



MOTORCYCLING WESTERN AUSTRALIA
2020 ANNUAL REPORT

Who We Are

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

MWA represents 48 clubs and promoters and more than 3,000 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 — Innovation*

MWA Vision - *Just Ride*



Strategic Pillars

Membership - *Partnerships and people*

Establish the Brand - *Promotion and Innovation*

Club Development - *Building Strong Communities*

Financial Sustainability - *Build the Business*



Honour Board 2004 - 2020

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
2020 Regan Duffy

Patron's Award

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
2020 Kayden Minear

Coach of the Year

2013 Simon Price
2014 Michael Addison
2015 Mark Gill
2016 Robert Wasley
2017 Peter Hamer
2018 Luke Davies
2019 Josh Adams
2020 Jayden Rykers

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
2020 Billy Bartlett

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
2020 Trudy Campain

Club of the Year

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
2020 Bunbury MC

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
2020 Albany MC

HALL OF FAME

Jeff Leisk MX, Industry
Chum Taylor Speedway
Trevor Laurance Administration
John Rock* Trial, Road Race, MX
Peter Nicol Road Race, MX
Dennis Nash Speedway
Dale Britton MX
Charlie West Road Race, MX
Ritchie Kings* MX
George Scott Road Race
Graeme Smythe MX
Julie Rodier MWA Administration
Gordon Renfree MX
Neville Cutts MX
Robert O'Leary MX, Speedway, RR
Sig Schlam Speedway
Glen Britza MX
Eric Nicoll Speedway





Board / Staff- Sporting Panels

MWA Board

President Brendan Taylor

Peter Campain

Cornel Scheibling

Jason Gaske

Helen Parker

Jessica Boujos

Anike Senior

Paul Donahoe

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

Enduro Panel:

Jeremy Connor

Winton Lawton

Sam Iacobellis

Peter Campain

Collin Jennings

Road Racing Panel:

Tim Simmons

Denise Stronach

Adam Senior

Glen Lowe

Nick Favazzo

Ben Stronach

FIVE STAR YAMAHA LEARN TO RIDE

DON'T MISS THE ADVENTURE

20 March
24 APRIL
8 MAY
19 JUNE
24 JULY
21 AUGUST
4 SEPTEMBER
16 OCTOBER
6 NOVEMBER

MAKE YOUR FIRST TIME A FIVE STAR EXPERIENCE

Five Star Yamaha and MotorcyclingWA are working together to give you the first ride of your life. The Learn to Ride program is designed for people of all ages with limited or no experience riding a motorbike. If you can ride a bicycle, we can teach you to ride a motorbike. Accredited Instructors, any age, boy or girl, get involved and don't miss out on the adventure of riding a motorbike! Contact MotorcyclingWA today to book in.
Email: mail@motorcyclingwa.org.au - Phone: 08 9371 5333 - Web: www.motorcyclingwa.org.au

Logos: MWA, healthway, SMARTER than smoking, Lightweight Motorcycle Club

SMARTER than smoking

MINI 2021

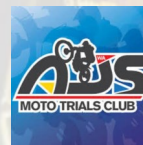
Dates

March 6 - Coastal MC
April 3 - Wanneroo Jnr MC
May 15 - Lightweight MC
June 12 - Coastal MC
July 17 - Wanneroo Jnr MC
August 7 - Lightweight MC
September 18 - Northam MC
October 9 - Northam

Logos: Lightweight Motorcycle Club, WMC, COASTAL MOTOR CYCLES W.A. INC., FIVE STAR YAMAHA, AND MCC, MWA

Our Members

- AJS Moto Trials
- Albany MC
- Beverley District MC
- Bunbury MC
- Carnarvon MC
- Classic MXWA
- Coastal MC
- Collie MC
- Cranbrook Districts MC
- Denmark MC
- Esperance MC
- Exmouth MC
- Gascoyne Offroad Racing Club
- Historic Competition MCWA
- Ironstone Adventure Riding Club
- Kimberley Enduro Club
- Jerramungup District MC
- Kununurra MC
- Lightweight MC
- Manjimup MC
- Motorcycle Racing Club of WA
- Newman MC
- Northam Districts MC
- Off Road Riding Club of WA
- Pathfinders Trials MC
- Quad Riders WA
- Southern Capes MC
- Speedway MC
- Supermoto WA
- Trial & Enduro MC
- Vintage Motocross
- Vinduro WA
- WA College of Agriculture
- WA Junior MC
- Wanneroo Junior MC
- WA Women MC Riders Inc
- Dirt High Promotions
- Golden Outback Trail Tours
- Motorcycling South West
- Trakdayz
- WAMX



Presidents Report

2020 can be described as unusual at best!

Through the many and varying difficulties presented to us all, Motorcycling in WA has not only survived, it has thrived.

The good old-fashioned notion of going for a ride with your mates is back. West Aussies are a resilient bunch, even when thrown a COVID lockdown for weeks on end. What was the first thing most of our members did when they were released from lockdown? They went for a ride.

As soon as the lockdown was lifted, the Rideparks Australia events took off with a vengeance and WA ran more than any other state. It shows how much fun motorcycling has become again. We were also one of only two states that managed to run a Motocross State Championship series, which was no small task.

As president of Motorcycling WA, I have a passion to put the fun back into our sport whilst making sure it is the best it can be for riders, officials and spectators. I also truly believe in focusing on our juniors as the future of our sport and making sure our members needs are fulfilled.

COVID managed to put a hold on some of our programs, but at this stage they are back up and running in 2021 so far with several junior development programs being supported by local businesses, even through the hard times. I thank those businesses very much for their unwavering support. We could not do this without you.

Our office team of Joe, Mark, Monica, Hannah L, Hannah P and Nathalie did a magnificent job of keeping things running remotely when they had to and then picked up like they had not missed a beat when the lockdown lifted. A spectacular effort in a very frustrating year where things changed every other minute.

For the second year running we are able to return the audited financials showing a positive return for MWA, building on the growth achieved in 2019.

Another milestone of 2020 was the conclusion of a deal to sell our Maylands office (along with all the other offices in the complex) to a developer for a substantial sum that enabled MWA to realise a good profit over the original purchase price. This will allow us to purchase a newer and more purpose relevant building for a smaller cost and set up an office / facility for ourselves that will see us a long way into the future.

Our volunteers put in another stellar effort this year and despite restrictions, job cuts and business shutdowns, they banded together and helped us run events under very challenging circumstances and I commend them for their efforts. Without our volunteers, this sport does not run.

2020 also spelled the final year of the WAMX management model for the Motocross State Championship series and the end of WAMX as a stand-alone entity. The state series will now be run by MWA directly with a series manager ensuring all is in place for each event and to develop the series to a whole new level from 2021 onwards.

I would also like to thank our volunteer Board members Jason, Cornel, Peter, Jessica, Paul, Helen and Anike for their tireless efforts this year working behind the scenes to keep things going in the right direction.

Finally, I would like to encourage everybody to make the most of the opportunities that Western Australia has given us to get out and about, get involved in what we all love doing and "Just Ride!"

Brendan Taylor
President
Motorcycling WA



CEO Report

Wow what a year 2020 was. It will be one that we all remember that's for sure. I think it was evident that the COVID-19 pandemic allowed everyone to focus on the important areas of life being friends, family and having fun.

Being shut down for 3 months initially had a severe impact on our sport, but as it always is, people banded together and once we could ride again, boy did we ride. We saw participation numbers in WA, boom. We managed to run a state series in all our disciplines, something that did not happen anywhere else in the country. This is a testament to our clubs and the volunteers who made this happen.

To my staff in the office Mark, Monica, Hannah L , Hannah P and Nathalie I thank you for all your hard work during both the good and bad times throughout the year. The success of MWA is because of all of you and the passion you have to deliver excellence.

