



TOP END MOTOCROSS

ANNUAL GENERAL MEETING - MINUTES

Date: 16 th December 2020	Time: 18:00 – 18:30	Location: TEMCC Clubhouse Campbell Park, Marlows Lagoon
Present:	Members: Kerry Gibbs, Cilla Thomas, Katie Skillington, Tim Gwynne, Glen Holmes, Melissa Holmes, Tiani Rykers, Kye Rykers, Haley Anderson, Morgan Robertson, Nathan Westaway, Jason Bryant, Kylie Verity, Luke Skillington, Angie Lavercombe, Jacqui Fidler Non Members: Jessica Holmes, Sally Woodhill, Tracy Hansen Gary Pendlebury	
Apologies	Andrew Jones, Garry Lambert	
Proxies received:	Stacey Murrihy, Ben Wardle, Katharina Hyman, Adam Murrihy, Tracey Merton, Tristan Owen, Shane Saunders, Dannielle Lawrence, Nathan Lawrence, Craig Mitchell, Carleen Mitchell, Duncan Reid, Natasha Langkowski, Codie MacDonald, Andrew Jones, Steven Hutchinson, Daniel Pickering, Mark Poole, Naomi Bryant, Kylie Colman, Dave Colman, Peter Bogucki, Jakki Bogucki, Doug Pickering, Dannielle Cairns, David Cairns, Perry Williamson, Wayne Baxter, Ben Neck, Briony Neck, Darren Clement, Darren Lavercombe, Joshua Clement	
Minutes:	Cilla Thomas	

Item Number	Item
1.	Apologies
	As above
2.	Meeting Opened
	<p>AGM opened by Kerry Gibbs at 18:20 with a quorum of members present.</p> <p>COVID-19 check-in contract tracking APP and sign on sheet used as per COVID-19 TEMCC Commitment Statement.</p> <p>Discussions held regarding communication of club, volunteers and club members during the year and memberships been closed in November 2020 (this was due to memberships being extended due to COVID-19, so anyone joining in November would have been given a membership until April 2021), it was resolved that the whoever is the new committee elected would try to improve communications.</p>

3.	Previous Annual General Meeting Minutes	
	<p>TEMCC Membership resolved to accept the minutes of the meeting held 23rd November, 2019</p> <p>Motion: to accept the minutes of the meeting held 23rd November 2019 Motion moved: Tiani Rykers Seconded: Luke Skillington All in favour</p>	
4.	President's Report	President: Cilla Thomas
	<p>As per attached Annual Report</p> <p>Motion: to accept the president's report for Season 2020 Motion moved: Glen Holmes Seconded: Jason Bryant All in favour</p>	
5.	Statement of Financial Position	
	<p>2019/2020 Auditor Financials Attached TEMCC Balance as 31st October 2019 \$30,603.23 - noted by members.</p> <p>Melissa Holmes queried \$3,522.11 difference in Grant Income and Grant Expenditure</p> <p><u>Explanation</u> 2019 Committee left \$9,974 unallocated from bore installation. The difference is actually \$13,496 income still be allocated which is the final payment for deck, which will show in 20/21 financials.</p> <p>TEMCC Membership resolved to accept the 2019/2020 financials and 2020/2021 Auditor.</p> <p>Motion: to accept the financials of TEMCC for the 2019/2020 financial year Motion: to accept Your Local Auditor Venissa Mather as the club auditor for the 2020/2021 financial year Motion moved: Melissa Holmes Seconded: Nathan Westaway All in favour</p>	
6.	Outstanding Actions for 2020 Committee	
	<p>Completion of Tank Installation Completion of Moxy Modifications Finalisation of Club Deck</p>	
7.	Questions with Notice	
	<p>Nil – Questions tabled with Notice.</p>	

8.	Election for 2020 Committee
	<p>2020 Committee was congratulated on the 2020 season and all their efforts. 2021 Committee stood down and all positions became vacant.</p> <p>Written nominations were received with the two positions of minibike track & general committee being contested.</p> <p>Secret ballot was held with Gary Pendelbury adjudicating the process.</p> <p>2020 Committee elected President – Kerry Gibbs Vice President – Jason Bryant Secretary/Race Secretary and appointed Public Officer – Priscilla Thomas Treasurer – Tiani Rykers</p> <p>Track Managers Motocross – Luke Skillington Natural Terrain – David Cairns Mini Bike – Kye Rykers</p> <p>Canteen Manager – Leah Bennett Bar Manager – Haley Anderson</p> <p>General Committee Members Andrew Jones Angie Lavercombe Jacqui Fidler Morgan Robertson</p> <p>2021 Committee Members congratulated on their appointments.</p>
Meeting Closed	18:40

2019-2020

Annual Report





ACKNOWLEDGEMENT OF COUNTRY

Top End Motocross Club acknowledges the Australian Aboriginal and Torres Strait Islander peoples of this nation.

We acknowledge the traditional custodians of the lands on which our company is located and where we conduct our business. We pay our respects to ancestors and Elders, past and present.

Top End Motocross Club is committed to honouring Australian Aboriginal and Torres Strait Islander peoples' unique cultural and spiritual relationships to the land, waters and seas and their rich contribution to society.



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About Us

We are the home and heart of Motocross in the Top End

Motorcycle Sport is one of the most exciting things you'll ever be involved with.

