



Bowls North (Inc)

15th ANNUAL REPORT
AND
FINANCIAL STATEMENT
For
2022 - 2023

President	Maxine Viney
Deputy President	John Glisson
Secretary	Vicki Bassett
Treasurer	David Heron
Women's Bowls Director	Madge Strochnetter
Men's Bowls Director	Aaron Page
Board Directors Female	Rae Simpson
	Marlene Bushby
	Lynette Cornelius
Board Directors Male	Greg Thomas
	Scott Zeuschner
	Gene Ayton – Resigned 14 November 2022
	Todd Mohr – Appointed December 2022

Patrons: Olive Bennett and John McKenna

Presented to the Annual General Meeting 21 May 2023 held at the
Kings Meadows Bowls Club

PRESIDENTS REPORT

It is with pleasure that I present my annual report for 2022-23

My first year as President has been rewarding and challenging and I have been fortunate to have the support of a loyal board behind me.

Special mention to Vicki Bassett our hard-working Secretary, Treasurer David Heron and Vice President John Glisson for keeping me on track. The support in your individual roles has been appreciated. Thank you.

We are lucky in the North to have a full Board. Over the years and in other associations this has not been the case. It is always hard to get willing members to put up their hand and look after the day-to-day running of our association. I am also proud to say that we have one of the youngest boards within our State. We lost a great board member and local identity in Gene Ayton in December when he relocated to sunny Queensland. Gene was an ideas man, and we will miss his input. We were lucky to recruit the services of Todd Mohr from Exeter Bowls club, to fill the position on the board. I would like to thank each and every one on the board for your dedication to your positions.

Our northern match committee have been instrumental in bringing changes to our competitions. Changing the way the championships where run and implementing the Gala Day that saw all finals held at the same venue on the same day. This was well received by our competitors and supporters.

As you are aware Bowls North will see a new structure to the Saturday Pennant format that will start from 2023/24 season. Our hard-working match committee have been redoing the Conditions of Play to accommodate these changes. My heart felt thanks to you all.

I personally would like to thank clubs that have allowed us to use their venues to host events throughout the year. To the wonderful greenkeepers and volunteers for preparing the greens and giving us the best greens to play on. To our northern umpires lead by Geoff Anderson, thank you. We appreciate the time that you and your umpires have given us over the last bowls season.

I would like to congratulate all Pennant winners, Northern Champions, and Northern representative's players. Your achievement in this wonderful sport is to be admired.

I thank you one and all for allowing me the honour to be your President. I wish our new board the best for the new season.

Yours in bowls,

Maxine Viney

President

LIFE MEMBERS:

*Arthur Robins, *Peggy Irving, Olive Bennett, Molly Howell, *Margaret Diprose, *Max Minns, *Gus Draper, Marie Cleaver, John McKenna, Pat Bennett and Margaret Pearce.

AUDITORS:

Crowe Horwath Tasmania

OPERATIONAL COMMITTEES:

MATCH COMMITTEE:

Chairman John Glisson
Committee Sophie Fletcher, Emily Foster, Scott Zeuschner, Chris Roach

WOMEN'S SELECTION COMMITTEE:

Open Robyn Zoon Maxine Viney, Kim Saunders (State Selector)
Senior Rae Simpson, Debra Lee, Sophie Fletcher (State Selector)

MEN'S SELECTION COMMITTEE:

Open Chris Lee, Ray Boutcher, David Heron (State Selector)
Senior Chris Lee, David Heron Greg Smith (State Selector)

JUNIOR COMMITTEE:

Coach Rae Simpson
Selectors Rae Simpson & Dennis Bassett (State Selector)

STATISTICIAN: Dennis Bassett

GREENS COMMITTEE: Aaron Page, Les Watts, Greg Thomas

FINANCE COMMITTEE: David Heron, John Glisson, Scott Zeuschner

UMPRES CO-ORDINATOR: Geoffrey Anderson

PENNANT WINNERS - THURSDAY

Division 1 Trevallyn
Division 2 Exeter
Division 3 Deloraine
Division 4 West Launceston