Next year looks exciting for MWA. We are pumped to be running the MX State Championships back in-house. This will be a huge challenge for us, but one that we will meet with enthusiasm and professionalism. I thank all involved in WAMX over the last 15 years and we have very big shoes to fill.

2021 will be a year of growth for MWA although there will still be some uncertainty in the air due to the Corona-19 pandemic. However, we know if we stick to our motto of having fun and "Just Riding" then the sport will continue to prosper.

I'd like to thank Motorcycling Australia for their leadership in 2020 . Having a strong national body helped all States battle through 2020. Again, much gratitude to all of our clubs, volunteers, officials, coaches and members . We exist to help and grow the support with you.

Bring on 2021 and the challenges which may come with it and remember all, "Just Ride".

Joe McCarthy
Chief Executive Officer
Motorcycling WA



Operations Report

Overview:

2020 has been a tough but successful year for our Motosafe, MINI-X, Come and Try (Learn to Ride Academy) and Inclusion programs. Even with the Covid-19 situation bringing our sport to a halt around the middle of the year, we were able to create strategies that would enable us to reach most of our goals and fulfill our commitment to the STS plan.

We achieved above and beyond with the Inclusion and MINI-X programs with expanding into new areas and engaging with more clubs and participants than ever before but sadly we did not get to as many schools as we had hoped even with the option for digital engagement.

As a result of these quality programs, we have had new members, quality coaching and opportunities for all kids, regardless of ability to join in the motorcycling fun, thanks to Healthway, Five Star Yamaha and all the coaches and clubs that assisted us with the programs



The MINI-X cup was very successful in 2020 for both kids and parents who were keener to be involved due to the fun and entertaining structure. The skills-based activities are growing in popularity and a want for more events by parents and kids is proving that we are on the right track with this program.

We no longer run these events separate from our clubs, instead we engage club coaches and members to assist with the delivery of the program which in turn generates new club memberships and financial benefits to each hosting club. This new format keeps the kids riding all day, only stopping for breaks and instructions on what plans we have for each session.

The program's success is reflected in the annual statistics. In 2020 we ran 6 series events and 1 standalone event run at a regional club to grow the value of having such programs with a total participation of 186 riders consisting of 81 girls and 105 boys. Although there was a slight drop in participation from 2019, more riders attended all series events and female participation grew despite the slight overall drop which is very encouraging. MINI-X is now held at club venues to bring value of the program back to our affiliated members with the help of additional junior club memberships and new parent committee members because of new kids in the sport.





Operations Report

The Inclusion Program in 2020 has been an absolute success.

Our plan was to run 2 events in 2020 but after contacting an organisation called the Kalt Collective, the Moto Inclusion program has turned into a weekly occurring event involving kids and adults from all backgrounds engaging in motorcycle activity to develop confidence, motor skills, social interaction and most importantly, having fun in a supportive environment.

The events take place at our 2 prominent metro clubs and join in with recreational riding with experienced competitors who give tips and advise to help them on their way. As an organisation, it makes us proud to see some of our best competitors taking time to work with these brave individuals who go from strength to strength during their time in the program.

MWA through the Kalt Collective also now work together with the Armadale Police enabling us to also offer these opportunities to Aboriginal kids who not only love riding the bikes, but also enjoy the maintenance that is required to keep them running. In total we have had 32 individuals come through the program, many of which return on a regular basis.



In 2020, the Motosafe Incursion proved to be the most difficult program to achieve our set goals as access to schools was halted once the Covid-19 situation hit WA. Motorcycling WA had visited 7 schools prior to the quarantine period and the remaining 17 schools that we had preliminarily booked in, cancelled or postponed the incursions until further notice.

We invested time into developing an online presentation that could be delivered from the MWA board room and would be streamed to each school instead of an actual visit. We believed this would be a viable option but sadly no schools saw the value in an online presentation or were unable to facilitate such a presentation for motorcycle safety and this direction went no further.

Once the Covid-19 situation stabilized, we were able to start visiting schools again but quite a few of the schools that were regulars to the program were still cautious on allowing presenters into the school and chose to hold off until 2021. In an attempt to reach our goal of 24 schools, we changed our delivery slightly to adapt the presentation to high school aged students and visited a number of High schools. This resulted in MWA visiting 19 schools with the Smarter than Smoking message as part of our Motosafe program. We completed 41 presentations to 1980 children from 5 to 17 years of age in both regional and metropolitan areas.

Operations Report

The coloring in competition was not embraced by schools and teachers in 2020 leaving us to use the promotional vouchers for the MINI-X and Learn to Ride events. We did however give away most of the STS MINI-X branded Yamaha caps at the schools which were very popular.

Each presentation takes approximately 60 minutes and focuses on the 10 golden rules of motorcycle riding; 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 MINI-X and Learn to Ride programs including a hands-on safety gear demonstration.

This year we targeted school assemblies to gain as much exposure at each school as possible. The Smarter than Smoking message is always a part of the presentation at commencement and after the incursion.



The Come & Try (learn to ride academy) is an opportunity for boys and girls of any age to have their first try on a motorcycle, in a controlled area with qualified coaches. With all motorcycles and equipment supplied by Five Star Yamaha, this is a fantastic opportunity that brings new riders to our clubs and sport.

It's good fun for those that just want to have a go but has proven to be the perfect platform to introduce new families to the world of motorcycle sport. Come and try events have been very popular in 2020 with events being held at various clubs in metropolitan and regional areas. Due to Covid-19, we were unable to offer riding at the large shows, but we still attended the 4WD and Adventure show with promotional material including the STS promotional banners to entice the public at one of the many events.

As a direct result we had 120 new recreation licenses purchased with a 25% conversion rate to competition making the come and try a worthy program for MotorcyclingWA.

FIVE STAR YAMAHA

Training Dates: July 18
August 29
October 3
November 7
December 12

For bookings email: events@motorcyclingwa.org.au
Ph: 08 9371 5333

MAKE YOUR FIRST TIME A FIVE STAR EXPERIENCE ★★★★★

LEARN TO RIDE

Five Star Yamaha in partnership with Motorcycling WA are offering training for anyone who would like to learn to ride with all gear provided including one of Yamaha's learner off road range.

From a Peewee 50 up to a TTR125, we have the bikes to cater for anyone of any age who wants to learn the thrill of riding a motorcycle.

For more details visit www.motorcyclingwa.org.au

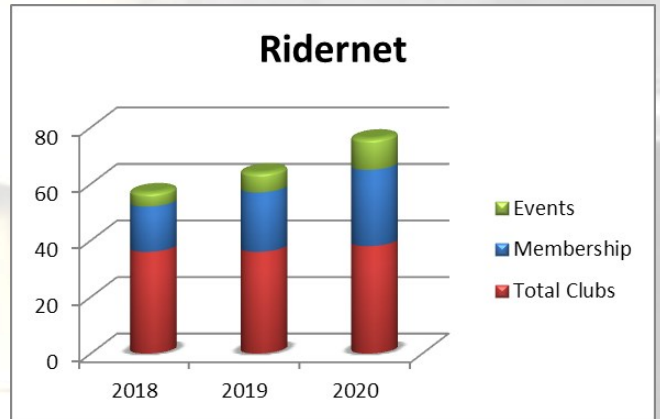
Logos: **lightweight motorcycleclub**, **MOTORCYCLING WA WESTERN AUSTRALIA**

Member Services Report

RIDERNET

With regular training available in setting up online events and memberships, clubs are seeing the benefits of using Ridernet for their database management requirements. The system links all member details from Licensing, Officials, Membership and Events to MA's national database.

Clubs are provided with "how to" guides plus 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 direct to Sports Marketing Australia.



