

WOMEN'S BOWLS NSW WOULD LIKE TO ACKNOWLEDGE OUR CORPORATE PARTNERS...



St Johns Park  
Bowling Club



Office  
of Sport

## ANNUAL REPORT 2016-2017

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## PRESIDENT'S REPORT – Maryann Parcell

On behalf of the Board of Directors I present to you this Annual Report for 2016-2017.

The Association and the sport continue to change rapidly and this year has been no different. The Board has been working extremely long hours to make sure that we build windmills to take advantage of the winds of change that are yet to come. A fresh injection of new faces on the Board last September, meant we have revisited our strategic plans and changed course somewhat to address pressing issues. We said goodbye to some staff and hello to a few newbies as well. Like all businesses we are adapting to new ways to communicate with our membership and improve services. And every decision we make is focused on what is best for majority of our members and the future of the sport.



One of our key focal points for the first half of this year was to get out to the members personally and speak at Forums about how and why we need to change as an organisation in the next few years. These Forums were overwhelmingly welcomed and I believe that those who attended gained a much better understanding of where we sit currently as an Association and where we plan to take the organisation in the next few years. There are compelling reasons to improve our marketing and sponsorship activities, increase efforts to grow membership and make adjustments to our events and calendar to reflect what the bowls community expects and needs into the future.

The move to a fixed fee model has been introduced as just one of a series of initiatives to increase membership. The establishment of a State Membership Committee is another. This new committee will exist to assist clubs recruit new members, conduct open days and obtain monetary grants from organisations offering sports funding. We have also established new and very professional sponsorship packages which bring us into the 21<sup>st</sup> century.

At the time of writing this report, as many of you already know, we sold our property on the 7th floor in Pitt Street. The main reasons for this decision included the age of the building and the very significant repairs that were required as well as the costs associated with those repairs. After the property was placed on the market, we received written notification that the City of Sydney was going to compulsorily acquire the subterranean land under the building for a tunnel. This only served to reinforce our resolve to proceed with the sale. In addition, it was felt that there really was no need for our Association to be located in the heart of the city centre and a new property valuation of the floor, which well exceeded our expectations, meant that we could relocate to offices just on the fringe of the city so as not to inconvenience our staff and many volunteers too much, gain parking facilities and realise some wonderful profits which can be put back into the sport or used to invest in an income stream to ensure that we secure the financial future of the organisation.

It is my great pleasure to acknowledge the wonderful efforts of all our volunteer committees this year. Our events have been lauded as great successes by participants and sponsors alike. This continues to be a fantastic source of pride and is in no small measure, wholeheartedly due to the efforts of our staff and committed volunteers. We hope that such successes continue to mean that each event grows in terms of participant numbers and sponsorship dollars.

At our Awards Night in February, the great successes of 2016 were a highlight and it was extremely pleasing to see a packed house on such a prestigious occasion. This year we have decided to hold our event separately from the men's Association. We listened to feedback from key stakeholders in the sport and decided that we needed to support our clubs, who are the lifeblood of the sport. This year, on 23 November, we will be holding our new Night of Champions at the Bankstown Sports Club. This club owns and operates no less than three bowling clubs – Bankstown Sports, Birrong Bowling Club and Greenacre Bowling Club (The Acres). We are very proud of the fact that this year we will take the opportunity at the Awards Night to acknowledge all of our wonderful high achievers as well as the State Championship winners, our Pennant Grade Winners and those champions, who might not be famous bowlers, but who are the champions of our sport in the way that they volunteer their time and energy to make sure we all get to play on a green somewhere. So, this year we will have award categories for Club Volunteer and Club Official of the Year as well as District Volunteer of the Year.

It is fair to say that, while our finances are in good shape, our accounting practices of the past have been reviewed and required some adjustments. This work continues to be addressed.

I wish to acknowledge the wonderful support of our sponsors, all of whom are acknowledged in this report but whom I wish to mention personally here. Heartfelt thanks to our sponsorship partners Australian Hearing, our major sponsor for 2017. Silver Plus sponsorship packages with BCiB Domina and St Johns Park Bowling Club Group have been warmly welcomed this year. Thanks to Destination Wollongong and Port Stephens City Council who contributed much needed funds towards our State Carnival and City vs Country Selection event, respectively. And we also sincerely thank the following Bowling Clubs for their continued support and sponsorship of events – Cabramatta, Club Merrylands, Warilla, Soldiers Point, Taren Point, The Entrance (The Greens), Oak Flats, Windang, Towradgi Park, Albion Park, Figtree, Bateau Bay, Terrigal, Canton Beach, Rosehill, Carlingford, and Ettalong. All wonderful venues to play and watch bowls and tremendous supporters of WBNSW. Please make sure you support these very valuable sponsors of our Association.

I don't usually single out Board members but this year Katrina Wright has worked diligently on our new sponsorship offerings and our property sale and purchase. And Pam Andrich stepped in on two fronts, initially volunteering many extra hours as our Acting CEO and then when Daniel had been recruited, she took on the challenging portfolio of Finance Director, successfully managing both roles with grace and persistence. Thank you to all Board members. They work tirelessly behind the scenes for the love of the sport. It has been a challenging and rewarding year. The future for women's bowls in NSW looks bright. Your Board will continue to work very hard to ensure that the best outcomes are delivered for the good of the Association and the sport.

Maryann Parcell  
**State President**



## CHIEF EXECUTIVE OFFICER'S REPORT – Daniel Gatt

It gives me great pleasure to provide my first Chief Executive Officers report for Women's Bowls NSW. I take this opportunity to thank everyone that I have come across since commencing in April 2017 for their warm welcome. I firmly believe that the sport is busting for a resurgence and a combined effort of all stakeholders should result in a positive future. I will commence by noting that the year ending June 2017 was a year of significant change for Women's Bowls NSW. The introduction of a new State President in Mrs Maryann Parcell and myself as the new Chief Executive Officer has brought the opportunity to readdress the status quo within the organisation and to implement new and exciting ideas that will drive the organisation into the future.

If we always do what we have always done – we will always get what we have always got and unfortunately that is simply not sustainable for Women's Bowls in this state for too much longer. New ideas, concepts and thinking is required to derive a different and preferred outcome, your current Board are well positioned in knowledge and experience to lead that process.

The Board of Women's Bowls NSW has identified that the Associations strategic plan does not sufficiently lay the foundations for the path forward and will be overhauled to ensure that we have a known direction and strategy. Of course, this will be done after a period of review of our existing operations. A new strategic plan is being prepared for 2017/18 and beyond, which will build on the progress made over the year. A key part of the new plan is to assist clubs and stakeholders to attract new people to the sport and to retain and minimise the net loss that we are experiencing from people walking away. The haemorrhaging of members at the rate we are is simply not sustainable and will need to be addressed as a matter of priority. All efforts and focus will be aimed at attracting and increasing membership numbers across all demographics. If an initiative does not result in new membership, then its importance level will be downgraded and the resources allocated should be reduced. This is a mantra that should be carried by all levels of our sport especially State and clubs whose existence is solely reliant on membership numbers.

We managed to reinvigorate a number of relationships which for various reasons had soured in the recent past and we will continue to work on improving and maintaining positive relationships with key stakeholders, including sponsors, event venue hosts, Bowls Australia, Bowls NSW (Men), various suppliers, government agencies and other valuable partners. These organisations remain supportive of our shared objectives to grow participation and enjoyment of the sport. At grass roots level, a number of initiatives are being developed to work towards 'future-proofing' club level activity. In 2017, we will be unrolling club membership support programs, advertising, governance assistance, junior scholarships and improved coaching, umpire and new player development.

2016/17 saw a rather large changing of the guard within the State Side with no less than 25% of the players turning over. This provides the opportunity to blood new players into the squad and to develop the next phase in the State Teams successes. Coupled with new formats for events such as the City V Country event which is now a selection event, the proposed introduction of other new innovative events being introduced in the new year as well as the refinement and reinvigoration of existing events such as the very successful State Carnival, provide us with a solid platform of events to cater for all levels of play.

Whilst 2016/17 continued the negative trend in participation numbers, as stated earlier the renewed focus on club assistance in recruiting members and driving memberships provides us with a stage to ease the decline, plateau membership loss and eventually start to increase membership numbers. We make no grand announcements on anticipated results as simply arresting the rate of decline will be an excellent achievement in itself.

Officials and Coaches numbers have increased throughout this year through the hard work of the respective committees and we anticipate continued growth in the coming years as a result of a review of those functions in co-operation with the very proficient committees.

The Match and Selection committees have been very active in the same period, providing an unmeasurable resource to the office staff and driving the calendar of events. Although the volunteer mentality amongst bowls participants is still strong, we find as a societal issue that volunteering is falling by the way side and as result we will need to take steps to future proof our game by adopting new techniques, technologies, and efficiencies in processes to adapt to that change when it comes through our sport.

