



# ANNUAL REPORT 2018/19

## Equestrian South Australia Inc

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## Chairman's Report

Equestrian South Australia (ESA), in unison with Equestrian Australia (EA), has undergone significant and necessary changes during the past 12 months. As increased expectations and demands have been placed on sporting bodies (i.e. new policies on concussion, mental health, bullying etc) ESA have sought to appoint new Board members with specific business skills in order to compliment and strengthen the Board.

ESA co-opted Board members Wendy Schaeffer, Naomi Mashford and Helen Coleiro have brought additional energy and business skills to an already well-balanced Board.

Critically, in early 2019, ESA recognised the need for assistance with the administration of our sport and sought help and guidance from the Office of Recreation, Sport and Racing (ORS & R) in the form of a governance review. ORS & R facilitated the selection and recruitment of a suitably qualified and experienced external consultant to conduct and advise on this review; and as a result, David Fishel (Positive Solutions) was appointed.

Membership participation in this review as expected, has been robust. David recently conducted a workshop review session with the ESA Board wherein the results of a Board self-assessment were discussed. I am pleased to report that at this early stage the suggested long-term strategies appear to be both achievable and affordable.

We would like to thank the membership for their time and honest feedback. The Board is looking forward to reviewing and acting upon the recommendations that flow from the Governance Review.

As suggested at last year's AGM, the Board has engaged with Discipline Committee representatives, inviting them to join us at the commencement of our monthly Board meetings. This initiative has proven to be very productive. Discipline Chairs have been afforded the opportunity to voice their concerns or discuss new ideas with us.

As a result, we have been able to work more cohesively. and as an extension, we have also facilitated collaborative meetings of the Discipline Chairs which have been extremely successful. Discipline Committees have agreed to work together, their first project being a Multi-discipline training camp on October 1<sup>st</sup> and 2<sup>nd</sup> this year.

ESA has listened and acted upon the long-held desire to greater autonomy in their financial management and is working with the Discipline Committees to make this happen. A complaints escalation policy has also been crafted and circulated to all Discipline Committees - this process contains clear guidelines for all to follow and has been successfully tested. Out of unity comes strength.

In the month of July, for the first time, our membership was offered a 5% discount on membership fees when renewing online. Junior memberships in the participant and recreational categories attracted a 50% discount to encourage growth and diversity of our membership base.

As we are looking at initiatives that will improve value for money for our members, revised licence costing will be implemented in the 2020/21 financial year enabling ESA to provide better value for members with a reduction of fees for more than one performance card or competition licence.

As a strategy to draw all equestrian riders in SA closer together and increase our membership base, we are to commence official discussions with the Pony Club Association of SA about how we can best work together to strengthen sport at all levels within our state. On this front, further networking with schools to expose children to equestrian sport is a future initiative.

As we reflect on the highlights of the year we would like to acknowledge and sincerely thank all of the volunteers that collectively contribute many hundreds of hours and expertise to our wonderful sport. We appreciate that without them we would have no sport. Specifically, I am very grateful for those that bring a wealth of skills and experience in a variety of ways for the betterment of ESA.

Their efforts are under continual scrutiny and the decisions they make have potentially significant impact on both horses and riders. The future of ESA and equestrian sport is quite literally in their hands. The latter groups are, of course are the ESA Board, who I must thank for stepping up in these challenging times - their support and "make it happen" attitude have been fantastic - and the Discipline Committee Members for their passion, hard work, and knowledge of the sport they live and love.

I am also very appreciative of our staff members Prim Cromwell and Andrea Gunson who have worked beyond expectations and with limited resources to deliver services for our membership

As members are no doubt aware, a significant revue of ESA staffing has been in process since last year's AGM with our staffing ratio now reflecting a more sustainable level for our organisation and income. As advised by David Fishel, we are now actively recruiting a State Manager whose role in part will be to source grants and sponsorship for ESA and its members.

In closing, I would like to thank the membership for their support and their passion for equestrian sport during my time as Chair of the Equestrian South Australian Board.

Peter Graham – Chair ESA





## Coaching Committee Report

Firstly, I would like to thank my committee of the last few years for remaining steadfast. We had nearly two years with no direction, due to the national committee being disbanded and so it has been a struggle to maintain motivation. Again, thanks to Lyn Jutilane, Denise Rofe, Mandy Maiden, Tamsin Adcock, Rachel Vincent, and Vicki Price.

I am happy to report that the national Coaching Committee has now been reinstated and is very active with a focus on re invigorating coaching in Australia. SA was invited to send a representative and as chair of the ESACC and I have become a part of this national committee. I am finding it refreshing to see everyone on the same page with the same issues needing attention. There was a huge agenda with items from all states and everything is being addressed, but change does take time to achieve. The aim is to move coaching forward as an important part of Equestrian Australia.

