



**2023 Berwick Bowling Club Inc.**

# **Annual Report**

Berwick Bowling Club Inc.

Founded Feb 8<sup>th</sup> 1930

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# **BERWICK BOWLING CLUB (INC.)**

## **ANNUAL REPORT 2023**



### ***“The Club of Choice”***

*Berwick Bowling Club strives to be a welcoming, high quality, financially secure and friendly club that inspires its members to continually improve their bowling and social experiences.*

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## **1 Preface**

### ***1.1 Report to Annual General Meeting***

This Annual Report of the Berwick Bowling Club (Inc) was compiled in May 2023 by the current Board of Management. It will be submitted for approval by the members at the Annual General Meeting (AGM) on Wednesday 17<sup>th</sup> May 2023 at 7pm.

### ***1.2 Board Procedures – Caretaker mode***

The Term of office for the 2022 – 23 Board expired on 31<sup>st</sup> March 2023, and it remains in ‘caretaker mode’ until a new Board is elected and confirmed at the AGM.

The current Board will continue to make decisions as appropriate until the AGM and the results of any elections are known. The Board will ensure that those members who lodge their nominations for any new Board position will be advised of any deliberations where actions taken will flow onto the new season and the new Board. The current Board assumes responsibility to make any such decisions.

The “handover” to a newly elected Board will be relatively seamless.

## **2 Introduction**

### **2.1 Background**

The Berwick Bowling Club (Inc.) Board of Management (the Board) is pleased to present this Report. It describes the Club's performance over the past financial year (1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023).

This Report is designed to place on the public record our Club's achievements over the past year and to meet our obligations under Section 63 and Part 7 of Associations and Incorporation Reform Act 2012 (Vic) **(AIR)**.

The Board has obtained external assurance of the accuracy and integrity of the financial statements in this report and the supporting information from BJT Business Advisors.

Our website at [www.berwickbowlingclub.com.au](http://www.berwickbowlingclub.com.au) provides more information about the Club's activities and our Pennant results.

The Club is affiliated with Bowls Victoria. Bowls Victoria is the governing body for the sport of bowls in the State of Victoria.

This Annual Report is written in the structural framework of our Constitution and **AIR**.

Our priorities are to facilitate:

- Enjoyment and satisfaction in playing the game of bowls.
- Intra club social games and championships, and inter club pennant games as organised by Bowls Victoria; and
- Social inclusion and opportunities for members and visitors to interact with each other.

### **2.2 Our Mission**

**BERWICK BOWLING CLUB INCORPORATED**

**"TO PROVIDE THE ULTIMATE BOWLING EXPERIENCE"**

### **2.3 Overview**

First established in 1930, Berwick Bowling Club is an incorporated association and is a not-for-profit lawn bowls and social club. The Club provides regular indoor and outdoor bowling competitions and social activities for its members, visitors, and bowlers from other Clubs.

Our club has two magnificent 'Tif-Eagle' grass greens and two synthetic greens, one with a roof over, and a superb club house with top class facilities. We offer Pennant, Social Bowls and/or Indoor Carpet Bowls to all members and visitors to the club.

Berwick Bowling Club welcomes new members of all ages and experience. We offer free coaching to help players get started and coaching clinics are regularly held to improve skills of more experienced bowlers.

There is a large function room, fully equipped kitchen with bar for use by members, and it is available for hire. In a garden setting with ample car parking, our facilities are ideal for weddings, dinners, birthday parties, business seminars and similar events.

The Club provides a venue and facility that is an integral part of the Berwick community, where we encourage visitors and our membership to participate at all levels in the sport of lawn bowls.

## **2.4 Vision**

*‘The Club of Choice’*

Berwick Bowling Club strives to be a welcoming, high quality, financially secure and friendly club that inspires its members to continually improve their bowling and social experiences.

The aim is to achieve the Board’s vision of the Club by maintaining and developing a sustainable, prominent bowling and social club.

## **2.5 Club Governance**

The Constitution and Regulations/By-laws of the Club are in conformance with an Act of State Parliament: *Associations and Incorporation Reform Act 2012 (Vic)* (**AIR**) and have been approved by Consumer Affairs Victoria.

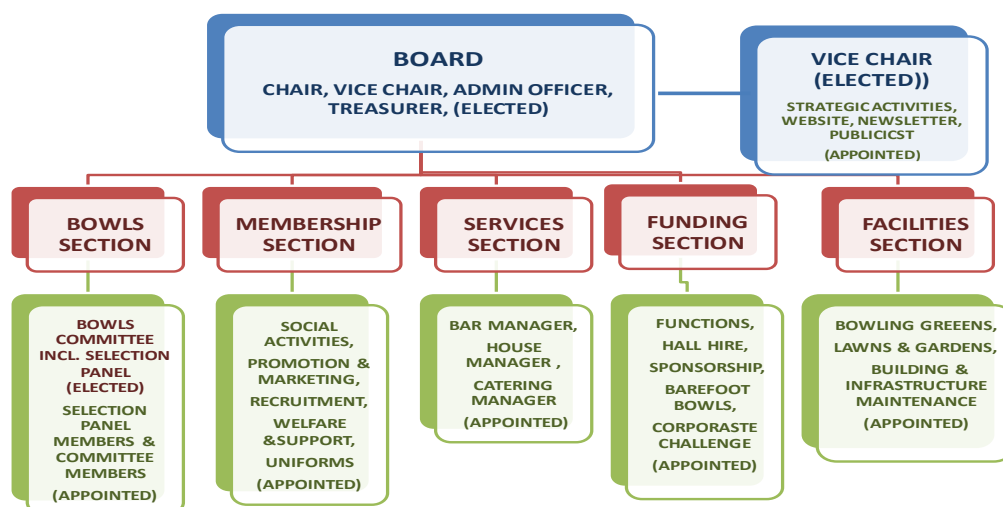
The Constitution specifies duties and functions of the Board of the Berwick Bowling Club Inc.

In compliance with **AIR** the Board in 2022-23 comprised.

Chairman:	Edward Wilson
Vice Chair:	Robert Licqurish/Brian Monaghan
Treasurer:	Helen Adair
Administration Officer:	Zelda Hodgson
Bowls Chair:	John Rich
Funding Chair:	Sean Young
Services Chair:	David Bond
Membership Chair:	Vacant
Facilities Chair:	John Horwood
Board appointments	
Project Manager:	Robert Licqurish
Secretary:	Robert Licqurish



## ORGANISATION CHART



### 2.6 Club Secretary

The Club Secretary is a statutory role established under the Associations and Incorporation Reform Act 2012 (Vic) (AIR).

The Club's Annual Report to Consumer Affairs was forwarded following the 2022 AGM in accordance with the Act.

**Rob Licqurish**  
**Club Secretary**

### 2.7 Berwick Club - Tier Two Association

Consumer Affairs Victoria defines the operations of the Berwick Bowling Club Inc. as a Tier Two association.

For a Tier Two Association as defined, the financial statements must be reviewed by an independent accountant, in accordance with Auditing Standards on Review Engagements.

An independent accountant must be:

1. a member of, and hold a current practicing certificate issued by either CPA Australia, the Institute of Chartered Accountants Australia or, Institute of Public Accountants, or
2. any other suitably qualified person approved by the Registrar of Incorporated Associations for this purpose, such as a member of the Association of Taxation and Management Accountants holding a current practicing certificate.