PENNANT WINNERS – SATURDAY

Premier League Longford
Division 1 Trevallyn
Division 2 Exeter
Division 3 George Town
Division 4 Kings Meadows
Division 5 Westbury
Division 6 Lilydale
East Coast: Scamander

BOWLS TASMANIA STATE PENNANT NORTHERN WINNERS:

Premier League: Longford
Division 1: Trevallyn
Division 3: Scamander
Division 4: Kings Meadows
Division 5: Westbury

CHAMPIONSHIP WINNERS - WOMEN

OPEN FOURS:

Winner: Coralie Parsons, Helen Pola, Jean Claridge, Rae Simpson
Runners Up: Chloe Flanagan, Chloe Jongschaap, Jessica McMullen, Courtney Hobbs

OPEN TRIPLES:

Winner: Rae Simpson, Jean Claridge, Helen Pola
Runners Up: Denise Middap, Judy Gurr, Maxine Monson

OPEN PAIRS:

Winners: Maxine Monson & Judy Gurr
Runners Up: Madge Strochnetter & Patricia Freeman

OPEN SINGLES:

Winner: Jean Claridge
Runner Up: Amber Walker

D.L. REID OPEN SINGLES:

Winner: Jean Claridge
Runner Up: Jessica McMullen

CHAMPION OF CHAMPIONS SINGLES:

Winner: Rae Simpson
Runner Up: Teresa Turmine

CHAMPION OF CHAMPIONS NOVICE SINGLES:

Winner: Karen Draper
Runner Up: Nakia Daines

CHAMPION OF CHAMPIONS VETERAN'S SINGLES:

Winner: Madge Strochnetter
Runner Up: Jennifer Barnett

OVER 60'S PAIRS:

Winner: Sophie Fletcher & Bev Huett
Runner Up: Barbara Smith & Madge Strochnetter

CHAMPIONSHIP WINNERS - MEN

OPEN FOURS:

Winner: Shane Boden, Peter Zoon, Wayne Foster, Alan Sotheran
Runners Up: Luke Patterson, Rob Claridge, Alan Ryman, Craig Bennett

OPEN TRIPLES:

Winners: Mark Strochnetter, Jarrod Howard, Alan Gamble
Runner up: Michael Sims, Robert McMullen, Lucas Howell

OPEN PAIRS:

Winner: David Minns & Andrew Appleyard
Runners Up: Julian Frost & Scott Stagg

OPEN SINGLES:

Winner: Mark Strochnetter
Runner Up: Craig Felmingham

CHAMPION OF CHAMPIONS VETERAN'S SINGLES:

Winner: John Borg
Runner Up: Doug Mollison

CHAMPION OF CHAMPIONS NOVICE SINGLES:

Winner Rick Dunn
Runner Up Stewart Seadon

CHAMPION OF CHAMPIONS SINGLES:

Winner Joseph Thomas
Runner Up Robert McMullen

OVER 60'S PAIRS:

Winner Peter Barrett & Don Campbell
Runner Up Graeme Percy & Basil Whittaker

MIXED PAIRS:

Winner Garry Elmer & Heather Thompson
Runner Up Scott Stagg & Maureen Zoon

NORTHERN CHAMPIONSHIPS WINNERS - MINOR**MINOR FOURS:**

Winner Michael Shingles, Doreen White, Betty Crooks, Richard Crooks
Runner Up: Dean Draper, Karen draper, Carol Shea, Marguerite Sims

MINOR TRIPLES:

Winner Catherine Felmingham, Janine Cashion, Nerrinda Cawthen
Runner Up Wendy Page, Dennis Page, Cherylle Pedley

MINOR PAIRS:

Winner Michael Shingles & Doreen White
Runner Up Les Dykstra & Janine Cashion

MINOR SINGLES:

Winner Michael Shingles
Runner Up Garry Elmer

JUNIORS:**SINGLES**

Winner Lachlan Strochnetter
Runner Up Peter Daines

PAIRS

Winner Henry Hollingsworth & Oliver Morrison
Runner Up Chloe Collins & Hayden Strochnetter