Financially, Women's Bowls NSW continues to operate from a strong position thanks to prudent management by past administrations. We will explore new and innovative ways to derive income and experience growth of new and traditional revenue streams to ensure that we diversify our income away from the traditional funding which is mainly derived from the membership. We need to explore new wells rather than continually visiting the same wells that have sustained us for many years. The continued decline in membership places pressure upon the revenue of the organisation and we can no longer be reliant on the membership as the core base for income. Elsewhere in this annual report, a detailed audited financial report is provided by Moriarty Pringle as well as a finance report from Finance Director, Pam Andrich. For brevity, I will not rehash the same information and direct the membership to those reports for specific financial results. These reports can be found on Page 20 and Page 23.

A large emphasis has been placed on our social media presence as an essential and cost-effective avenue to communicate with our membership. Our goal of 2000 likes by year end will see an increase of 63% if achieved. We are well on the way to making that a reality. Coupled with the updating of our website, increasing subscription to the fortnightly e-magazine - the Roll-Up, the excellent hardcopy Bowls Matters publications and the recently conducted forums, we are extremely satisfied with the communication streams with the member clubs and players. We will continue the emphasis on communicating our plans with the membership which will hopefully organically increase our online media platforms. The adoption of online communication streams are both instant and financially prudent and must hold a place in our communication mix. Whilst many in our sport are reluctant to embrace technology, we need to accept that our competitors are embracing these platforms and have an advantage in attracting new members that we may be missing.

Women's Bowls NSW faces some complex challenges going forward, however none are insurmountable and each provide us an opportunity to review our processes and make informed decisions that will shape our future. Every challenge ahead of us provides us the ability to improve. Improvement is not finite, our ambition to be better will never end and should constantly be sought by us, by clubs and by players.

I would like to thank our corporate partners in 2016/2017 who assist us to provide services to our members; Australian Hearing, Domina BCIB, St Johns Park Bowling Club, Club Merrylands, Destination Wollongong, Port Stephens Council, Shellharbour City Council as well as all our many venue hosts through 2016/17. Most are secured again for the 2017/2018 period and we will commence locking away suitable venues for the years beyond these terms.

Finally, I would like to thank the Women's Bowls NSW staff for their hard work, enthusiasm and dedication. All the staff that have been employed at Women's Bowls NSW over the last year have made a contribution to your sport. I extend my gratitude to the members of our Board and committees who are all passionate and driven to see women's bowls in NSW be the best it can be. You all, along with our membership contribute to Women's Bowls NSW achieving its mission - to have more people hitting the greens more often.

Daniel Gatt  
**Chief Executive Officer**

*"Continuous effort - not strength or intelligence - is the key to unlocking our potential."*

~ Winston Churchill ~

## OFFICE BEARERS 2016/17

**Patron:** Mrs Linda Hurley

**Directors:** Beryl Watson (left November 2016), Maryann Parcell, Pam Andrich, Jess Chapman, Nannette Jemmeson, Eunice Roberts (res. July 2017), Lesley Swales, Claire Turley (res. August 2017), Katrina Wright,

### BOARD ATTENDANCE FOR BOARD MEETINGS FROM JULY 2016 TO JUNE 2017

A total of 11 Board meetings were held during this period.

DIRECTORS	MEETINGS ATTENDED	MEETINGS ELIGIBLE TO ATTEND
Robyn Proctor	2	2
Beryl Watson	5	5
Nanette Jemmeson	9	10
Eunice Roberts	9	10
Sue O'Keefe	2	2
Pam Hockings	3	4
Barbara Holden	2	4
Maryann Parcell	9	9
Pam Andrich	6	6
Katrina Wright	9	9
Lesley Swales	9	9
Claire Turley	8	9
Jess Chapman	4	6

### STANDING COMMITTEES

**Match Committee:** Pam Hockings (Chair), Jenny Palmer, Jenny Clark, Robyn Lewis

**Umpires Committee:** Lesley Swales (Chair), Barbara Stonham, Beverley Mitchell

**Coaching Committee:** Kathy Chatillon (Chair), Deby Brien, Ruth Wood, Jane Conlon

### OPERATIONAL COMMITTEES:

**Selection Committee:** Gary Willis (Chair), Joan Thomas, Corinne Crouche, Margaret Smith

**Governance Committee:** Wendy Herbert, Pam Andrich, Maryann Parcell

**Special Events Committee:** Delsie Fardell

**Historian:** Diane Veness, Louise Harkness

**Regional Representatives:** Judith Padgen, Carole Graham, Elaine Radcliffe, Carol Stenback, Heather Skinner, Lyn Mulligan, Lorraine Mitchell, Margaret Wicks, Janice Sutherland.

### OFFICE ADMINISTRATION

**Executive Officer:** Melanie Cantwell (left March 2017), Daniel Gatt

**Staff:** Kylie Hartley, Ayla Karabulut, Litsa Pladas (res. July 2016), Kate Wingrove (res. August 2016), Selam Woldemichael, Alice Wilcox (res. February 2016), Kathy Zhou

**Solicitors:** Lander & Rogers

**Auditors:** Pringle Moriarty & Co.

## WOMEN'S BOWLS NSW 88<sup>th</sup> ANNUAL GENERAL MEETING

Held at Sydney Mechanics School of Arts, 280 Pitt St Sydney (Level 1), September 20, 2017 at 12.00pm

### BUSINESS

- Reading and Confirmation of Minutes of the 87<sup>th</sup> Annual General Meeting
- Consideration of Annual Report and Balance Sheet for year ended 30 June 2017
- Election of Directors
- Appointment of Solicitor
- Appointment of Auditor

### TO THE MEMBERS OF WOMEN'S BOWLS NSW

The Women's Bowls NSW Board have much pleasure in presenting to you the 88<sup>th</sup> Annual Report and Financial Statement for the year ended June 30, 2017.

Current members and officials as at June 30, 2017 are below.

	<u>2016 – 2017</u>	<u>2015 - 2016</u>
Markers:	468	456
Measurers:	153	163
Level 1 Umpires:	431	534
National Umpires:	531	306
Coaches:		
Club Members:	17,683	18,957
Regions:	16	16
District:	44	45
Clubs:	445	459
	includes of 10 isolated clubs	Includes 13 isolated clubs

### DISTRICT CLOSURES:

Bennelong District

### NSW CLUBS NEW/RE-OPENED

Club Name	District
Abermain	Hunter River
Windale Gateshead	Lake Macquarie
Catherine Hill Bay* (22/09/2016)	Lake Macquarie

### NSW CLUB CLOSURES

Closed Clubs	District	Closed Clubs	District
Balgowlah Heights	Manly Warringah	Diamond Bay	Eastern Suburbs
Barellan	Murrumbidgee	Hillston Ex-Serviceman's	Isolated Club
Berkeley Sports	Illawarra	Nimmitabel	Snowy Mountains
Bexley	Georges Rivers	Pacific Palms	Lower North Coast
Braidwood	Far South Coast	Smithtown R.S.L Memorial	Macleay
Bribbaree Services & Citizens	South Western	Ungarie	Southern Slopes
Catherine Hill Bay* (8/09/2016)	Lake Macquarie	Urbenville	Isolated Clubs
Croppa Creek	Isolated Clubs	Yenda	Murrumbidgee
Darlington Point	Murrumbidgee		

## MATCH COMMITTEE

Pam Hockings (Chair), Jenny Clark, Robyn Lewis, Jenny Palmer

The 12-month period covered in this Annual Report has been another busy and satisfying one for the State Match Committee with new member Jenny Clark fitting into the group very well and Robyn Lewis returning after a 13-month break. I would like to sincerely thank these girls and also Jenny Palmer for their continued commitment and for the number of extra hours they give in their volunteer positions to ensure that all our State events are prepared in the best way possible and run smoothly.

With the Mixed and Senior Pairs now well set into our Calendar, we can report that entry numbers at District level continue to grow. In some Districts, the entry numbers for the mixed pairs has doubled from 2016 and the majority of entrants give feedback that they have enjoyed the fast-paced game format and are obviously spreading the word which has resulted in the increased entry numbers. Despite continued notices, the introduction of the Senior Pairs format of 3 bowls pairs, no dead ends, is not a concession to the mature participants, but the adoption of the International format for the pairs game as played at World Championships, Commonwealth Games and in the majority of Pairs championship games around the world. The 2x2x2x2 pairs only receives exposure in some States in Australia and is often referred to by overseas players as the 'Australian Pairs Game'.

With the reintroduction of the Australian Championships by Bowls Australia, it will give the winners of the open disciplines at the 2017 State Championships the opportunity to play against the winners from the other States and Territories in singles, pairs, triples and fours and try their luck and skill set to win an Australian Title. The Australian Championships will be held at Club Sapphire in Merimbula on the NSW far south coast in Nov/Dec 2017.

The changed City v Country series will have been run and won by the time this report goes to print, and we hope that the new format introduced by the Board has proved an enjoyable experience for all players selected and the event continues to be successful.

The Board decision to revise the Metro Grade 1 Pennant should prove interesting and it is hoped that the Clubs in the metropolitan area avail themselves of the opportunity to participate in open competition in the metropolitan area as it will give them different opposition and varied venues to increase enthusiasm for the Pennant competition.