The Club's financial records have been reviewed by the Club's accountants BJT Business Advisors. The attached report – refer Appendix B, was prepared by the accountant, and presents a true and fair view of the Club's financial performance and position during and at the end of the year.

The financial statements contain:

1. income and expenditure (Income Statement) for the financial year.
2. assets and liabilities (Balance Sheet) at the end of the financial year.
3. other documents required by accounting standards, such as a cash flow statement; and
4. notes to the account, which must include:
  - a. information required by the accounting standard.
  - b. information necessary to give a true and fair view; and
  - c. information required by the provisions of the Act and its regulations.

For further details regarding our financial performance please refer to the Treasurer's Report and supporting information.

### **3 Projects Report**

#### ***3.1 Progress of the Roadmap***

The Berwick Bowling Club's Strategic Plan 'A Roadmap to 2030' was adopted in March 2018. The roadmap sets out aspirational goals for capital improvements, financial management and player skills development. Three Stages of Development were finally presented to a General Meeting of Members in 2019 and approved.

**Stage One:** Conversion of Green 3 from grass to synthetic – now completed.

**Stage Roof Two:** Roof over Green 3 – now completed.

**Stage Three:** Viewing Area and Alterations to Clubrooms – deferred for review.

Stage Three has been reconsidered by the Board and it is recommended that it and the roadmap should be reviewed, and that it be listed as an Item for consideration by the new Board in 2023-24.

### 3.2 Funding

Over the past 3 years there has been a major investment in infrastructure associated with the roof over Green 3.

<b>Capital Works – Green3</b>	<b>Cost \$k</b>	<b>Funded</b>
Conversion of Green 3 to synthetic	\$179	Federal Government
	\$50	Berwick Bowling Club
Paving to suit wheelchair access	\$39	Casey Council
	\$10	Berwick Bowling Club
Roof over Green 3	\$1,000	Federal Government
Paving around Green 3	\$35	Casey Council
Fencing	\$32	Berwick Bowling Club
Scoreboard	\$87	Berwick Bowling Club
Shelters,	\$24	Berwick Bowling Club incl. Member Donations of \$15,000
Retaining wall	\$4	Berwick Bowling Club
Other works	\$6	Berwick Bowling Club
<b>TOTAL COST OF GREEN 3</b>	<b>\$1,466</b>	

**In summary: Federal funding = \$1,179k, Casey Council = \$74, BBC = \$213**

***Rob Licqurish***

***Manager Projects***

## 4 Message from the Chairman of the Board

Hi Everyone,

As we complete another season, it is good to reflect on what has taken place over the last year. From a Board perspective it has probably been one of the busiest years for quite some time, I am sure the many members who help each week feel the same way. It seems to be the same old catch cry each time I write this report, that more help is required to run our club. Those of you who contribute, we are extremely grateful for that help but there are too many who don't do anything at all to help get us on the green each week.

At last year's AGM, there was a call from the floor to introduce a General Manager position, to help bring in more opportunities and utilise our facilities more. With the introduction of John Rich into this position, he helped increase awareness of our club in the wider community and with the help of others increased our revenue through the peak season. What that did, unfortunately, was increase the workload on the few people who already contributed throughout the year.

Various pleas for additional help were answered to some degree but not to the level required. It is testament to those involved that the workload was managed but very unfair to expect that level of commitment and this cannot be sustained without more volunteers coming forward next season. At the time of writing, we have had to cut back on various opportunities that currently exist, due to the lack of support and with the new season on the horizon, there is a real need for more members to step up. Without labouring the point, your club needs more help.

On a positive note, the roof was completed to a satisfactory stage that it was being used from the second half of Pennant. I think it is fair to say that this was a very positive outcome which was well received by members and visitors alike and well worth the trials and tribulations we went through during the installation. We are still putting the final touches to the surrounds with shelters, synthetic grass for surrounds, as well as the upgrading of lights to green 1 & 2, which is being funded by council, due to the wiring issues caused by the roof construction.



Once these items are finished, they will further enhance our facilities and bowling experience at Berwick. I would like to take this opportunity to thank the Board for being able to fund these additional items through great financial planning, a lot of hard work and we still have money in the bank. This is a fabulous outcome and something you should all be very proud in achieving.

From a bowling perspective, it may not seem that we followed on from the previous year and maybe not as successful as a result. The super sixes flew the flag for Berwick this year

and achieved a tremendous result. The camaraderie among that group during finals was there for all to see and that helped them during their finals campaign. Other sides made finals too but didn't achieve what they thought they would.

Success must be earned and when the opportunity presents itself, you must be ready, as it doesn't come along as often as we would all like it too. Who knows what the upcoming season has in store for us but you only get out what you put in. First and foremost, it is about enjoyment while working as a team, if that isn't happening the results will be more negative than positive. I am sure there will be discussion around coaching, drills, organised pennant practice and who knows what else before the new season starts. Whatever that looks like, embrace it, and get on board.

In closing I would like to thank the Board members for your support and hard work throughout the year. You should all be very proud of your efforts.

To our members who are going away for the winter, travel safely and we will see you when you return.

Regards,

***Eddie Wilson***

***Chair of Berwick Bowling Club***

## 5 Treasury Report

### 5.1 Report of the Treasurer

Another year gone already. The main difference is we have a roof we can play under. Going forward we will be able to play throughout the winter months, so will have a regular income, something we have not been able to say before.

The bills keep coming, even when we are not there. Gas, electricity, and our insurance just keep going up, and I am sure will continue to do so. Most of the work around the club is still done by volunteers, and what a great bunch they are. But it is getting harder to rely on just volunteers.

Again, my thanks to my helpers, Helen Watson, Carol Klooster and Leanne Kleverlaan. Can't do it without you girls.

#### 5.1.1 Liquid Assets:

Cash Held in Bendigo Bank Accounts at 31<sup>st</sup> March 2023

Cheque	\$3,513
Savings	\$99,117
<b>Total</b>	<b><u>\$102,630</u></b>

#### 5.1.2 Stock in Hand

Stocktake on 31st March 2023

Bar	\$8,921
Mens uniforms	\$5,278
Ladies' uniforms	\$2,911
Food Est.	\$500
<b>Total</b>	<b><u>\$17,610</u></b>

#### 5.1.3 Statement of Accounts

The Financial Report in Appendix B was prepared by the club's accountants: BJT Business Advisors. It provides an audited report of the Club Finances for the 2022-23 Financial Year.

***Helen Adair***  
***Treasurer***

## **5.2 2021 – 2023 Trading Results**

Trading results over the past 3 years are summarised in the following table.

Annual turnover has increased but our expenditure has also similarly increased leaving us with a bare minimum profit for the year as shown in the following table.