If slamming whoops, carving berms and flying high over jumps is your idea of fun, then Motocross is the Sport for you. Motocross is one of the most popular off-road sports in the country. It is run on tracks shaped from natural terrain and produces fast, close and exciting racing.

Club History

The Top End Motocross club was formed in 1998 to meet the needs of Darwin's young motorcycle riders who at that stage, had no organised facility to utilise. Since this time the club has continued to grow to its current stage of some 300+ members and boasts a facility which includes 3 tracks (natural terrain, motocross and mini bike), clubrooms including canteen facilities, shaded spectator areas and ancillary facilities to assist the function of the club, members and spectators alike. This facility is the Campbell Park Motocross Complex located on Catalina Road, Palmerston.

Motocross is a sport that continues to grow in Australia with increasing licence holders participating in organised events across the country. Darwin has seen this trend continue with membership continuing to grow. The club hosts regular race meetings throughout the year and also allows access to the facility all year round for training, coaching and practicing.

Motocross forms part of the Motorsports NT calendar and the club is affiliated with both Motorsports NT and Motorcycling Australia who contribute and assist the club to maintain a safe and controlled environment for all participants – from 4 years of age through to veteran and master class riders.

Purpose

The purpose of the club is to continue to provide a safe and controlled facility for all users. This is achieved under the guidance and control of Motorcycling Australia (the sport's governing body in Australia). As previously mentioned, the club facilities are well utilised and the club assists the local community to control the amount of illegal dirt bike riding especially in junior age riders. This in itself is a win for the club and continues to motivate the club to provide further events and activities at the facilities including coaching days provided by visiting eastern states coaches.

President's Report

Welcome All!

It is my pleasure to deliver my report as President of Top End Motocross Club for 2020.

Firstly I would like to express my thanks to the 2020 Committee through what was been a difficult year for many.

2020 started off strong for TEMCC but as with all motorsport organization COVID-19 impacted our ability to run due to face to face interactions and federal government restrictions in place.

The goals we had for 2020 were to develop the Campbell Park Complex into a national MA standard facility with tracks to develop our Junior and Senior riders to enable them to compete interstate, at National titles and events.

Both these goals have been accomplished with the complex been finished and now weatherproof. In addition, all TEMCC tracks have now been licenced without requiring TRA's to be completed before usage of them.

Another goal was to implement a TEMCC junior development program this was put on hold due to COVID-19, travel restrictions and having only 5 months of riding available.

Despite the turmoil of COVID-19, TEMCC was able to eventually reopen with our first event during held of the 17th May 20 and deliver the new inception of Ride Park Days Australia in the NT as well as being the first held Australia wide with over 70 participants.

As of the 1st July, Motorcycling Australia allowed NT clubs to commence competitive racing TEMCC held their first round of the Allan King & Sons Mr MX Series on the 11th July which saw over 65 competitors ride the newly created 2km track.

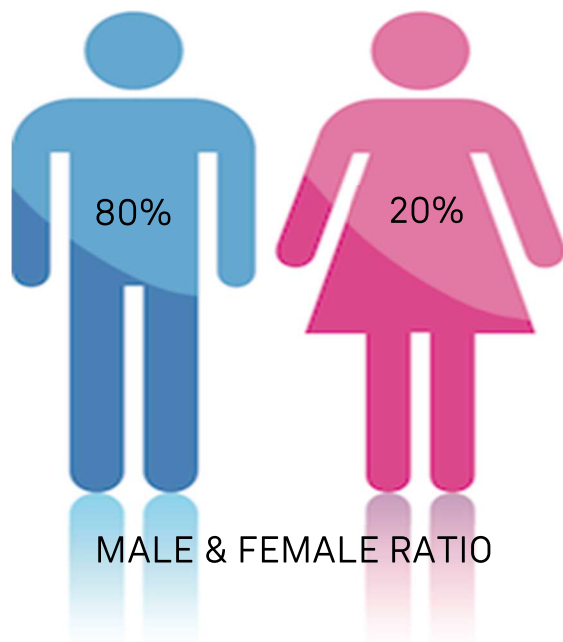
This shorten season still saw our club hold 5 ride park days, 6 rounds of competitive racing and over 20 practices with inexperienced new riders returning to ride the MX and NT tracks numerous times over the 6 month period.

All of this was made possible by the hard work of so many volunteers but in particular our 2020 committee. A special thanks to Daniel Thorneycroft, Luke Skillington and Nathan Westaway who spent many long hours at the track to prepare and water before race meets, without volunteers like these three we would not have been about to race upon a well maintained and groomed track as we have this season.

