities	-	183,438	216,189
Net Assets	-	1,618,631	1,589,173
Equity			
Accumulated surplus		1,454,297	1,424,839
Asset Revaluation Reserve	11	164,334	164,334
Total Equity		1,618,631	1,589,173

The above statement of financial position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2019

	Asset Revaluation Reserve	Accumulated Surplus	Total Equity
At 1 January 2018	439,334	1,685,179	2,124,513
Deficit for the year	-	(260,340)	(260,340)
Other comprehensive income	(275,000)	-	(275,000)
At 31 December 2018	164,334	1,424,839	1,589,173
At 1 January 2019	164,334	1,424,839	1,589,173
Surplus for the year	-	29,458	29,458
Other comprehensive income		-	-
At 31 December 2019	164,334	1,454,297	1,618,631

The above statement of changes in equity should be read in conjunction with the accompanying notes.

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER 2019

	31	31
	December	December
Note	2019	2018
Cash flows from operating activities		
Grants received	189,742	124,000
Receipts for Sponsorships	45,420	33,091
Sale of Products & Fee Income	608,379	610,023
Interest Received	24,280	30,050
Payments to suppliers and employees	(858,200)	(1,043,561)
Net GST Receipts/(Payments)	6,996	9,063
Net cash flows from (used in) operating activities 12	16,617	(237,334)
	,	(
Cash flows from investing activities		
Payments for plant and equipment	(60,092)	(4,876)
Net cash flows from/(used in) investing activities	(60,092)	(4,876)
Cook flows from financing activities		
Cash flows from financing activities	24,306	
Loan Repayments from Clubs		44,541
Loans Advanced to Clubs	(70,000)	(25,000)
Net cash flows from/(used in) financing activities	(45,696)	19,541
		/
Net decrease in cash and cash equivalents	(89,171)	(222,669)
Cash and cash equivalents at beginning of the year	1,212,700	1,435,369
Cash and cash equivalents at end of the year 4	1,123,529	1,212,700

The above statement of cash flows should be read in conjunction with the accompanying notes.

1. CORPORATE INFORMATION

The financial report of Motorcycling Australia WA (Inc.) ("MWA" or "the Association") for the financial year ended 31 December 2019 was authorised for issue in accordance with a resolution of the board members on 19 February 2019.

Motorcycling Australia WA (Inc.) is an Association that is incorporated and domiciled in Australia.

The nature of the operations and principal activities of the Association are as described in the Directors' Report.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with the Associations Incorporation Act 2015, the Association's Constitution, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report has been prepared on a historical cost basis, except for property and is presented in Australian dollars.

Statement of Compliance

The general purpose financial statements have been prepared in accordance with the requirements of the Associations Incorporation Act 2015, the Association's Constitution, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. A statement of compliance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) cannot be made due to the Association applying not-for-profit specific requirements contained in the Australian Accounting Standards.

New Accounting Standards and Interpretations

The following new Standards and Interpretations are relevant for the period for not-for-profit entities:

- AASB 15 Revenue from Contracts with Customers and related amending Standards
- AASB 1058 Income of Not-for-Profit Entities and related amending Standards

• AASB 2017-1 Amendments to Australian Accounting Standards - Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments

• AASB 2018-4 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Public Sector Licensors

• AASB 2018-8 Amendments to Australian Accounting Standards - Right-of-Use Assets of Not-for-Profit Entities

• AASB 2019-6 Amendments to Australian Accounting Standards - Research Grunts and Not-for-Profit Entities

• AASB 2019-8 Amendments to Australian Accounting Standards - Class of Right-of-Use Assets arising under Concessionary Leases

• Interpretation 22 Foreign Currency Transactions and Advance Consideration.

In the current year, the Association has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for annual reporting years beginning 1 January 2019. The adoption of these new and revised Standards and Interpretations did not have any material effect on the financial position or performance of the Association.

Australian Accounting Standards and Interpretations relevant to the Association that have recently been issued or amended but are not yet effective have not been adopted for the annual reporting year ending 31 December 2019. These Standards and Interpretations are listed in the following table.