YEAR	INCOME	EXPENSES	NET PROFIT
2021	\$208,616	\$184,529	\$24,087
2022	\$290,367	\$244,416	\$45,950
2023	\$347,439	\$344,102	\$1,311

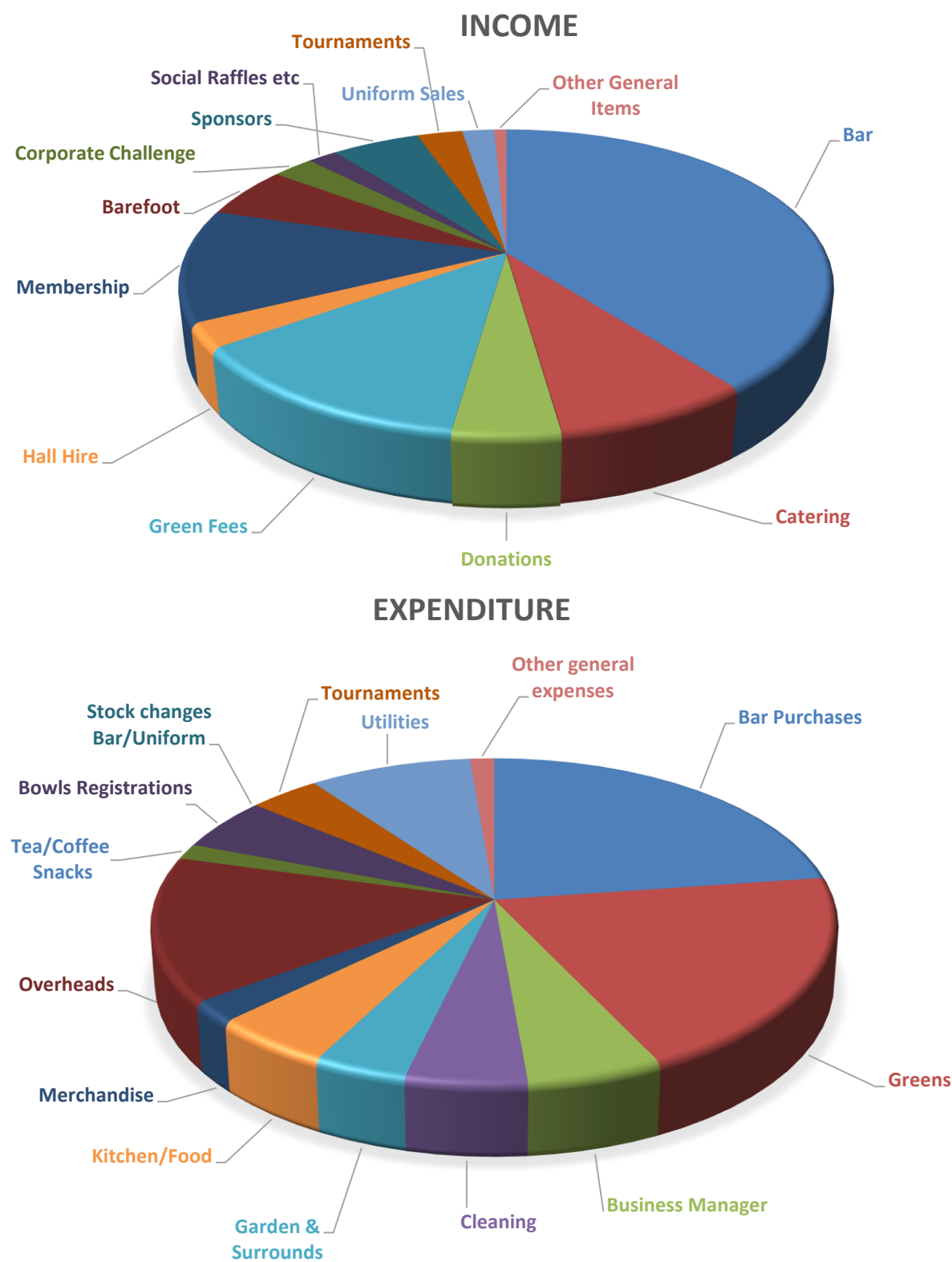
These trading figures show a significant reduction in net profit in 2023 compared with 2021/22 years. In 2021 and 2022 we received several grants from Government in those years relating to Covid 19 distorting the effects on our income affecting the club's profit in each of those years. Turnover in the past year improved significantly, however expenses also increased, and the lack of any external grant funding we received has affected the bottom line, so that we accumulated a negligible profit in 2023.

The extra efforts by the volunteers to maximise income through the bar, barefoot bowls, functions, and hall hire is to be applauded and has provided adequate income to cover the additional expenses.

The Following Charts provide a breakdown of Income and Expenditure in 2012 -2013.

***Treasury Support Team***

***Helen Adair, Sean Young and Rob Licqurish***







## 6 BOWLS SECTION

2022/2023 has been a very arduous task and for many reasons. Our season, some will argue I'm sure, was quite successful without getting the ultimate results. Finals through pennant didn't go as planned but that's bowls, that's life! Sometimes the opposition is just better than you on the day and unlike the home and away season, finals is a one-off day and to the better team on that day goes the spoils.

Our Midweek Pennant numbers were down on previous years which really did compromise the depth of our sides. Although we had one side make finals, others had their chances but just fell short. Numbers is the key for midweek pennant next season and without more playing the results are likely to be similar without more depth.

The Weekend Pennant sides overall performed reasonably similar in numbers to 2021/22.

Some will say that's hard to believe. Here are the numbers:

2021/22

Won Lost Draw for Against Shot Diff % Win%

71 40 5 8540 7404 +1136 115.34 61.20

2022/23

69 45 2 8362 7850 +512 106.52 59.48

In addition to the above numbers, we had our Division 1 side go in to an open draw and as such a much tougher draw, our 3s, 6s and 7s all played in a higher Division than they did in 2021/22.

So, in saying this these numbers say "overall" that our year was very similar to last albeit, without getting the same results. Four of our eight teams played finals (2s, 4s, 6s and 7s) and two just marginally missed (1s and 5s).



One side, our 6s played brilliantly to win their section and were rewarded with a Divisional grand final playoff where they fell short.

### **Division 6 Grand Finalists**

Shot difference to me is the only standout number and with those shots against where we performed well below 2021/22!! This comes down to many different and varying reasons but I can pretty much guarantee a lot of it, comes down to shot selection by 3rds and skips during games. To have only two less wins and five more losses than the year previous, this number is alarming and an area that requires more education and mentoring going forward.

The club is now in a period of transition where it needs to decide if it wants to push ahead and improve, attract more talent and ultimately strive for the pinnacle of Pennant bowling in reaching Premier League OR is it just happy being an average Division 1 club. Without structure, discipline and a more structured approach around pennant and its requirements to improve, the rise to the pinnacle won't happen and we will continue to lose talented bowlers. This is a decision we as a club have to make going forward.

During the 2022/23 season we were lucky enough to again be the host for the annual Integrated Pairs tournament. Jeff Janetzki was the manager for the day and the event went off without a hitch as we had 3 full greens, and all participants and spectators loved the "new" Berwick Bowling Club.

The ability of the disabled and handicapped bowlers is amazing, and we are in awe of their capabilities and attitude towards bowls. Bowls Victoria look no further than Berwick BC to host the event and it is one that always provides great exposure for our club. It is great to give back to the communities in such a very positive way.

I'd like to take the opportunity again to thank all that helped with our Bowls events throughout the season and encourage more of our members to offer help in any way they can, be it coaching, umpiring, convening and all other areas including administration of bowls. We need the help and can't continue to provide the level of bowls at the club that we do without continued, ongoing and new help from members.

