



Women's Bowls NEW SOUTH WALES

Women's Bowls NSW
Annual Report 2020 - 2021

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PRESIDENT'S REPORT

The past year I am sure you will agree, has been a totally unexpected year of disruption and disappointment in a worldwide Pandemic COVID-19! Who would have thought of "Lockdowns" causing us to postpone and cancel our beloved sport of lawn bowls!



I am sure you all miss catching up at your bowling club to play your events, a game of social bowls and most importantly meeting up with all your friends. I am confident there is light at the end of the tunnel not too far away, you have lots to look forward to including the family reunions that have been all put on hold.

The past year has been a very busy year with all the work that went into the Unification Project. The Road Show was a huge success and the end result of the State Wide Vote announced by the Returning Officer at the SGM on Monday 31 May 2021 at Club York in York St Sydney was a huge **YES** vote.

See attached report from the Returning Officer.

See attached letter from Bowls Australia.

Many thanks and much appreciation go to the two CEOs, the staff, the Unification Working Group including WBNSW Board and BNSW directors who worked with us and SBP (Facilitators) for all the hard work, endless hours and many meetings to achieve such an outstanding result. A special mention to our lawyer Ian Fullagar who spent many hours at our "beck and call" answering all our legal questions.

I wish to extend my sincere appreciation to all the directors on the Board of WBNSW, our fantastic staff under the leadership of Anne Johns CEO, Selam, Jess, Michelle and our new Marketing & Events Co-ordinator Billy Johnson who joined us in November 2020.

To our special State Committees, I commend you and extend my sincere thanks and appreciation.

My comments on the WBNSW Statement of Profit or Loss for the end of the Financial Year (EOFY) 30 June 2021 from our auditor.

I am pleased to report we have made a profit of \$36,294.

EOFY 2020 \$153,223

EOFY 2021 \$189,517

Income Tax. The Association has been advised by the Australian Taxation Office that it is exempt from income tax.

The only 2 State Events we have managed to hold this year were the 2020 State Championships at Malua Bay in February and the State Carnival at Forster in May.

Thank you to all the staff and volunteers who made these events an outstanding success.

Unfortunately, other State Events have either been postponed or cancelled. Very disappointing our successful Awards Night was another casualty of COVID.

Our AGM was a most successful meeting held via ZOOM with the attendance across the State bigger and better than we have had when held in Pitt St in the past.

Again, unfortunately some of our Special Visits had to be cancelled. It is always a privilege and a pleasure to visit our clubs and share the celebration with all the lovely bowlers.

Both WBNSW and from 31 May the new entity Bowls New South Wales Limited is here for every bowler in NSW with a Duty of Care to each and every one of you.

Pam Andrich

State President WBNSW



Bowls Australia Ltd.
PO Box 52
Northcote, VIC 3070
ABN: 65 427 736 644

281 Darebin Road,
Thornbury, VIC 3071
Telephone: +61 3 9480 7100
Facsimile: +61 3 9495 0194
Email: admin@bowls.com.au
Web: www.bowls.com.au

31 May 2021

Mrs. Pam Andrich
President
WOMENS BOWLS NEW SOUTH WALES
Suite 8.01, Level 8/289 King St,
Mascot NSW 2020

Mr. Matthew Goodwin
President
BOWLS NEW SOUTH WALES
PO Box A2186,
Sydney South 1235

Dear Pam and Matthew,

It is just over 4 months since we last wrote to you but, you have achieved incredible things in that short space of time.

On behalf of the BA Board, State and Territory Associations and everyone involved in Bowls in Australia, we are truly delighted to write and extend huge and heartfelt congratulations to you, your fellow Board Members, your CEOs and staff. Your combined efforts and hard work have achieved an utterly brilliant result in NSW, which has seen your members vote overwhelmingly in favour of Unification. Well done on securing this wonderful outcome for our sport.

This is an outstanding example of what can be done when we collaborate on our collective goals. You and your teams did a magnificent job managing a very complex process. You were clear on the desired outcome; you devoted time and resources to ensure clear communication with all stakeholders and thus you were able to bring your members with you on the journey. It is great to see the dedication and determination of the team rewarded with this terrific result.

As you know, BA regards the unification of Men and Women's Bowls in NSW as critical for the future of Bowls in NSW and hence Australia. We stand ready to continue to assist NSW in whatever ways may be necessary as you progress to the next steps in the Unification process.

Thank you; and, again, congratulations to you and your teams for the leadership you have shown throughout this process.