We have a new National Board and a new ESA Board, and we are now seeking improved transparency and communication all around. Which I can see they are trying to deliver.

We recently held a very successful coach educator and SSTA update with some very interesting presenters. Darryl Durham of Optimum Edge Consulting, Tim Calkin EA L2 coach educator from Victoria and Megan Jones also L 2 coach educator.

It was fabulous to see all the SA coach educators and SSTAs, (three new ones) working together in a supportive and fun learning environment. It has inspired us to be better and clearer coaches and assessors.

ESACC will be running a coach update later this year with some exciting and informative presentations. ESACC objective is to support new and seasoned coaches improve and update their skills.

Lynda Smith. Chair - Coaching Committee

EA Level 1 - General Coach SSTA



## Jumping SA report

2018/2019 has been a great year for Jumping in SA. I would like to start off by thanking our small but mighty committee, we have finished the year as a committee of 5 and everyone has really stepped up to get the job done and for that I thank you all. I would also like to take this opportunity to thank the current ESA Board who have been extremely supportive of the Jumping committee and have helped us throughout the year.

## SA Jumping Championships

The State Jumping Championships were again a huge success. With Tessa Fairweather again at the helm it ran like the well-oiled machine she never fails to deliver. The organising committee came together and pulled off a great event that was well received by both local and interstate riders. The weather was really on our side this year providing outstanding conditions on the well regarded Wayville surface. Unfortunately, we aren't able to hold the event at Wayville next year due to the demolition of infrastructure required to host the event but are preparing for a change of venue and am sure we will be able to hold another outstanding event in 2020.

We have had many of our riders compete successfully interstate, travelling to many shows including Australian Championships in Boneo Victoria and even making the trip all the way to Queensland to compete at Aquis at Elysian Fields. It was inspiring seeing the great results of all the SA riders and I am sure we were all proud to see the updates on social media coming through thick and fast. A huge thanks to Lizzie Wigney for being on top of all things Facebook to make sure we never missed a result.

## State Squads and Youth Development

In February we presented the awards to the winners of our circuit classes at the ESA awards night. What a great night it was, everyone dressed up and enjoying some quality time away from the show ring. Congratulations to all the Owners and Riders.

***-Kristy Bruhn and Jack won the senior horse and rider of the year***

***-Conor Reed and Nightwish won Junior horse and rider of the year***

***-MEC Aston ridden by Adam Metcalf had a great year winning both the Pryde's Easifeed Platinum and Novice League***

***-Conor Reed and Clasique Dorien won the Horseland young rider series***

I would like to thank our Squad riders for representing our sport and being great role models for up and coming riders. Squad clinics were well received and well represented. We were very lucky to have interstate coaches David Cameron and Jamie Coman coach our squad clinics and were even able to open up some lessons to non-squad riders to give them the opportunity to learn from such inspirational and talented coaches. I would like to take this opportunity to thank Mrs Brice as she has generously donated the facilities at Mallala Equestrian Centre for the use of our Squads several occasions. It is also very exciting that we have two passionate people in Clive Reed and Lizzie Wigney willing to put their hands up to be joint squad co-ordinators. Thank you for your

dedication to this role and I know you both have many exciting things planned for the squads for 2019/2020.

The Youth Development program was extremely well received this year with the highest number of applications we have seen in many, many years. This is great news for the future of our sport with so many junior riders wanting to participate in Jumping at a high level. On the other hand having so many applications it made the job of selecting the finalists a tough one, the selectors managed to narrow it down to 10 participants. These 10 riders then attended 2 days of coaching and mentoring from coach Jennifer Wood and the selection panel. The riders and horses endured tough conditions as the event was held over the hottest heat wave in SA history with temperatures soaring to over 45 degrees. Again, I would like to thank Lizzie Wigney and everyone at MEC for making sure all horses and riders were safe and all precautions were taken for optimal horse and rider welfare. Congratulations to this year's winner, Thomas Harris.

## Significant Rule Changes

As all disciplines would have experienced, we had some major changes in the rules this year, specifically with regard to changes to the concussion policy. I want to take the opportunity to thank all clubs, officials and competitors for being so patient as this rule has been implemented. I would also like to thank the Board for their assistance in helping us navigate these changes. There is still some clarification to come regarding these changes and look forward to any clarification EA and the National Jumping Committee can provide. Until then I encourage all competitors to respect the decisions that clubs have to make when a fall takes place, they are quite restricted by the rules as they stand.