New or revised requirement	Effective for annual reporting periods beginning on or after
AASB 17 insurance Contracts	1 January 2021
AASB 2014-10 Amendments to Australian Accounting Standards - Sole or Contribution of Assets between on Investor and its Associate or Joint Venture (AASB 10 & AASB 128], AASB 2015-10 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and AASB 2017-5 Amendments to Australian Accounting Standards -Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections	1 January 2022 (Editorial corrections in AASB 2017-5 applied from 1 January 2018)
AASB 2018-6 Amendments to Australian Accounting Standards - Definition of a Business	1 January 2020
AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material	1 January 2020
AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework	1 January 2020
AASB 2019-3 Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform	1 January 2020
AASB 2019-5 Amendments to Australian Accounting Standards - Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia	1 January 2020

Significant accounting judgments, estimates and assumptions

The carrying amount of certain assets and liabilities is often determined based on estimates and assumptions of future events. The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting year are:

(i) Impairment of non-financial assets

The Association assesses impairment of all assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. These include asset performance, technology and economic and political environments. If an impairment trigger exists, the recoverable amount of the asset is determined.

(ii) Estimation of useful lives of assets

The estimation of the useful lives of assets has been based on historical experience as well as manufacturers' warranties (for plant and equipment) and turnover policies. In addition, the condition of the assets is assessed at least once every year and considered against the remaining useful life. Adjustments to useful lives are made when considered necessary.

(iii) Long service leave

The Association measures long service leave liability based on estimates of future employee retention rates and pay increases.

Current versus non-current classification

The Association presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Association classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less, that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash includes cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Trade and other receivables

A receivable represents the Association's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets, Financial instruments – initial recognition and subsequent measurement.

Collectability of trade receivables is reviewed on an ongoing basis. Individual debts that are known to be uncollectible are written off when identified. An impairment allowance is recognised when there is objective evidence that the Association will not be able to collect the receivable. Financial difficulties of the debtor, default payments or debts more than 120 days overdue are considered objective evidence of impairment. The amount of the impairment loss is the receivable carrying amount compared to the present value of estimated future cash flows, discounted at the original effective interest rate.

Property

Property is carried at fair value, based on periodic, but at least triennial, valuations by external independent property agents.

Increases in carrying amounts arising on revaluation are credited to the Asset Revaluation Reserve in equity. To the extent that the increase reverses a decrease previously recognised in profit and loss, the increase is first recognised in profit and loss. Decreases that reverse previous increases of the same asset are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset; all other decreases are charged to the statement of profit or loss and other comprehensive income.

Plant and Equipment

Plant and equipment are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Such cost includes the cost of replacing parts that are eligible for capitalisation when the cost of replacing the parts is incurred. All other repairs and maintenance are recognised in the profit or loss as incurred.

The cost of each item of plant and equipment is written off over its expected economic life, adjusted for any salvage value if applicable. Depreciation is provided on a straight-line basis or diminishing value on all plant and equipment. Depreciation years are:

	2019	2018
Fit outs, Plant and equipment	3-13 years	3-13 years

Derecognition

An item of plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Impairment

Plant and equipment are reviewed for impairment if there is any indication that the carrying amount may not be recoverable.

Financial instruments - initial recognition and subsequent measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

i) Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Association's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Association has applied the practical expedient, the Association initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Association's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss

Financial assets at amortised cost (debt instruments)

This category is the most relevant to the Association. The Association measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Association's financial assets at amortised cost includes trade receivables.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Association's statement of financial position) when:

- The rights to receive cash flows from the asset have expired; or
- The Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through' arrangement; and either (a) the Association has transferred substantially all the risks and rewards of the asset, or (b) the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Association has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Association continues to recognise the transferred asset to the extent of its continuing involvement. In that case, the Association also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Association has retained.

Impairment of financial assets

The Association recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association expects to receive, discounted at an approximation of the original effective interest rate.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is

required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

For trade receivables, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Provisions

Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Association expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit or loss and other comprehensive income net of any reimbursement.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects the current market assessments of the time value of money and the risks specific to the liability. The increase in the provisions resulting from the passage of time is recognised in finance costs.

Employee entitlements

(i) Wages, salaries, annual leave and sick leave expected to be settled within 12 months of the reporting date

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

(ii) Long service leave and other employee entitlements expected to be settled more than 12 months from the reporting date

The liability for long service leave and other employee entitlements expected to be settled more than 12 months from the reporting date is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and years of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible the estimated future cash outflows.