Yours sincerely,



Bob Boorman
President



Neil Dalrymple
CEO



Elections Australia Pty. Ltd. ABN 76 067 211 018

5 MERLIN STREET, ROSEVILLE NSW 2069
PHONE/FAX: (02) 9416 9627
MOBILE: 0408 067 211
E-MAIL: mail@myvote.com.au

UNIFICATION OF BOWLS NSW AND WOMEN'S BOWLS NSW

Ballots of members of both Bowls NSW and Women's Bowls NSW were conducted online during the period 7 May to midnight on 30 May 2021.

For Bowls NSW

Each club held a Special General Meeting to vote on the resolutions. The results of each club's votes were transmitted to their respective Zone Secretary or Delegate who tallied the votes from all clubs in their Zone and then reported that resulted online to Elections Australia. In addition to the 16 Zones, the 7 Bowls NSW Directors were each also entitled to a vote bringing the total number of potential votes to 23.

Resolution A read :- *That the constitution of the Royal NSW Bowling Association Limited (RNSWBA) be amended and replaced with the Constitution marked with the letter "A"*

Votes in favour of Resolution A	23
Votes opposed to Resolution A	0
Total Votes Submitted	23

Accordingly, Resolution A is passed by a 100% majority.

Resolution B read :- *If Special Resolution A is approved, That the Boards of RNSWBA and the New Bowls Entity be authorised to take all necessary steps to effect resolution A above.*

Votes in favour of Resolution B	23
Votes opposed to Resolution B	0
Total Votes Submitted	23

Accordingly, Resolution B is passed by a 100% majority.

For Women's Bowls NSW

Each club held a Special General Meeting to vote on the resolutions. Each club then directly sent their result online to Elections Australia. A total of 335 clubs registered to vote.

Resolution A read :- *That the constitution of the New South Wales Women's Bowling Association Inc. be amended and replaced with the Constitution marked with the letter "A"*

Votes in favour of Resolution A	314
Votes opposed to Resolution A	3
Total Votes Submitted	317

Accordingly, Resolution A is passed by a 99.05% majority.

Resolution B read :- *If Special Resolution A is approved; That the Boards of WENSW and the New Bowls Entity be authorised to take all necessary steps to effect resolution A above.*

Votes in favour of Resolution B	314
Votes opposed to Resolution B	3
Total Votes Submitted	317

Accordingly, Resolution B is passed by a 99.05% majority.



Phil Lewis, Returning Officer
Elections Australia, 31 May 2021

CHIEF EXECUTIVE OFFICER'S REPORT

What a year it has been. Again, we have found ourselves battling through office closures, cancellation and postponement of events and closed greens. At the time of writing, some positive news has emerged with the release of a road map to get us all back playing our beloved sport and thriving in the social connectivity of our clubs.

Despite all of the turmoil, we managed to achieve the historic moment of unifying Women's Bowls New South Wales with the Royal New South Wales Bowling Association. The path to unification ultimately came to fruition with an overwhelming majority vote in favour by you the members at a Special General Meeting on May 31st 2021.

This was the first time in the history of both associations that the unification process had made it to a member vote, which highlights the commitment of both boards, staff, and members to have a collaborative approach to the new entity; Bowls New South Wales Ltd.

While the changes might not be noticeable just yet, the new Board and staff have been working hard throughout the last few months as we look towards the merging of the two offices and various areas of the sport as we build on the momentum and enthusiasm brought on by unification.

The Unification Roadshow took us to many clubs and places throughout NSW, and I would like to personally thank all the members that we met along the way for their valuable insights and their willingness to ask questions. Also, a huge thanks to both sets of staff in the Mascot and Pitt Street offices for their efforts during the Unification Roadshow while both CEOs were out of office.

While some events were unable to be completed, we thank the host venues of Asquith, Merrylands, Guildford, Club Malua, Tomakin and Tuncurry Beach Bowling Club for their support. A special mention to the staff and volunteers of Club Malua, who despite having no permanent club house managed to host an extremely enjoyable and successful State Championships.

As you will see in our financial statements while we have ended the year on a profit the majority of this has come through COVID 19 relief and government grants. Discounts were offered to all our member clubs, and with the cancellation and postponement our State Events this has made a difference to our bottom line.

On a personal note, a sincere thank you to the Board, staff and all the Committee Members for their support over the last 12 months. While it has certainly been a challenging time across the sport, the commitment shown by all can be seen through the progressive and transparent nature of the unification process.

This coming year members will hopefully start to see the many benefits of unification as Bowls New South Wales Ltd continue their focus on club health and development with a more aligned, cohesive, and inclusive strategy.