The following reports are from our relevant bowls committee Chairs for this season. I would like to take this opportunity to thank Geoff & Cheryl Dawson, Pat Thompson, Dennis Fry, David & Sue Conrad, Leon Muir, Jeff Janetzki, and Peter Hodgson for all of your efforts and support throughout the year helping out with bowls. I apologise if I've missed anyone.

### **6.1 TOURNAMENTS – John Rich**

This year was one of our best seasons for holding tournaments. A big thank you goes out to Jean Fothergill, Jeff Parker and Cheryl Dawson and their band of helpers to get our tournaments off the ground and provide events for not only our members but those of the bowls community in Metro and regional areas that came and experienced Berwick BC at its' best.

CASEY FOURS – We had been speaking about bringing this event back in a different format etc. for some time. After having to cancel the event in April 22 it was rescheduled to the 6th & 7th January.

(Friday & Saturday). A full field of 42 teams was entered (168 bowlers). Initially, we had requested \$5000 from the Board to go towards the event to help with prizemoney and costs for the event.

During the year we had secured over \$9000 in sponsorship which enabled us to forego the need of the BBC contribution. Breakfast was offered over the two days as well as a hot lunch served on both days. The help from all involved was a pleasure to see. It takes many hands to make the events successful and to everyone that helped out with the Casey Fours we thank you immensely for your contributions. All in all, the event raised \$8000 in profit. We hope that in 2024 we can raise the prizemoney further and work is already underway in the background on the organization of the event.

## **6.2 WEEKEND PENNANT**

This season was looking very promising after the year we had before. Again, we had Members committing to play bowls this season, so again, we entered the 8th side, so everyone would get a chance to play pennant and we did have some great results with Sides making finals.

It is no easy task selecting 120 bowlers each Saturday to play, as well as trying to make sure we get the right mix.

A big thankyou to the selection committee of John Rich, Roy Down & Doug Fisher. It was a great team effort. It was a tough season, but we worked well together despite the negativity.

Thank you to all our Umpires, Measurers, Side Captains, Team Managers, duty rinks & bowlers who came to practice and completed vote cards correctly (we do look at them) and contributed to this season.

Special thanks to Greg Marsh for running Saturday Bankers, we need this as we draw on bowlers to fill pennant sides due to unavailability and our "Sausage Man" Dennis Fry. Greatly appreciated.

Again, thanks to all the Volunteers around the club.

### **Side 1 – Division 1, Section 4 (18 rounds) Open Draw**

After winning the Section Flag last season Berwick 1 started off the season "full steam ahead" with 4 wins in a row against Pakenham, St Kilda, Whittlesea & Brunswick placing them on top of the ladder.

They then came against the likes of Heathmont, Flemington/Kensington & Bacchus Marsh to slow them down. Overall, a good season in the Open Draw considering the Sides they were playing and the travel they did. Landing 5th on the ladder with 9/18 wins. 22 bowlers played in this side.

(Whittlesea 1 defeated Heathmont 1 in Grand Final (85/75))

**Side 2 – Division 2, Section 7 (14 rounds)**

Berwick 2, after missing out on the Section flag by 1 shot to Dandy Club, started this season off with 6 wins out of the 7 to get top spot on the ladder, where they stayed pretty much all-season ending 1st place on 180 points to closest rival Clayton 3, 2nd on 134 points. (With 10 wins, 3 losses & 1 draw, winning all their homes games. 25 bowlers played inside 2).

Home ground advantage in finals, saw the 2's playing at Home. Unfortunately, defeated by Clayton 3 on day (71/85). 2nd chance against Mordialloc at Cheltenham again in a close game with the 2's fighting back, only to be defeated by 1 shot 71/72. (Clayton 3 defeated Mordialloc 1 in Grand Final).

**Side 3 – Division 2, Section 8 (14 rounds)**

Berwick 3 has a massive challenge this season playing against the top & second sides from opposition clubs after winning the section last season & been promoted from Div 3 to Div 2.

After several losses it was decided to give some bowlers a chance to play Div 2 bowls with some of our experienced bowlers to mentor.

A special thanks to Ken Graeber, Bruce Anderson & Roy Down for guiding & giving bowlers an opportunity to play higher level bowls. Thanks to all who played inside 3 and turned up week after week to give it your best shot. It's very hard losing every week, but what doesn't break you, makes you stronger, and hopefully you all learned a lot from the season. Thanks to all 38 bowlers who played in Side 3. (11 losses, 3 wins. 8th place)

**Side 4 – Division 4, Section 8 (14 rounds)**

Berwick 4 had a great season also starting off with 3 wins in a row to make it 11/14 wins & 3 losses after been relegated from Division 3 last season.

2nd Place on ladder, they made their way to Preliminary final to go down by 1 shot to Mulgrave CC3 79/80. Side 4 for last few years have had tough draws and have also done the club proud. (37 bowlers played in side 4)

**Side 5 – Division 5, Section 8 (14 rounds)**

Berwick 5 also had a great season compared to previous season after been relegated from Div 4, with 8/14 wins to land 5th on ladder, just missing out on 4th place by 1 point. (35 bowlers played in side 5)

### **Side 6 – Division 2, Section 8 (14 rounds)**

Our Super 6's, what can I say, Section Runners up last season, started with 9 straight wins, a draw, another win, then 3 losses, seen the 6's land 3rd on ladder. Defeating Cranbourne RSL 1 at home 93/55 in semi-final, then defeating Dandy Club 5 83/56 at Burden Park in preliminary Final 83/56, then to defeating Cranbourne 4 at Noble Park 92/80 to win the Grand Final and become Div 7, Section 8 Winners.

Then on to divisional Finals, playing Wallan 2 at Ivanhoe defeating them 65/59 in a very close game.

Next to Mulgrave Country Club to play Moorabbin 4 in the Preliminary Final defeating them 96/62 to move onto the Grand Final.

Divisional grand Final played at Glen Waverley against Monbulk Cockatoo 1.

The 6's were defeated in this game 73/84 by Monbulk Cockatoo 1.

Side 6, Section Winners, Division 7 "Runners Up"

Side Captain Tony Wynen & Team Manager Annette Kirby.

A special thank you to Reg Rowswell for taking role of Side Captain & Team Manger during the final's series. Also thankyou to all the supporters who came along to cheer on our Super sixes. We are a loud bunch of supporters. Congratulations to all on a fantastic season. (31 bowlers contributed to side 6. 10/14 wins, 3 losses, 1 draw)



**Side 7 – Division 8, Section 7 – 12 a side (14 rounds)**

1st place on ladder with 11/14 wins & 3 losses. (31 bowlers played).

Wow, another great start with 8 wins out of first 9 games, the 7s were well on their way, winning all home games.

Semi-final was played at home and saw the 7's defeated by Churchill Waverley Golf 2 69/58.

Second chance had in Preliminary final at Burden Park against Mulgrave CC 6.

Mulgrave defeating Berwick 70/69. Again, with this 1 shot losing margin. 😞

Great efforts by all

**Side 8 – Division 9, Section 4 – 12 a side (14 rounds)**

7/14 wins, 7 losses. 5th place on ladder. 30 bowlers played.

After making it to Semi-finals last season, the 8's had a tough season with changes, like other sides, still coming 5th. A great effort by all.

**Saturday Pennant Season 2022 – 2023**

4/8 Sides played in finals, 4/8 sides 5th place.