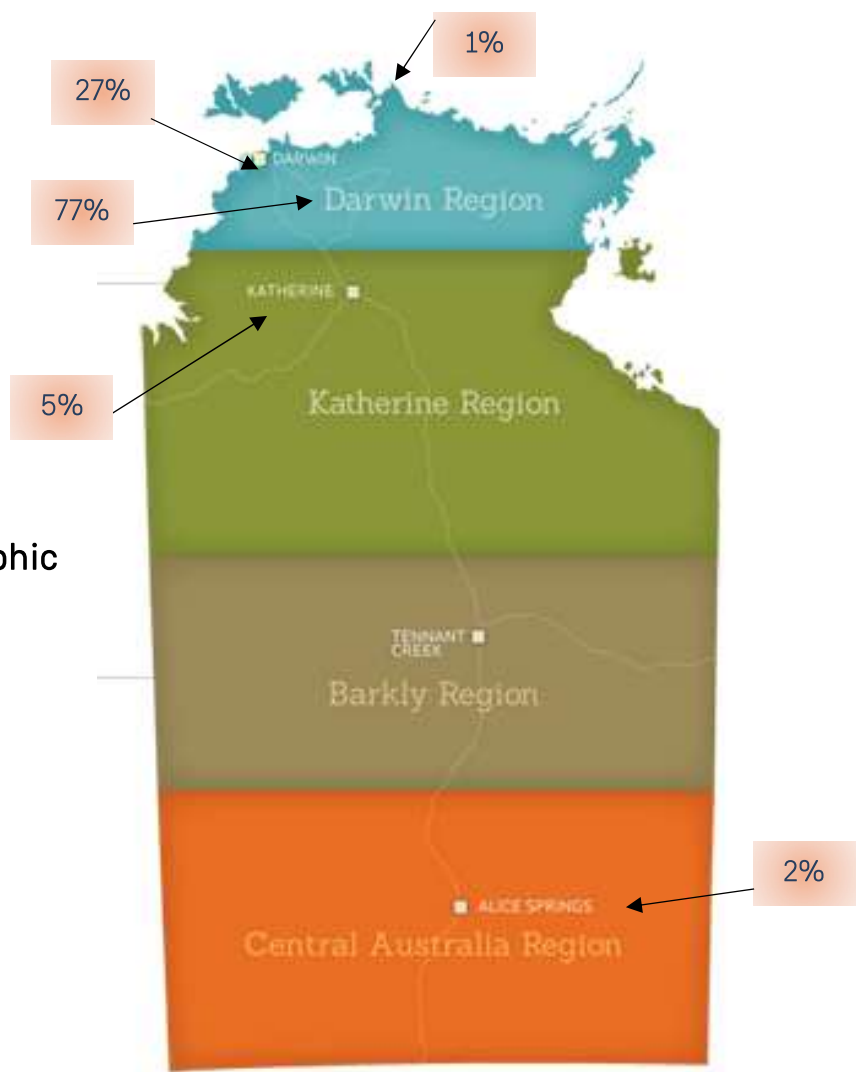
Lastly, I want to thank you as the members of TEMCC for your engagement and participation in events and member consultation as this is what drives our sport, the committee and myself.

I look forward to seeing the next committee working into the “new normal” of 2021 and continuing to strength the MX community so that TEMCC can grow and support our riders into the future.

Membership Profile



Demographic
Ratio



Financial Statements

Balance Sheet as at 31 October 2020

		Total
Asset		
Banking		
1-1000	NAB Operating Account	46,672.69
1-1200	Cash on Hand	-
Total Cash		46,672.69
1-8000	Trade Debtors	49.00
Total Current Assets		46,721.69
Non-Current Assets		
Property, Plant & Equipment		
1-2000	Building at Cost	156,021.03
1-2600	Plant & Equipment	151,425.24
	Less: Accumulated Depreciation	(107,534.00)
Total Non-Current Assets		199,912.27
Total Assets		246,633.96
Non-Current Liabilities		
Financial Liabilities		
Unsecured:		
2-1800	Accounts Payable	24,904.00
	Hire Purchased	11,218.82
Less	Unexpired interest charges	(676.10)
		35,446.72
Total Non-Current Liabilities		35,446.72
Net Assets		211,187.24
Total Member's Funds		211,187.24
Opening Retained Profit		229,721.78
Net Surplus (Deficit) Attributable to the Association		(18,534.54)
Closing Retained Earnings		211,187.24

Profit and Loss as at 31 October 2020

Income		Total
4-145	Other Income	60.00
4-1300	Bar Sales	4,472.50
4-1500	Float In	700.00
4-1600	Presentation	815.00
4-1800	Optus Tower	12,181.26
4-1850	Transponder Hire	1,260.00
4-1900	Telstra Tower	10,201.61
4-2000	Grants for Competitors	3,500.00
4-2400	Caretakers Electricity	4,147.52
4-2500	Caretakers Water	1,110.53
4-2600	Membership	15,145.00
4-2700	Grants Income	168,996.82
4-4150	Practice	760.00
4-5250	RPA Ride Park Days	9,105.00
4-8000	Nominations	23,071.42
Total Income		255,526.66
Expenses		
6-1000	Accountancy	1,076.00
6-1200	Advertising & Promotion	134.68
6-1400	Bank fees & Charges	577.17
6-2000	Power	7,177.60
6-2500	Tractor Payments	8,731.20
6-2600	Insurance	5,829.40
6-2700	MANT Expenses	10,499.25
6-3000	Water	11,698.52
6-3200	Lease of Equipment	251.66
6-3600	Office Expenses	951.93
6-3800	Refund Membership	60.00
6-4000	Presentation & Event Expenses	565.00
6-4150	Volunteers Expenses	1,100.00
6-4200	Printing & Stationery	1,269.00
6-4250	Grants Expenditure	165,474.71
6-4400	Trophies & Prizes	2,065.60
6-4700	Tractor Expenses	3,492.20
6-4800	Repairs & Maintenance	15,649.38
6-4900	Rates & Land Taxes	1,715.35
6-5100	Grants paid to Competitors	3,500.00
6-5200	Bar Expenses	4,474.57
6-5600	Canteen Expenses	301.80
6-5800	Light Tower	2,162.81
6-6400	Fuel & Oil	13,174.37
6-6600	Float Out	700.00

9-1000	Other Expenses	60.00
Total Expense		274,061.20
Net Surplus (Deficit) from ordinary activities		(18,534.54)

Independent Auditor's Report to the Members

Our objectives are to attain 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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatement 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 this financial report.