HOW TO PURCHASE A CLUB MEMBERSHIP ON RIDERNET

- Log into (or create) your Ridernet Profile via <https://www.motorcyclingwa.org.au/>

- Log into your existing Ridernet Profile or create a new profile through PURCHASE A CLUB MEMBERSHIP

SIGN IN (for existing or former members)

Enter your Ridernet ID (Licence Number)
123456

Enter your Password

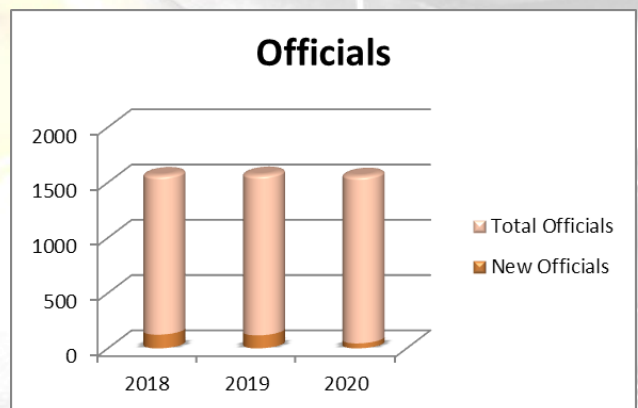
LOGIN Forgot Password?

BECOME A MEMBER

- PURCHASE A LICENCE
- PURCHASE A CLUB MEMBERSHIP**
- BECOME A COACH/OFFICIAL
- ENTER AN EVENT

OFFICIALS

We started the year off in February with Clerk of Course officials training at MWA, and also delivered officials training at Esperance Motorcycle Club in early March, before we were forced to pause any remaining training dates. We quickly devised a way to deliver our courses online, and before long we had newly accredited officials ready to utilise their training. Although participation in new officials training was down on the previous year, we had an abundance of officials renewing and upgrading their current accreditation.



If you are a registered Club located more than 100km from Perth, have eight (8) or more participants and wish to hold courses at your club please contact our Member Services Coordinator Hannah Lawton on 9271 5333 to schedule a presenter.

All Officials Training Seminars are Free of Charge and are held at Motorcycling WA, 46 Swerth Ave, Maylands. Please bring a notepad and pen. Morning tea is provided to all participants. Start time is 8am.

EXCITING NEWS!! Motorcycling WA has been working on developing Officials Training to deliver to our members online during the COVID-19 crisis. You can now register to participate in any of the below listed courses online.

System Requirements: A laptop or desktop computer and a headset with microphone (mobile phone headset is adequate). To find out more about how the courses are delivered go to our Online Courses page [HERE](#).

2020 OFFICIALS TRAINING

Clerk of Course/Steward	Race Secretary
Sat 1 Feb - register HERE	Sat 8 Feb - register HERE
Sat 14 Mar - register HERE	Sat 4 April - register HERE
Tue 19 & Wed 20 May - register HERE	Tue 5 & Wed 6 May - register HERE
Sat 18 July - register HERE	Sat 4 July - register HERE
Sat 3 Oct - register HERE	Sat 24 Oct - register HERE

EVENT CALENDAR

FIND A CLUB



Member Services Report

COACHING

In 2020 we were able to run two very successful coaching courses to accredit 20 new Level 0 Coaches. We also had two Level 1 Coaches attend to refresh their skills and renew their accreditation. Coaching courses were presented by our MWA L2 Coach, Winton Lawton. Motorcycling WA would also like to thank Lightweight Motorcycle Club for the generous use of their Arena-X track for Coaches to complete their practical assessment.



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 2020 there were 38 new Level 1 Operational Officials.

The Practice Supervisor 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. Our member Clubs have been supportive in ensuring their members have the correct PS accreditation for these practice sessions. There were 249 PS1 accreditations (new & renewals) processed in 2020.

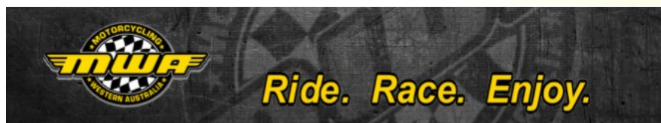
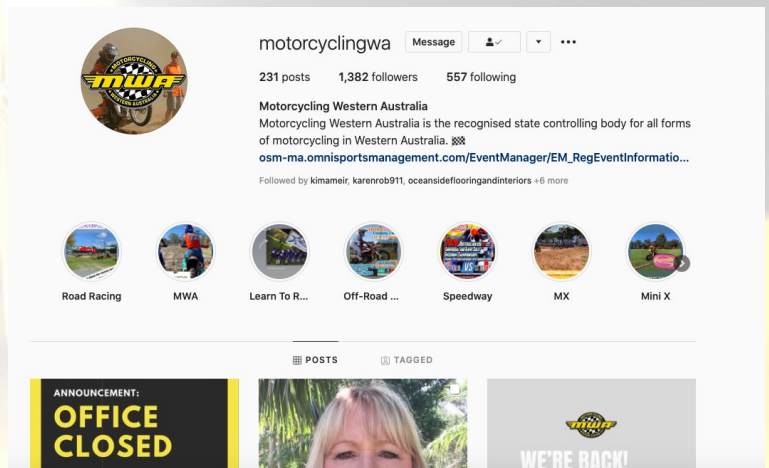


COURSE TOPICS		
Topics		
Topic 1 - National Officials Accreditation Scheme	Status: Not Started	GET STARTED
Topic 2 - Officials	Status: Not Started	GET STARTED
Topic 3 - Operational Officials	Status: Not Started	GET STARTED
Topic 4 - Manual of Motorcycle Sport	Status: Not Started	GET STARTED
Topic 5 - The Officials Legal Responsibilities	Status: Not Started	GET STARTED
Topic 6 - Risk Management in Motorcycle Sport	Status: Not Started	GET STARTED
Topic 7 - Responsibilities of the Operational Official	Status: Not Started	GET STARTED

Media Report

The year of 2020 saw many events disrupted and cancelled, a first for many of us at Motorcycling WA having to deal with a pandemic we immediately transitioned into damage control mode. Finding ways for our members to still be able to interact and be a part of the motorsport community whilst being safe. Social media gave us the opportunity to regularly update members and provide a solid line of communication so that they could get back on the bike as soon as possible. Our platforms have grown tremendously over the last year due to new events, programs and greater involvement by new and current members.

Through the use of new social media programs we were able to create and produce new content that we found was much more engaging and effective with our members. Sharing these posts through our Instagram, Facebook and What's on This Weekend we drew in a new demographic of members as the younger generation of riders began to follow our updates and engage in the new content. Our main social media platform, previously Facebook has transitioned its position as our following and impact of Instagram has grown. Sitting at 1382 followers, a substantial increase in comparison to last year it has allowed us to attract a number of sponsors for up and coming events as they have the potential to be featured on our Instagram page. We have seen this be a key feature in our sponsorship packages as we prepare for the 2021 season whilst bringing the WAMX Championship in house and continue to grow the new Metro Series.



What is happening this weekend at Motorcycling Western Australia Clubs?

Take a look below at what events will be happening this weekend, there is plenty to be a part of or spectate at. Be sure to head down to your local club this weekend and show your support. So don't miss out of any of your local club events and scroll down below. Please make sure you adhere to all current restrictions when attending events.