Side 6 Section Winners & Division 7 Runners Up

After 14 rounds, Side 2, (1st place) Side 4 (2nd place) & Side 7 (1st place) all playing in Finals and all going down by 1 shot to end their season. (Need to look at this).

Thank you to everyone for making it a very competitive season and supporting weekend pennant.

It was a successful season; we just didn't reap the rewards.

***Karyn Mackie***

***Selection Chair, Weekend Pennant***

**6.3 LILA COTTER – Jean Fothergill**

The 49th Lila Cotter Ladies' Fours Tournament was contested on 27 November 2022, by 28 teams extending from Philip Island to Bundoora with representation from 23 clubs with John and Robin Cotter again representing the family.

The event was keenly contested and won by the Narre Warren team of S. Menzel, S. Korda, J. Naughton and W. Stevenson. Runners up were the Bundoora RSL combination of A. McCormack, T. Murphy, D. Huender, and J. Nevill and third was the Berwick team of M. Somers, M. Thompson, V. Fisher and J. Saunders. Best first game won by H. Adair, L. Kleeverlan, S. Rebel and C. Klooster. Best second game won by G. Proudman, F. Crick. J.

Ivers and M. Palmer from Chelsea and Best third game won by J. Nichols, P. Summerhayes and C. Klop from the Dandenong Club.

A big thank you to members and friends who worked so hard to make the day such a success. The profit for the day was \$1,537 which was indicative of the hard work involved and includes raffles and stalls. Thank you also to the generosity of those members who donated goods for raffle prizes and stall purchases.

This year will be the 50th year since the inception of this event started by Lila Cotter and we hope to make this a Tournament to remember.

Thank you to all who contributed.

***Jean Fothergill.***

***Lila Cotter Convenor.***

#### **6.4 CLUB CHAMPIONSHIPS 2022-2023**

This season has been challenging with Bowls Vic holding two events, one in November and one in March, as well as Berwick Bowling club hosting the Champion of Champions ERBR event. Dates originally published had to be rescheduled more than once, due to functions at the club, which is revenue the club needs to run successfully. A few members vented their concerns on some of the revised dates, being Thursday night, which interfered with Pennant Practice, and for that I apologise.

All events were well supported over the season, with a combined number of participants entering the twelve events totalling 315 competitors.

Changes to COP: Start times from 5pm to 5.30pm to accommodate those who work was well received and lowering the Handicap Level for the open Fours Championship from 32 to 27 in total, saw a good mix of player levels in all teams.

Thank you to the following umpires who made themselves available for events. Pat Thompson, David Bond, David Conrad, Dennis Fry and Peter Hodgson.

And to all the Convenors listed below, thank you for your full support.

Men's and Women's 100-up David Bond & Karl Lapinskas

Mixed Pairs Geoff Dawson & Rob McGrath

Minor Open Singles Jean Fothergill; Ray Findlay

Men's & Women's 3 bowl Pairs David; Sue Conrad

Men's & Women's Singles Ray Findlay; Geoff Dawson

Men s & Women's Handicap Singles David Leitch & Michele Somers

Open Fours Leon Muir; Geoff Dawson



Claire Charman Open Novice Jeff Janetzki

I would also like to thank all the Markers that made themselves available for the Singles.

The Claire Charman Open Novice Competition is conducted in memory of Claire Charman, orchestrated in April 2013 by John Lillie – club member since 26/05/2000. The trophy for the winner and runner-up was donated by her husband Neil Charman. With Neil's passing just recently, the club is pleased to announce that John Lillie has requested that he continues the donation of the trophy for this Championship.

We thank you John for your generosity.

With a random draw for all events, the early rounds saw some evenly matched players which produced some very competitive games.

Below is a list of all the winners of the championship games. Congratulations to all the below for their achievements for the 2022-2023 Club Championship Season.

**WINNER and RUNNER UP**

Men's 100-up R. Gladman D. Bond

Woman's 100-up S. Balkwell, K. Mackie

Mixed Pairs E. Mills (S) / K. Mackie (L) R. Lake (S) / C. Lake (L)

Open Minor Singles G. Dawson S. Young

Men's 3 Bowl Pairs E. Mills (S) / J. Rich (L) C. Azzopardi (S) / E. Wilson (L)

Women's 3 Bowl Pairs P. Thompson (S) / C. Klooster (L) S. Conrad (S) / S. Balkwell (L)

Men's Singles E. Mills Horwood

Women's Singles A. Bickley K. Mackie

Men's Handicap Singles M. Nagle J. Weir

Women's Handicap Singles K. Mackie M. Somers

Open Fours (S) J. O'Donnell E. Mills

(3rd) D. Bond J. Rich

(2nd) B. Monaghan M. Zammit

(L) S. Young M. Ingamells

Claire Charman Open Novice M. Zammit M. Ingamells

Finally, I would like to extend my thanks to John Rich (Bowls Chairman), Cheryl Dawson and Ray Findlay for all their support over the last 12 months.

***Geoff Dawson.***

***Championship Chair.***

## **6.5 SOCIAL BOWLS**

### **WEDNESDAY DAYTIME SOCIAL PAIRS**

I took over running Wednesday Social Bowls on 2 February 2022. Members arrive at 9:30 and play begins at 10am. Members play two games. One of 15 ends and the second consists of 11 ends.

In the second game Winners play Winners and Losers play Losers. Green fees are \$10:00 and members supply their own lunch.

The 15 ends are played before lunch and 11 ends after lunch which suits all the members because this allows members to leave before school finishes.

Once a month teams play Canadian Pairs (2+4+2) with 3 lots of 6 ends and each team has a power play in each game. With the change of format to Canadian Pairs 2 members who do not play regularly added to our numbers.

The 1st Prize is given to a team who has won both games with the highest number of shots up in the second game. 2nd prize is given to winners of both games with the second highest number of shots won in the second game. The third prize is given to a team who lost their first game and won their second game with the highest number of shots up.

Since February 2022 more than \$11,000 has been banked.

Over the year numbers of members participating has ranged from 12 teams to 22 teams and on one occasion there was 24 teams. Play has been cancelled on 4 occasions due to poor attendance and the weather.

During June, July and August 2022 Halcyon Lifestyle Community provided \$70:00 sponsorship each week. Also vouchers from local retail outlets provided incentive to increase members participation.

Both failed to attract more members.

One reason for poor participation is competition from the variety of Lifestyle Communities which run competitions and no doubt other members are attending other clubs who offer more prize money.

The computer program "Draw master" needs to be upgraded as it is not reliable allocating rinks in the second game. I have had to do this manually overtime which is time consuming.

***Margaret Jorgensen.***

### **WEDNESDAY NIGHT SOCIAL BOWLS**

We got off to a slow start due to weather, then we got a roof!!!! So it is all forward Ho from then.

We have been getting between 30 & 40 members playing each week, and it is especially good for all our new members, who are not only learning to bowl in teams, but having a lot of fun as well. With supper following, a few drinks and sometimes even a trivia game, we are all getting to know each other and loving the game.

Now we are heading into the colder weather, we will continue to play whilst we have the numbers. We just need to rug up. Many thanks to Terry Wood who selects the teams each week, and Mary McDermott and Bill Quin for doing the money and jackpot tickets.

***Helen Adair***

## **6.6 BANKERS**

This season wasn't "fantastic" for our Bankers Bowlers although the weather ensured good playing conditions on most Saturdays.