We encourage all Club and District Secretaries to ensure that all correspondence and articles generated from the office be read and the information contained discussed and shared with all members so that all players are fully aware of what is happening in the world of bowls.

The State Match Committee wishes to thank all Venue Clubs, Sponsors, volunteers, umpires and markers that have assisted the running of the State events in the 2016/17 calendar, and our thank you for your contributions is sincerely meant and your efforts much appreciated.

The winners of all 2016/17 events are listed elsewhere in this report and we congratulate all the entrants in the events for their enthusiasm and performances and hope that they will all give it another go next year.

The State Match Committee also wishes to thank the office staff for their enthusiastic assistance with all our events and attention to the finer details and distribution of draws, schedules etc. Also, a special mention and thank you to Kylie Hartley for endless hours working on the setup of the Sportsdesq results system which enables us to input results quickly making them easily and quickly accessible to our membership.

Pam Hockings

**Chair – Match Committee**

## UMPIRES COMMITTEE

Lesley Swales (Chair), Barbara Stonham, Beverley Mitchell

During the past 12 months, together with the Umpire Educators we have trained many members in their Marking/Measuring/National Umpire courses as well as reaccrediting 72 existing umpires who then became National Umpires.

As at 30<sup>th</sup> June we have 50 Umpire Educators around the State covering most Districts/Regions. Our thanks to all Umpire Educators for their efforts throughout the year. I would also like to thank Denise Huender, Umpire Educator Co-ordinator for training and following up on our Umpire Educators.

Our thanks to the Umpires who have assisted throughout the year with umpiring at State Events. My thanks also to Barbara and Bev from the Umpires Committee.

Please refer to the below chart to see the number of accreditations/reaccreditations for the 2016-17 year.

	<b>New Markers</b>	<b>New Measurers</b>	<b>New Nat. Umpires</b>	<b>Re-accreditations</b>
<b>2016-17</b>	48	29	137	72

Total numbers across the state as at 30<sup>th</sup> June 2017 are:

Markers	468
Measurers	153
Level 1 Umpires	431
National Umpires	531

Lesley Swales

**Chair – Umpires Committee**

## UMPIRE EDUCATOR COORDINATOR

Denise Huender

The plan this year has been to identify Districts where we don't have Umpire Educators and to train volunteers for these positions and to provide Professional Development for our existing Umpire Educators. With this in mind a memo was sent to all District Secretaries in November last year and expressions of interest were received for Umpire Educators. A 2-day course was conducted in February at Cabramatta Bowling Club to train the participants. Stephen Campbell the Education and Training Coordinator from Bowls Australia participated in the delivery of the course. Also in attendance were current Umpire Educators who had the opportunity to refresh their skills in Presenting and Assessing as well as to pass on their experiences in delivering the officiating courses to the new volunteers. Thank you to Cabramatta Bowling Club, Claire Turley, Lesley Swales and the Umpires Committee for their help in the development of our new Umpire Educators.

Denise Huender

**Umpire Educator Coordinator**

## COACHING COMMITTEE

Kathy Chatillon (Chair), Deby Brien, Jane Conlon, Ruth Wood,

It is with great pleasure to be able to report a very successful year with Coaching. An interesting element with Coaching is it's never dull or tedious, always another encounter plus surprise challenges and this year was no different. I trust that all our Clubs and Coaches are pleased with the way we have handled any situation that you have presented to us this year. The Women's Bowls NSW Coaching Committee strives to keep up to date with all the latest coaching programmes so if you wish to have a coaching clinic please check the website for all information or ring Women's Bowls NSW and they will help you with your requests.

Our Coaching Team goes from strength to strength and it would not be possible without the continued support of Women's Bowls NSW Directors lead by President Maryann Parcell and in addition Lesley Swales who holds the portfolio for Coaching. Thank you both.

As we hold clinics between June and January due to the commitments of Women's Bowls NSW, District and Club events, we have held 16 clinics in both metropolitan and country regions, reaching 377 members with 15 clinics booked to finish off this year.

Throughout 2016/2017, we have travelled and met many new and experienced coaches. To all our Club Coaches – 33 in all (non-gender) who have assisted us at clinics, we extend our many thanks. You all have wonderful enthusiasm for the game and you continue to work with your members for success and strive to do what is best for your club.

Congratulations to Avoca Beach, Forbes & Byron Bay on making the Regional play offs for Pennants. Hopefully our clinics gave you the structure for success. We have been conducting clinics with Double Bay for three years and they are now reaping the benefits with their two grades making the State Pennant Play offs last year.

Deby Brien and Jane Colan coordinate the Coaching Clinics plus Club Coaches and interact directly with Clubs to personalise a coaching program for their members. Our Pennant Clinics are by far the most popular with follow up clinics that are designed for individual clubs.

Ruth Wood puts together our articles for 'Bowls Matters'. We as a Committee discuss and endeavour to incorporate items into the article relating to what is happening in the bowling season when printed. Hope you enjoy the read and take something from them.

Club Coach numbers are on the rise and from June 2016 to April 2017, we have grown from 335 to 351 which is first-rate with more Club Coach courses being held this year.

We welcome CEO Daniel. Thank you for working closely with us in the development of our Coaches and Clinics. Thank you to the office staff in the Women's Bowls NSW office, who make themselves accessible to assist us on any occasion. Beth Quinlan is now managing distribution of information for reaccreditation plus and Club Coach courses, Selection and Competition Modules. Beth is also responsible for our bookings to hold a Club Coach course, Intro Coach, both Modules. Selam manages our coaching database, Kylie now is in charge for all our travel arrangements that make our trips to the country safe and comfortable and Kathy, who keeps us in check with our finance. Ayla for 'Bowls Matters' and website items thus keeping our coaching fraternity up to date. We wish Ayla all the best for her future endeavours and we welcome Michelle to Women's Bowls NSW. We are looking forward to working with you.

Working with such a strong team only helps us to be positive for the development of Coaching in our State. Without our Club Coaches embracing what has been presented to us by the Australian Sports Commission and Bowls Australia, your Women's Bowls NSW Coaching would not be as strong as it is. Please accept our sincere gratitude and with this type of continued fervour in 2017/2018, we will maintain Women's Bowls NSW Coaching high standards and be at the forefront of Coaching.

To the coaching team, Deby, Ruth and Jane, thank you for your continued inspiration, dedication and friendship.

Kathy Chatillon

**Chair – Coaching Committee**

## SELECTION COMMITTEE

Gary Willis (Chair), Corinne Crouche, Margaret Smith, Joan Thomas

2016/17 has seen all squads perform remarkably well yet again with silver medals in both the Senior and Open National sides' championships. Our Under 25 girls have played tremendously in their respective interstate series with impressive wins over Queensland and Victoria.

Fantastic to see three debutants this year come through our development ranks with Natalie Noronha going all the way to the Australian Sides Championships collecting a silver medal in her first appearance! Not to be outdone Samantha Noronha also represented NSW in the open ranks in interstate series versus ACT and Queensland. Genevieve Delves represented the Blues for the first time in a series against the ACT.

Exciting developments for the future with our annual City vs Country fixture now becoming an integral part of the NSW selection pathway. City vs Country will allow those selected to press for final selections forming our state squads for the upcoming representative season.

On behalf of the Women's Bowls NSW Selection Committee, Corinne Crouche, Margaret Smith and Joan Thomas we would like to thank all state representatives for their continued commitment and amazing results.

Special thanks to the selection committee, match committee, State Side Manager Jenny Palmer, National Senior Coach Claire Turley, President Maryann, Director Katrina Wright and everybody in the office for their continued hard work and support throughout our representative season.

Gary Willis

**Chair – Selection Committee, NSW Coach and National Assistant Coach**



**2017 Silver Medalists - National Sides Championships**

**Back (l-r):** C. Turley, B. Quinlan, N. Scott, J.L. Worsnop, E. Ryan, D. Hayman, J. Palmer (Manager), M. Parcell (President), G. Willis (Coach)

**Front (l-r):** N. Noronha, K. Cottrell, S. Shannahan, S. Boddington, K. Moran, K. Murphy



**2016 Silver Medalists - National Sides Championships**

**Back (l-r):** M. Smith, C. Turley (Coach), J. Worsley, B. Herbertson, C. Gordon, C. Gillard, J. Palmer (Manager), B. Quinlan

**Front (l-r):** J. Clarke, C. Myers, C. Kelly, C. White, G. Sheehan, D. Brien

### **NSW Vs ACT at Dapto BC, NSW**

Sarah Boddington	Genevieve Delves	Beth Quinlan	Karen Murphy
Jamie-Lee Worsnop	Natalie Noronha	Samantha Shannahan	Kelsey Cottrell
Kay Moran	Samantha Noronha	Ellen Ryan	Anne Johns

NSW Won series 3-0. \*Dawn Hayman, Natasha Scott unavailable due to International duties.

### **Under 25 Series vs Queensland, Cabramatta BC**

Maddison Fennell	Molly Wilton	Jodie Marshall
Natalie Noronha	Samantha Noronha	Madeline Goncalves
Cindy McGrath		

NSW Won series 2-1.