Anne Johns
CEO WBNSW

“We will lead and enable the growth, success and sustainability of the sport for all current and future bowlers in NSW.”
– Bowls New South Wales Ltd Vision

OFFICE BEARERS

Patron: Her Excellency the Honourable Margaret Beazley AC QC Governor of New South Wales

Directors: Pam Andrich, Sandra Jowett, Dilys Kindleysides, Suzanne O'Keefe, Barbara Shotland, Lesley Swales, Sue Thurley

COMMITTEES:

Match Committee:

Robyn Lewis, Jenny Palmer, Helen Schwenke, Janette Wiltshire

Umpires Committee:

Sandra Jowett, Lesley Swales

Coaching Committee:

Kathy Chatillon

Selection Committee:

Jill Bird, Dianne Davis, Joan Thomas

Governance Committee:

Dilys Kindleysides, Sue Thurley

OFFICE ADMINISTRATION:

Chief Executive Officer: Anne Johns

Staff: Jessica Butt, Michelle Castorina, Billy Johnson, Selam Woldemichael

Solicitors: Lex Sportiva – Ian Fullager

Auditors: Conroy Audit and Advisory

MATCH COMMITTEE

Robyn Lewis, Jenny Palmer, Helen Schwenke, Janette Wiltshire

After the cancellation/postponement of most scheduled events in 2020, we were fortunate enough to be able to reschedule the 2020 Championships with the Cooperation of Club Cabra and their subsidiary club Malua Bay.

The Club had previously been decimated in recent fires and their enthusiasm and welcome was second to none. Thank you to the massive effort by the volunteers at both Malua Bay and Tomakin Sports Clubs for a successful outcome.

Champion of Champion Singles 2020 was able to go ahead ... many thanks to Asquith and the great team who assisted in the finalisation of this event.

Merrylands and Guildford were our hosts for the 2020 Champion of Champion Pairs. Contested in the new format of Sectional Play followed by a post section knockout. This was very well received by most of the competitors and hopefully can be continued into the future.

Our state carnival was a huge success in the Lower North Coast District. 9 Venue clubs hosted 960 enthusiastic bowlers from all parts of NSW. After 3 days of play the section winners played off at Forster Bowling Club. We thank St Johns Park (Tuncurry Beach) for their joint sponsorship with Palm Lake Resort. Many thanks also to Forster Bowling Club for their contribution and cooperation.

Most State events for 2021 have now been rescheduled for play in 2022 and notification of changes will be forwarded as soon as decisions have been reached.

Thank you to WBNSW office staff for their expertise in trying times and to my Match team, Jan Wiltshire, Jenny Palmer and Helen Schwencke, your support has been incredible.

Robyn Lewis

Chair Match Committee

UMPIRE COMMITTEE

Lesley Swales, Sandra Jowett

We have had busy year, particularly in 2021 attending State events that had been held over from 2020. Bowls Australia announced in August 2020 that a free 12-month extension for official's accreditation to all those officials who were accredited as of March 31, 2020.

All officials eligible have therefore had their accreditation extended and our systems have been updated accordingly.

We would like to thank our Umpire Educators (Presenters and Assessors) for their efforts throughout the year. For those of you who have decided to retire from this role we thank you for your dedication over the years. Also thank you to all Umpires who have assisted at our events.

We also thank clubs who have made their premises available for courses to be held.

As at 30th June 2021 our records show that we have:

- Markers 364
- Measurers 160
- National Umpires 977
- ITO 1
- Presenters and Assessors 40

As we are now unified the WBNSW Umpire Committee and BNSW Umpire Committee will be joined to become one Umpire Committee. To all our members we thank you for your support over the years.

Lesley Swales

Chair Umpire Committee

COACHING COMMITTEE

Over the last twelve months we have all been under restrictions, therefore Bowls NSW Coaching has not had the opportunity to hold Clinics for our clubs. To Bowls NSW Inc. Board Members, Anne & Staff thank you for your continued support for Coaching and myself.

- The last Pennant Clinic was held November Sunday 22nd 2020, which was very successful at Western Suburbs.
- Then we were hit with lockdown and all NSW Coaching stopped.
- Good news, we have two possible Clinics sent down, first one in October, LNCWBA then hopefully Lake Cargelligo January 2022. These again are all subject to Covid Restrictions and travel.
- All clinics are open-gender and open to affiliated and non-affiliated members. We are happy to hold Clinics during the week plus weekends. For further information please go to our web page to download our Clinic booking forms.