JUNIOR PLAYER OF CHAMPIONSHIP SERIES: Hayden Strochnetter

EAST COAST TASMANIA CLUBS' CHAMPIONSHIPS WINNERS –**HOST CLUB: SWANSEA****FOURS:**

Winner Barry Hill, John Greening, Dean Pyke, Sandi Hodge
Runner Up Shane Pollington, Stephen Hanaveer, Michael Dalla-Vecchia, Peter Whatley

TRIPLES:

Winners Stephen Hanaveer, Shane Pollington, Michael Dalla-Vecchia
Runner Up Garry Laycock, Graeme Bean, Sue Bean

PAIRS:

Winners Barry Hill & Dean Pyke
 Runner Up Peter LeFerve & Julie Keane

WOMEN'S SINGLES:

Winner Pat Hough
 Runner Up Brigitte Cheek

MEN'S SINGLES:

Winner Shane Pollington
 Runner up Michael Tunks

BOWLS NORTH BOWLER OF THE YEAR AWARD

YEAR	WOMEN'S	MEN'S
2011-12	K Wells & K Saunders	N Chugg
2012-13	L Quarrell & R Simpson	M Strochnetter
2013-14	R Simpson	J Howard & Alan Gamble
2014-15	K Saunders	M Sims
2015-16	S Fletcher	P Zoon
2016-17	V Winley	A Gamble
2017-18	R Simpson	T Douce
2018-19	R Simpson	J Walker-Davis
2019-20	M Zoon	J Walker-Davis
2020-21	R Simpson	M Strochnetter
2021-22	M Monson	C Roach

YEAR	EAST COAST
2017-18*	S Pollington
2018-19	G McDonald & M Golder
2019-20	S Golder & M Golder
2020-21	S Pollington & M Pyke
2021-22	S Pollington & S Bean

YEAR	MINOR
2019-20	C Morrison
2020-21	S Crocker
2021-22	M Shingles



ABN 26 501 955 192

BOWLS NORTH INC
Bowls North Mobile: 0417 109 434
PO Box 909 Launceston Tas 7250
Email: ntbowls@bigpond.net.au

**ANNUAL GENERAL MEETING MINUTES
15TH MAY 2022
HELD AT KINGS MEADOWS BOWLS CLUB**

1. OPENING:

President Greg Smith opened meeting at 2 pm and confirmed that a quorum was present and welcomed Patron & Life Members John McKenna & Olive Bennett, Life Member Margert Pearce, Bowls Tasmania Board member Les Harrison.

2. PRESENT:

As per attendance register 103 Bowls North Members

3. APOLOGIES:

Sue Ross, Gene Ayton, Candice Ayton, Graeme Coogan, Heather Badcock, Madge Strochnetter

4. VALE:

President Greg asked all in attendance to be upstanding for a minute's silence in remembrance of those who passed away during the year.

5. NOTICE OF MEETING:

The Examiner newspaper notice was read by Secretary Vicki Bassett.

6. MINUTES FROM PREVIOUS ANNUAL GENERAL MEETING:

RESOLUTION:

That the Annual General Meeting Minutes dated 30th May 2021 that have been circulated and read as a true record of the meeting.

Moved: Vicki Bassett

Seconded: Connie Rowbottom

Carried

7. REPORTS:

President Greg spoke on his report that had been circulated.

RESOLUTION:

That the President's report as read be accepted.

Moved: Greg Smith

Seconded: Les Harrison

Carried

Treasurer David Heron spoke on his report that had been circulated.

RESOLUTION:

That the audited financial statement as presented for 2021-22 be adopted.

Moved: David Heron

Seconded: John Glisson

Carried

8. MOTION – CHANGE TO CLAUSE 24.3 BN CONSTITUTION.

Vice President Maxine Viney spoke to meeting regarding proposed motion to amend Clause 24.3.