### **NSW Vs QLD at Kawana BC, QLD**

Kay Moran	Samantha Noronha	Samantha Shannahan	Beth Quinlan
Sarah Boddington	Natalie Noronha	Anne Johns	Kelsey Cottrell
Jamie-Lee Worsnop	Claire Turley	Dawn Hayman	Natasha Scott

NSW Won series 2-1. \*Ellen Ryan, Karen Murphy unavailable due to International duties.

### **NSW Vs VIC at Merimbula BC**

Sarah Boddington	Kay Moran	Beth Quinlan	Karen Murphy
Anne Johns	Ellen Ryan	Samantha Shannahan	Kelsey Cottrell
Jamie-Lee Worsnop	Claire Turley	Dawn Hayman	Natasha Scott

VIC Won series 2-1.

### **Under 25 Series vs Victoria at Merimbula BC**

Maddison Fennell	Molly Wilton	Jodie Marshall
Natalie Noronha	Samantha Noronha	Madeline Goncalves

NSW Won series 3-0.

### **NSW Vs WA at Lockleys BC, SA**

Sarah Boddington	Kay Moran	Beth Quinlan	Karen Murphy
Anne Johns	Ellen Ryan	Samantha Shannahan	Kelsey Cottrell
Jamie-Lee Worsnop	Claire Turley	Dawn Hayman	Natasha Scott

1<sup>st</sup> Test Draw, 2<sup>nd</sup> Test WA win 3<sup>rd</sup> Test Draw, WA won series 2-1

## GOVERNANCE COMMITTEE

Wendy Herbert (Chair), Pam Andrich, Maryann Parcell

The duties of the Governance Committee largely focus on examining and maintaining the Constitutions and By-Laws of the State Association, Districts and Member Clubs. The Committee also assists members to interpret and implement those documents and WBNSW policies. Our goal is to educate and equip our members with good governance knowledge, skills and tools.

At the end of June eighty-four (84) Clubs and twenty-one (21) Districts had their revised Constitutions and By-Laws approved. Districts and Clubs have until the end of the year to complete this task. A document to guide members through the procedure to adopt the revised documents is on the website.

The Committee, through its writings for *Bowls Matters* and the website is attempting to provide plain English information and templates to assist members. Memos are also sent when we identify a need to correct errors or misunderstandings in our documents or to set a clear direction or new procedure in place.

A happy outcome from Districts and Clubs working through the adoption of the revised documents in our digital environment is that our members are now reading and discussing their governance documents and enjoying their new learning. The website and email has brought a fresh transparency to our governance procedures.

It is also pleasing to report a marked decrease in the number of discipline and member protection issues being reported to the Committee. It is heartening to believe that our members now understand that the laws governing unacceptable behaviour and language in our community apply equally to our conduct in a bowling club. Members are reminded that discipline and member protection issues are dealt with in line with the State Disciplinary By-Law Annexure A and the Member Protection Policy.

Physician and psychologist, Alfred Adler (1870-1937) was the first to propose the health benefits of contributing to the community. He believed that "happiness is the feeling of contribution". His work pioneered attention to community life; emphasising the human need and ability to create positive social change. Can you see where this is leading? It is leading directly to your bowling club. 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.

The Committee acknowledges the contribution of committee members; markers, measurers and umpires; coaches; controlling bodies; raffle ticket sellers and all the helpers who put up the flag, set the tables and welcome the guests etc... A club will flourish when many members contribute to the life of the club. The Committee encourages all members to undertake our training courses - marker, measurer, umpire, selection and coaching and to study the Law Book, our Conditions of Play and policies. The more you educate yourself, the more you will enjoy your bowls and club life.

The work of the Committee in the immediate future will be to assist clubs to build their leadership capacity through succession planning and mentoring. Succession planning may seem like a foreign concept to a sports club, but a most important aspect of good governance is making sure that a new member is in place when the current member is ready to give up a task. When a member begins a new task, they need a mentor. A mentor provides support and encouragement, not disapproval. We have all heard of clubs where a position has been held by someone for so long, that no one else will put their hand up to replace them for fear of being compared as inadequate to the task.

The Governance Committee extends its best wishes to all members as we continue together on the never-ending change journey.

Wendy Herbert

**Chair – Governance Committee**

## RISK MANAGEMENT AND POLICY COMMITTEE

Nanette Jemmeson (Director and Chairperson), Jess Chapman (Director), Daniel Gatt (Chief Executive Officer) Maryann Parcell (President)

Risk Management is part of the core business of Women's Bowls NSW. It has a broad application across the whole of the Association and includes the identification, elimination and or control of any identified risks. Senior Management and the Board have a responsibility to regularly monitor identified risks and be on the alert for any emergent risks that may adversely affect the Association.

Risks are not limited to the financial viability of the Association and may include other confounders such as failure to:

- comply with the Incorporations Act and external audit requirements;
- monitor the Strategic plan regularly to identify emerging risks
- record risks on a Risk Register and to regularly monitor and eliminate or control them;
- provide current and up-to-date policies and identify risks associated with the management of events as well as meet Work Health & Safety legislation.

### **Routine functions of the Risk Management committee are to:**

- monitor the Risk Register to ensure identified risks are eliminated or controlled and that emergent risks treated appropriately while also monitoring policies and guidelines to identify revision needs
- provide a Risk Management report to the Board monthly and undertake an annual Risk management audit to identify areas for improvement.

An annual review of all documents is a risk management process to ensure as far as possible, that they contain the most up-to-date information for members, volunteers and staff. Once reviewed/revised and approved by the Board, those pertaining to Clubs, Districts and members are replaced, or if new, placed on the WBNSW website by the office staff. It is incumbent on club & District secretaries to regularly check the website for any new or revised documents or policies.

This year, attempts have been made to undertake all risk management requirements by the due date by those responsible. However, due to other pressing activities taking up Directors' time and the recent appointment of a new Chief Executive Officer, this activity has slowed down. Once the new CEO settles into his role, he will be taking on a more proactive role in Risk Management.

A current significant risk to the Association is the downward trending of membership throughout the State. Over the past three and half years that the writer has been on the Board, membership has declined by approximately 4,000 members to approximately 17,000 today. This decline, if it continues, will have an adverse effect not only on individual club survival but also on the Association's viability.

The Board and CEO have been proactive in getting the message out through various communication channels e.g. Bowls Matters, e-news, recent forums, special visits and phone calls to many clubs' secretaries seeking out issues and giving advice that may assist clubs in moving forward in attracting new members.

It is crucial that the Association, all clubs and members continue to make a concerted effort to increase membership numbers and stem this decline. Much of the decline is due to older women retiring from bowls for various reasons and the continued resistance of some clubs and members to change week day play to at least one weekend play day. Taking this step to change at least one play day to the weekend has the potential to encourage younger women and girls to take up the sport and keep it alive for current and future players.

From a risk management perspective, the onus is on everyone to think outside the box when attempting to recruit and encourage new members. The Board and CEO have conveyed various constructive suggestions for achieving this goal. Why not try them. The Board and Chief Executive Officer are readily available to provide advice, listen and act where possible about members concerns.

Nanette Jemmeson

**Chair – Risk Management and Policy Committee**

## JUNIOR BOWLS

Sharyn Renshaw (Coach), John Rodis, Neil Bayo, Gary Willis, Chris Green (Coach/Coordinator)

This year, NSW has continued to focus on development, education, high performance, policy building and wide spread participation. The 2017 State Squad training program included the January training/selection camp for Gold Tier Squad members plus Regional training days conducted in five locations around NSW. Gold and Silver Squad members are encouraged to attend the Regional training days plus any local juniors who are able to attend.

Junior bowls at the participation level has continued to rise throughout the State this year with continued implementation and running of programs. Programs have included: Schools programs, School Holiday Programs, Local Junior Academies (including Club, District and Zone level), Active After Schools Programs, Bowls Australia's Jack Attack and Junior Jack Attack and the involvement in Multi Sports Days for Students with Disabilities (held at different venues around NSW, giving students with disabilities the opportunity to try bowls).

The first junior fixture for the year was the NSW versus QLD Test series held at Tugan Bowling Club QLD 4<sup>th</sup>-5<sup>th</sup> July 2016. There were a number of debutantes in both the girls and boys side. Following a tough fought series, the NSW Boys claimed the shield with QLD taking the girls trophy.

**NSW Girls side:** Louise Cronan (Asquith), Briana Graham (Armidale Ex-Services), Kate Matthews (Raymond Tce), Kayleigh Darlington (Warilla), Brianna Smith (St Johns Park)

Following the test match was the Drakes Pride Junior Carnival at Windang Bowling Club. The NSW State Junior Championships from 11<sup>th</sup>-16<sup>th</sup> July was next on the calendar. Singles, Pairs and Fours were again contested with zone winners in each discipline. With a good mix of girls and boys winning their way through to the State finals, congratulations must go to all the competitors.