2021/2022 Coaching Reaccreditation:

- If you have any questions regarding your reaccreditation please do not hesitate to phone Head Office
- I wish to welcome a new Coaching Group from Albury; they have set up a Facebook page to keep in touch.
- Darryl Coventry one of their new coaches from Albury Club has formed "BowlsGr8 for Brains" which support our Veterans and PTS personnel. This is a great innovation for our Clubs and new memberships. Darryl is also using the "**Jack Attack Kit**" which I believe is working well for his group.
If you are Interested in what Darryl is doing, please contact him via their Facebook page.
- I checked in with our coaches during lockdown in support of 'RU OK Day' and will continue to do so in the future. It has been enjoyable to touch base and answer any questions they may have.
- To all Our Coaches thank you for your continued dedication throughout these trying times
- For 2022 we are hopeful in having Coaches attend Clinics to learn how to use and teach the fundamentals of the Bowling Arm for their members, again this was put on hold due to restrictions
Lastly keep safe as we look towards a more promising 2022

Kathy Chatillon

Chair Coaching Committee

GOVERNANCE COMMITTEE

Dilys Kindleysides & Sue Thurley

We faced new challenges and changes during the year, two major ones being the pandemic and Unification.

The duties of the Governance Committee largely focus on examining and maintaining the Constitutions and By-Laws at all levels of the State Association. It also assists members to interpret and implement those documents, policies and procedures. Our aim is to equip our members with good governance knowledge, skills and tools.

We are not a 'stand-alone' organisation but govern within and alongside the Bowls Australia (BA), Sport Australia (SA) and Sport NSW structures.

Our goals for last year were to have more efficient governance at all levels of the association; improve communication with members; be relatable to members and listen to positive ideas about the future for bowls in NSW.

We contributed to the BNSW/WBNSW Unification Working Group, achieving unification and creating a constitution for the new entity to provide the direction for a healthier bowling organisation in NSW.

Clubs are clearly familiar with the 2017 Constitutions and By-Laws, evidenced by a huge drop in the number of queries regarding implementation and related procedures.

There was an improvement in succession planning, mentoring and empowering others to take on positions, evidenced by fewer enquiries this year from clubs about vacancies on committees. Volunteer officers are encouraged to actively support the growth of their club by ensuring there is always someone ready and willing to step up when required. This requires, among other things, empowerment and mentoring so people will feel supported and confident to assist.

There was a decrease in the number of discipline and member protection issues reported to the Committee. This suggests members are more aware of the fact that laws in our society regarding unacceptable behaviour also apply to our conduct in the bowling club and on the greens. WBNSW has a 'zero tolerance' attitude towards discrimination, bullying and/or harassment in any form or in any situation. We have Member Protection Information Officers available to assist members if required.

Our goals for next year are to work with the interim board and staff towards more efficient governance at all levels of the association; work with clubs to adapt and alter constitutions, policies, and procedures to accommodate any desired changes due to unification; respond to members with

governance issues and respond to positive ideas about the governance of bowls in NSW. All these goals aim to improve the growth and running of the sport.

The Governance Committee would like to acknowledge the contribution of volunteers at all levels in all areas of the sport. Our volunteer officers now have a good working knowledge of Standing Orders appropriate to the management of clubs. They have adapted exceptionally well to the changes required due to the pandemic and are to be commended for their patience and tolerance.

Volunteers not only maintain a club but allow a club to flourish. Volunteers don't always have a title, yet often these people set the tone of the club and can make others feel welcome, thereby growing the sport. Can you make a contribution to the life of the club as a committee member, official or helper when needed? Your contribution will create change, because you bring fresh eyes and ideas. At the same time, you will gain new skills and a sense of well-being.

If you would like to be a positive part of the next year of change, consider joining the Governance Committee.

The Committee encourages all members to take part in the many training courses available in order to gain a better understanding and greater enjoyment of the sport.

To all volunteers, including those who volunteer regularly but don't have a title, staff and members who have interacted with the Governance Committee this year: Thank you - you are greatly appreciated.

Thanks go to Sue Thurley who joined the Governance Committee this year. I hope it was educational and rewarding

Dilys Kindleysides

Chair Governance Committee

SELECTION COMMITTEE

I'm sure we all agree that this has been the most disappointing of years in terms of all sports.

Trials held earlier this year for the Seniors and 49-59 groups came to nought following the COVID restrictions and subsequent cancellations, and the anticipated trials for the Open and Under 25 teams did not eventuate.

We can only hope that as life perhaps begins to return to normal we can once again look forward to our interstate challenges.

I would like to express my thanks to Jill Bird and Di Davis for their sterling efforts and contributions to the Selection Committee over the past year.

I wish the incoming Selection Committee every success for the forthcoming year.