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Purpose of Motion:

Most clubs, Club Officials and Club Members would be aware of the difficulty Bowls North have in attracting a quorum to an Annual General Meeting. The Annual General Meeting is held in May to present Annual Reports and elect office bearers for the forthcoming season. Annual General Meetings in the past have been postponed/rescheduled due to the lack of a quorum. It is reparative that Bowls North have a quorum attending the Annual General Meeting to allow the Board to proceed to prepare for the upcoming season.

RESOLUTION:

That the Bowls North Constitution be amended by deleting 50 (fifty) from Clause 24.3 and insert a new clause to read. Clause 24.3 – A quorum for the transaction of the business of a general meeting is 30 (thirty) members present entitled to vote.

Moved: Maxine Viney

Seconded: John Glisson

Carried

9. ELECTION & ANNOUNCEMENT OF OFFICE BEARERS 2022-23

Nominations received as at closing date 29th April 2022.

President	Maxine Viney nominated by Greg Smith, seconded by Ruth Kilov Scott Zeuschner nominated by Scott Chellis, seconded by Michael Clayton
Vice President	John Glisson nominated by Dennis Bassett, seconded by Barbara Smith
Women's Bowls Director	Madge Strochnetter nominated by Barbara Smith, seconded by Mark Strochnetter
Women's Board Director	Rae Simpson – second year of two-year term Marlene Bushby nominated by Connie Rowbottom, seconded by Maree Peck
Men's Bowls Director	Aaron Page nominated by Dennis Page, seconded by Wendy Page
Men's Board Director	Greg Thomas nominated by Ruth Kilov, seconded by Rex Kidd Gene Ayton nominated by Dennis Bassett, seconded by Vicki Bassett John Glisson nominated by Barbara Smith, seconded by Maxine Viney

President Greg Smith appointed David Heron, John Glisson & John Mckenna as scrutineers. Ballot for the position of Bowls North President was conducted. Maxine Viney was elected as Bowls North President for 2022-23.

The following was elected unopposed:

Vice President	John Glisson
Women's Bowls Director	Madge Strochnetter
Women's Board Director	Rae Simpson – second year of two-year term Marlene Bushby – two-year term
Men's Bowls Director	Aaron Page
Men's Board Director	Gen Ayton – two-year term Greg Thomas

Nominations was called from the floor for the vacant positions – 1 female & 1 male Board Director.

Men's Bowls Director

Dennis Bassett nominated by Barbara Smith, seconded by Greg Thomas – elected unopposed.

No nominations were received for vacant Female Board Director. BN Board to make appointment for vacant position.



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9.1 APPOINTMENT OF MATCH COMMITTEE FOR 2022-23

Nominations received as at closing 29th April 2022.

Chairman John Glisson nominated by Barbara Smith, seconded by Maxine Viney
Match Committee Sophie Fletcher nominated by Barbara Smith, seconded by John Glisson

President Greg Smith called for nominations from the floor for the vacant positions on Match Committee. The following nominations were received.

Chris Roach nominated by Dennis Bassett, seconded Aaron Page
Scott Zeuschner nominated by Chris Roach, seconded by Sophie Fletcher
Emily Foster nominated by Jessica McMullen, seconded by Scott Zeuschner
Connie Rowbottom nominated by Marlene Bushby

Chris Roach & Scott Zeuschner elected unopposed.
Ballot for the one (1) vacant female position was conducted – Emily Foster Elected.

10. APPOINTMENT OF PATRONS FOR 2022-23:

Life Members John McKenna & Olive Bennett to be appointed as Patrons for 2022-23

RESOLUTION:

That John McKenna and Olive Bennett be appointed as Patrons for 2022-23

Moved: Vicki Bassett

Seconded: Les Harrison

Carried

11. APPOINTMENT OF AUDITORS:

BN Treasurer recommended that Crowe Howarth be appointed as auditors for Bowls North for 2022-23.

RESOLUTION:

That Crowe Howarth be appointed as auditors for Bowls North for 2022-23

Moved: David Heron

Seconded: Scott Zeuschner

Carried

12. BALLOT PAPERS

RESOLUTION:

That the ballot papers are to be held for seven (7) days then destroyed.