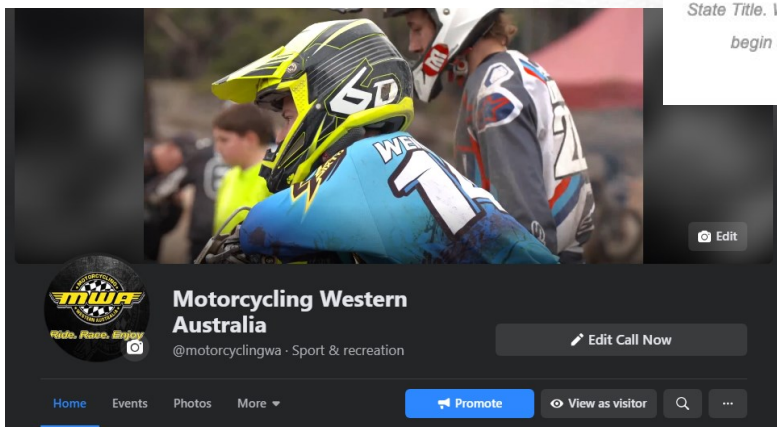
Click [here](#) to see the full calendar.

Does your club have an event coming up that you want all of our members to know about? Email Hannah Peters at events@motorcyclingwa.org.au to find out how we can help promote all club events.

BENCO 500CC SOLO WA STATE TITLE



This Saturday night the Speedway Motorcycle Club of WA will be your hosts of the 500cc State Title. With a number of riders set to line up to the tapes this weekend, racing will begin at 7pm so scrap your Saturday night plans and head to Pinjar Park!



Media Report

Wanting to create a more engaging, fun and exciting environment and relationship with members and the state governing body, social media were platforms that helped achieve that in 2020. The lines of communication and ability to feature what W.A motorsport has to offer provided the platform for clubs and riders to soar through very tough times. Our priority during the 2020 season was to engage with clubs and riders through our social media and feature the large amount of events during a very short period of time, we hope that we have achieved this and continue to aid in flourishing our relationships with members and clubs as we head into the 2021 season.

A number of clubs utilised the assistance of the MWA team in helping expand their club promotion and social media. Witnessing our junior programs and club events numbers soar, this channel of communication allowed clubs to know the best way to approach their website designs and how they display events on social media alongside other WA venues to optimise their numbers and memberships.



All clubs have done an excellent job throughout the 2020 season in getting through the regularly changing environment that many were forced into with new restrictions and lifestyle. Through their social media and link between the governing body they were able to gain a number of riders at the event post COVID-19. We aspired to grow club relationships in 2020 and that we did as we saw new clubs re-affiliate to the governing body and share their growing membership base. As a state governing body we were more than excited to share this partnership with our members and feature club events on our social media.

Women's Committee



The start to the 2020 season was once again celebrated by over 100 riders, officials, volunteers and families of the sport at the 2020 Women's Committee Season Opener. The event was held to celebrate females in the sport both on and off the bike and once again held at Cullys Motorcycles coinciding with International Women's Day.

The committee would like to congratulate one of the younger riders Addison Orr, the recipient for the 2020 Riders Recognition Award and Sharon Rykers awarded Outstanding Women in the Sport, two very well deserved recipients. We would also like to congratulate all nominees, it was once again a very difficult decision.

The 2020 event calendar for all disciplines was cut short due to the Covid restrictions. All clubs and organisers are to be congratulated for regrouping and re arranging their events. The Women's Class in the MX State Championship Series consisted of 3 rounds. Due to the pressures of a shortened series unfortunately the women only constituted at one round with 10 riders therefore there was no championship class run for them at remaining two rounds.



The Junior Motocross 2020 State Championship Junior Girls Classes looked promising at round one with both classes meeting the required numbers. Due to injury the younger age group numbers declined but managed 5 entries in the final round to complete their championship. The older age group also lost some riders due to injury, but numbers for their rounds were consistent with 7 to 8 entries.

Enduros had good numbers in both the Womens Class and the Girls Classes for the first rounds in the two series. However unfortunately after Rd 2 again injuries took their toll in the Junior Girls classes and we lost 4 girls over the course of the championships. The offer of free club membership for the girls by Off-road Riding Club helped boost numbers. The Women's State Enduro Championship class finished strong with 9 ladies competing in the last of the 5 round Championship series.



Trials had a number of young ladies participated in the Oset ride day learning a lot of valuable riding skills along with other mini ride days that introduced some of the more refined skill for riding Trials competition. The 3 round Trials State Championship series once had consistent numbers in the Junior Girls class.

From the dirt to tarmac, females continue to enjoy the sport with Supermoto WA supporting the Women's with their own class at the 2020 State Championship event held in November 2020 at the Wanneroo circuit. Road Racing continued to have the consistent female competitors race at both club and State Championship level with the Historic MC and MCRC

Lightweight Motorcycle Club ran a junior girl's only coaching day before their Arena X open which saw 11 girls get some coaching by Jayden Rykers. They also supported the junior girls by running classes at their Arena X Open with 6 girls racing.

The Committee would like to acknowledge the hard work of the former committee chairperson, Tracy Simpson who laid a strong foundation for the committee and for females in the sport of motorcycling. The committee was very committed in 2020 to use the Women in Motorcycling WA facebook page to promote all facets of the sport where female riders could ride at both clubs and state level events. Female participation in the sport stands at 169 active crew and rider license holders, with the break down at 48 Senior National, 44 Junior National, and the remainder across recreational, crew, mini and restricted national licence holders spread evenly between metropolitan and country regions. There is also a strong group of female officials that support the organisation of event and clubs as officials and volunteers.

The focus for 2021 will be to continue to promote opportunities and the latest news for the female riders, officials and volunteers in our sport. We aim to working closely with all clubs with a refocus on building the female participation in motorcycle sport at grass routes level.



WAMX Inc 2020

The Promoter WAMX Inc which was made up of the Executive Committee and the host Clubs decided by the at the beginning of the year to wind up WAMX Inc at the conclusion the 2020 with the State Championship to be run by the Motorcycling WA office from 2021 onwards.

Planning was well underway early and season 2020 was set to run with six rounds of competition for both the Senior and Junior Riders, but due to the COVID 19 Pandemic that hit our country at the beginning of the year it looked like there would be no racing at all for 2020. However, after restrictions were relaxed by the Government WAMX put together a shortened series of three rounds.

The event still managed to have some top-level racing. Junior numbers were still at a high level but unfortunately the Senior numbers were low due to the effects of job losses from COVID 19 and injury recovery was not possible due to such a small season which also hampered numbers but all in all the series was still successful.

There were a few different things added to the Senior round with the introduction of the 2 Stroke Cup and the Rookie Cup. Both these events were supported and it was great to see some of the older junior riders in the Rookie Cup tackling the track on the Senior day.

WAMX Inc wishes to thank all the officials, volunteers and riders that have been involved over the many years keeping these events running and helping make these events possible and look forward to seeing how the events run in the future.

Motocross Report



Road Race Report



The Motor Cycle Club of WA managed to successfully run a number of state championship classes in 2020. With the uncertainty that COVID brought, the wild weather ending racing early at round 1 in Collie and a power outage stopping racing early at Wanneroo at the second round, the club was in the end able to count all 4 rounds towards the state championship. Thank you to the Historic Club for running in our Golden Era class at round 4 and the volunteers, officials, friends, family and competitors all year for the efforts to support Road Racing in WA and the Club.