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:

- 1. Identify the contract with the customer
- 2. Identify the performance obligations
- 3. Determine the transaction price
- 4. Allocate the transaction price to the performance obligations
- 5. Recognise revenue as and when control of the performance obligations is transferred
- 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

The revenue recognition policies for the principal revenue streams of the Company are:

Rendering of services

Revenue from the provision of services is recognised over the period in which the services are rendered. Affiliation fees

Affiliation fees are paid annually and are recognised as income by amortisation over the period for which the benefit apply. Fee income relating to future years is treated as income in advance.

Grant income

Grant income is recognised in accordance with AASB 15 if the contract has sufficiently specific performance obligations. Grant income without sufficiently specific performance obligations is recognised under AASB 1058.

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability.

GST

Revenues, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable, and
- receivables and payables, which are stated with the amount of GST included.

Commitments are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

Income Tax

The association is exempt from Income Tax under Division 50-B of the Income Tax Assessment Act 1997.

Comparative information

Comparative information has been restated where required for consistency with current year disclosures.

Economic Dependence

The Association is dependent upon ongoing receipt of State Government grants and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report, management has no reason to believe that this financial support will not continue.

	31 December	31
		December
	2019	2018
3. REVENUE AND EXPENSES		
Revenue		
Affiliation Fees	29,061	25,427
Penalty Fees	329	610
Grants	189,742	124,000
Healthway & Other Sponsorships	45,420	33,091
Merchant Charges Income	-	464
Interest Received	24,281	30,049
Awards Levy & Function	8,482	26,841
Miscellaneous Income	591	379
Events Income	223,071	215,459
Course Income	17,748	12,027
Licensing Income	187,076	184,697
Sale of Products	117,039	126,877
Total Income	842,840	779,921
Cost of Sales		
Cost of Events	68,658	201,892
Cost of Presentations	8,821	34,191
Cost of Courses	15,396	7,300
Cost of Licensing	136,737	102,379
Cost of Products	77,100	91,901
Total Cost of Sales	306,712	437,663
Gross Profit	536,128	342,258
Expenses		
Advertising & Promotion		
Print Media Advertising	-	228
Electronic Media & Advertising	763	908
Marketing Material	1250	-
	2,013	1,136
Affiliation	2,010	1,100
Affiliation Costs		
Officers & Directors Liability	8,206	9,441
MA Meetings, Seminars & Miscellaneous	2,181	2,758
MA Ridernet Data Base	13,654	15,855
	10,004	10,000

Motorcycling Australia Cost	6,368	-
	30,409	28,054
	31 December	31
		December
	2019	2018
Awards & Functions		
Catering Trophies & Medals	-	991
		0.0.1
	-	991
Coaching		
Elite Coaching Program	_	10,998
Coach Course Presenters & Coaching Miscellaneous	-	5,627
	-	16,625
Depreciation	4.0.04.0	0.074
Depreciation	10,219	9,074
	10,219	9,074
Employee Benefits Expense		
Salaries and wages	208,871	272,999
Staff Amenities & Uniforms	2,264	4,816
Superannuation expense	30,386	34,556
Movements in leave provisions	10,093	11,057
Subcontractors & Consultants	116,563	99,451
Workers compensation	4,139	4,921
	372,316	427,800
Officials' Expenses	4,000	4,000
Honorariums Officials Miscellaneous	2,975	3,339
	_,	0,000
	6,975	7,339
Property Expenses (Maylands)		
Cleaning	3,840	4,160
Council Rates	2,440	2,649
Electricity	5,085	6,274
Repairs, Minor Plant & Improvements	2,248	1,789
Strata Levies	16,911	16,612
Water Rates	1,851	1,737
Storage & Miscellaneous	-	283