Moved: Les Harrison

Seconded: Olive Bennett

Carried

13. ANNOUNCEMENT OF 2022-23 ANNUAL GENERAL MEETING:

Bowls North Annual General Meeting for 2022-23 will be held on 21st May 2023.

14. CLOSURE OF MEETING:

Prior to the closure of Annual General Meeting, BN Treasurer David Heron spoke to all in attendance to thank outgoing President Greg Smith for his services over the past three years.

BN President Greg Smith thanked all for attending the Annual General Meeting and announced the meeting closed at 2.50 pm with the presentation of pennant plaques and Bowler of the Year Awards to be presented at the conclusion of the meeting.

.....
President

.....
Date

Bowls North (Inc)

Financial Statements

15 April 2023

Bowls North (Inc)

Financial Statements

15 April 2023

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Bowls North (Inc)

Committee List

As at 15 April 2023

President:	Maxine Viney	Unit 2/77 Bain Terrace Trevallyn 7250
Vice President:	John Glisson	28 McKenzie Drive Low Head 7253
Secretary/Public Officer:	Vicki Bassett	36 Cornwall Crescent Newnham 7248
Treasurer:	David Heron	4 Oakmont Way Prospect 7250
Men's Director:	Aaron Page	10 Bibra Place Waverley 7250
Women's Director:	Madge Strochnetter	21 Rothesay Close Newnham 7248
Directors:	Greg Thomas	72 Warring Street Ravenswood 7250
	Gene Ayton	11 El Greco Court Newnham 7248
	Rae Simpson	257 Rosevears Drive Rosevears 7277
	Lynette Cornelius	6 Gallagher Drive Riverside 7250
	Marlene Bushby	21 Dandenong Road Trevallyn 7250
	Scott Zeuschner	15 Edinburgh Street Kings Meadows 7249

Bowls North (Inc)

Income Statement

For the Year Ended 15 April 2023

INCOME	2023	2022
	\$	\$
Bank Interest		
TPT - 43231900-1	1,501	622
Bendigo Bank Interest Received	7	7
Total Bank Interest	1,508	629
Affiliation Fees		
BN Club Affiliation Fees	1,300	1,300
BN Club Side Registrations	5,900	5,800
BN Player Reg. - MEN	28,116	27,671
BN Player Reg. - WOMEN	12,857	13,271
BN Player Reg. - JUNIOR MALE	-	238
BN Player Reg. - JUNIOR FEMALE	-	42
Total Affiliation Fees	48,173	48,322
BTAS Prize Money	2,000	5,000
Capitation Fees - BTAS	71,710	70,409
Sponsorship	500	1,250
Pink Charity Day	829	1,458
Prostate Cancer Charity Day	873	1,539
Insurance Recovery	-	1,778
BN Games Entry Fees		
BN Entry Fees - Men	1,480	1,483
BN - Entry Fees - Women	1,030	910
BN - Entry Fees - Juniors	120	115
BN - Entry Fees - Over 60s	460	240
BN - Entry Fees - Minor	840	1,040
BN Mixed Pairs	540	640
Champion of Champions	70	190
East Coast	1,468	1,600
Total BN Games Entry Fees	6,008	6,218
Merchandise Sales		
Clothing and Badges Re-sale	-	1,268
Total Merchandise Sales	-	1,268
Total Income	131,602	137,871