Joan Thomas

Chair of Selectors

STATE EVENT RESULTS 2020 - 2021

STATE PENNANTS – 2020

Did not Run for 2020

STATE CHAMPIONSHIPS – 2020

Singles:	Winner:	Dawn Hayman (St Johns Park)
	Runner Up:	Natasha Van Eldik (Raymond Terrace)
Open Pairs:	Winner:	Genevieve Delves & Natasha Van Eldik (Raymond Terrace)
	Runner Up:	Luba Waters & Glenda Daal (Adaminaby)
Mixed Pairs:	Winner:	Mia Hotson & Beau Prideaux (Cabramatta)
	Runner Up:	Judith Wright & Brian Burton (Byron Bay)
Senior Pairs:	Winner:	Jillene Bird & Lee Benson (Wenty Leagues)
	Runner Up:	Jan Sutherland & Vacie McIntyre (Soldiers Point)
Triples:	Winner:	Kate Matthews, Genevieve Delves & Natasha Van Eldik (Raymond Terrace)
	Runner Up::	Ann Roach, Lynn Gibson & Cheryl Patman (Austral)
Open Fours:	Winner:	Shirley de la Harpe, Debbie Howard, Angela Platt & Maelene Reynolds (Northmead)
	Runner Up:	Kaye Arnott, Jackie Henson, Sheena Black & Judy King (Ettalong Memorial)
Senior Fours:	Winner:	Vicki Turner, Maureen Murphy, Shirley Lindsey & Leone Barnett (Warilla)
	Runner Up:	Judith Croft, Christine Fitzgerald, Rae Martin & Wendy Garnett (Bomaderry)

CHAMPION OF CLUB CHAMPION SINGLES - 2020

Winner: Dawn Hayman (St Johns Park)

Runner Up: Kay Moran (Cabramatta)

CHAMPION OF CLUB CHAMPION PAIRS - 2020

Winner: Genevieve Delves & Natasha Van Eldik (Raymond Terrace)

Runner Up: Kerry Malligan & Cheryl Douglas (Belmont)

PALM LAKE RESORT STATE CARNIVAL – 2020

Winner:

Elizabeth Blackwell, Di McBryde, Midori Matsuoka & Patricia Tan (Composite)

Runner Up:

Linda O'Reilly, Melanie L'Estrange, Christine Myers & Deborah Quick (South Tamworth)

Third:

Sonja Sontag, Lorraine Rothe, Annette Campbell & Beverley Rumbel (Composite)

Fourth:

Sue O'Brien, Marion Crump, Adele Johns & Michelle Niznik (Maitland City)

SUMMER LEAGUE – 2020 - 21

Winner:

Merrylanders – Barbara Bungate, Jacqui Russell & Natasha Russell

Runner-Up:

Pottsville Stingers – Rosie Wheeler, Desley Watterson & Coral Nathan

Equal Third:

Oso Savvy – Rhonda White, Evelyn Brien & Ursula Killow

Equal Third:

Pussycats – Gail Baker, Jodie Turner & Kay Shuttlewood



Women's Bowls

NEW SOUTH WALES

FINANCE REPORTS

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 (\$)	2020 (\$)
Revenue	2	1,276,121	1,307,974
Cost of Sales		(10,462)	(13,382)
Depreciation expenses		(79,356)	(79,135)
Employee benefits expense		(371,538)	(438,934)
Publication costs		-	(23,344)
Events & Representative expenses		(90,213)	(101,393)
Property Costs		(24,624)	(32,042)
Other expenses		<u>(510,411)</u>	<u>(466,521)</u>
Profit (loss) before income tax		189,517	153,223
Income tax expense	1	<u>-</u>	<u>-</u>
Profit (loss) from operations		<u><u>189,517</u></u>	<u><u>153,223</u></u>
Other comprehensive income after income tax			
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income (deficit) for the year		<u><u>-</u></u>	<u><u>-</u></u>
Net current year surplus (deficit) attributable to members of the entity		<u><u>\$189,517</u></u>	<u><u>\$153,223</u></u>
Total comprehensive income (deficit) attributable to members of the entity		<u><u>\$189,517</u></u>	<u><u>\$153,223</u></u>

The accompanying notes form part of these financial statements

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 (\$)	2020 (\$)
Current Assets			
Cash and cash equivalents	5	3,616,966	3,648,652
Trade and other receivables	6	300	22,478
Inventories	7	17,708	25,425
Other	8	<u>4,878</u>	<u>7,618</u>
Total Current Assets		<u>3,639,852</u>	<u>3,704,173</u>
Non-Current Assets			
Property, plant and equipment	9	<u>2,815,930</u>	<u>2,892,226</u>
Total Non-Current Assets		<u>2,815,930</u>	<u>2,892,226</u>
Total Assets		<u>6,455,782</u>	<u>6,596,399</u>
Current Liabilities			
Trade and other payables	10	38,820	56,103
Income in Advance	11	-	310,548
Employee entitlements	12	<u>48,655</u>	<u>50,958</u>
Total Current Liabilities		<u>87,475</u>	<u>417,609</u>
Non-Current Liabilities			
Employee entitlements	12	<u>-</u>	<u>-</u>
Total Non-Current Liabilities		<u>-</u>	<u>-</u>
Total Liabilities		<u>87,475</u>	<u>417,609</u>
Net Assets		<u>\$6,368,307</u>	<u>\$6,178,790</u>
Equity			
Retained earnings		<u>6,368,307</u>	<u>6,178,790</u>
Total Equity		<u>\$6,368,307</u>	<u>\$6,178,790</u>