As part of the audit in accordance with 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 committee.
- 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.
- Conclude on the appropriateness of the committee's 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.

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

Venissa Mather, MIPA
Public Practising Accountant
Member Number 217789
Your Local Audit

Committee's Report for the year ended 31st October 2020

Your committee members submit the financial accounts of the Top End Motocross Club for the financial year ended 31st October 2020.

Committee Members

The names of the committee members at the date of this report are:

President:	Priscilla Thomas
Vice President:	Kerry Gibbs
Treasurer:	Tania Rice (<i>resigned 28.08.20</i>)
Secretary:	Kylie Walsh (<i>resigned 09.06.20</i>) David Bowden (<i>resigned 10.11.20</i>)
MX Track Manager:	Luke Skillington
Mini Bike Manager:	Kris Steele
Natural Terrain Manager:	Brodie Wilson
Bar Manager:	Angie Lavercombe
Canteen Manager:	Leah Bennett
General Committee Members:	Andrew Jones Daniel Thorneycroft Nicole Wilson Sharon Atkinson
Public Officer:	Tania Rice / Priscilla Thomas

Principal Activities

The principal activities of the association during the financial year were:

1. To encourage and promote the sport of motorcycle racing.

Significant Changes

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

Operating Result

The deficit from ordinary activities amounted to

Year ended 31 st October 2020 (\$ 18,534.54)	Year ended 31 st October 2019 \$18,803.58
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Season 2020 – That's a Wrap



2020 Mr MX Series

50cc Non-Competitive Participants

Billy Goodger
Cruz Trewin
Kai Gust
Nate Sirca
Nathan Lawrence
Nathaniel Karaitiana
Rhoy McFarlane
Riley Murrihy

50cc

3rd – Thomas Neck
2nd – Caleb Wardle
1st – Floyd Williamson

65cc

3rd – Jayce Dargan-Keen
2nd – Ronan Skehan
1st – Beau Skillington

85cc

3rd – Clayton Bogucki
2nd – Caleb Staynoff
1st – Mitchell Thorneycroft

Junior Lites

3rd – Kale Mitchell
2nd – Ryan Van Deventer
1st – Corey Rice

Veterans

3rd – Louis Jong
2nd – Cord Goodger
1st – Shane Saunders

Clubman

1st – Josh Clement

B Grade

3rd – Kye Reid
2nd – Trent Rykers
1st – Kyle Johnson

Womens

3rd – LeAnne Key
2nd – Emily Burrell
1st – Tiarna Hansen

Pro Lites

3rd – Hayden Van Deventer
2nd – Leo Bell
1st – Thomas Bennett

Pro Open

3rd – Luis Floeck
2nd – Liam Walsh
1st – Ayden Bridgeford



Junior Highest Point Scorers



10th	Floyd Williamson	455
9th	Flynn Green	465
8th	Jayce Dargan-Keen	468
7th	Clayton Bogucki	473
6th	Ryan Van Deventer	477
5th	Ronan Skehan	492
4th	Caleb Staynoff	524
3rd	Corey Rice	550
2nd	Mitchell Thorneycroft	592
1st	Beau Skillington	595

Senior Highest Point Scorers

10th	Leo Bell	397
9th	Louis Jong	444
8th	Ayden Bridgeford	461
7th	Cord Goodger	470
6th	Trent Rykers	480
5th	Kye Reid	512
4th	Shane Saunders	531
3rd	Kyle Johnson	537
2nd	Thomas Bennett	540
1st	Joshua Clement	561

The 2020 TEMCC Club Champion is awarded to the highest point scorer over the full season, this year's winner achieved a perfect score for the season.

The only rider to remain undefeated even though it was a shorten season due to COVID-19, this is still an outstanding achievement.

2020 Club Champion - Beau Skillington



Perpetual Trophies – Junior 2020

Junior 50cc Most Improved - Caleb Wardle

This 50cc Div2 rider has displayed a keen interest, good sportsmanship and positive attitude to motocross, in addition showing a great improvement in their riding ability throughout the shorten 2020 season.

Junior 50cc/65cc Encouragement Award - Blake Rykers / Beau Skillington

TEMCC encouragement trophy is eligibility to any junior competitive rider up to and including the 65cc class. This season we witnessed many riders that would be great recipients for this trophy, which concluded in the trophy being awarded to joint winners for the 2020 Season.

Junior Incentive Award - Angus Cairns

This rider turns up to every race meet and just gets out there and tries. This is his first season racing MX, even competing in the NT Titles. He has shown great improvement over the season and no matter what happens on the track he always finishes his race with a smile and ready to congratulate every other rider.

Clint Dos Santos Memorial Most Improved Junior - Caleb Staynoff

Clinton Dos Santos was a junior active financial member of the association, who died, aged 22, on 24/07/02, as a result of lung cancer.