August 20<sup>th</sup> – 21<sup>st</sup> saw juniors head to Club Dubbo for the annual Junior Inter-Zone 7-a-side. This event is a major selection event for the Junior City versus Country where selections for the following State Junior Squads are made. In September, NSW juniors headed north to contest the NSW Combined High School Exchange Series. With the CHS having first choice for player selection, it is a great opportunity for other squad juniors to gain valuable experience. Five girls and five boys are selected for the NSW sides with the NSW boys team taking out the 2016 series.

The NSW side then headed to Hodfast Bay SA from 30<sup>th</sup> September to 2<sup>nd</sup> October for the Australian Junior Championships. NSW claimed 3 Gold Medals, 2 Silver Medals, 2 Bronze Medals, Boys Champion State, Girls Champion State and Overall Champion State in another dominant and successful campaign. Our boys' and girls' results are listed below:

Girls Singles – Louise Cronan (Silver), Girls Pairs – Brianna Smith and Louise Cronan (Silver), Girls Triples – Lauren Gardner, Briana Graham, Kate Matthews (5<sup>th</sup>), Girls Fours – Brianna Smith, Lauren Gardner, Briana Graham, Kate Matthews (Gold)

The final event for 2016 was the Junior City versus Country at Cabramatta Bowling club on the 12<sup>th</sup> – 13<sup>th</sup> November. Junior girls are selected into a Blue and Gold side to enable even sides. It was a closely fought contest coming down to the final few ends of the third test. State Squad selections are made for the following season from this event. Current squads can be viewed on the website.

Following the 2017 January selection camp, 7 boys and 7 girls were named for the Brett Duprez NSW Development Series held at Taren point Bowling club 21<sup>st</sup> May 2017. The event was extended to 8 sides this year – NSW Boys, NSW Girls, NSW/ACT National Training Centre, Hunter Academy of Sport, Illawarra Academy of Sport, Bowls Central Coast, Zone 12, Zone 13. Players included Juniors and Under 25s makes the event a great training opportunity for our NSW Juniors. Following this event, 5 boys and 5 girls were selected for the NSW versus QLD series to be contested in July 2017

The development and success of junior bowls at both participation and elite levels throughout NSW, is only possible due to the continued support and contributions from all the event sponsors, hosts and squad sponsors. A huge thank you goes out to the Junior Committee and all individuals and clubs who put in tireless hours making NSW such a successful state in junior bowls.

Sharyn Renshaw  
**NSW Junior Coach**

## STATE SIDE MANAGER

Jenny Palmer

Our results this year have been mixed. With a win over the ACT in Dapto last November and another solid win against the mighty Qld team at Kawana Waters in January, our spirits were high as we travelled the long 6 hours trip to Merimbula, to play on the undercover synthetic complex and face off against the Victorians. Unfortunately, they got the better of us in two close games that came down to the wire. In the third test, well let's just say that the might of the Blues team came to the fore with an extremely convincing win which made the long trip back up the coast a little more palatable.

Then it was off to the Australian Sides in Adelaide in April for a week of sensational lawn bowls. The Test against Western Australia each year is held in conjunction with the Australian Sides Championships. The First and Second Tests are held the day before with the Third Test also being the first game of the Australian event.

Unfortunately, time did not permit practice on the greens before we started and after playing on wet and slow greens in NSW for the previous month or so, the First Test was played on the fast, South Australian green in fine but windy conditions. It was a close game all the way but we lost by 9 shots with one rink win.

The Second Test was a draw with two rink wins which made for an exciting game the next morning. The Third Test was played in similar fine conditions and again the result was a draw with a win on two rinks and so after three very close and exciting games, the trophy went to Western Australia.

President Maryann presented the trophy to the Western Australian Manager.

In the actual Australian Sides Championships, we came ever so close to taking home a record breaking sixth consecutive win in the Marj Morris Trophy. Losing two games didn't help but overall our girls did us proud and on the statistics factor, won the day with most shots for, least shots against and the most rink wins. We also took out the team of the tournament, to come a very close second place to Queensland.

Jenny Palmer

**State Side Manager**

## BOWL FOR OTHERS

Edna Arnold (President), Gladys Barnes (Secretary), Edna Arnold (Treasurer)

The New South Wales women bowlers are thanked for their continued support for Bowl for Others with the voluntary \$1.00 subscription paid each year. Extra funds are received from the Clubs and Districts, being proceeds from Charity Days, "Spiders' and wrong bias, and help us maintain the yearly donation cheques given out at the Annual Presentation of Cheques Luncheon, to Medical Research Units and to the Air Ambulance Service of New South Wales.

This year's luncheon will be held at the Castlereagh Boutique Hotel (The Masonic Club), on Friday 6<sup>th</sup> October. A representative from each of the recipient organisations speaks on current research and this is always interesting to hear.

Country Vice-Presidents are thanked for their time and support given in collecting annual subscriptions, and receiving donations from Clubs in their Districts. It is not always possible to visit the country bowlers who are hospitalized in Sydney Hospitals but we do endeavor to make telephone calls to them. Many patients are transported by the Air Ambulance Service.

To those members whose clubs have closed, we wish you a happy re-location in your new clubs. We thank State President Maryann Parcell and the Directors of Women's Bowls NSW for the use of a room for our meetings. We welcome the new Chief Executive Officer, Daniel Gatt and thank all the staff for their courteous assistance and for the printing the Annual Report and brochure on our behalf. We feel many more members are now aware of Bowls for Other's activities.

We wish all members good health and good bowling.

Gladys Barnes

**Honorary Secretary**

## RESULTS OF STATE CHAMPIONSHIPS AND COMPETITIONS 2016-2017

### STATE PENNANTS – 2016

<b>Grade 1</b>	<b>Winners</b>	<b>Runners-up</b>
<b>Grade 2</b>	Cabramatta	Taren Point
<b>Grade 3</b>	Park Beach	Merimbula-Imlay
<b>Grade 4</b>	Gulgong	The Rules, Wagga Wagga
	Stuarts Point	Cabramatta



### STATE CHAMPIONSHIPS – 2016

<b>Singles</b>	<b>Winner:</b> Margaret Smith (Avoca Beach)
<b>Pairs</b>	<b>Winner:</b> Shendelle Smith, Jan Sutherland (East Maitland)
<b>Mixed Pairs</b>	<b>Winner:</b> Lauretta Marchese, Sam Laguzza (Kahibah)
<b>Senior Pairs:</b>	<b>Winner:</b> Colleen Hudson, Anne Gosden (Windsor)
<b>Triples</b>	<b>Winner:</b> Molly Wilton, Natasha Scott, Kate Matthews (Raymond Terrace)
<b>Open Fours</b>	<b>Winner:</b> Julea Morgan, Leone Barnett, Deb Waldron, Vicki Turner (Warilla)
<b>Senior Fours</b>	<b>Winner:</b> Shirley Keir, Alison Innes, Marlou Rollinson, June Williams (Malua Bay)

### CHAMPION OF CLUB CHAMPION SINGLES – 2016

<b>Winner</b>	Val Smith (Merrylands)
<b>Runner-up:</b>	Marion Crump (Maitland City)

### CHAMPION OF CLUB CHAMPION PAIRS – 2016

<b>Winner:</b>	Leone Barnett, Julea Morgan (Warilla)
<b>Runners-up:</b>	Anne Johns, Beth Quinlan (St Johns Park)

## STATE CARNIVAL – 2017

**Winner:** Cheryl Gillard, Kathy Betcher, Betty Herbertson, Jan Rolph (Merrylands)  
**Runner-up:** Julie Scott, Sharon Grant, Vicki Shannon, Kayleen Lewis (Manning Point Composite)  
**Third:** Pam Stuart, Ann Wilkins, Kathy Philpot, Gail Sheehan (Kurri Kurri Composite)  
**Fourth:** Maureen Randell, Ann Mulheron, Deb Shoemaker, Vaana Ohmsen (Merrylands)

## NSW INDOOR CHAMPIONSHIP – 2017

**Winner:** Laurretta Marchese (Cabramatta)  
**Runner-up:** Ellen Ryan (Cabramatta)  
**Third:** Natalie Noronha (Engadine)  
**Fourth:** Sarah Boddington (Tuncurry Beach)  
**5<sup>th</sup>:** Briana Graham (Raymond Terrace)  
**6<sup>th</sup>:** Karen Murphy (Cabramatta)  
**7<sup>th</sup>:** Jamie-Lee Worsnop (St Johns Park)  
**8<sup>th</sup>:** Claire Turley (Cabramatta)  
**9<sup>th</sup>:** Lynne Thompson (Raymond Terrace)  
**10<sup>th</sup>:** Lisa Buchanan (Cabramatta)

## BOWLS NSW 2016 PLAYERS AWARDS NIGHT

Wednesday 22 February 2017 – Kirribilli Club

**Volunteer of the Year Award:** Cecily Johnson (Cumnock)  
**WBNSW Hall of Fame:** Merle Richarson, Daphne Shaw (North Haven), Willow Fong (Merrylands)  
**Female Senior Bowler of the Year:** Julea Morgan (Warilla)  
**Disability Bowler of the Year:** James Reynolds (Merimbula)  
**NSW Junior Bowler of the Year:** Kate Matthews (Raymond Terrace)  
**Best Performed Metropolitan Club:** St Johns Park  
**Best Performed Country Club:** Warilla  
**Female Bowler of the Year:** Val Smith (Merrylands)



# Women's Bowls

## NEW SOUTH WALES

### FINANCE REPORTS

## FINANCE REPORT

I came to this role with the Association in April this year and thank the previous Finance Director Topsy, for her work up until that time.