Congratulations to the 2020 MCRC WA Road Race State Championship winners;

WA Superbike State champion: Sam Clarke

WA Supersport State Champion: Tommy King

WA Sidecar State Champions: Dillan McDermott & Grady Norris

WA Production State Champion: Bronson Pickett

WA Junior Road Race State Champion: Will Wasley



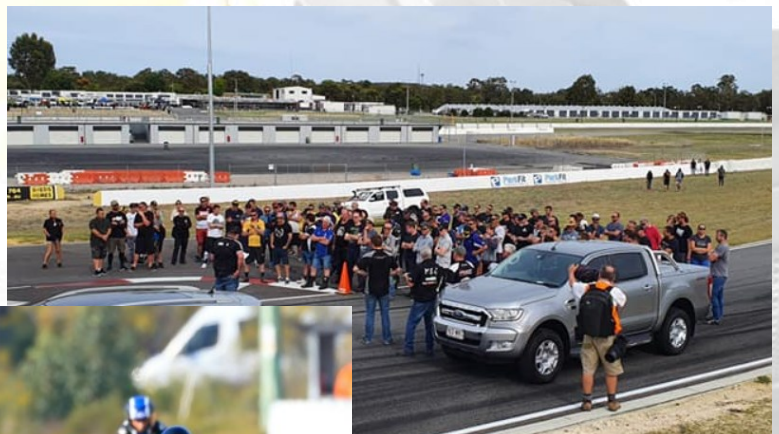
The Junior Road Race championship displayed some of the amazing talent coming up through the ranks. Already we are seeing riders graduate from this class and move into senior competition classes and quickly rise to the top. All season, the young racers have put on a great show for all. MCRC would like to thank the Supermoto Club for hosting the Juniors both at the Cockburn and Wanneroo circuits. MCRC are looking forward to continuing to work with HMC and SMWA in 2021 to host events across a number of tracks and to expose the young racers and their families to other tarmac based disciplines.

Competitor numbers in 2020 increased in line with expectations from last year, indicating that season 2021 should again be a good season with quite a few new riders in the novice classes. The non-competitive events still struggled to attract consistent numbers, which is concerning, considering this is the main induction point for new and developing riders and is the entry point to the sport.

A primary concern for the sport and club, is attracting and retaining volunteers and accredited officials, especially considering the levels required for state championships and the clubs desire to operate and a very high standard. MCRC have noticed a drop in the number of people volunteering their time in varying capacities. Outreach and attracting non-competitors to the sport and clubs are areas for the club and MWA to improve in 2021.

In 2021, the club are planning to vary and introduce different events and changing the structure to freshen up the season. With a focus on engaging with other local training providers and working with local businesses and clubs, MCRC would like to see a growth in attendance at non-competitive events.

2021 will begin on the 21st of March at Collie for round 1 for all classes except the Juniors. Round 1 of the Junior Road Race state championship will begin at Wanneroo on the 23rd of May, with their 6 round championship split across 3 host clubs across 4 tracks. If their racing in 2020 was anything to go by, they are sure to put on another incredible show.



Enduro Report

2020 STATE ENDURO REPORT

It goes without saying that in March 2020 as the COVID-19 pandemic began to directly impact our lives, with regional travel restrictions and the banning of sporting events, the whole 2020 Enduro season looked extremely uncertain. However, as the situation in WA stabilised we became more hopeful and by June a level of normality had returned and we were finally able to kick off the 2020 Enduro calendar, which despite being shortened was still filled with quality events and resulted in another good year for the Enduro and off-road scene in WA considering the circumstances.

State Enduro Championships

Due to Covid-19 restrictions the 2020 WA State Enduro Championships were decided over just a three round series, consisting of Rnd 1 as a 1 day Enduro at Capel and Rnds 2 & 3 over a 2 day Enduro at Grimwade.

The Trail & Enduro MCC conducted the overall championship and ran all three rounds and the Ironstone Adventure Riding Club assisted with Rnd 1 at Capel.

All events were well coordinated and successfully run, with a good balance of terrain to suit all abilities, from the serious competitors to those who ride mostly for fun.

Despite COVID entry numbers were solid and all classes had good numbers and the both the 'Fossils' class and the non-competitive 'Trail' class were also consistently supported.

There is a healthy and productive level of communication and cooperation between the Enduro Clubs, and following their joint efforts over recent years the relationship between the sport and the Department of Biodiversity Conservation and Attractions (DBCA, the key regulatory authority for the forests where Enduros take place) has significantly improved, with correspondingly smooth and efficient granting of event approvals. We recognise how important it is to our sport to maintain and strengthen this relationship.

The 2021 A4DE at Harvey

WA has been allocated the 2021 A4DE and the Trail & Enduro Club has nominated to run the event. Unfortunately though, due to the continuing changes and uncertainties around intrastate travel restrictions and quarantine requirements, it is now clearly not viable to run the event and the reluctant decision has had to be made to cancel the 2021 A4DE.

This has been an extremely difficult decision, as event planning, organisation and logistics was progressing well, major approvals were in place and a naming rights sponsor has been secured but it had become clear to the organisers that they had no alternative.

However, the A4DE is now proposed to be run in WA in 2023 and MA has approved the postponement and discussions with the land managers, landowners and the Shire will continue. A firm date will be established once the negotiations are complete.

The Ironstone Adventure Riding Club ran the 43rd Capel 200 Trail Bike Rally, attracting around 250 entrants which was an outstanding attendance in light of COVID-19. For many, it was their first time participating in an organised motorcycle event and 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 the direct involvement of a number of local community groups and an ongoing commitment from the Shire of Capel and the Forest Products Commission (FPC) to directly support future Capel 200s.



Enduro Report

The Capel 200 was once again greatly assisted by MWA's Trail Ride Guidelines and licensing requirements for non-competitive events, which are easier to administrate and far more cost effective for entrants. This has been a well-received and much appreciated initiative by MWA.

Junior Enduro/Offroad – In 2020 the planned Offroad Championship of 6 club championship rounds, inclusive of 3 junior state rounds was cut short to four club rounds due to the COVID-19 restrictions. However, the Offroad Riding Club successfully completed the 4 round club championship, with reasonable numbers attending most events. The club also expanded its coaching program in 2020, running regular small group coaching days, developing a skills specific coaching property, and getting a number of experienced ex Junior riders accredited as coaches, to pass on their experience.

In 2021 ORCWA is currently planning for a 6 round club championship inclusive of 4 junior state championship rounds.

A number of other country Clubs and Promoters conducted a range of events in 2020, 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 competition licence and recreational licence, which is a very successful method of introducing casual bush riders to competitive off-road motorcycle sport.

In conclusion, congratulations must go to our State Enduro Champions and also a very big thank you to all Clubs and their members, riders and volunteers, who made the 2020 season a success despite COVID-19, and hopefully the 2021 season will be a return to normality



Speedway Report



The Speedway Motorcycle Club in the 2020/21 Season continues to provide a competition both on the Woffy Track and the Pinjar Park Track.

Our junior 125cc ranks have swelled to around 16 riders who are gaining an immense amount of riding as they are exposed to both tracks. The 2020/21 WA State Titles was hotly contested by 15 riders and the event saw quality riding for our juniors as well as the Club hosting a Junior Sidecar State Title for the first time in over a decade, interestingly enough, we live streamed this event with over 24,000 views which was very exciting for our riders!

In other Junior news, we continue to have 50cc, 110cc, junior sidecars and a balance bike race for those not old enough for a motor.

The Club has not been able to conduct its resident rider program for Solos this year, however our local Solo riders have embraced the opportunity to continue to develop their skills and receive recognition for their efforts on the podium, bolstering their confidence on the track, there has certainly been some exciting race moments.

The introduction of Flat Track racing at a senior level is slowly gathering interest as well as converting some riders to Solos who now race both divisions, a Flat Track WA State Title was held and attracted 32 riders and the Club received positive feedback from riders, the Club had previously laid the foundation for transformers when initially constructing the track and a lot of valuable information was learnt in the lead up to the title.

The Sidecar division has been bolstered in numbers with new outfits appearing, and several former State Champions race at selected events. The pace of sidecar racing continues to improve and is becoming more competitive as the season progresses.

The Club continues with its philosophy of an inclusive Club and race day is busy with all divisions racing plus named meetings continued to promote our local riders regardless of current world issues.

Promotion of the Club at all State Titles was the focus this season via live streaming, aimed at attracting visitors to the track physically as well as building the profile of Speedway broadly, this has been an outstanding success and will allow the Club to offer sponsors a range of products. Facilities continue to be improved at the Club, we have a sheltered area for our Disabled and Aged patrons and improved access throughout the venue. We were approached by a member to improve the kerbing on the track and this has improved racing for the riders. The next focus for the Club will be to develop permanent pit bays for riders.