The accompanying notes form part of these financial statements

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	6,025,567	6,025,567
Profit (loss) attributable to members	153,223	153,223
Transfers to retained earnings	-	-
Other comprehensive income for the year	<u>-</u>	<u>-</u>
Balance at 30 June 2020	6,178,790	6,178,790
Profit (loss) attributable to members	189,517	189,517
Transfers to retained earnings	-	-
Other comprehensive income for the year	<u>-</u>	<u>-</u>
Balance at 30 June 2021	<u>\$6,368,307</u>	<u>\$6,368,307</u>

The accompanying notes form part of these financial statements

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 (\$)	2020 (\$)
Cash Flows from Operating Activities			
Receipts from membership, competitions and sale of stock (Including GST)		1,389,264	1,669,233
Interest received		42,511	63,776
Payments to suppliers and employees (Including GST)		<u>(1,460,401)</u>	<u>(1,165,059)</u>
Net Cash provided (used) by Operating Activities	13	<u>(28,626)</u>	<u>567,950</u>
Cash Flows from Investing Activities			
Receipts from sale of property, plant & equipment		-	-
Payments for property, plant & equipment		<u>(3,060)</u>	<u>(38,840)</u>
Net Cash provided (used) by Investing Activities		<u>(3,060)</u>	<u>(38,840)</u>
Net Increase (Decrease) in cash held		(31,686)	529,110
Cash at the beginning of the financial year		<u>3,648,652</u>	<u>3,119,542</u>
Cash at the end of the financial year	5	<u>\$3,616,966</u>	<u>\$3,648,652</u>

The accompanying notes form part of these financial statements

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.
ABN 90 743 649 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SUMMARY SIGNIFICANT ACCOUNTING POLICIES

Reporting entity

New South Wales Women's Bowling Association is an incorporated association and domiciled in Australia. The financial statements of the Association are as at and for the year ended 30 June 2021.

The Association is a not-for-profit entity and is primarily involved in the operation and promotion of Women's Bowls.

Basis of Preparation

New South Wales Women's Bowling Association Inc. applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053 : *Application of Tiers of Australian Accounting Standards* . The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the *Associations Incorporation Act New South Wales 2009*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Income Tax

The Association has been advised by the Australian Taxation Office that it is exempt from income tax.

Property, Plant and Equipment

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

Property, plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by the Association to ensure it is not in excess of the recoverable amount from those 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 not been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the Association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.
ABN 90 743 649 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Property, Plant and Equipment (Cont'd)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Association commencing from the time the asset is held ready for use.

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

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Plant and equipment	20% - 40%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

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 included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

Impairment of Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.
ABN 90 743 649 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits arising from annual leave and long service leave have been measured at their nominal amount.

Contributions are made by the Association to employee superannuation funds and are charged as expenses when incurred.

Revenue

Non-reciprocal grant revenue is recognised in the statement of comprehensive income when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Revenue from the sale of goods is recognised upon the delivery of the goods to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

Donations

Donations are recognised when received.

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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown exclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.
ABN 90 743 649 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Leases

At inception of a contract, the entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the entity where the entity is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease. Initially the lease liability is measured at the present value of the lease payments still to be paid at the commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.
ABN 90 743 649 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Comparative Figures

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

Critical Accounting Estimates and Judgments

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

The notes to the financial statements

The notes present information that is relevant to an understanding of the material items contained in the financial statements. The notes give prominence to areas of the associations activities that are considered to be most relevant to an understanding of the statement of financial position and the profit or loss and other comprehensive income and statement of changes in equity and cashflows and are cross referenced to those statements.