	32,375	33,504
	31 December	
	2010	December
	2019	2018
Sport Development		
	-	1,909
Club Development, Minikhana & Motosafe		
	-	1,909
Other operating and administrative expenses	1 5 70	F1F
Admin Miscellaneous	1,579	
Audit fees	5,500	
Accounting Fees	600 360	
Bank charges	6,848	
Computer expenses	104	
Courier	104	9,091
Donations	1,189	
Dues & Subscriptions	7,084	
Insurance	4,499	
Interest Paid		3,354
Legal Fees Photocopying	5,729	
Postage	3,017	
Printing and stationery	936	
Staff Training & Travel	4,290	
Other Administrative Costs	10,628	
	52,363	76,166
4. CASH AND CASH EQUIVALENTS		
Commonwealth Bank Cheque Account	48,364	40,226
Petty Cash Float	424	
CBA Term Deposit A/c 50337396	329,733	
CBA Term Deposit A/c 50337353	640,715	
Commonwealth Bank Business Online Saver Account	4,153	
Commonwealth Bank Online Saver Account	100,140	
	1,123,529	1,212,700

	31 December	31 December
	2019	2018
5. TRADE AND OTHER RECEIVABLES		
Current		
Trade Debtors	16,603	25,619
Loans to Clubs	25,000	25,000
	41,603	50,619
Non-Current Loans to Clubs	45,695	_
	45,695	-
6. INVENTORY		
AMB Transponders & Brackets	981	526
Flags	405	415
Prepaid Expenses	7,020	8,139
	8,406	9,080
7. PROPERTY, PLANT AND EQUIPMENT		
25/168 Guildford Road, Maylands - Owner Occupied Property	500,000	500,000
	500,000	500,000
Office Fitout & furniture	29,872	28,577
- at cost - accumulated depreciation	(24,494)	(22,901)
	5,378	5,676
Plant & Equipment		
- at cost	235,412	176,615
- accumulated depreciation	(157,954)	(149,328)
	77,458	27,287
Total Carrying Amount at end of year	582,836	532,963
Carrying amount at beginning of year	532,963	812,161
Additions	60,092	4,876

WDV of Assets Disposed Revaluations of Owner Occupied Property 25/168 Guildford Road Depreciation expense	(10,219)	- (275,000) (9,074)
Total Carrying amount at end of year	582,836	532,963
	31 December	31 December
	2019	2018
8. TRADE AND OTHER PAYABLES		
Trade Creditors	5,620	3,828
CBA Credit Card	4,713	1,897
GST Payable	18,932	11,936
PAYG Withheld	2,830	3,489
WA Women Collection Holding Account	-	4,545
Accrued Expenses	2,735	6,475
State-Owned Facility Fee Payable	6,550	59,050
	41,380	91,220

Trade and other payables are non-interest bearing and generally settled on 30 day terms. Due to their short-term nature, their carrying amount is assumed to approximate their fair value.

9. UNEXPENDED GRANTS & INCOME IN ADVANCE

Income in Advance	34,535	33,570
Other unexpended grants	75,000	60,000
	109,535	93,570
10. PROVISIONS		
Current		
Annual leave	25,792	27,988
	25,792	27,988
Non-Current		
Long Service Leave	6,731	3,411
	6,731	3,411

11. ASSET REVALUATION RESERVE

Opening Balance	164,334	439,334
Increments/(Decrements)	-	(275,000)
Closing Balance	164,334	164,334

The asset revaluation reserve is used to record increments and decrements in the value of owner occupied property.

	31	31
	December	December
	2019	2018
12. CASH FLOW RECONCILIATION		
Reconciliation of surplus to net cash flows from operations		
Net surplus/(deficit) for the year	29,458	(260,340)
Non cash items:		
Depreciation of plant and equipment	10,219	9,074
Changes in assets and liabilities:		
(Increase) / decrease in trade receivables	9,016	14,171
(Increase)/ decrease in prepayments	1,119	(8,139)
(Increase)/decrease in inventory	(444)	1,475
Increase/(decrease) in payables	(56,836)	42,515
Increase/(decrease) in unexpended grants & Income in Advance	15,965	3,070
Increase/(decrease) in provisions	1,124	(48,223)
Increase/(Decrease) in GST liability	6,996	9,063
Net cash inflows from operations	16,617	(237,334)

13. FINANCIAL RISK MANAGEMENT

The Association's principal financial instruments comprise receivables, payables, and cash and short-term cash in investment accounts.