Supermoto Report

Supermoto WA 2020 Annual Report

Despite the restrictions in 2020 SupermotoWA still managed to have a successful season and ran events in every month except April. The club organised a total of 33 events including a Summer and Winter Series championship including 7 race rounds in the metro area at Wanneroo & Cockburn International Kartways and a regional round at Lake King Kart Club.

We ran 21 evening practice/ Come & Try events as well as a combined Tardkhana and Sprint race Saturday and finished the racing year with the State Titles in November. The club also managed to showcase our sport with some demonstration racing at the Targa Foreshore Celebration of Motorsport in October.

Memberships increased from 78 in 2019 to 87 in 2020. The club is hoping for a great 2021 with a full calendar being developed including a return to the recently resurfaced Moonyoonooka track in Geraldton.

SupermotoWA looks forward to welcoming you at the track, spectators are free or why not come down and give one of the cheapest forms of motorsport a go!



MotoTrials Report

After a delayed start to the 2020 MotoTrials season the Winter/Prestige series saw record rider numbers at every event – For the first time in many years a three round state championship was incorporated into the series and ensured strong competition for trophies over all classes with Neil Price taking out the top honours again.

2021 appears to be another year of growth with more juniors and ladies than ever before joining the West Australian clubs. We will also be hosting the national championships in October to showcase our sport to a wider audience and encourage more riders to explore the most economic face of motorcycle sport.



2020 Awards & Champions

Motocross

2020 Junior State Champions

2020 50cc Auto 7-U9 Yrs

- 1 Ollie Birkitt
- 2 Jai Errey
- 3 Noah Thomas

2020 65cc 7-U10 Yrs

- 1 Deacon Fort
- 2 Ollie Birkitt
- 3 Nate Tomerin

2020 65cc 10-U12 Yrs

- 1 Sonny Pellicano
- 2 Connor Wiese
- 3 Ryley Fifiord

2020 85cc T2/150cc T4 9-U12 Yrs

- 1 Seth Shackleton
- 2 Sonny Pellicano
- 3 Connor Weise

2020 85cc T2/150cc T4 12-U16 Yrs

- 1 Patrick Butler
- 2 Charlie Weightman
- 3 Ethan Rowland

2020 100cc-125cc 13-U16Yrs

- 1 Brock Flynn
- 2 Kayden Minear
- 3 Jake Turner

2020 128cc-150cc/200-250cc 13-U16 Yrs

- 1 Kayden Minear
- 2 Brock Flynn
- 3 Jake Turner

2020 Girls 65cc-85cc 7-U12 Yrs

- 1 Addison Orr
- 2 Zala Hayward
- 3 Lilly Hunt

2020 Girls 85cc-150cc/200-250cc 12-U16 Yrs

- 1 Pheobe Bronwing
- 2 Olivia Webster
- 3 Summer Mills

2020 ATV competition 9-U13Yrs

- 1 Harlee Young
- 2 Sari Lough
- 3 Riona Schmid

2020 ATV Competition 13-U16 Yrs

- 1 Deean Lough
- 2 Keenan Murphy
- 3 Nichole McDonnell

Motocross

2020 Senior State Champions

2020 Veterans

- 1 Chris Errey
- 2 Aaron Chircop
- 3 Stuart McFerran

2020 MX1

- 1 Regan Duffy
- 2 John Darroch
- 3 Charlie Creech

2020 MX2

- 1 Regan Duffy
- 2 Josh Adams
- 3 Conan Forrester

2020 ATV

- 1 Chris Bosnakis

Moto Trial

2020 State Championship

Trial 2

- 1 Neil Price
- 2 Craig Austin
- 3 Grant Morris

Trial 3

- 1 Luke Patane
- 2 Scott Morris
- 3 Ben Walling

Trial 4

- 1 Simon Thomas
- 2 Samm Fowler
- 3 Sean Steffanoni

Trial 5

- 1 Robin Rodgers
- 2 Ian Coates
- 3 Phil Drew

Trial Women

- 1 Pyper Kent
- 2 Holly Wilson
- 3 Nancy Appleby

Trial Sidecar

- 1 Glen Ursino / Kevin Reynolds
- 2 Lewis Kitney / Rohan Martin
- 3 Steve Lloyd-Cox / Katie Letton

Trial Veterans

- 1 Simon Price
- 2 Scott Chapman
- 3 Barry Barton

Trial Junior

- 1 Ben Fox
- 2 Jamie Fox
- 3 Jack Walling

Trial Twin Shock

Road Race

2020 Historic RR State Champions

P3 Classic Senior

- 1 Glenn Baldwin
- 2 Andrew Orford

P4 Post Classic Junior

- 1 Tony Logan
- 2 Stephen Lloyd-Cox
- 3 Mark Ackermans

P4 Senior

- 1 Bob Hull

P4 Post Classic Formula 750

- 1 John Slehofer
- 2 Colin Boujos
- 3 William Croft

P4 Post Classic Sidecars

- 1 Kevin Webb / Martyn Dunbar-Stuart

P5 Forgotten Era Lightweight

- 1 David Mercer
- 2 Chris Mercer

P5 Forgotten Era Jnr

- 1 Rodney Buckley

P5 Forgotten Era Unlimited

- 1 Adam Senior
- 2 Tony Hynes
- 3 Neil Howard

P6 New Era Ultra Lightweight

- 1 Dave Manson

P6 New Era Production 250

- 1 Paul Smith
- 2 Mark Laing-Hughes
- 3 Tony Logan

P6 New Era Lightweight

- 1 Bob Hull

P6 New Era Senior

- 1 Glen Ottley
- 2 Tony Logan
- 3 Marcus Haddon

P6 New Era Formula 750

- 1 Paul Smith
- 2 Tony Hynes
- 3 Brad Thompson

P6 New Era Formula 1300

- 1 Josh Mathers
- 2 Tony Hynes
- 3 Aaron Linham

Thunderbikes

- 1 Michael King
- 2 Andrew Smiles

2020 Awards & Champions

Supermoto

2020 State Champions

Supermoto Open

- 1 Damon Gibbons
- 2 Rohan Carwardine
- 3 Matthew Fathers

Supermoto Clubman

- 1 Stephen Hirst
- 2 William Wasley
- 3 Hannah Stewart

Supermoto Women

- 1 Hannah Stewart
- 2 Hayley Green
- 3 Kathryn Scoble

Mini Moto

- 1 Francesco Bietto
- 2 Lee Johnson
- 3 Niccolo Maggiorani

Posties

- 1 Steven McQueen
- 2 Michael King
- 2 Gary Aulsebrook

Cadets

- 1 Jayden Martin

Speedway

2020 State Champions

1000cc Sidecar State Title

- 1 Daniel Bishop / Justin Winchester
- 2 Trent Headland / Darryn Whetstone
- 3 Russell Mitchell / Morgan Cornwell

250cc Sidecar State Title

- 1 Jake Harvey / Tyler Soloman
- 2 Chayne Roe / Dominik Colmore
- 3 Adam Fewster / Thomas Grigson