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 (\$)	2020 (\$)
NOTE 2 - REVENUE		
Operating activities		
Annual Subscriptions	893,878	1,002,666
Coaching Clinics, Courses and Workshops	6,931	24,692
Competitions	88,903	43,446
Grants	92,138	43,636
Interest Received	42,511	63,777
Profit on Stock Trading	7,063	17,456
Sponsorship	-	-
Award Night Income	-	11,900
Rental Income	37,917	16,461
ATO Covid-19 Relief	106,780	82,815
Sundry Income	-	1,125
Total Revenue	<u>\$1,276,121</u>	<u>\$1,307,974</u>

NOTE 3 - SURPLUS FOR THE YEAR**(a) Expenses**

Losses on Revaluation of Investments		
- Unrealised losses	-	-
- Realised losses	-	-
	<u>\$-</u>	<u>\$-</u>
Cost of sales (publications, badges, etc.)	10,462	13,382

(b) Significant revenue and expenses

The following revenue and expense items are relevant in explaining the financial performance

Unification	77,630	-
Cost of production and distribution of Bowls Matters	-	23,344
Capitation - Bowls Australia	<u>235,431</u>	<u>253,068</u>
	<u>\$313,061</u>	<u>\$276,412</u>

NOTE 4 - AUDITORS' REMUNERATION

Remuneration of auditor for:		
Audit or reviewing the financial report	11,000	10,500
Total remuneration	<u>11,000</u>	<u>10,500</u>

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	(\$)	(\$)
NOTE 5 - CASH AND CASH EQUIVALENTS		
Cash on Hand	-	-
Cash at Bank – General	3,616,966	1,138,518
Term Deposits	-	2,510,134
	<u>3,616,966</u>	<u>2,510,134</u>
	<u>\$3,616,966</u>	<u>\$3,648,652</u>

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	3,616,966	3,648,652
	<u>\$3,616,966</u>	<u>\$3,648,652</u>

NOTE 6 - TRADE AND OTHER RECEIVABLES

Other receivables	<u>\$300</u>	<u>\$22,478</u>
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No impairment of other receivables was required at 30 June 2020 (2019: Nil)

NOTE 7 - INVENTORIES ON HAND

Current

Constitutions, Conditions. Laws and merchandise (at cost)	<u>\$17,708</u>	<u>\$25,425</u>
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NOTE 8 - OTHER ASSETS

Current

Prepayments	<u>\$4,878</u>	<u>\$7,618</u>
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NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 (\$)	2020 (\$)
NOTE 9- PROPERTY, PLANT AND EQUIPMENT		
Suite 801 & 802, 8th Floor, 289 King Street, Mascot		
Land (at cost)	<u>340,800</u>	<u>340,800</u>
Building (at cost)	2,688,346	2,688,346
Accumulated Depreciation	<u>243,039</u>	<u>175,830</u>
	<u>2,786,107</u>	<u>2,512,516</u>
Office Furniture and Equipment	33,030	29,970
Accumulated Depreciation	<u>20,901</u>	<u>17,600</u>
	<u>12,129</u>	<u>12,370</u>
Intangibles at Cost	35,386	35,386
Accumulated Depreciation	<u>17,692</u>	<u>8,846</u>
	<u>17,694</u>	<u>26,540</u>
	<u>\$2,815,930</u>	<u>\$2,892,226</u>

Movements in Carrying Amounts

Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Strata Title Land	Strata Title Building	Plant & Equipment	Total
Balance at 1 July 2019	340,800	2,579,725	11,996	2,932,521
Additions	-	-	38,840	38,840
Disposals	-	-	-	-
Depreciation expense	<u>-</u>	<u>(67,209)</u>	<u>(11,926)</u>	<u>(79,135)</u>
Balance at 30 June 2020	<u>340,800</u>	<u>2,512,516</u>	<u>38,910</u>	<u>2,892,226</u>
Additions	-	-	3,060	3,060
Disposals	-	-	-	-
Depreciation expense	<u>-</u>	<u>(67,209)</u>	<u>(12,147)</u>	<u>(79,356)</u>
Balance at 30 June 2021	<u><u>340,800</u></u>	<u><u>2,445,307</u></u>	<u><u>29,823</u></u>	<u><u>2,815,930</u></u>

NOTE 10 - ACCOUNTS PAYABLE AND OTHER PAYABLES

Accounts payables and accruals	<u>\$38,820</u>	<u>\$56,103</u>
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NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	(\$)	(\$)
NOTE 11 – INCOME IN ADVANCE		
Sport & Recreation Support Grant	-	137,548
Grassroots Sport Grant	-	173,000
	<u>-</u>	<u>\$310,548</u>
NOTE 12 - EMPLOYEE PROVISIONS		
Current		
Employee provisions – annual/long Service leave entitlements	<u>\$48,655</u>	<u>\$50,958</u>
Non-current		
Employee provisions – annual/long service leave entitlements	<u>-</u>	<u>-</u>
NOTE 13 - CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit (loss) after income tax	189,517	153,223
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit		
Depreciation	79,356	79,135
(Profit) loss on sale of property, plant, equipment	-	-
Changes in Assets and Liabilities		
(Increase) decrease in receivables	22,178	(10,571)
(Increase) decrease in inventories	7,717	(749)
Increase (decrease) in prepayments	2,740	(1,007)
(Decrease) increase in creditors and accruals	(17,283)	40,389
(Decrease) increase in income in advance	(310,548)	310,548
(Decrease) in employee entitlements	(2,303)	(3,018)
Cash Flows from Operations	<u>(\$28,626)</u>	<u>\$567,950</u>