Low numbers of participants were a major disappointment. This was due to heat, sometimes rain or members being seconded into pennant sides to fill gaps left by regular players who were unable to play.

On the positive side, it was pleasing to have new(er) bowlers participate. Those being Alex Bigdelis, Les & Helen Mathieson. Demonstrating that they could play good bowls and were subsequently called upon by selectors to fill vacant positions in pennant sides. We shouldn't forget to mention Rod Pearson who was playing good bowls and was also required for pennant play.

Fortunately, some of the club's "older" members signed up for bankers' games. Ken Dorning, Bob Player, Andrew (Casper) Johnson, Margaret Powick, and Frank Di Stella helped swell the player ranks for all to enjoy the games played. All showed how they had not lost their competitive abilities and made for some very close scoring games.

Also, thanks to those who came and played on occasions and swelled our ranks. John Lillie, Mary McDermott, Barry Fisher, Ken & Gillian Keen and Dennis Fry.

Player numbers were down considerably and for this reason no prizes to winning teams were on offer. Hopefully for season 2023 – 2024 we will have more of the recent influx of new bowlers and more seasoned bowlers come and enjoy the spirit in which Saturday Bankers bowls is played.

***Greg Marsh***

## **6.7 INDOOR BOWLS**

It is with pleasure that I write the annual report for the Indoor Bowling group.

"We Are Back" – the negative effects of COVID have been swept away.

Our membership has increased, and it is pleasing to see several full members being active in our Group. Our mats are full on Wednesday evenings and as we can only roll out two mats, we are currently looking at the option of adding another evening session.

In late January we held a social function providing the opportunity to present the winners of our 2022 Singles Championship awards. Ladies Singles was won by Doris Christoffersen and Carsten Jensen was our Mens Singles winner. The balance of the Championships was not contested in 2021 and no contests were held in 2022 due to the interruption of COVID. Currently we are holding our Club Championships 2023 and the competition is very strong we are seeing some excellent bowling.

The 2022 pennant season was not a very successful; however, it is very pleasing to report that we have entered three teams for the 2023 season which commences on the 27th April and a good result is anticipated.

Being part of this Group provides a great opportunity to develop your bowling skills and is an excellent social outing – perhaps you should try it!

I take this opportunity to thank members for their support and room set up activities, and to thank members of the Board for their assistance and understanding throughout the year.

***Maureen Ingamells***

## **7 Welfare Report**

The past year has been so different for us at the Club.

Sadly, we lost some dear club members. We miss them greatly and offer our sincere condolences to their family and friends.

Because we have a large membership base often you are our eyes and ears within the Club by letting us know if anyone isn't travelling well so that makes it easier for us to make contact. We thank you for this and ask that you continue to do so.

If you come across someone in need of help, please offer it to them. Your friendly care may be just what they need at the time.

The Welfare team continue to contact fellow members who have been unwell, letting them know we are thinking of them, and we wish them well.

Jan Lapinskas has joined the Welfare Team this year and we welcome you Jan.

I want to thank Chris, Eileen, Jean, and Jan for their amazing support to our club members offering care and compassion.

Stay well, keep safe and if you can support someone on the way please do it.

***Wendy Cantwell***

*On behalf of the Welfare Team*

*Chris Jones, Jean Reddy, Eileen Kershaw, Jan Lapinskas.*

*Editor's Note – Please do not hesitate to contact Wendy or any of the Welfare Team if you or any members need help and support.*

## **8 Sponsorship Report**

It's been a rewarding first year in the role with many existing sponsors signing on again for the 22/23 season. Given this role wasn't filled in the previous year, the focus was to connect quickly with existing signage and handbook sponsors and then look for new opportunities to grow.

Our major sponsor Ray White was excellent again and even committed additional funds for printing of the Try Bowls pamphlets and become the inaugural Major Partner for the Corporate Challenge in 2023. Thank you to Tony Wynen for all his efforts meeting with me and various sponsors to continue partner together.

With the support of Brian Monaghan, we obtained a number of new signage sponsors, and the greens are full of advertising which is great to see. The Board has taken the view that at this stage they would like to keep Green 3 free from signage and in preference utilize the new scoreboard opportunities.

With the addition of the new digital scoreboard and rink screens, we will endeavour to maximise this opportunity for the 23/24 year by packaging arrangements with existing and new sponsors. The greens might be full however we now have an exciting new platform to best represent our sponsors in various ways going forward.

Thanks to Carol Klooster for her amazing effort in gaining many raffle prizes for the 2023 Corporate Challenge. Most weeks we had around 15 prizes (the longest draw in history!). We had weekly prizes from sponsors valued on average at \$1,250 and great support from both past and new sponsors. With Pat & Avril Steere again in charge of ticket sales, we picked up approx. \$4,000 from this fundraising activity. We also had a couple of auctions. (Wickonian's Membership; Daikin air purifier) that contributed a further \$1,000.

With Ray White coming on a Major Partner for the Corporate Challenge, and our weekly sponsors PMM, Pedders', Stockland/Halcyon Berwick, and A Space we obtained \$3,200 for sponsorship of this important event.

David Bond remained our Member Draw sponsor for the pennant season, and thanks to Helen and Peter Adair for arranging most of the weekly raffle prizes including meat trays and other items. Thanks to Karl Lapinskas for hosting the raffle drawn at Happy Hour along with all the normal ticket sellers including both Helen's, Julie, and others.

We have worked hard for the past 6 months in securing Stockland/Halcyon Berwick as another major partner to our club with a sponsorship package worth \$10K. We are very excited to have a more formal partnership with Chantelle Pay and her team at Stockland and will launch this very soon.

On top of the sponsorship revenue increase this season, we managed to also obtain some contra deals to the value of \$1,240 from Atura Hotels/Brownstone Micro Brewery.

These vouchers were used for raffles including Happy Hour, tournaments, and Corporate Challenge. The \$8K sponsorship (\$3K Berwick Mazda raffle) for the Casey Fours was paid in the previous 21/22 financial year although the event itself was delayed until 5th January 2023. This helped inflate the previous year results.

A breakdown of the sponsorship revenue follows.

	22/23	21/22
Member's Handbook/Signage	\$10,728	\$6,363
Major Sponsors <sup>1</sup>	\$14,000	\$8,866
Members Draw	\$700	\$700
Corporate Challenge	\$3,200	\$2,200
Contra deals (Atura)	\$1,240	\$0
Casey Fours Sponsor	\$0	\$3,200
Casey Fours Business Raffle	\$0	\$5,000
<b>Total</b>	<b>\$28,628</b>	<b>\$25,129</b>

Result overall is up year on year however previous year included \$8K for Casey Fours tournament which was delayed hence not included in this year's accounts.

Based on the above we are targeting sponsorship for 23/24 at \$40K. If we can keep the current sponsors on board at \$20K, add in the Casey Fours Tournament \$8K and the Stockland \$10K we are confident of achieving this amount.

Finally thank you to all our current sponsors. It's been tough times since Covid however we have been well supported by our fantastic sponsors and have some great partnerships moving forward. Without you we would be running at a loss.

To our members, please support those that support us. We see the local businesses who support us showcased regularly around our club and I ask you to consider them in your future transactions.