Primary responsibility for the identification and control of financial risks rests with the Board of Directors. The Association uses different methods to measure and manage the different types of risks to which it is exposed. These include monitoring levels of exposure to interest rate and assessment of market forecasts for interest rates. The Association manages credit risk by only dealing with recognised, creditworthy, sporting clubs. Liquidity risk is monitored by regularly comparing expected payables to cash on hand and placing in investment accounts only those funds which are not required to settle liabilities within the next three months.

Interest rate risk

The Association's current exposure to the risk of changes in market interest rates relate primarily to cash assets and is managed by the Board approved investment policy.

The Association does not account for fixed rate financial assets and liabilities at fair value through profit or loss.

Financial assets		
Cash and cash equivalents	1,123,529	1,212,700

13. FINANCIAL RISK MANAGEMENT, CONTINUED

The following table summarises the impact of reasonably possible changes in interest rates for the Association at 31 December 2019. The sensitivity is based on the assumption that interest rate changes by 25 basis points (2018 25 basis points) with all other variables held constant. The 25 basis points sensitivity is based on reasonably possible changes over a financial year.

	31	31
	2019	2018
Impact on profit and equity		
Higher / (lower)		
25 bp increase (2018: 25 bp)	2,809	3,032
25 bp decrease (2018: 25 bp)	(2,809)	(3,032)

Credit risk

Credit risk arises in the event that a counter party will not meet its obligations under a financial instrument leading to financial losses. The Association manages credit risk by trading only with recognised, creditworthy, sporting clubs and private promoters. All short term deposits and investment accounts are held with major banks.

Liquidity risk

The responsibility for liquidity risk management rests with the Board of Directors.

The Association manages liquidity risk by maintaining sufficient cash to meet the Association's operating requirements and investing excess funds in highly liquid short term investments. The Association's liquidity needs can be met through funding from cash generated from operations and short-term borrowings, if required.

The following table details the Association's financial liabilities according to their contractual maturities. The amounts disclosed are based on contractual undiscounted cash flows.

	Less than 6 months \$'000	6 months – 12 months \$'000	1-2 years \$'000	> 2 years \$'000
At 31 December 2019				
Trade and other payables	16,883	-	-	-
	16,883	-	-	-
At 31 December 2018				
Trade and other payables	12,200		-	
	12,200	-	-	-

14. RELATED PARTY DISCLOSURES

The Association's related parties include its key management personnel and related entities as described below.

Unless otherwise stated, none of the transactions incorporate special terms and conditions an no guarantees were given or received.

Transactions with key management personnel

Key management of the Association is the Chief Executive Officer. Key management remuneration includes the following expenses:

	2019	2018
	\$	\$
Short-term employee benefits	-	36,969
Post-employment benefits	-	5,938
Other long-term benefits	-	648
Termination benefits	-	46,000
	-	89,555

Amounts paid by the Association for key management services rendered by a separate management entity:

	2019	2018
	\$	\$
Global Tennis	122,702	69,216

15. AUDITOR'S REMUNERATION

The auditor of MWA for the year ended 31 December 2019 is Reliance Auditing Services.

	31	31
	2019	2018
Audit fees for audit of the financial report	5,900	5,900
	F 000	F 000
	5,900	5,900

16. SIGNIFICANT EVENTS AFTER THE BALANCE DATE

No circumstances or events have arisen subsequent to the end of the year that have had, or are likely to have, a material impact on the operations of the Association or the financial statements.

DIRECTORS DECLARATION FOR THE YEAR ENDED 31 DECEMBER 2019

This general purpose financial report has been prepared to satisfy the reporting requirements under the Association's constitution. The Board of Motorcycling Australia WA (Inc.) has determined that the accounting policies adopted are appropriate to meet the needs of the members of the Association. The financial statements have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and other statutory requirements.

In our opinion:

- the financial statements give a true and fair view of the financial position of Motorcycling Australia WA (Inc) as at 31 December 2019 and of its performance for the year ended on that date and comply with the Associations Incorporation Act 2015, the Association's constitution and Australian Accounting Standards; and
- (ii) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become payable.

This declaration has been made in accordance with the constitution of Motorcycling Australia WA Inc.

For and on behalf of the Board

Tracy Simpson President Perth

26 February 2020