The winner of the Clinton Dos Santos this season has shown a level of exceptional improvement from last season to now, with a positive attitude towards the sport of MX and good sportsmanship.

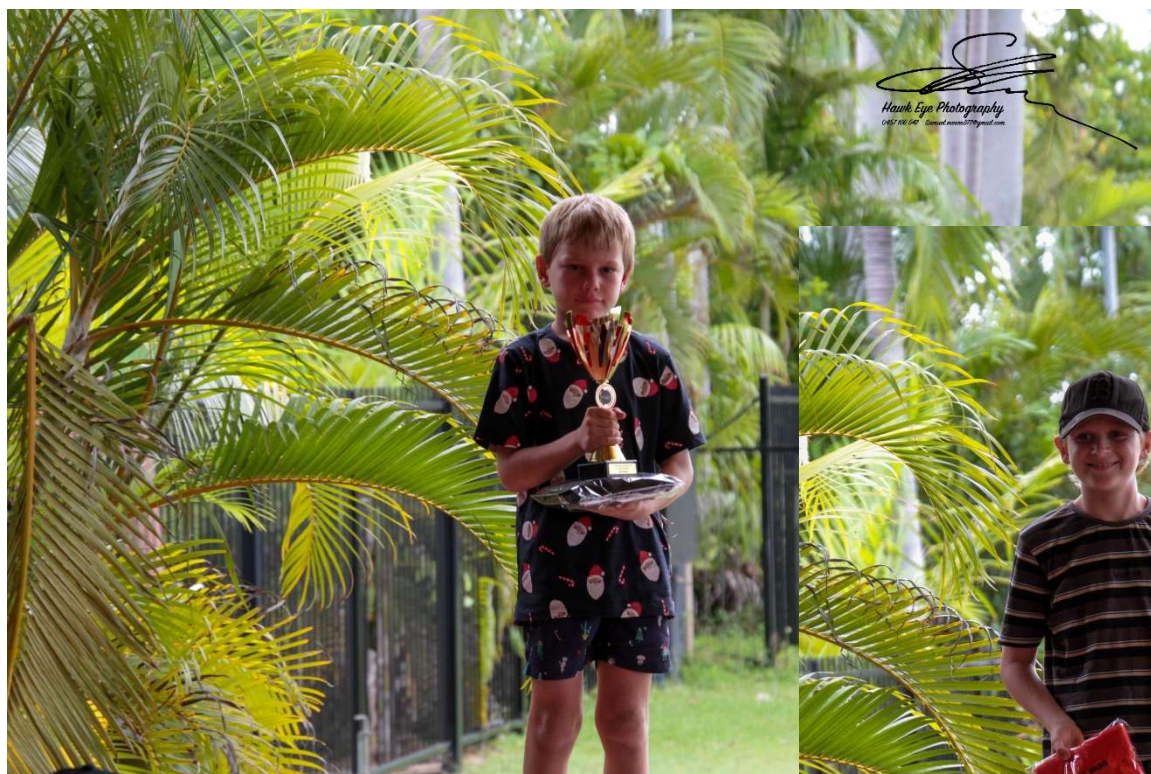
Junior Sportsmanship Award - Ryan Van Deventer

Our junior sportsmanship winner for 2020 has not only shown good sportsmanship towards other riders but also the TEMCC officials and assisting at times around the TEMCC complex and track to prepare for racing. The maturity of this rider belies his age off and on the track.

Hold it on Hilly Fastest Junior Lite on 125cc - Ryan Van Deventer

The late Jason Hill who passed away in July 2020 at the age of 49, will always be remembered as one of the greats of Territory and Australian motocross.

This award is presented to the fastest 125cc junior lite rider of the season to celebrate the great achievement of Hold it on Hilly as a junior financial club member and travelling interstate winning the Australian Junior Motocross on his 125. He was remembered with a quote on that day “they must breed them hard in the NT... where did he come from”



Perpetual Trophies – Senior 2020

Senior Incentive Award - Morgan Robertson

This rider turns up to every race meet and just gets out there and tries. As well as assisting the TEMCC committee when asked around the complex. He has definitely been entertaining for us all to watch him navigate the new MX track, sometimes spending quality time off his bike and investigating the dirt.

Senior Sportsmanship Award - Trent Rykers

The 2020 Season found us in a lot of unfamiliar territory this senior rider, not only showed good sportsmanship towards all other riders whether they were juniors, seniors or even their level of experience. This rider always was there to assist at ride park days to show new and junior riders around the track as well as being a sweeper to ensure the safety of riders. Thank you for all your help and assistance throughout the 2020 Season, the TEMCC committee couldn't be more gratefully.

Most Improved Senior - Tiarna Hansen

Our most improved senior rider not only showed improvement throughout 2020 with the newly built MX track with obstacles that seemed unfamiliar, but we also watched this rider grow in confidence to clear obstacles without any hesitation. This rider showed increased speed and improvement from 2019 and has been exciting to watch.



Our Sponsors and Supporters

TEMCC would like to thank the below sponsors who have supported our club and the TEMCC members throughout the 2020 Season.