It is fair to say that the financial year was turbulent. The staff position of the Finance Officer for the most part of 2016 until mid-September experienced a degree of instability and a lack of understanding of finance. Our current Finance Officer Kathy Zhou who commenced with us in September last year took up the role with a lot of remedial work to undertake to bring our books back to the level of confidence I would expect.

Whilst it is disappointing to report a loss of \$57,182, there were very good reasons for this result including the Employee Benefits Expense of \$385,328 an increase over last year of \$71,309 mainly due to the payment of entitlements of staff who left the association during this financial year.

I am pleased to note our Net Assets are \$5,751,466 which is an increase of \$1,343,448 over 2016 EOFY. It is worth noting that 309 Pitt St's valuation in 2013 was \$1.6mil and with a re-evaluation earlier this year our property value stood at \$3.08mil.

Total grants were \$35,000 and Sponsorships \$79,697. These 2 items plus Annual Subscriptions of \$921,954, Interest Received \$94,047 together with other items resulted in our Total Revenue of \$1,228,706 an increase of \$55,953.

### Significant Expense Items:

Cost of production and distribution of Bowls Matters \$83,149 down on last year by \$17,108, Depreciation Expenses \$67,714 an increase on last year by \$20,510.

In previous years the "Other Expenses" weren't quantified under the P&L Statement in the Annual Report so I have listed below the significant items in this year's figure of \$749,697 an increase of \$39,309 on 2016 EOFY.

Badges including Gifts	\$6,602
Special Days Expenses	\$7,651
Postage (net of income)	\$7,701
Auditor's Remuneration	\$9,500
Regional Reps Expenses	\$11,611
Internet & Website	\$12,123
Printing & Stationary	\$12,479
Computer Expenses (including extra hours beyond the agreement)	\$13,150
Whole of Sport IT Project	\$15,632
Office, Repairs and Maintenance	\$18,896
Legal (Constitution/Agreement/Contracts/Legal Issues)	\$19,122
Board Expenses (includes Forums, travel/flights and accommodation)	\$30,924
Out of Pocket Expenses	\$33,376
Sports Development & Accreditation	\$41,177
Occupancy Costs, Water, Council & Strata	\$41,270
Representative Expenses	\$67,539
Events	\$110,898
Capitation - Bowls Australia	\$248,106
<i>Sub Total</i>	<i>\$707,757</i>
Miscellaneous	\$41,940

### TOTAL \$749,697

Upon taking on this role I noted that much of our available funds had been tied up in Term Deposits with long terms. This, together with the introduction of Fixed Fees and the decision to invoice our returns in the year in which the funds are associated (July, invoices for 2017/2018 year) rather than the previous financial year resulted in our cash flow being stretched. The decision was made by the Board to set up an overdraft facility as it was more cost effective than the option to choose early withdrawal from our term deposits. In addition to the shortfall in cash this facility was available on immediate notice for the holding payment to secure our new head office.

Although the facility is still available the total overdraft balance of \$23,518 has been settled.

A number of important and new safeguard steps have been recently built into our operating procedures such as Approval Limits and more regular reconciliation of certain accounts to ensure we have much improved best practice accounting procedures in place now.

It has been a challenging year. However, I am confident with the introduction of Fixed Fees and the very hard work of the current board we have made significant progress into achieving new sponsorships and managing current ones, that we will have a very bright future moving forward.

In closing I wish to thank all board members for their support and our CEO Daniel who is a very welcome addition to our association. It is a pleasure to work with our excellent office staff, Kylie, Selam, Kathy, Beth, and Michelle with a special mention to our past employee Ayla who left us in July to further her career.

Pam Andrich  
**Finance Director**

## CEO'S FINANCIAL OVERVIEW

Women's Bowls NSW continues to hold an overall strong financial position with net assets totalling \$5,751,466.00. Whilst the result for the period ending June 2017 showed a total loss of \$57K which is in contrast to a \$885.00 profit for the same period in 2016, further inspection of the financial report will show areas of significant variances between the periods that resulted in the overall result.

Overall income for the period increased by \$100K over the last 12 months to \$921,954.00 resulting in a total income figure of \$1,228,706 which represents an increase of 4.8% over 2016. Unfortunately, along with the total income increase, we report an increase of 9.8% in operating expenses totalling to a \$57K net loss for the period ending June 2017.

Some of the major fluctuations in expenses from the same period is a \$24K increase in Board expenses and forums mainly attributed to the 18-member forums conducted by the President across the state. Although expensive, these forums present great value as a crucial avenue to interact with the membership. Costs attributed to the publication of Bowls Matters have reduced by \$17K although the quality and delivery of the magazine has not been affected. We will be reviewing this publication as well as the annual report for the 2018 period in an attempt to realise greater savings. Whilst we commit to retaining the hard print magazine, it remains our highest annual expense apart from Bowls Australia capitation (increased by \$8K), Event Expenses (increased \$10K) and Staff Salaries. Staff salaries increased for the period by \$45k however a great deal of that expense is attributed to the payment of statutory entitlements accrued by the departure of staff which was significant this year compared to other years. In addition, the engagement of an employment agency to facilitate the recruitment of the new CEO as well as various staff training expenses added \$12k to expenses as did office repairs and maintenance which also contributed an additional \$18K, up from \$3K, in 2016 which was mainly attributed to surveying works (\$15K) in investigating the viability of a refit of the existing office. An additional \$25k was spent on premises upgrades including new interior lighting throughout and an upgrade of the power board as required under a revised building code legislation. As this expense was incurred prior to the revaluation in January they were then depreciated at 3%pa and appear within the total revalued amount of the building.

Overall, general expenses are an area that will require tighter restraint into the future as our potential to generate additional revenue from our core source, membership, is restricted. We need to explore additional revenue streams, rationalise areas of the business where able and explore more efficient methods of operation without affecting the services provided to the end user.

The internal accounts operations of the Association are being handled diligently by our Finance Officer Kathy Zhou who has conducted substantial remedial work to our books to return them to an acceptable standard that befits the expectations of the Directors, management and the membership. This was required on the back of an unstable 2016 where the utilisation of less experienced finance staff resulted in poor inputs to the accounting system. Coupled with a change in key positional roles of President (November 2016), CEO (April 2017), and Finance Director (April 2017) it was considered by the Directors that an independent financial audit be undertaken which was conducted by Lincoln Partners who determined that whilst no

impropriety was evident, loose reporting procedures and inaccurate input of data resulted in clouded monthly financial reporting, albeit that this was corrected during the annual audit conducted by Moriarty Pringle, the Associations auditors resulting in the annual reports for the previous year being accurate as provided. As a result of the recommendations of Lincoln Partners, several important safeguards have been built into our operating procedures which include amended and clearer delegation of authority limits and regular mid-year independent auditing.

The Associations term deposits are realising underwhelming returns as is expected in the current financial climate of low interest rates and are not working as hard as we would like, however the conservative nature of our investment strategy restricts access to greater returns.

Whilst the Association remains in a robust financial position, vigilance will need to be applied to bring the accounts into a surplus or to derive a better value from any potential loss such as investment into membership initiatives or club assistance.

Daniel Gatt

**Chief Executive Officer**

**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 2017**

	NOTE	2017 (\$)	2016 (\$)
Revenue	2	1,228,706	1,172,753
Depreciation expenses		(67,714)	(47,204)
Employee benefits expense		(385,328)	(314,019)
Publication costs		(83,149)	(100,257)
Other expenses		<u>(749,697)</u>	<u>(710,388)</u>
Profit (loss) before income tax		(57,182)	885
Income tax expense	1	<u>0</u>	<u>0</u>
<b>Profit (loss) from operations</b>		<u><u>(57,182)</u></u>	<u><u>885</u></u>
<b>Other comprehensive income after income tax</b>			
Revaluation gain on land and building		<u>1,400,630</u>	<u>0</u>
Other comprehensive income for the year		<u>1,400,630</u>	<u>0</u>
<b>Total comprehensive income (deficit) for the year</b>		<u><u>\$1,343,448</u></u>	<u><u>\$885</u></u>
Net current year surplus (deficit) attributable to members of the entity		<u><u>(\$57,182)</u></u>	<u><u>\$885</u></u>
Total comprehensive income (deficit) attributable to members of the entity		<u><u>\$1,343,448</u></u>	<u><u>\$885</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 2017**