## Jumping SA – The Future

Exciting things are happening for the Jumping committee in the coming year with the ESA Board expecting much more autonomy from the committee. We will be given more freedom, relying much less on the ESA office and ESA board. Having said that, it also means the committee requires highly skilled and competent committee members to fill important positions on our committee. The most important being Treasurer as we will be highly accountable for our own finances moving forward and will require someone highly skilled in bookkeeping and budgeting to fill this position. This will be a highly regarded and appreciated position so if you or anybody you know have the skills and would like to hold this position on the committee, I encourage you to contact myself or any committee member to discuss. At the moment the committee is running on the bare minimum number of members and we would hate to see the Jumping Committee become non-operational due to not having a quorum. As they say, many hands make light work so if more people pitch in we will all have far less to do and we can make sure all the wonderful initiatives that are enjoyed by Jumping riders can continue.

A lot of work is done behind the scenes by the committee that make sure all events run smoothly, we ratify all programs from shows to make sure they are correct, we approve squad lists for all

Jumping squads, we organise clinics, state championships, rule updates, official accreditation, circuit classes prize money, sponsorship and awards. We communicate with the National Jumping Committee, EA and the ESA Board to make sure SA riders and officials' interests are represented at a national and state level.

So, can you imagine if there was no Jumping committee?

You do not need to be jumping big courses to be a Jumping committee member, you do not even have to be a rider. All we ask is for people who would like to help in some small way make jumping in SA great to put their hand up and. Are you a PR guru? A marketing expert? An organisational wizard? A financial genius? A social media specialist? If so we need you and I can assure you, you will be appreciated. Speaking of appreciated, a huge thank you goes out to our dedicated committee, Amie McMaugh, Andrew Paech, Jacquie Seiboth and Nicole Bruggemann.



Thank you for all that you do for Jumping SA, the time away from your family, friends, horses and careers to get the job done. Also, a huge thank you to Lisa Gauld who has volunteered her time to take the minutes at the meetings and has done a truly exceptional job, one that most of us despise doing.

I would really appreciate if all members could take the opportunity to thank these wonderful volunteers if you see them in your travels.

Bridget Dunn. Chair – Jumping SA



## Eventing SA Report

The Eventing Discipline Committee has gone through some changes with the retirement of several long-standing members. However, their expertise has not been lost to our Sport as all have chosen a change in direction to boost our struggling Organising Committees on the one hand and further a Technical Delegate career on the other.

The current Committee is a good blend of “experience” and “youth” and rider representatives and is a dedicated group working together to manage our Sport, both functionally and financially.

The Discipline Committee has recently held a meeting with Organising Committees for a healthy discussion on ways to promote increased participation, (as our numbers in the Star classes are very low compared to Interstate), the escalating costs of required medical expenses and safety equipment (MIMs clips & Spirofixes) required on cross country courses and the role of the Rider Levy.

It was pointed out that the Rider levies, collected by the Discipline Committee, are largely spent on supplying the safety equipment, free of charge to OC's, and providing the radios and eventing box to each event as well as supporting the training of Officials. Discussion is ongoing regarding rider and medical levies.

## SA Eventing Championships

On the positive side – SA held its **State Eventing Championships at Lockington** in April this year and are delighted to report a most successful event directed by Tracey Leigh at their family property near Victor Harbor. Tracey is to be congratulated on presenting a newly accredited FEI course to SA, for the first time at Lockington with all Star classes now up to 4\*, as well as running the grass-roots lower levels.

Events have been successfully run by Kirkcaldy Park; Canoe Tree; Reynella; Two Wells; Hills & Barossa and Naracoorte with Monarto recently starting the Spring season with Mt Gambier and Reynella to follow leading up to the prestigious **Australian 3DE at Adelaide** in November.

## Youth Development

**Gillian Rolton Youth Development Scholarship Weekend** – December 8 & 9<sup>th</sup>, 2018 - This training and development weekend was held most successfully for a selected 10 Young Rider / Junior Riders, from many applicants. Victorian eventer and Nationally accredited Coach, Will Enzinger, taking on the Coaching role while recently returned from UK, Wendy Schaeffer took the role of selector. We were privileged to hold the clinics at the excellent 3 phase facilities of Hallmark Farm, courtesy of Megan Jones & James Deacon.

It was pleasing to see such a good group of young riders emerging through the ranks and a winner was selected on a number of all-round horsemanship criteria. Congratulations to Scholarship winner, Connie Miller.

## High Performance Program

Again we have been privileged to receive some National HPP funding to support our State Squad riders with On Horse clinics and a component of Off Horse funding for the three Olympic Disciplines, combined, to run a more generalised elite program.