500cc State Title

- 1 Dakota Ballantyne
- 2 Steve Johnson
- 3 Daniel Winchester

125cc State Title

- 1 Luke Killeen
- 2 Mitchell McDiarmid
- 3 Jack McDiarmid

Enduro

2020 State Championship

E1

- 1 Brennan Abbs
- 2 Trent Stone
- 3 Jared Connor

E2

- 1 Darren Rudling
- 2 Charlie Creech
- 3 Carson Bascombe

Masters

- 1 Troy Wilson
- 2 Trent Sykes
- 3 Judd Hunt

Veterans

- 1 Philip Carmichael
- 2 Chris Challis
- 3 Preston Brett

Women's

- 1 Chelsea Blakers
- 2 Casey Crisp
- 3 Melissa Hookway

Road Racing

Modern 2020 State Championship

RR Junior

- 1 Will Wasley
- 2 Jayden Martin
- 3 Calvin Moylan

Production

- 1 Bronson Pickett
- 2 Jordan White
- 3 Adam Parsons

Supersport

- 1 Tommy King
- 2 Bronson Pickett
- 3 Tim Boujos

Superbike

- 1 Sam Clarke
- 2 Adam Senior
- 3 Cameron Stronach

RR Sidecar

- 1 Dillan McDermott / Grady Norris
- 2 Graeme Evans / Rob Dillon
- 3 Gary Cushnaha / Michael Matesich

2020 Feature Awards

2020 Club of the Year – Bunbury Motorcycle Club

2020 Most Improved Club - Albany Motorcycle Club

2020 Official of the Year – Trudy Campain

2020 Volunteer of the Year – Billy Bartlett

2020 coach of the Year - Jayden Rykers

2020 Patron of the Year – Kayden Minear

2020 Sportsperson of the Year – Regan Duffy

2020 MVAW Outstanding Women in the Sport – Sharon Rykers

2020 MVAW Rider Recognition Award – Addison Orr

MOTORCYCLING AUSTRALIA WA INC

FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2020

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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 2020.

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.

BOARD MEMBERS

Ms Tracy Simpson	President – Resigned Mar 2020
Mr Cornel Scheibling	Board Member
Mr Brendan Taylor	President – Appointed Mar 2020
Mr Peter Caimpaign	Board Member
Ms Helen Parker	Board Member
Ms Jessica Bujos	Board Member
Mr Jason Gaske	Vice President – Appointed Mar 2020
Mr Paul Donohoe	Board Member – Appointed Apr 2020
Ms Anike Senior	Board Member – Appointed – June 2020

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:

	Attended	Eligible to Attend
Ms Tracy Simpson	2	2
Mr Brendan Taylor	11	11
Mr Jason Gaske	11	11
Mr Cornel Scheibling	10	11
Mr Peter Campaign	10	11
Ms Jessica Bujos	10	11
Ms Helen Parker	11	11
Mr Paul Donohoe	9	9
Ms Anike Senior	7	7

DIRECTORS' REPORT

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 \$108,790 (2019 surplus \$29,458).

Detailed commentary on the Association's activities are included in the President's report & Executive Director's report which are included in the 2020 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 2021 to a similar level as 2020. 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 25 of this financial report and forms part of the Directors' report.

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



Brendan Taylor
President
Perth

8th March 2021

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	31 December 2020	31 December 2019
Revenue	3	847,655	842,840
Less: Cost of Sales	3	(195,073)	(306,712)
Gross Profit	3	652,582	536,128
Operating Expenditure			
Advertising & Promotion	3	-	(2,013)
Affiliation	3	(48,125)	(30,409)
Depreciation	3	(23,251)	(10,219)
Employee Benefits Expenses	3	(395,322)	(372,316)
Officials' Expenses	3	(3,767)	(6,975)
Property Expenses	3	(16,635)	(32,375)
Other operating and administrative expense	3	(56,692)	(52,363)
Total Operating Expenditure		(543,792)	(506,670)
Net surplus/(deficit)		108,790	29,458
Other comprehensive income		-	-
Fair value adjustment to property		-	-
Total comprehensive income / (loss) for the year		108,790	29,458

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 2020

	Note	31 December 2020	31 December 2019
Current Assets			
Cash and cash equivalents	4	1,240,595	1,123,529
Trade and other receivables	5	41,103	41,603
Inventory	6	6,526	8,406
Total Current Assets		1,288,224	1,173,538
Non-Current Assets			
Property, plant and equipment	7	593,690	582,836
Trade and other receivables	5	60,667	45,695
Total Non-Current Assets		654,357	628,531
Total Assets		1,942,581	1,802,069
Current Liabilities			
Trade and other payables	8	74,982	41,380
Unexpended grants & contract liabilities	9	114,388	109,535
Provisions	10	20,466	25,792
Total Current Liabilities		209,836	176,707
Non-Current Liabilities			
Provisions	10	5,324	6,731
Total Non-Current Liabilities		5,324	6,731
Total Liabilities		215,160	183,438
Net Assets		1,727,421	1,618,631
Equity			
Accumulated surplus		1,563,087	1,454,297
Asset Revaluation Reserve	11	164,334	164,334
Total Equity		1,727,421	1,618,631

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 2020

	Asset Revaluation Reserve	Accumulated Surplus	Total Equity
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
At 1 January 2020	164,334	1,454,297	1,618,631
Surplus for the year	-	108,790	108,790
Other comprehensive income	-	-	-
At 31 December 2020	164,334	1,563,087	1,727,421

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 2020

	Note	31 December 2020	31 December 2019
Cash flows from operating activities			
Grants received		263,950	189,742
Receipts for Sponsorships		64,579	45,420
Sale of Products & Fee Income		510,044	608,379
Interest Received		13,130	24,280
Payments to suppliers and employees		(692,815)	(858,200)
Net GST Receipts/(Payments)		5,949	6,996
Net cash flows from (used in) operating activities	12	164,837	16,617
Cash flows from investing activities			
Payments for plant and equipment		(34,105)	(60,092)
Net cash flows from/(used in) investing activities		(34,105)	(60,092)
Cash flows from financing activities			
Loan Repayments from Clubs		56,334	24,306
Loans Advanced to Clubs		(70,000)	(70,000)
Net cash flows from/(used in) financing activities		(13,666)	(45,696)
Net increase/(decrease) in cash and cash equivalents		117,066	(89,171)
Cash and cash equivalents at beginning of the year		1,123,529	1,212,700
Cash and cash equivalents at end of the year	4	1,240,595	1,123,529

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. CORPORATE INFORMATION

The financial report of Motorcycling Australia WA (Inc.) (“MWA” or “the Association”) for the financial year ended 31 December 2020 was authorised for issue in accordance with a resolution of the board members 8th March 2021.

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

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 2020. 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 2020. These Standards and Interpretations are listed in the following table.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

New or revised requirement	Effective for annual reporting periods beginning on or after
AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments [AASB 9 and AASB 116]	1 January 2022
AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current [AASB 101]	1 January 2023
MSB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date [AASB 101]	

When these amendments are first adopted for the year ending 31 December 2021, 31 December 2022 and 31 December 2023, there will be no material impact on the financial statements.

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.

(iv) Provision for expected credit losses of trade receivables and contract assets

The Association uses a provision matrix to calculate ECLs for trade receivables and contract assets. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating, and coverage by letters of credit and other forms of credit insurance).

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The provision matrix is initially based on the Association's historical observed default rates. The Association will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the manufacturing sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Association's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future.

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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:

	2020	2019
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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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).