**Sean Young**  
Sponsorship Manager

## 9 Bar Report

Another busy year for the bar, staff were kept very busy from early November to end of March as Bare Foot Bowls was conducted on Fridays and Sundays over this period. Please refer to the attached Income and Expenditure Report and the financial report prepared by our Accountants for the sales and expenditure figures resulting from the bar operations.

Functions and wakes also added to the profit. Thank you to the staff who assisted with these events.

I must thank the many volunteers who assisted Ralph and myself this year, especially Bill Stilo, John Bridgland, John Garland, Chris Jones. Margaret Jorgensen conducted the bar on a Wednesday, and others stepped in when necessary. Also thank you to the volunteers

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<sup>1</sup> Major Sponsor Ray White. Previous year included Ray White, Aviva tournament sponsor and My Financial Sponsor.

who helped over Corporate Challenge which requires a large staff to run the inside and outside bars.

There is a lot of work to be done behind the scenes so that members can enjoy a drink, functions to be supplied and barefoot bowls to be run, Ralph as bar manager has spent many hours voluntary in this role.

We have had quite a few Members complete their RSA training this year, so a big thanks to them for putting on the L plates and learning the registers and EftPos machines.

***Bar Manager – Ralph Jans***

***Ass. Helen Watson***

## **11 Facilities Section**

This year has been an interesting year on the greens. Darren has done an amazing job considering the weather in the early part of our Bowls season and the amount of rain we had in Spring and the early part of Summer. The greens have been the best I've seen for many a year, with the grass cover on them, which is a credit to Darren considering the above. Well done to our green keeper Darren.

With Covid still hanging around we were still able to get a few things done, thanks to everyone who volunteered for our working bees. In saying that we finally got to play under the roof on green 3. Although we had a major issue with the sewer on Christmas Eve, with it being blocked by the construction of our new fence, we were very fortunate to get our Bare Foot Bowls finished before Christmas.

The Lawn mowing crew has had a change of leadership this year with Cliff Fothergill handing over the reins to Karl Lapinskas to muster the guys when the grass needs a cut and tidy up.

Thanks again everyone for their hard work.

The gang that paints the lines on all our greens do a fantastic job. They keep our greens looking smart all year round. Well done everyone. Great cookies too. Finally thank you to everyone who has supported me over the last three years but it's time for me not to seek re-election this year. I've been involved in some way or another with Mark Walker and Dave Reddy and now Darren Burns since 2003 and I think it's time for someone else to take over my role. Again, I thank you for all your support.

***John Horwood***

***Chairman Facilities Section***



**12 APPENDIX A: Trading Results 2022 & 2023**

	<b>2022</b>	<b>2023</b>
<b>Income</b>		
Bar	\$103,369	\$137,112
Catering	\$15,823	\$28,781
Donations	\$2,285	\$15,684
Grants	\$25,827	\$0
Green Fees	\$40,604	\$44,727
Hall Hire	\$3,542	\$9,054
Membership	\$43,794	\$41,768
Barefoot	\$10,366	\$18,934
Corporate Challenge	\$4,524	\$8,598
Social Raffles etc	\$6,337	\$6,176
Sponsors	\$18,930	\$28,628
Tournaments	\$4,847	\$9,333
Uniform Sales	\$6,268	\$6,629
Other General Items	\$3,851	\$2,535
<hr/>		
*Accounting Reconciliation		\$9,764
	\$290,367	\$367,723
 <b>Expenses</b>		
Bar Purchases	\$55,076	\$78,364
Greens	\$60,718	\$69,173
Business Manager	\$0	\$19,727
Cleaning	\$15,712	\$17,614
Garden & Surrounds	\$9,046	\$13,662
Kitchen/Food	\$10,704	\$17,584
Merchandise	\$15,828	\$7,342
Overheads	\$42,286	\$49,484
Provider (Tea/Coffee/Snacks)	\$3,457	\$5,313
Bowls Registrations	\$14,456	\$18,017
Stock changes Bar/Uniform	-\$7,872	\$0
<hr/>		
Tournaments	\$76	\$13,209
Utilities	\$17,881	\$30,145
Other general expenses	\$7,048	\$4,468
*Accounting Reconciliation		\$43,916
	\$244,416	\$388,018

## Notes

Bar Profit	\$48,293	\$58,748
Bar Gross Margin	87.7%	75.0%
Catering Profit	\$5,119	\$11,197
Catering Gross Margin	64.4%	63.7%
Bowling Membership & Fees	\$84,398	\$86,495
Barefoot/Corporate Challenge	\$14,890	\$27,532

**\*Accounting Reconciliation:**

Extra \$43,916 expenses is mainly depreciation of \$37,818 and other adjustments.

## **13 APPENDIX B: Accountant's Report**

# 2023 Financial Report

Berwick Bowling Club Inc

ABN 12 988 947 083

As at 31 March 2023

Prepared by BJT Business Advisors Pty Ltd

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# Assets and Liabilities Statement

## Berwick Bowling Club Inc

As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	106,549	226,520
Trade and Other Receivables	3	18,810	1,807
Inventories	4	17,110	18,124
<b>Total Current Assets</b>		<b>142,469</b>	<b>246,451</b>
<b>Non-Current Assets</b>			
Plant and Equipment	5	553,157	484,121
<b>Other Non-Current Assets</b>			
Float Wednesday Day		100	100
Deposit of Fixed Assets		12,104	-
<b>Total Other Non-Current Assets</b>		<b>12,204</b>	<b>100</b>
<b>Total Non-Current Assets</b>		<b>565,361</b>	<b>484,221</b>
<b>Total Assets</b>		<b>707,830</b>	<b>730,672</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	6	145	-
Tax Liabilities	7	(3,103)	(1,155)
Financial liabilities	8	1,200	400
<b>Total Current Liabilities</b>		<b>(1,758)</b>	<b>(755)</b>
<b>Non-Current Liabilities</b>			
<b>Other Non-Current Liabilities</b>			
Ciilock Sponsorship balance		10,752	12,094
<b>Total Other Non-Current Liabilities</b>		<b>10,752</b>	<b>12,094</b>
<b>Total Non-Current Liabilities</b>		<b>10,752</b>	<b>12,094</b>
<b>Total Liabilities</b>		<b>8,994</b>	<b>11,339</b>
<b>Net Assets</b>		<b>698,836</b>	<b>719,333</b>
<b>Member's Funds</b>			
Contributed Equity		607,887	607,887
Retained Earnings		(283,066)	(262,570)
Reserves		374,016	374,016
<b>Total Member's Funds</b>		<b>698,836</b>	<b>719,333</b>

# Income and Expenditure Statement

**Berwick Bowling Club Inc**

**For the year ended 31 March 2023**

	NOTES	2023	2022
<b>Income</b>			
<b>Revenue</b>			
Sponsorship		28,628	18,116
Sales		339,095	269,936
<b>Total Revenue</b>		<b>367,723</b>	<b>288,053</b>
<b>Total Income</b>		<b>367,723</b>	<b>288,053</b>
<b>Cost of Sales</b>			
Opening Stock		18,124	10,252
Purchases		78,395	55,053
Closing Stock		(17,110)	(18,124)
<b>Total Cost of Sales</b>		<b>79,409</b>	<b>47,181</b>
<b>Gross Surplus</b>		<b>288,315</b>	<b>240,872</b>
<b>Other Income</b>			
Interest Received		812	182
General- Sale of Asset		-	1,273
<b>Total Other Income</b>		<b>812</b>	<b>1,455</b>
<b>Expenditure</b>			
Administration expenses		276,743	231,471
Consulting Expenses		19,880	-
Prize Money		13,000	-
Insurance Claim 2020		-	991
<b>Total Expenditure</b>		<b>309,623</b>	<b>232,462</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>		<b>(20,497)</b>	<b>9,865</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>		<b>(20,497)</b>	<b>9,865</b>
<b>Net Current Year Surplus After Income Tax</b>		<b>(20,497)</b>	<b>9,865</b>