Squad clinics given by Prue Barrett and Jamie Coman have been well attended and appreciated by Squad riders.

Congratulations to SA riders Steph Hann & True Celebre for their first ever selection onto the National Youth Squad and also to Jaimie Stichel & Image Blue Ice for retaining their place on the National Youth Squad. Steph went on to selection for the Trans-Tasman Team to Taupo in New Zealand in May, but unfortunately a minor injury left them lamenting back in Australia.

Both Steph and Jaimie have been previous GR Youth Development Scholarship winners and it is pleasing to see some of our recent applicants make the current State Development Squad.

Di Schaeffer, Chair - Eventing SA.



## Interschool Committee Report

The 2018-19 Interschool year has been one of highs and lows.

October 2018 saw one of the largest South Australian Teams travel to the National Interschool Championships at Werribee, Victoria. The number and quality of participants in the local competitions translated into one of the best results for South Australia with the majority of the team realising success and a list of high-level placings from the team across the disciplines.

Unfortunately, alongside this success the South Australian "Team" did not always behave as one. The flow on effects of this impacted Equestrian SA staff and resulted in a large turnover in the newly formed Committee.

In late 2018 a refreshed committee took over the preparation for the 2019 season with minimal experience but a great deal of determination. Thankfully the group came together with an immediate focus on ensuring that the 2019 season ran, and run it did.

The new committee successfully allocated the schedule of qualifying events for the 2019 Nationals, ran a successful Interschool Gymkhana in March 2019 and The Interschool State Championships in June 2019. The absolute highlight was State Championships that received very positive feedback from the vast majority of those that attended.

Another highlight for the season was the introduction of the published leader board. Although there is some opportunity for improvement, the majority of the feedback is that it provided an improved level of transparency to the competition(s).

The 2019 South Australian Interschool Team was selected with a high percentage of competitors choosing to take advantage of the offer and represent South Australia at Sydney International Equestrian Centre, NSW in late September. The 22 competitors are to have Jaimie Stichel support them as their Chef d'Equipe and Megan Jones has been appointed South Australian Team Coach. We wish all the team a successful campaign at the Nationals but also wish to thank those committee members/volunteers that jumped in and made this season possible.

The Interschool Committee appreciate the support of the ESA Board, guidance of the other disciplines and the extensive contribution from a number of volunteers. We are looking forward to building on the success of the 2019 season for an even better 2020.

*Prepared by the Interschool SA Committee*

## Dressage Judges Sub-Committee Report

### Current Sub-committee

The current sub-committee members are Liz Duncan (Chair), Prue Foletta, Verity Hayman, Fiona Heysen and Lizzy Richards. We thank Louise Allen who recently retired from the Sub-committee, for her contributions over the previous two years.

### Dressage Judge Numbers in SA.

Judges are critical to the sport of Dressage, and also for the Dressage phase in Eventing. In South Australia we have 31 judges at the levels shown:

A – 5;	B – 4;	C – 4;	D – 4;	E – 3;	F – 3;
G – 8	YH – 5;	PARA 6;	JE - 4;	MENTORS – 12.	

The main role of the JSC is to organise education for judges. This includes work to encourage and support new judges in their training and to assist current judges to upgrade or maintain their qualifications. The Sub-committee runs seminars, workshops and distributes information. Assistance from Clubs, Mentors, demonstration riders and the Judge levy is vital to this work. To cater for current and future club events SA needs more dressage judges, and for existing judges to upgrade. We are fortunate to have gained four new G judges in the last year and have another three Gs in the pipeline. We also have 5 judges working on their upgrades. To assist with a future supply of judges, we are developing ways to encourage and support upgrading judges, including the availability of financial grants to cover costs.

### Judge Education Activity

Each year we plan to run at least one judge's seminar for each level, partly depending on budget and partly on demand. These are generally well attended, both by judges at the level for the seminar, and others for the purpose of a workshop. Our seminars are free-of-charge to judges and all interested participants (unless it is a special event with higher costs). We encourage coaches and riders to also attend as we believe this would help everyone participating in the sport to better understand test requirements and judging decisions.

So far this year we have run three seminars and two workshops, and we are looking forward to a C/D seminar with Susie Hoevenaars in November. Training for Regional judges, Young Horse judges and Para-dressage Judges are priorities for 2020.





## Show Horse SA Report

The last 12 months have certainly been trying for our new committee. We have had a Chair resign, a few members on leave and have had to co-opt in a few just to make up numbers. We are finding our feet in many ways and have managed through it all to organise and by the time this is read hopefully run our HOTY event without too many issues.