AUSblue – supply of Pods for MX flag points

Brooks Hire – supply of Tip Truck to assist in building of MX track and Water Truck for race preparation and watering for competitive and non-competitive days

CBS Civil Contracting – supply of Tip Truck to assist in building of MX track

Colemans Contracting & Earthmoving – supply of their best grader operator and machinery to rip and sand earthworks on the MX Track

Danny Porter Mobile Mechanical – supply of filters and etc for machinery and generators

KCS Industrial Services – engineering of fast fill and general fabrication works including lifting lubes and new manifold for tank system

MiniEarthworx – earthworks including engineering of drainage from the MX track, Moxy and Pit Area

Murray Hudson – use of grader blade to prep MX track throughout the season

Top End Steel Supplies – donation of steel for MX flag points

ZipPrint – donation of printing of all club materials including race programs and posters

Last but not least – Allan King & Sons

Skillo and the TEMCC committee would like to express our gratitude and thanks to the kindness of Allan King. Without the machinery and man hours that Allan offered the club we would never have been able to build the national standard MX track or fix the drainage issues from previous years.

MSNT – TEMCC Volunteer of the Year “Skillo”



Of all our club volunteers that could be nominated for this annual award, none strikes the committee as more deserving than Luke Skillington. It is my pleasure as the President of TEMCC to recommend him for the MSNT 2020 Volunteer of the Year and list below some of the reasons why I believe he should be recognized.

Luke has gone above and beyond the duties of the TEMCC Motocross Track Manager in the 2020 Season not only by his selflessness commitment in building a national standard MX track, in addition to bringing the TEMCC Complex up to a safe respectable tidy standard for all club members, visitors and spectators.

He has made a measurable impact in the past 11 months to club by minimising future expenses for the club with engineering an inhouse watering system for all tracks at the complex, forward thinking in the development stages of the track to guarantee ease of ambulance access and safe removability of injured riders and in addition as sourcing sponsorship for track improvements and machinery maintenance at nil cost to the club.

Despite the overwhelming amount of work that was required in building and maintaining the main MX track, Luke consistently finds the time to help other club members, parents and riders. His willingness to assist others and his commitment to the sport is unequalled.

His contribution to other members and the club becomes all the more impressive when you consider the many hours he works away from his family and he can still be seen at the club for hours, even days before our events to ensure all is in place for the safety for all club members to compete.

Luke is always among the first to volunteer when help is required eg. Scrutineering and being first on seen to check on riders that have had a mishap. He understands the goals and purposes of the club better than most.

He has made big achievements in a short period of time and the type of man who shuns publicity, preferring to act rather than speak or have the limelight shone on him for his actions instead insisting that was just his job this season. His achievements have not only developed TEMCC into a 21st century club but as well in developing the skills of our young and senior riders for years to come.

Without ignoring the contribution of all our club volunteers, after consideration “Skillo” is who best exemplifies the qualities of this award.



2019-2020

Annual Report



Connect With Us!



temcc@hotmail.com

Top End Moto Cross Club Incorporated

ABN 63 462 267 167

FINANCIAL STATEMENTS For the year ended 31 October 2020

Prepared By



PO Box 1717
BERRIMAH NT 0828

Top End Moto Cross Club Incorporated

ABN 63 462 267 167

FINANCIAL STATEMENTS

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Top End Moto Cross Club Incorporated

ABN 63 462 167 167

Independent Auditor's Report to the Members

Report on the Audit of the Financial Report Opinion

We have audited the financial report of Top End Moto Cross Club Incorporated (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet as at 31 October 2020, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association. In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 October 2020 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Act.

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 (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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.

Top End Moto Cross Club Incorporated

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Act and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the committee is 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 committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Top End Moto Cross Club Incorporated

ABN 58 984 560 335

Independent Auditor's Report to the Members

Our objectives are to attain 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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatement 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 this financial report.

As part of the audit in accordance with 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 committee.
- 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.
- Conclude in the appropriateness of the committee's 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.

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

Signed on:

Venissa Mather, MIPA
Public Practising Accountant
Member Number 217789
Your Local Audit
Po box 1717
Berrimah NT 0828

Top End Moto Cross Club Incorporated

ABN 63 462 267 167

Committee's Report

For the year ended 31 October 2020

Your committee members submit the financial accounts of the Top end Moto Cross Club for the financial year ended 31 October 2020.

Management Committee Members

The names of committee members at the date of this report are:

President :	Cilla Thomas
Vice President:	Kerry Gibbs
Treasurer:	Tania Rice
Secretary:	Kylie Walsh
Track Manager Motocross:	Luke Skillington
Mini Bike Manager:	Kris Steele
Natural Terrain Manager:	Brodie Wilson
Bar Manager:	Angie Lavercombe
Canteen Manager:	Leah Bennett
Committee Members:	Andrew Jones Daniel Thorneycroft Nicole Wilson Sharon Atkinson

Principal Activities

The principal activities of the association during the financial year were:

To encourage and promote the sport of motor cycle racing.