	NOTE	2017 (\$)	2016 (\$)
<b>Current Assets</b>			
Cash and cash equivalents	5	1,312	110,009
Trade and other receivables	6	43,350	19,086
Financial assets	7	2,802,682	2,775,923
Inventories	8	2,262	2,474
Other	9	20,077	10,652
<b>Total Current Assets</b>		<u>2,869,683</u>	<u>2,918,144</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	<u>3,057,623</u>	<u>1,692,157</u>
<b>Total Non-Current Assets</b>		<u>3,057,623</u>	<u>1,692,157</u>
<b>Total Assets</b>		<u>5,927,306</u>	<u>4,610,301</u>
<b>Current Liabilities</b>			
Trade and other payables	11	123,232	177,643
Borrowings	12	23,518	0
Employee entitlements	13	<u>13,320</u>	<u>15,590</u>
<b>Total Current Liabilities</b>		<u>160,070</u>	<u>193,233</u>
<b>Non-Current Liabilities</b>			
Employee entitlements	13	<u>15,770</u>	<u>9,050</u>
<b>Total Non-Current Liabilities</b>		<u>15,770</u>	<u>9,050</u>
<b>Total Liabilities</b>		<u>175,840</u>	<u>202,283</u>
<b>Net Assets</b>		<u>\$5,751,466</u>	<u>\$4,408,018</u>
<b>Equity</b>			
Reserves	15	2,921,339	1,628,917
Retained earnings		<u>2,830,127</u>	<u>2,779,101</u>
<b>Total Equity</b>		<u>\$5,751,466</u>	<u>\$4,408,018</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 2017

	Retained Earnings	Asset Revaluation Reserve	Regional Fees Reserve	Coaching Fund Reserve	Total
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2015</b>	2,780,824	1,520,709	101,280	4,320	4,407,133
Profit attributable to members	885	0	0	0	885
Transfers to retained earnings	777	0	0	(777)	0
Transfers from retained earnings	(3,385)	0	3,385	0	0
<b>Balance at 30 June 2016</b>	2,779,101	1,520,709	104,665	3,543	4,408,018
Profit (loss) attributable to members	(57,182)	0	0	0	(57,182)
Transfers to retained earnings	108,208	0	(104,665)	(3,543)	0
Other comprehensive income for the year	0	1,400,630	0	0	1,400,630
<b>Balance at 30 June 2017</b>	<u>\$2,830,127</u>	<u>\$2,921,339</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,751,466</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 2017**

	<b>NOTE</b>	<b>2017 (\$)</b>	<b>2016 (\$)</b>
<b>Cash Flows from Operating Activities</b>			
Receipts from membership, competitions and sale of stock (Including GST)		1,167,378	1,167,408
Interest received		83,854	109,533
Payments to suppliers and employees (Including GST)		<u>(1,324,138)</u>	<u>(1,261,332)</u>
Net Cash provided (used) by Operating Activities	16	<u>(72,906)</u>	<u>15,609</u>
<b>Cash Flows from Investing Activities</b>			
Payments for office equipment and improvements		(32,550)	(14,669)
Net (increase) decrease in investments		<u>(26,759)</u>	<u>(96,204)</u>
Net Cash provided (used) by Investing Activities		<u>(59,309)</u>	<u>(110,873)</u>
Net Increase (Decrease) in cash held		(132,215)	(95,264)
Cash at the beginning of the financial year		<u>110,009</u>	<u>205,273</u>
<b>Cash at the end of the financial year</b>	5	<u><u>(\$22,206)</u></u>	<u><u>\$110,009</u></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 2017**

The financial statements cover the New South Wales Women's Bowling Association Inc. as an individual entity. New South Wales Women's Bowling Association Inc. is an Association incorporated in New South Wales under the Associations Incorporation Act 2009.

The financial statements were authorised for issue on 23<sup>rd</sup> August 2017 by members of the Board.

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

These general purpose financial statements have been prepared in accordance with the Associations Incorporation Act 2009 and Australian Accounting Standards and interpretations of the Australian Accounting Standards Board. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these 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 accruals 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Accounting Policies**

**a. Income Tax**

The income of the Association is exempt from income tax in terms of Section 50-45 of the Income Tax Assessment Act 1997.

**b. Inventories**

Inventories consist of publications, badges and assorted mementos and are measured at the lower of cost and net realisable value. Costs are assigned on an average cost basis and include direct costs and appropriate overheads, if any.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**c. 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**

Strata title 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), based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are recognised in profit or loss.

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 and are therefore carried at cost less depreciation and impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present. No impairment loss has been recorded in the current financial year.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**Depreciation**

The depreciable amount of all fixed assets, including building, is depreciated on a straight line basis over the asset's useful life commencing from the time the asset is held ready for use.

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

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i>
Building	3%
Office furniture and equipment	20% - 33%

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

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.

**d. Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at either fair value or cost.

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short term profit taking. Such assets are subsequently measured at fair value with changes in fair value (ie gains or losses) being recognised in profit or loss. The Association has not held any financial asset at fair value through profit or loss in the current or comparative year.

(ii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Association's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

(iii) *Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

(iv) *Financial Liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**d. Financial Instruments (Cont'd)**

**Impairment**

At the end of each reporting period, the Association assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are immediately recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party, whereby the Association no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**e. Employee Benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. These cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

**f. Cash and Cash Equivalents**

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

**NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.**

**ABN 90 743 649 786**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**g. Revenue and Other Income**

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the provision of membership subscriptions is recognised on a receipts basis for the financial year to which it relates.

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

**h. Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST receivable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented in the cash flow statement on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**i. Comparative Figures**

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

**j. 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 company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**k. Key Estimates**

*Impairment*

The Association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

**NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.**

ABN 90 743 649 786

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

	<b>2017</b>	<b>2016</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>NOTE 2 - REVENUE</b>		
<b>Operating activities</b>		
Annual Subscriptions	921,954	821,315
Coaching Clinics, Courses and Workshops	29,121	29,713
Competitions	61,804	84,547
Grants	35,000	35,000
Interest Received	94,047	86,171
Profit on Stock Trading	388	1,774
Regional Fees	0	34,250
Sponsorship	79,697	76,182
Sundry Income	6,695	3,801
Total Revenue	<u>\$1,228,706</u>	<u>\$1,172,753</u>
<b>NOTE 3 - SURPLUS FOR THE YEAR</b>		
<b>(a) Expenses</b>		
Losses on Revaluation of Investments		
- Unrealised losses	0	0
- Realised losses	0	44
	<u>\$0</u>	<u>\$44</u>
Cost of sales (publications, badges, etc.)	1,583	3,579
<b>(b) Significant revenue and expenses</b>		
The following revenue and expense items are relevant in explaining the financial performance		
Cost of production and distribution of Bowls Matters	83,149	100,257
Capitation - Bowls Australia	248,106	240,880
	<u>\$331,255</u>	<u>\$341,137</u>
<b>NOTE 4 - AUDITORS' REMUNERATION</b>		
Remuneration of auditor for:		
Audit or reviewing the financial report	7,500	6,500
Taxation services	2,000	2,000
Total remuneration	<u>9,500</u>	<u>8,500</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 2017**

	<b>2017</b> <b>(\$)</b>	<b>2016</b> <b>(\$)</b>
<b>NOTE 5 - CASH AND CASH EQUIVALENTS</b>		
Cash on Hand	300	534
Cash at Bank - General	<u>1,012</u>	<u>109,475</u>
	<u><u>\$1,312</u></u>	<u><u>\$110,009</u></u>
<b>Reconciliation of cash</b>		
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	1,312	110,009
Bank overdraft	<u>(23,518)</u>	<u>0</u>
	<u><u>(\$22,206)</u></u>	<u><u>\$110,009</u></u>
<b>NOTE 6 - TRADE AND OTHER RECEIVABLES</b>		
Other receivables	<u>\$43,350</u>	<u>\$19,086</u>
No impairment of other receivables was required at 30 June 2017 (2016: Nil)		
<b>NOTE 7 - FINANCIAL ASSETS</b>		
<b>Current</b>		
Held-to-maturity financial assets	<u>\$2,802,682</u>	<u>\$2,775,923</u>
Held-to-maturity financial assets comprise:		
Term Deposits	<u>\$2,802,682</u>	<u>\$2,775,923</u>
<b>NOTE 8 - INVENTORIES ON HAND</b>		
<b>Current</b>		
Constitutions, Conditions. Laws and merchandise (at cost)	<u>\$2,262</u>	<u>\$2,474</u>
<b>NOTE 9 - OTHER ASSETS</b>		
<b>Current</b>		
Prepayments	<u>\$20,077</u>	<u>\$10,652</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 2017**

	<b>2017</b>	<b>2016</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>NOTE 10 - PROPERTY, PLANT AND EQUIPMENT</b>		
Strata Title Office Premises		
7th Floor, 309 Pitt Street, Sydney		
Land (at valuation)	561,955	434,758
Building (at valuation)	2,540,765	1,365,242
Accumulated Depreciation	60,490	122,871
	<u>2,480,275</u>	<u>1,242,371</u>
Office Furniture and Equipment	164,165	154,335
Accumulated Depreciation	148,772	139,307
	<u>15,393</u>	<u>15,028</u>
	<u><u>\$3,057,623</u></u>	<u><u>\$1,692,157</u></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.