Show horses seem to attract issues and last 12 months has been no different. The rule book has been read back to front and front to back and then one last time from cover to cover.

We are getting our bearings with the Board and I must say I really enjoy the chair meetings and the way the Board is planning the future. I think things will get easier for all disciplines in the next year or two.

As a discipline we ran a successful HOTY 2018 and our team at Nationals exceeded all expectations with great team support and nearly winning the high point just getting pipped out by Qld. This is the closest we have been for as long as I can remember proving we may be small, but we are mighty which became our team moto over the weekend.

We are struggling still to get numbers to our 3 or 4 shows a year and have decided to merge our last show of the year our Spring Gala show with another event to see if this helps.

The biggest mover for us and our regional friends is the offer to run 3 Ag shows that are struggling with no horse convenors. We are this year taking on Pinnaroo, Keith and Coonalpyn and we foresee that this number will grow as people in the country areas struggle through these hard times.

Looking forward to a great joint youth training weekend in January and the Nationals in December and a new show for us in February.

Nicole Bruggemann. Chair – Show Horse SA



## Vaulting SA Report

The Vaulting SA committee this year has had a very successful vaulting program. The Committee members have all put in a lot of thought and effort into the years program which has been influential in the success and support shown by the Vaulting participants coming to events. The feedback from the participants has been positive with most having pleasurable experiences at the events.

Our year started with a Horse Development Day in March which gave the horses a chance to familiarise themselves with a competitive environment after the summer break.

We had two official competitions in March and May of this year. We returned to the Kersbrook Equestrian Centre for these and all participants enjoying the facilities.

In August we were very privileged to have John Eccles from Scotland donate two days of his holiday in Australia to conduct a Clinic for Vaulters and Lungers. John is an FEI Judge and coached his daughters and horse to the highest levels of International Vaulting.

Another competition was conducted in August following John's Clinic at Kersbrook again.

The State Championships are to be held in September at The Northern Equestrian Centre this year.



Jamie Hocking who has been living in Denmark has been training with Lasse Kristensen again for this year. His horse French Kiss is progressing well participating in many European vaulting competitions again this year.

Wendy Singlehurst has been a successful recent inclusion to the Equestrian Australia Vaulting Committee this year. Sarah Hocking is continuing with the committee also. Both are major contributors to the development of the sport at State and National level. Skye Barrowcliffe has been appointed to Vaulters Rep on the EAVC. We are fortunate to have three South Australians form our sport prepared to give up their time at this level of Sport Administration.

Congratulations and a most grateful thankyou to all those vaulters, parents, volunteers, coaches, judges, officials and spectators who gave up their valuable time this year to come a be part of such a wonderful sport. Thanks to the Vaulting SA Committee members for the hours of work everyone has provided to conduct and promote the sport. Looking forward to further developments and prosperity for the sport.

Whilst the Equestrian SA Board has had a very difficult and no doubt stressful period, I would like to commend them for the instigation of an independent governance review of the organisation. This report will be a valuable tool in reframing the organisation for the future administration of Equestrian SA. The sport of Vaulting in South Australia has been a catalyst in the development of the “life skills” of many young participants to adulthood in a sporting environment. (The adult vaulters on the current Vaulting Committee are a testament to this development process). This process is linked strongly to the support provided by the Equestrian SA organisation. It would be a major disappointment to lose this support.

Tony Richardson. Chair – Vaulting SA

# AUDITOR'S REPORT AND FINANCIAL REPORT

## Galpins

Accountants, Auditors  
& Business Consultants

David Chant CA, FCPA  
Simon Smith CA, FCPA  
David Sullivan CA, CPA  
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Renae Nicholson CA  
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## INDEPENDENT AUDITOR'S REPORT



To the members of Equestrian South Australia Inc.

### Report on the Audit of the Financial Report

#### Qualified Audit Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Equestrian South Australia Inc., which comprises the statement of financial performance, statement of financial position as at 30 June 2019, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, except for the possible effects of the matter(s) described in the Basis for Qualified Audit Opinion paragraph, the accompanying financial report of the Association presents fairly, in all material respects, the financial position of the Association as at 30 June 2019, 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 Incorporation Act SA 1985*.

#### Basis for Qualified Audit Opinion

As is common for organisations of this type, it is not practicable for Equestrian South Australia Inc. to maintain an effective system of internal control over all income from various sources prior to its receipt. Accordingly, it was not practicable for our examination of those areas to extend beyond amounts recorded in the accounting records of the Association.

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, and we have 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.

#### Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report is a special purpose financial report that has been prepared to assist the Association to meet the requirements of the *Associations Incorporation Act SA 1985*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.