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the Board the financial statements, being the statement of profit or loss and other comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows and notes thereto:

1. presents a true and fair view of the financial position of New South Wales Women's Bowling Association Inc. as at 30th June 2021 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the requirements of the Associations Incorporation Act 2009; and
2. at the date of this statement, there are reasonable grounds to believe that the New South Wales Women's Bowling Association Inc. will be able to pay its debts as and when they fall due.

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

P. Andrich
.....

P Andrich (President)

D. Kindleysides
.....

D Kindleysides (Director)

Sydney, 15th September 2021



Report on the Audit of the Financial Report

Opinion:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

We have audited the accompanying financial report of New South Wales Women's Bowling Association which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by Board of Governance on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of New South Wales Women's Bowling Association is in accordance with the Associations Incorporation Act New South Wales 2009, including:

- i. giving a true and fair view of the association's financial position as at 30 June 2021 and of its financial performance for the year then ended;
- ii. that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements;

Basis for Opinion

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

Information Other than the Financial Report and Auditor's Report Thereon

The Board of Governance of the association is responsible for the other information. The other information comprises the information included in the association's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance or conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of The Board of Governance for the Financial Report

The Board of Governance of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Associations Incorporation Act New South Wales 2009* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the ability of the association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board'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 the Board 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.

Conroy Audit and Advisory

A handwritten signature in black ink, appearing to read 'D. Conroy', with a stylized flourish at the end.

David R Conroy
Principal

Level 2, 154 Elizabeth Street
Sydney NSW 2000

Dated this 15th September 2021



NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

DISCLAIMER

This additional financial information presented in the following statements, namely the Income & Expenditure Statement is in accordance with the books and records of New South Wales Women's Bowling Association Inc. which have been subjected to the auditing procedures applied in our statutory audit of the company for the year ended 30 June 2021.

It will be appreciated that our statutory audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such information and no warranty of accuracy or reliability is given. Neither the firm nor any employee of the firm undertakes responsibility arising in any way whatsoever to any person other than the company in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

Conroy Audit and Advisory

A handwritten signature in black ink, appearing to read "David R Conroy", is written over a faint, light-colored rectangular stamp or watermark.

David R Conroy
Principal

Level 2, 154 Elizabeth Street
Sydney NSW 2000

Dated this 15th September 2021

NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

ABN 90 743 649 786

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 (\$)	2020 (\$)
Income			
Annual Subscriptions		893,878	1,002,666
Coaching Clinics, Courses and Workshops		6,931	24,692
Events		88,903	43,446
Grants		92,138	43,636
Interest Received		42,511	63,777
Profit on Stock Trading		7,063	17,456
Sponsorship		-	-
Award Night Income		-	11,900
Rental Income		37,917	16,461
ATO Covid-19 Relief		106,780	82,815
Sundry Income		-	1,125
		<u>1,276,121</u>	<u>1,307,974</u>
Operating Expenses			
Auditors Remuneration	4	11,000	10,500
Advertising and Promotion		287	411
Awards Night Expenses		-	20,322
Board and Forum Meeting Expenses		3,456	8,786
Bowls Matters		-	23,344
Capitation - Bowls Australia		235,431	253,068
Cleaning		3,684	2,413
Depreciation		79,356	79,135
Directors' and Committees' Fees		2,381	1,168
Donations		227	1,328
Events		87,962	89,761
General Expenses		54,356	69,800
Insurance		17,828	7,449
IT Expenses		16,102	17,406
Legal		6,054	14,733
Members' Cards		3,272	4,125
Occupancy Costs		24,624	32,042
Out of Pocket Expenses		56,309	28,048
Postage		6,536	7,521
Presentations and Gifts		4,242	3,030
Printing and Stationery		5,269	6,344
Regional Expenses		5,781	9
Representative Expenses		2,251	11,632
Salaries		340,984	402,725
Sports Development Costs		2,038	8,369
Superannuation		30,554	36,209
Telephone and Internet		7,838	14,534
Travelling		1,152	539
Unification		77,630	-
		<u>1,086,604</u>	<u>1,154,751</u>
Net profit/(loss) from operations		<u>\$189,517</u>	<u>\$153,223</u>
Gain on sale of property, plant, equipment		-	-
Net profit/(loss)		<u>\$189,517</u>	<u>\$153,223</u>