Significant Changes

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

Operating Result

The Deficit from ordinary activities amounted to

Year ended 31 October 2020	Year ended 31 October 2019
(\$18,534.54)	\$ 18,803.58

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Committee's Report

For the year ended 31 October 2020

Signed in accordance with a resolution of the Members of the Committee on:

Cilla Thomas

Tania Rice

Top End Moto Cross Club Incorporated

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Statement of Income and Expenditure For the Year Ended 31 October 2020

	<u>2020</u>	<u>2019</u>
INCOME		
Bar Sales	4,472.50	6,654.40
Canteen Sales	-	6,141.13
Float In	700.00	-
Grants Income	168,996.82	25,000.00
Grants for Competitors	3,500.00	7,200.00
Membership	15,145.00	22,703.50
Nominations	23,071.42	42,590.00
Practice	760.00	1,917.00
Presentation Income	815.00	-
Sponsorship/Donations	-	8,750.00
Gate Takings	-	2,154.00
Refunds Parts	-	940.53
RPA Ride Days	9,105.00	-
Fundraising/ Raffles	-	252.00
Caretakers Electricity	4,147.52	4,189.16
Caretakers Water	1,110.53	-
Transponder Sales	-	2,040.00
Transponder Hire	1,260.00	880.00
Telstra Tower	10,201.61	9,904.48
Other Income	60.00	-
Optus Tower	12,181.26	11,826.46
	<u> </u>	<u> </u>
TOTAL INCOME	<u>255,526.66</u>	<u>153,142.66</u>

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Statement of Income and Expenditure For the Year Ended 31 October 2020

EXPENSES	2020	2019
Accountancy	1,076.00	3,148.00
Advertising and Promotion	134.68	3,425.55
Ambulance	1,620.00	2,550.00
Bank Fees and charges	577.17	765.86
Bar Expenses	4,474.57	4,660.03
Canteen Expenses	301.80	5,568.23
Depreciation	9,749.00	12,000.00
Float Out	700.00	-
Fuel & Oil	13,174.37	10,273.23
Grants Expenditure	165,474.71	12,474.00
Grants Paid to Competitors	3,500.00	7,400.00
General Expenses- MANT	-	15,895.90
Hire/Rent of Plant & Equipment	-	5,008.99
Ice	-	461.79
Insurance	5,829.40	8,286.81
Interest - Australia	-	820.84
Light Tower and Toilet hire	2,162.81	8,701.04
Lease of Equipment	251.66	-
Mant Expenses	10,499.25	-
Motor Vehicle Expenses	-	2,845.30
Other Expenses	60.00	104.08
Office Expenses	951.93	264.23

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Statement of Income and Expenditure For the Year Ended 31 October 2020

	2020	2019
EXPENSES		
Presentation & Event Expense	565.00	-
Printing & Stationery	1,269.00	680.69
Power	7,177.60	-
Rates & Land Taxes	1,715.35	1,286.00
Refund Membership	60.00	75.00
Repairs & Maintenance	15,649.38	8,617.92
Volunteers Expenses	1,100.00	-
Tractor Payments	8,731.20	-
Tractor Expenses	3,492.20	-
Trophies & Prizes	2,065.60	6,639.49
Water	11,698.52	12,386.10
TOTAL EXPENSES	<u>274,061.20</u>	<u>134,339.08</u>
Net Surplus (Deficit) from ordinary activities	<u>(18,534.54)</u>	<u>18,803.58</u>
Net Surplus (Deficit) Attributable to the Association	<u>(18,534.54)</u>	<u>18,803.58</u>

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Balance Sheet as at 31 October 2020

	<u>2020</u>	<u>2019</u>
Current Assets		
Cash Assets		
NAB 396734050	46,672.69	30,603.23
Cash on Hand	<u>-</u>	<u>-</u>
	<u>46,672.69</u>	<u>30,603.23</u>
Receivables		
Trade Debtors	<u>49.00</u>	<u>-</u>
	<u>49.00</u>	<u>-</u>
Total Current Assets	<u>46,721.69</u>	<u>30,603.23</u>
Non Current Assets		
Property ,Plant & Equipment		
Building at cost	156,021.03	156,021.03
Plant & Equipment	151,425.24	151,425.24
Less : Accumulated Depreciation	<u>(107,534.00)</u>	<u>(97,785.00)</u>
	<u>199,912.27</u>	<u>209,661.27</u>
Total Non Current Assets	<u>199,912.27</u>	<u>209,661.27</u>
Total Assets	<u>246,633.96</u>	<u>240,264.50</u>

Top End Moto Cross Club Incorporated

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Balance Sheet as at 31 October 2020

	<u>2020</u>	<u>2019</u>
Non Current Liabilities		
Financial Liabilities		
Unsecured:		
Accounts Payable	24,904.00	-
Hire Purchased	11,218.82	11,218.82
Less: Unexpired Interest charges	<u>(676.10)</u>	<u>(676.10)</u>
	<u>35,446.72</u>	<u>10,542.72</u>
Total Non Current Liabilities	<u>35,446.72</u>	<u>10,542.72</u>
Net Assets	<u>211,187.24</u>	<u>229,721.78</u>
Member's Funds		
Accumulated Surplus (Deficit)	<u>211,187.24</u>	<u>229,721.78</u>
Total Member's Funds	<u>211,187.24</u>	<u>229,721.78</u>
Opening Retained Profit	229,721.78	210,918.20
Net Surplus (Deficit) Attributable to the Association	<u>(18,534.54)</u>	<u>18,803.58</u>
Closing Retained Earnings	<u>211,187.24</u>	<u>229,721.78</u>

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Notes to the Financial Statements

For the year ended 31 October 2020

Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of the Northern Territory. The committee has determined that the association is not a reporting entity. The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

b) Property , Plant & Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Top End Moto Cross Club Incorporated

(d) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. Grant Irrigation received \$ 102,562 , Grants for club \$ 66,434.82 and Grants for Competitors \$ 3,500.