### Responsibility of Committee for the Financial Report

Committee is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Associations Incorporation Act SA 1985* and is appropriate to meet the needs of the members. Committee responsibility also includes such internal control as 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, Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Committee is responsible for overseeing the Association's financial reporting process.

### Auditor's Responsibility 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 this financial report.

As part of an 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 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 management.
- Conclude on the appropriateness of management'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.
- 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.

### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Luke Williams** CA, CPA Registered Company Auditor  
Partner



## **Equestrian South Australia Inc.**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 June 2019**

## **Equestrian South Australia Inc.**

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# **EQUESTRIAN SOUTH AUSTRALIA INC.**

## **COMMITTEE'S REPORT**

Your committee members submit the financial report of Equestrian South Australia Inc. for the financial year ended 30 June 2019.

### **Committee Members**

The names of committee members throughout the year and at the date of the report are:

Peter Graham, Chairperson (July 2018)

Stuart Platt, Vice Chairperson

Karin Edwards

Jacqueline Lang

Wayne Copping

Jason Andrews

Nicholas Whyntie

Wendy Schaeffer

Naomi Mashford

Helen Coleiro

Resigned December 2018

Appointed September 2018

Appointed September 2018, resigned May 2019

Appointed September 2018, resigned November 2018

Appointed November 2018

Appointed January 2019

Appointed January 2019

### **Principal Activities**

The principal activities of the association during the financial year were to act as administrator for Equestrian Sport in South Australia.

### **Significant Changes**

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

### **Operating Result**

The Association recorded an operating profit of \$47,560 (2018: deficit of \$15,169)

### **Subsequent Events**

No events have occurred since 30 June 2019 that would have a material effect on the information disclosed in this financial report.

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

Dated this 29 day of August 2019



Peter Graham



Stuart Platt



**EQUESTRIAN SOUTH AUSTRALIA INC.  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>Income</b>			
Constitutional Committees	2	(6,168)	10,019
Interest Revenue		570	955
Grant Income	3	98,784	78,490
Memberships Income	4	329,828	341,058
Operational Income	5	19,232	26,947
Sundry Income		1,571	123
<b>Total Income</b>		<b>443,817</b>	<b>457,592</b>
<b>Expenditure</b>			
Building Expense	6	9,588	11,854
Employment Expense	7	123,869	230,232
EA Member Levies		90,547	86,149
Administration Expenses	8	103,613	76,851
Operational Expense	9	33,640	67,549
Interest Expense		-	125
<b>Total Expenses</b>		<b>361,257</b>	<b>472,760</b>
<b>Operating Surplus / (Deficit)</b>		<b>82,560</b>	<b>(15,168)</b>
Building valuation (decrement)		(35,000)	-
<b>Surplus / (Deficit)</b>		<b>47,560</b>	<b>(15,168)</b>

*The accompanying Notes form part of these financial statements*

**EQUESTRIAN SOUTH AUSTRALIA INC.  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	10	210,815	193,040
Prepaid Expenses		-	1,249
Receivables	11	14,809	3,164
Stock On Hand		6,209	6,209
<b>Total Current Assets</b>		<u>231,833</u>	<u>203,662</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	12	569,141	606,731
<b>Total Non-Current Assets</b>		<u>569,141</u>	<u>606,731</u>
<b>Total Assets</b>		<u><b>800,974</b></u>	<u><b>810,393</b></u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	13	2,133	53,883
Employee Benefits	14	4,775	26,047
Other Current Liabilities	15	84,746	68,693
<b>Total Current Liabilities</b>		<u>91,654</u>	<u>148,623</u>
<b>Non-Current Liabilities</b>			
Employee Benefits	16	4,791	4,801
<b>Total Non-Current Liabilities</b>		<u>4,791</u>	<u>4,801</u>
<b>Total Liabilities</b>		<u><b>96,445</b></u>	<u><b>153,424</b></u>
<b>Net Assets</b>		<u><b>704,529</b></u>	<u><b>656,969</b></u>
<b>Member's Funds</b>			
Branch Operations, Trading and Administration	17	360,927	307,199
Constitutional Committees	19	343,602	349,770
<b>Total Members Funds</b>		<u><b>704,529</b></u>	<u><b>656,969</b></u>

*The accompanying Notes form part of these financial statements*

**EQUESTRIAN SOUTH AUSTRALIA INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**1 Statement of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the requirements of the Associations Incorporation Act of South Australia. The Committee Members have determined that the association is not a reporting entity because there are no users dependent on general purpose financial reports.

The financial report has been prepared in general accordance with the presentation, materiality and measurement principles set down in the Australian Accounting Standards. No specific standards have been applied to the special purpose financial report unless otherwise specified below.