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3. REVENUE AND EXPENSES

Revenue

	31 December 2020	31 December 2019
Affiliation Fees	26,775	29,061
Penalty Fees	23	329
Grants	263,950	189,742
Healthway & Other Sponsorships	64,579	45,420
Interest Received	13,129	24,281
Awards Levy & Function	9,000	8,482
Miscellaneous Income	4,943	591
Events Income	208,971	223,071
Course Income	11,488	17,748
Licensing Income	157,562	187,076
Sale of Products	87,235	117,039

Total Income

847,655	842,840
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Cost of Sales

Cost of Events	54,914	68,658
Cost of Presentations	1,948	8,821
Cost of Courses	3,232	15,396
Cost of Licensing	85,880	136,737
Cost of Products	49,099	77,100

Total Cost of Sales

195,073	306,712
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Gross Profit

652,582	536,128
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Expenses

Advertising & Promotion

Electronic Media & Advertising	-	763
Marketing Material	-	1,250

-	2,013
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Affiliation Costs

Officers & Directors Liability	7,985	8,206
MA Meetings, Seminars & Miscellaneous	-	2,181
MA Ridernet Data Base	11,640	13,654
Motorcycling Australia Cost	28,500	6,368

48,125	30,409
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	31 December 2020	31 December 2019
<i>Depreciation</i>		
Depreciation	23,251	10,219
	23,251	10,219
<i>Employee Benefits Expense</i>		
Salaries and wages	209,973	208,871
Staff Amenities & Uniforms	1,549	2,264
Superannuation expense	31,902	30,386
Movements in leave provisions	14,549	10,093
Subcontractors & Consultants	132,339	116,563
Workers compensation	5,010	4,139
	395,322	372,316
<i>Officials' Expenses</i>		
Honorariums	1,000	4,000
Officials Miscellaneous	2,767	2,975
	3,767	6,975
<i>Property Expenses (Maylands)</i>		
Cleaning	3,010	3,840
Council Rates	2,609	2,440
Electricity	1,733	5,085
Repairs, Minor Plant & Improvements	671	2,248
Strata Levies	5,806	16,911
Water Rates	1,878	1,851
Storage & Miscellaneous	928	-
	16,635	32,375

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	31 December 2020	31 December 2019
<i>Other operating and administrative expenses</i>		
Admin Miscellaneous	1,363	1,579
Audit fees	5,600	5,500
Accounting Fees	1,250	600
Bank charges	365	360
Computer expenses	8,015	6,848
Courier	50	104
Dues & Subscriptions	1,357	1,189
Insurance	8,105	7,084
Interest Paid	49	4,499
Legal Fees	11,656	-
Photocopying	5,142	5,729
Postage	2,455	3,017
Printing and stationery	885	936
Staff Training & Travel	5,125	4,290
Other Administrative Costs	5,275	10,628
	56,692	52,363
4. CASH AND CASH EQUIVALENTS		
Commonwealth Bank Cheque Account	30,815	48,364
Petty Cash Float	320	424
CBA Term Deposit A/c 50337396	-	329,733
CBA Term Deposit A/c 50337353	920,449	640,715
Commonwealth Bank Business Online Saver Account	-	4,153
Commonwealth Bank Online Saver Account	289,011	100,140
	1,240,595	1,123,529
5. TRADE AND OTHER RECEIVABLES		
Current		
Trade Debtors	17,409	16,603
Loans to Clubs	23,694	25,000
	41,103	41,603
Non-Current		
Loans to Clubs	60,667	45,695
	60,667	45,695

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

6. INVENTORY

AMB Transponders & Brackets
 Flags
 Prepaid Expenses

	31 December 2020	31 December 2019
	491	981
	387	405
	5,648	7,020
	6,526	8,406

7. PROPERTY, PLANT AND EQUIPMENT

25/168 Guildford Road, Maylands - Owner Occupied Property

Office Fit out & furniture
 - at cost
 - accumulated depreciation

Plant & Equipment
 - at cost
 - accumulated depreciation

	500,000	500,000
	500,000	500,000
	29,872	29,872
	(26,032)	(24,494)
	3,840	5,378
	269,518	235,412
	(179,668)	(157,954)
	89,850	77,458
Total Carrying Amount at end of year	593,690	582,836
Carrying amount at beginning of year	582,836	532,963
Additions	34,105	60,092
Depreciation expense	(23,251)	(10,219)
Total Carrying amount at end of year	593,690	582,836

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8. TRADE AND OTHER PAYABLES

	31 December 2020	31 December 2019
Trade Creditors	576	5,620
CBA Credit Card	2,153	4,713
GST Payable	24,881	18,932
PAYG Withheld	3,818	2,830
Deposits Received	4,000	-
State-Owned Facility Fee Payable	-	2,735
Accrued Expenses	39,554	6,550
	74,982	41,380

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 & CONTRACT LIABILITIES

Income in Advance	39,388	34,535
Contract Liabilities	75,000	75,000
	114,388	109,535

10. PROVISIONS

Current

Annual leave	13,573	25,792
Long Service Leave	6,893	6,731
	20,466	25,792

Non-Current

Long Service Leave	5,324	6,731
	5,324	6,731

11. ASSET REVALUATION RESERVE

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

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

12. CASH FLOW RECONCILIATION

Reconciliation of surplus to net cash flows from operations

	31 December 2020	31 December 2019
Net surplus/(deficit) for the year	108,790	29,458
Non cash items:		
Depreciation of plant and equipment	23,251	10,219
Changes in assets and liabilities:		
(Increase) / decrease in trade receivables	<i>(805)</i>	<i>9,016</i>
(Increase)/ decrease in prepayments	<i>1,372</i>	<i>1,119</i>
(Increase)/decrease in inventory	<i>509</i>	<i>(444)</i>
Increase/(decrease) in payables	<i>27,653</i>	<i>(56,836)</i>
Increase/(decrease) in unexpended grants & Income in Advance	<i>4,853</i>	<i>15,965</i>
Increase/(decrease) in provisions	<i>(6,735)</i>	<i>1,124</i>
Increase/(Decrease) in GST liability	<i>5,949</i>	<i>6,996</i>
Net cash inflows from operations	164,837	16,617

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	1,240,595	1,123,529
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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

13. FINANCIAL RISK MANAGEMENT, CONTINUED

The following table summarises the impact of reasonably possible changes in interest rates for the Association at 31 December 2020. The sensitivity is based on the assumption that interest rate changes by 25 basis points (2019: 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 December 2020	31 December 2020
Impact on profit and equity		
Higher / (lower)		
25 bp increase (2019: 25 bp)	3,101	2,809
25 bp decrease (2019: 25 bp)	(3,101)	(2,809)

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 2020				
Trade and other payables	42,284	-	-	-
	42,284	-	-	-
At 31 December 2019				
Trade and other payables	16,883	-	-	-
	16,883	-	-	-

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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 and no guarantees were given or received.

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

	2019	2019
	\$	\$
Global Tennis	105,922	122,702

15. AUDITOR'S REMUNERATION

The auditor of MWA for the year ended 31 December 2020 is Reliance Auditing Services.

	31 December 2020	31 December 2019
Audit fees for audit of the financial report	5,600	5,900
	5,600	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 2020

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:

- (i) the financial statements give a true and fair view of the financial position of Motorcycling Australia WA (Inc) as at 31 December 2020 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



Brendan Taylor
President
Perth

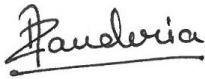
8th March 2021

AUDITOR'S INDEPENDENCE DECLARATION TO THE BOARD MEMBERS OF MOTORCYCLING AUSTRALIA WA INC.

In accordance with the requirements of section 80 of the *Associations Incorporation Act 2015*, as lead auditor of Motorcycling Australia WA Inc. for the year ended 31 December 2020, I declare that, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015* in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

Reliance Auditing Services



Naz Randeria
Managing Director
Perth
8 March 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MOTORCYCLING AUSTRALIA WA INC.

Opinion

We have audited the financial report of Motorcycling Australia WA Inc. ('the Association'), which comprises the statement of financial position as at 31 December 2020, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the Association as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with the *Associations Incorporation Act 2015* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ('the Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board Members and Those Charged with Governance for the Financial Report

The board members are responsible for the preparation and fair presentation of the financial report in accordance with the *Association Incorporation Act 2015* and Australian Accounting Standards, and for such internal control as the board members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The board members are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

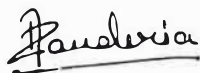
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board members.
- Conclude on the appropriateness of the board members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Reliance Auditing Services



Naz Randeria
Managing Director
Perth
8 March 2021