# Movements in Equity

**Berwick Bowling Club Inc**

**For the year ended 31 March 2023**

	2023	2022
<b>Equity</b>		
Opening Balance	719,333	709,768
<b>Increases</b>		
Profit for the Period	(20,497)	9,865
Retained Earnings	-	(300)
<b>Total Increases</b>	<b>(20,497)</b>	<b>9,565</b>
<b>Total Equity</b>	<b>698,836</b>	<b>719,333</b>



# Statement of Cash Flows - Direct Method

## Berwick Bowling Club Inc

For the year ended 31 March 2023

	2023	2022
<b>Operating Activities</b>		
Cash Receipts From Other Operating Activities	380,484	316,272
Cash Payments From Other Operating Activities	(373,167)	(267,133)
<b>Net Cash Flows from Operating Activities</b>	<b>7,316</b>	<b>49,138</b>
<b>Investing Activities</b>		
Other Cash Items From Investing Activities	684	(46,388)
<b>Net Cash Flows from Investing Activities</b>	<b>684</b>	<b>(46,388)</b>
<b>Other Activities</b>		
Other Activities	(8,001)	(2,751)
<b>Net Cash Flows from Other Activities</b>	<b>(8,001)</b>	<b>(2,751)</b>
<b>Net Cash Flows</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	-	-
Cash and cash equivalents at end of period	-	-
<b>Net change in cash for period</b>	<b>-</b>	<b>-</b>

# Notes to the Financial Statements

## Berwick Bowling Club Inc

### For the year ended 31 March 2023

#### 1. Statement of compliance

The committee has determined that the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. The financial report is a special purpose financial report which has been prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012*

These financial statements have been prepared in accordance with following Australian Accounting Standards:

AASB 101 Presentation of Financial Statements

AASB 107 Statement of Cash Flows

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1031 Materiality

AASB 1048 Interpretation of Standards

AASB 1054 Australian Additional Disclosures

#### Basis of measurement

The financial statements have been prepared on an accrual basis and are based on historical cost and do not take into account changing money values except where specifically stated.

#### Statement of significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

#### Property, Plant and Equipment (PPE)

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

##### Property

Freehold land and buildings are shown at their fair value, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. 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.

##### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairments losses. The carrying amount of plant and equipment is reviewed annually by the committee members to ensure that it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

### **Depreciation**

The depreciable amount of all fixed assets, excluding freehold land is depreciated on a straight-line basis over the asset's useful life to the association commencing from the time the asset is held ready to use.

The depreciation rates used for each class of depreciable asset are:

Buildings 2%

Plant and equipment Between 7% and 25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised immediately in profit and loss. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

### **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

### **Income tax**

The association is a not-for-profit organisation and is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*.

### **Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits, held at call with banks, other short-term highly liquid investments with original maturities cash within three months

### **Revenue**

Revenue is measured at the fair value of the consideration received or receivable. Donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

## Inventory

Inventory held for sale are measured at the lower of cost and net realisable value.

## 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 Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

## Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in active market and are stated at amortised cost using the effective interest rate method.

## Accounts Payable and Other Payables

Accounts payable 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 that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2023	2022
<b>2. Cash on Hand</b>		
Cheque Account	4,377	57,857
Debit card	654	1,171
Bendigo Term Deposit	-	80,139
Bendigo at call	99,117	85,151
Club Providor Float	201	201
Bar Safe Float	800	600
Bar Tills	1,400	1,400
<b>Total Cash on Hand</b>	<b>106,549</b>	<b>226,520</b>

	2023	2022
<b>3. Trade and Other Receivables</b>		
<b>Trade Receivables</b>		
Accounts Receivable	18,810	1,807
<b>Total Trade Receivables</b>	<b>18,810</b>	<b>1,807</b>
<b>Total Trade and Other Receivables</b>	<b>18,810</b>	<b>1,807</b>

#### 4. Inventory

Inventory held for sale are measured at the lower of cost and net realisable value.

	2023	2022
<b>Inventory</b>		
<b>Inventory</b>		
Bar Stock on Hand	8,920	8,124
Uniforms on Hand	8,190	10,000
<b>Total Inventory</b>	<b>17,110</b>	<b>18,124</b>
<b>Total Inventory</b>	<b>(17,110)</b>	<b>(18,124)</b>
	2023	2022

#### 5. Plant and Equipment, Motor Vehicles

<b>Plant and Equipment</b>		
Plant and Equipment at Cost	1,748,686	1,641,831
Accumulated Depreciation of Plant and Equipment	(1,195,528)	(1,157,710)
<b>Total Plant and Equipment</b>	<b>553,157</b>	<b>484,121</b>
<b>Total Plant and Equipment, Motor Vehicles</b>	<b>553,157</b>	<b>484,121</b>
	2023	2022

#### 6. Trade and Other Payables

<b>Trade Payables</b>		
Trade Creditors	-	-
Accounts Payable	145	-
<b>Total Trade Payables</b>	<b>145</b>	<b>-</b>
<b>Total Trade and Other Payables</b>	<b>145</b>	<b>-</b>
	2023	2022

#### 7. Tax Liabilities

GST	(11,228)	(21,738)
Input Tax Credit Control Account	14,331	22,893
<b>Total Tax Liabilities</b>	<b>3,103</b>	<b>1,155</b>
	2023	2022

#### 8. Short term borrowings

Bond on Hall Hire	1,200	400
<b>Total Short term borrowings</b>	<b>1,200</b>	<b>400</b>
	2023	2022

#### 9. Revenue



Membership Fees	41,982	43,795
Sponsors	30,837	17,553
Fundraising	77,314	34,487
Competitions	52,068	40,602
Other income	165,522	151,616
<b>Total Revenue</b>	<b>367,723</b>	<b>288,053</b>
	<b>2023</b>	<b>2022</b>
<b>10. Other Revenues</b>		
Interest Received	(812)	(182)
<b>Total Other Revenues</b>	<b>(812)</b>	<b>(182)</b>

# Chairman's Declaration

## **Berwick Bowling Club Inc**

### **For the year ended 31 March 2023**

The directors have determined that the company 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.

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 31 March 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Chairman: \_\_\_\_\_

Sign date:

# Compilation Report

## Berwick Bowling Club Inc For the year ended 31 March 2023

Compilation report to Berwick Bowling Club Inc.

We have compiled the accompanying special purpose financial statements of Berwick Bowling Club Inc, which comprise the asset and liabilities statement as at 31 March 2023, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of the Committee Members

The committee of Berwick Bowling Club Inc are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

### Our Responsibility


On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

### Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



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Michelle Beadle

BJT Business Advisors Pty Ltd

Dated: 20 May 2022