The financial report is prepared in Australian dollars under the historical cost convention, except for certain assets which, as noted, are at fair value. Comparative information is reclassified where appropriate to enhance comparability.

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

**(a) Comparatives**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(b) Cash and Cash Equivalents**

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

**(c) Revenue Recognition**

Revenue from membership subscriptions are recognised as income in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is determined by reference to the membership year.

Grant revenue is recognised as income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant will be measured reliably.

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

**(d) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

**(e) Income Tax**

The association is exempt from income tax under the current provisions of Income Tax Assessment Act (1997). Accordingly, there is no income tax expense or income tax payable recognised in the financial report.

**(f) Property, Plant and Equipment**

Land and buildings are shown at fair value, based on periodic, but at least triennial, valuations by external independent valuers. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. A valuation was conducted in June 2019, where Land and Buildings were determined to be worth \$545,000. All other property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

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

**(g) Employee Leave Provisions**

Provisions for employee entitlements owing in respect of annual holiday and long service leave are accrued at the current rates of pay applicable for each employee. The provision for long service leave is calculated based on the duration of service of an employee and factors in the probability of staff reaching 7 years of service in order for this to be payable.

**EQUESTRIAN SOUTH AUSTRALIA INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**2 Constitutional Committees - Trading**

	2019			2018
	Income	Expenditure	Net Result	Net Result
Carriage Driving Committee	-	308	(308)	(532)
Coaching Committee	5,670	1,437	4,233	628
Dressage Committee	6,384	10,250	(3,866)	3,699
Eventing Committee	30,559	29,721	838	920
Interschool Committee	40,714	45,248	(4,534)	1,167
Show Horse Committee	50,716	62,787	(12,071)	723
Show Jumping Committee	100,492	92,626	7,866	4,742
Vaulting Committee	11,241	9,567	1,674	(1,328)
<b>Total</b>	<b>245,776</b>	<b>251,944</b>	<b>(6,168)</b>	<b>10,019</b>

The balance of reserves held by each committee is displayed in Note 18.

**3 Grant Income**

	2019	2018
	\$	\$
Grants - Other*	7,273	8,490
Grants - Govt	91,511	70,000
<b>Total</b>	<b>98,784</b>	<b>78,490</b>

\*Grants - Other reported above includes amounts relating to Branch only. Grants relating to Committees have been recorded as income in the relevant Committees above in Note 2 including Showjumping \$3,680, Eventing \$5,909 and Coaching \$4,886.

**4 Memberships Income**

Licences	4,230	5,059
Memberships	274,368	274,199
Performance Cards	16,877	19,430
Registrations	24,317	30,545
Transfers	10,036	11,825
<b>Total</b>	<b>329,828</b>	<b>341,058</b>

**5 Operational Income**

Admin Fee Income	1,009	1,481
Miscellaneous Income	4,914	7,129
Ticket Sales	13,309	18,337
<b>Total</b>	<b>19,232</b>	<b>26,947</b>



**EQUESTRIAN SOUTH AUSTRALIA INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

	2019 \$	2018 \$
<b>6 Building Expense</b>		
Insurance	3,044	6,662
Maintenance & Repairs	2,822	1,178
Rates	3,342	4,014
Security	380	-
<b>Total</b>	<b>9,588</b>	<b>11,854</b>
<b>7 Employment Expense</b>		
Salaries & Wages	121,490	206,391
Staff Amenities	2,379	-
Contractors	-	23,841
<b>Total</b>	<b>123,869</b>	<b>230,232</b>
<b>8 Administration Expenses</b>		
Accounting Fees	8,705	9,489
Audit Fees	2,900	2,500
Bank Fees	2,139	2,686
Consultants	7,397	5,281
Depreciation	3,225	3,622
Legal Fees	41,737	2,800
Nominate Fees	11,390	15,646
Office Maintenance	23,634	28,255
Utilities	2,486	6,572
<b>Total</b>	<b>103,613</b>	<b>76,851</b>
<b>9 Operational Expense</b>		
Awards	13,359	17,932
Advertising	(200)	353
Bad and Doubtful Debts	-	10,000
Catering	(254)	829
Coaching	9,461	14,524
Equipment Hire	200	250
Miscellaneous	6,421	2,216
Publications	881	6,593
Scholarships	-	4,825
Travel Expenses	2,240	4,127
Trophies/Sashes	1,532	136
Venue Hire	-	2,346
Sundry	-	3,418
<b>Total</b>	<b>33,640</b>	<b>67,549</b>