	<b>Strata Title Land</b>	<b>Strata Title Building</b>	<b>Office Furniture &amp; Equipment</b>	<b>Total</b>
Balance at 1 July 2015	434,758	1,283,328	6,606	1,724,692
Revaluation	0	0	14,669	14,669
Depreciation expense	0	(40,957)	(6,247)	(47,204)
Balance at 30 June 2016	<u>434,758</u>	<u>1,242,371</u>	<u>15,028</u>	<u>1,692,157</u>
Additions	0	22,720	9,830	32,550
Revaluation increments	127,197	1,273,433	0	1,400,630
Depreciation expense	0	(58,249)	(9,465)	(67,714)
Balance at 30 June 2017	<u><u>561,955</u></u>	<u><u>2,480,275</u></u>	<u><u>15,393</u></u>	<u><u>3,057,623</u></u>

**NOTE 11 - ACCOUNTS PAYABLE AND OTHER PAYABLES**

Accounts payables and accruals	98,018	79,056
Fees and subscriptions in advance	25,214	98,587
	<u><u>\$123,232</u></u>	<u><u>\$177,643</u></u>

**NOTE 12 - BORROWINGS**

**Current**

Bank overdraft	<u><u>\$23,518</u></u>	<u><u>\$0</u></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 2017**

	<b>2017</b> <b>(\$)</b>	<b>2016</b> <b>(\$)</b>
<b>NOTE 13 - EMPLOYEE PROVISIONS</b>		
<b>Current</b>		
Employee provisions - annual leave entitlements	<u>\$13,320</u>	<u>\$15,590</u>
<b>Non-current</b>		
Employee provisions - long service leave entitlements	<u>\$15,770</u>	<u>\$9,050</u>
<b>NOTE 14 - SEGMENT REPORTING</b>		
The Association operates in the promotion of the game of women's bowls to members within New South Wales, Australia.		
<b>NOTE 15 - RESERVES</b>		
<b>(a) Assets Revaluation Reserve</b>		
The assets revaluation reserve records revaluation of non-current assets.		
<b>(b) Regional Fees Reserve</b>		
The regional fees reserve records net funds raised for the administration of regional committees.		
<b>(c) Coaching Fund Reserve</b>		
The coaching fund reserve records net funds raised to run coaching clinics throughout the state.		
<b>NOTE 16 - CASH FLOW INFORMATION</b>		
<b>Reconciliation of Cash Flow from Operations with Profit after Income Tax</b>		
Profit (loss) after income tax	(57,182)	885
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit		
Depreciation	67,714	47,204
Employee entitlements	4,450	(3,340)
(Profit) Loss on revaluation/redemption of investments	0	44
Changes in Assets and Liabilities		
(Increase) decrease in receivables	(24,264)	16,399
Decrease in inventories	212	881
Increase (decrease) in prepayments	(9,425)	(10,652)
Increase in creditors and accruals	18,962	(12,964)
(Decrease) increase in fees and subscriptions in advance	<u>(73,373)</u>	<u>(22,848)</u>
<b>Cash Flows from Operations</b>	<u><b>(\$72,906)</b></u>	<u><b>\$15,609</b></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 2017**

**NOTE 17 - FINANCIAL RISK MANAGEMENT**

The association's financial instruments consist mainly of deposits with banks, managed funds and accounts receivable and payable.

The total for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		
Cash and cash equivalents	1,312	110,009
Receivables	43,350	19,086
Held-to-maturity financial assets	<u>2,802,682</u>	<u>2,775,923</u>
<b>Total financial assets</b>	<u><u>\$2,847,344</u></u>	<u><u>\$2,905,018</u></u>
<b>Financial Liabilities</b>		
Financial liabilities at amortised cost:		
- Trade and other payables	98,018	79,056
- Bank overdraft	<u>23,518</u>	<u>0</u>
	<u><u>\$98,018</u></u>	<u><u>\$79,056</u></u>

**Financial Risk Management Policies**

The association's finance director is responsible for, amongst other issues, monitoring and managing financial risk exposures of the association. The finance director's overall risk management strategy seeks to ensure the association meets its financial targets, whilst minimising potential adverse effects of cash flow shortfalls.

**(a) Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Association.

**(b) Net Fair Values**

Methods and assumptions used in determining net fair value.

The net fair values of assets and liabilities approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where carrying amount exceeds net fair values have been written down to the net fair value.

The aggregate net fair values and carrying amounts of financial assets and liabilities are disclosed in the statement of financial position and in these notes.


## NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

### 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 30<sup>th</sup> June 2017 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:

  
.....  
M Parcell (President)

  
.....  
P Andrich (Director – Finance Portfolio)

Sydney, 23<sup>rd</sup> August 2017

# Pringle Moriarty & Co

Chartered Accountants

Stanley Moriarty, B Bus. (Acc)., CA

Suite 12c  
44 Oxford Road  
PO Box 818  
INGLEBURN NSW 2565

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of New South Wales Women's Bowling Association Inc. (the Association) which comprises the statement of financial position as at 30 June 2017 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board.

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

- I. giving a true and fair view of the Association's financial position as at 30 June 2017 and of its performance for the year then ended; and
- 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.

#### 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.

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Liability limited by a scheme approved under Professional Standards Legislation

Telephone: (02) 9605 1344

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Email: [pmc@people.net.au](mailto:pmc@people.net.au)

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

The committee 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 2017, 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 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 inconsistent 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 Committee for the Financial Report**

The committee 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 and the *Associations Incorporation Reform Act 2012 (Vic)* 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 committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

## **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 committee
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- 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 committee 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.

PRINGLE MORIARTY & CO.  
CHARTERED ACCOUNTANTS



S MORIARTY  
Suite 12C  
44 Oxford Road  
INGLEBURN NSW 2565

Dated this 23<sup>rd</sup> day of August 2017

# Pringle Moriarty & Co

Chartered Accountants

Stanley Moriarty, B Bus. (Acc)., CA

Suite 12c  
44 Oxford Road  
PO Box 818  
INGLEBURN NSW 2565

## INDEPENDENT AUDIT SUPPLEMENTARY REPORT

### NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.

In connection with our audit of the Association for the year ended 30<sup>th</sup> June 2017 we have also examined the additional financial data presented in the following page, being the detailed income and expenditure statement for the year of the Association. In our opinion such information is fairly presented in all material respects in relation to the financial statements taken as a whole, although it is not necessary for this information to be presented with the financial statements for them to show a true and fair view of the state of affairs or results of the operations of the Association.

PRINGLE MORIARTY & CO.  
CHARTERED ACCOUNTANTS



S MORIARTY  
Suite 12C  
44 Oxford Road  
INGLEBURN NSW 2565

Dated this 23<sup>rd</sup> day of August 2017

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Liability limited by a scheme approved under Professional Standards Legislation

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**NEW SOUTH WALES WOMEN'S BOWLING ASSOCIATION INC.**

ABN 90 743 649 786

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2017 (\$)	2016 (\$)
<b>Income</b>			
Annual Subscriptions		921,954	821,315
Coaching Clinics, Courses and Workshops		29,121	29,713
Events		61,804	84,547
Grants		35,000	35,000
Interest Received		94,047	86,171
Regional Fees		0	34,250
Profit on Stock Trading		388	1,774
Sponsorship		79,697	76,182
Sundry Income		6,695	3,801
		<u>1,228,706</u>	<u>1,172,753</u>
<b>Operating Expenses</b>			
Auditors Remuneration	4	9,500	8,500
Board and Forum Meeting Expenses		30,924	6,262
Bowls Matters		83,149	100,257
Capitation - Bowls Australia		248,106	240,880
Cleaning		4,603	3,761
Depreciation		67,714	47,204
Directors' and Committees' Fees		33,376	39,900
Donations		900	0
Events		110,898	101,378
General Expenses		32,528	17,011
Insurance		1,262	14,558
IT Expenses		28,782	29,226
Legal		19,122	8,155
Long Service Leave		6,720	(3,310)
Loss on Revaluation of Investments	3	0	44
Members' Cards		754	1,117
Occupancy Costs		41,270	39,089
Office Repairs and Maintenance		18,896	2,927
Postage		7,701	7,949
Presentations and Gifts		6,602	19,416
Printing and Stationery		12,479	9,334
Regional Expenses		11,611	30,865
Representative Expenses		67,539	65,701
Salaries		325,574	281,423
Sports Development Costs		41,177	44,463
Staff Hiring and Training		22,716	9,523
Superannuation		30,318	26,383
Telephone and Internet		12,123	10,606
Travelling		9,544	9,246
		<u>1,285,888</u>	<u>1,171,868</u>
<b>Net profit (loss)</b>		<u>(\$57,182)</u>	<u>\$885</u>

The accompanying notes form part of these financial statements

2016/2017 SPONSORS AND PARTNERS





# Women's Bowls NEW SOUTH WALES

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Printed by Ligare Printing and Publishing

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