All revenue is stated included of goods and services tax (GST).

(e) Goods and Services Tax (GST)

Revenue, Expenses and Assets are recognised included the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and Payables in the assets and liabilities statement are shown inclusive of GST.

f) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

g) Income Tax

The Association is exempt from Income Tax under Division 50 of the Income Tax Assessment Act 1997.

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	2020	2019
<hr/>		
Note 2: Cash Assets		
Bank Accounts:		
NAB 396734050	46,672.69	30,603.23
Cash on Hand	_____ -	_____ -
	<u>46,672.69</u>	<u>30,603.23</u>

Note 3: Property , Plant & Equipment

Building at cost	156,021.03	156,021.03
Plant & Equipment	151,425.24	151,425.24
Less : Accumulated Depreciation	<u>(107,534.00)</u>	<u>(97,785.00)</u>
	<u>199,912.27</u>	<u>209,661.27</u>

Top End Moto Cross Club Incorporated

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Statement by Members of the Committee

For the year ended 31 October 2020

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Top End Moto Cross Club Incorporated as at 31 October 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Cilla Thomas
President

Tania Rice
Treasurer

Top End Moto Cross Club Incorporated

ABN 63 462 267 167

Certificate by Member of the Committee For the year ended 31 October 2020

I, Cilla Thomas of Darwin NT, and I, Tania Rice of Darwin NT certify that:

- a. We attended the annual general meeting of the association held on.
- b. The financial statements for the year ended 31 October 2020 were submitted to the members of the association at its annual general meeting.

Dated:

Cilla Thomas
Committee Member

Tania Rice
Committee Member

Top End Moto Cross Club Incorporated

Depreciation Schedule as at 31 October 2020

			Total	Private	OWDW	Disposal	Addition	Cost	Value	T	Depreciation				
						Date	Consid				Date	Rate	Deprec	Private	CWDV
Building at cost															
1 Toilet Block	8,682.70	31/12/2006	8,683	0	0					D	0	0	0	0	
2 Toilet Block	29,258.99	31/10/2007	29,259	0	0					D	0	0	0	0	
3 Toilet Block	1,978.13	31/10/2008	1,978	0	0					D	0	0	0	0	
4 Toilet Block	385.00	31/10/2009	385	0	0					D	0	0	0	0	
5 Clubhouse	9,326.91	21/07/2010	9,327	0	0					D	0	0	0	0	
6 Clubhouse	55,609.42	2/07/2011	55,609	0	0					D	0	0	0	0	
7 Clubhouse	31,878.89	30/06/2012	31,879	0	0					D	0	0	0	0	
8 Tiles,Plumbing,Carpentry,electrical	12,520.57	31/10/2013	12,521	0	0					D	0	0	0	0	
9 Steel & Mesh	438.96	30/01/2014	439	0	0					D	0	0	0	0	
10 Timber	2,225.46	4/02/2014	2,225	0	0					D	0	0	0	0	
11 Benchtops	1,001.00	10/06/2014	1,001	0	0					D	0	0	0	0	
12 New Fence	2,715.00	29/06/2014	2,715	0	0					D	0	0	0	0	
	156,021		156,021												
					0		0		-			0			
									Deduct Private Portion			0			
									Net Depreciation			0			

Top End Moto Cross Club Incorporated

Depreciation Schedule as at 31 October 2020

			Disposal			Addition			Depreciation						
			Total	Private	OWDW	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Private	CWDV
Plant and Equipment - at cost															
Water Truck	1,500.00	1/06/2006	1,500	0	-						D	0	-	0	-
Lawnmower	3,910.00	20/03/2009	3,910	0	-						D	0	-	0	-
PA system	3,368.75	5/01/2010	3,369	0	-						D	0	-	0	-
Computer	1,336.00	10/03/2011	1,336	0	-						D	0	-	0	-
Rotary Hoe & Freight	1,957.00	25/10/2012	1,957	0	203						D	28.57	58	0	145
Bearcat Tractor & Freight	24,422.57	14/01/2013	24,423	0	8,179						D	16.67	1,363	0	6,816
Fire Fighting Pump	1,200.00	31/10/2013	1,200	0	509						D	13.33	68	0	441
1993 Caterpillar	10,000.00	19/09/2014	10,000	0	2,847						D	22.22	633	0	2,214
Cash Register x 2	600.00	19/03/2014	600	0	-						D	0	-	0	-
Start Gates-Steel & Galvanised	3,360.00	4/02/2014	3,360	0	824						D	28.57	235	0	589
Glass Door Fridge	1,300.00	28/02/2014	1,300	0	242						D	28.57	69	0	173
Tank for Water Truck	2,220.87	31/10/2014	2,221	0	728						D	20	146	0	582
20 Foot Container	2,926.00	21/01/2015	2,926	0	1,198						D	20	240	0	958
John Deere Tractor	55,000.00	10/02/2015	55,000	0	26,521						D	16.67	4,421	0	22,100
4 Gazebos	1,036.00	21/03/2015	1,036	0	-						D	0	-	0	-
2x 20ft Containers	9,600.00	17/03/2016	9,600	0	4,915						D	20	983	0	3,932
Cutting Edges for Loader	1,875.49	28/09/2017	1,875	0	-						W	0	-	0	-

Top End Moto Cross Club Incorporated

Depreciation Schedule as at 31 October 2020

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