**EQUESTRIAN SOUTH AUSTRALIA INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

	2019 \$	2018 \$
<b>10 Cash and Cash Equivalents</b>		
Cash at Bank - Cheque Account	95,046	27,170
Cash at Bank - Long Service Leave/Holiday Leave Account	7,358	7,329
Cash at Bank - Online Saver Account	104,082	158,541
Cash at Bank - Jumping SA	4,229	-
Petty Cash	100	-
<b>Total</b>	<b>210,815</b>	<b>193,040</b>
<b>11 Receivables</b>		
Accounts Receivable	13,898	3,164
Provision for Doubtful Debts	-	-
Prepayments	911	-
<b>Total</b>	<b>14,809</b>	<b>3,164</b>
<b>12 Property Plant and Equipment</b>		
Fair Value* - Land/Buildings	545,000	580,000
Furniture and Fittings	15,805	12,976
Accumulated Depreciation	(11,417)	(8,868)
Office Equipment	27,491	37,495
Accumulated Depreciation	(25,387)	(34,482)
Plant & Equipment	52,365	54,404
Accumulated Depreciation	(34,716)	(34,794)
<b>Total</b>	<b>569,141</b>	<b>606,731</b>
* Revaluation of Land & Buildings occurred on 27 June 2019 by Tim Wilkin, AAPI Certified Practicing Valuer. The revalued amount was \$545,000, a reduction from the previous valuation of \$580,000.		
<b>13 Accounts Payable</b>		
Accounts Payable	5,522	30,772
Credit Cards	808	2,138
PAYG Withholding	548	3,230
GST Payable / (receivable)	(6,226)	12,699
Superannuation Payable	1,481	5,044
<b>Total</b>	<b>2,133</b>	<b>53,883</b>
<b>14 Current Employee Benefits</b>		
Provision Holiday Pay	4,775	26,047
<b>Total</b>	<b>4,775</b>	<b>26,047</b>

**EQUESTRIAN SOUTH AUSTRALIA INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

	2019 \$	2018 \$
<b>15 Other Current Liabilities</b>		
Income In Advance	29,746	53,503
Grants in Advance	55,000	15,190
<b>Total</b>	<b>84,746</b>	<b>68,693</b>
<b>16 Non-Current Employee Benefits</b>		
Provision for Long Service Leave	4,791	4,801
<b>Total</b>	<b>4,791</b>	<b>4,801</b>
<b>17 Equity - Branch</b>		
Opening Balance 1 July 2018	307,199	332,386
Result	53,728	(25,187)
<b>Closing Balance 30 June 2019</b>	<b>360,927</b>	<b>307,199</b>

**18 Contingent Liabilities**

Litigation is in process against ESA relating to a dispute with a former staff member. The information usually required by AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* is not disclosed on the grounds that it may prejudice the outcome of the litigation.

**19 Equity - Constitutional Committees**

	Balance 1 July 2018	Note 2 Net Result	Balance 30 June 2019
Reserve Carriage Committee	4,713	(308)	4,405
Reserve Coaching Committee	28,756	4,233	32,989
Reserve Dressage Committee	70,042	(3,866)	66,176
Reserve Eventing Committee	87,747	838	88,585
Reserve Interscholar Committee	39,150	(4,534)	34,616
Reserve Show Horse Committee	41,724	(12,071)	29,653
Reserve Show Jumping Committee	52,066	7,866	59,932
Reserve Vaulting Committee	25,572	1,674	27,246
<b>Total</b>	<b>349,770</b>	<b>(6,168)</b>	<b>343,602</b>

**20 Committee Members**

The following persons were committee members of Equestrian South Australia Inc during the financial year and up to the date of this report:

Peter Graham, Chairperson (June 2018)

Stuart Platt, Vice Chairperson

Karin Edwards

Jacqueline Lang

Wayne Copping

Jason Andrews

Nicholas Whyntie

Wendy Schaeffer

Naomi Mashford

Helen Coleiro

Resigned December 2018

Appointed September 2018

Appointed September 2018, resigned May 2019

Appointed September 2018, resigned November 2018

Appointed November 2018

Appointed January 2019

Appointed January 2019

**EQUESTRIAN SOUTH AUSTRALIA INC.  
STATEMENT TO THE MEMBERS BY THE COMMITTEE  
FOR THE YEAR ENDED 30 JUNE 2019**

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 Statement of Financial Performance, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of Equestrian South Australia Inc as at 30 June 2019 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Equestrian South Australia Inc will be able to pay its debts as and when they fall due.

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

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



Name: Peter Graham  
Position: Chairperson  
Date:



Name: Stuart Platt  
Position: Vice Chairperson  
Date: 29/8/2019