This statement should be read in conjunction with the accompanying notes

Bowls North (Inc)**Income Statement****For the Year Ended 15 April 2023**

EXPENSES	2023	2022
	\$	\$
Accommodation	115	99
Audit Fees	1,331	1,320
Badges - For Resale	-	82
BN Bowls Stickers	-	565
BN Rep Uniforms/Corporate Wear Purchases	270	7,581
Bowls Tas Capitation Fees	76,021	73,000
Catering	-	114
Champions of Champions	-	400
Championships - BN Male	1,925	2,025
Championships - BN Minor	1,225	1,575
Championships - BN Women	2,120	1,975
Championships - East Coast	1,110	1,750
Championships - Mixed Pairs	1,425	1,150
Championships - Over 60's	700	900
Championships U/18	400	400
Computer Expenses	290	67
Filling Fees	66	65
Honorariums	21,750	20,400
Insurances	970	1,169
MYOB Setup & Subscription	518	438
Office Expenditure	601	69
Office Rental	800	1,100
Phone/Fax Charges	728	739
Pink Charity Day	829	1,458
Post Office Box & Postage	229	279
Printing/Stationery	604	386
Prostate Cancer Charity Day	873	1,426
Registration Fee	20	208
Travel - Board Members	-	275

Bowls North (Inc)

Income Statement

For the Year Ended 15 April 2023

EXPENSES (continue)	2023	2022
	\$	\$
Sectional Allowances		
Men's' Section	1,948	1,629
Women's' Section	1,948	1,541
Junior's Section	975	1,223
Over 60's Section	3,683	3,098
Umpires Section	103	160
Total Sectional Allowances	8,657	7,650
Prize Money & Trophies		
Trophies and Medallions	3,250	3,072
Pennant Prize Money	6,000	6,000
Total Prize Money & Trophies	9,250	9,072
Total Expenses	132,830	137,735
Net Profit/(Loss)	(1,228)	136

Bowls North (Inc)

Balance Sheet

As at 15 April 2023

ASSETS	2023	2022
Current Assets	\$	\$
Bank Accounts		
Bendigo Bank Trading Account	54,130	56,983
TPT Fixed Term Fund	46,290	44,789
Total Bank Accounts	100,419	101,772
Debtors		
Trade Debtors	67	132
Total Debtors	67	132
Total Current Assets	100,486	101,904
Fixed Assets		
Plant and Equipment	4,929	4,929
Accumulated Depreciation	(4,929)	(4,929)
Total Fixed Assets	-	-
Total Assets	100,486	101,904
LIABILITIES		
Current Liabilities		
Total Current Liabilities	(189)	-
Net Assets	100,675	101,904
EQUITY		
Current Year Earnings	(1,228)	136
Retained Earnings	101,904	101,768
Total Equity	100,675	101,904

This statement should be read in conjunction with the accompanying notes

Bowls North (Inc)

Balance Sheet

15 April 2023

1 Accounting Policies

These financial statements are a special purpose financial report prepared in order to satisfy the accounts preparation requirements of the *Associations Incorporation Act (Tasmania) 1964*.

The committee have determined that Bowls North (Inc) is not a reporting entity and therefore there is no need to apply Australian Accounting Standards or other mandatory professional reporting requirements in the preparation and presentation of the financial statements.

The financial report has been prepared on a going concern basis.

The financial report has been prepared on an accruals basis and is based on historical costs and do not take into account changing money values or, except where specifically stated, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

The following specific accounting policies, which are consistent with previous periods unless otherwise stated, have been adopted in the preparation of this financial report:

(a) 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.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, is depreciated on a straight-line basis over their useful lives commencing from the time the asset is held ready for use.

Committee's Declaration

15 April 2023

In the opinion of the committee, the financial report:

- (a) presents fairly the financial position of Bowls North (Inc) as at 15 April 2023 and its performance for the year ended on that date in accordance with the accounting policies outlined in Note 1 to the financial statements;
- (b) satisfies the requirements of the *Associations Incorporation Act (Tasmania) 1964* to prepare accounts; and
- (c) at the date of this statement, there are reasonable grounds to believe that Bowls North (Inc) will be able to pay its debts as and when they fall due.

Signed: *David Heron*
.....

Position: **Treasurer**
.....

Date: 19/05/2023
.....



Bowls North (Inc)

Independent Auditor's Report to the Members of Bowls North (Inc)

Opinion

We have audited the financial report of Bowls North (Inc) ("Association"), which comprises the balance sheet as at 15 April 2023, the income statement for the year then ended, the notes to the financial statements, and the Committee's declaration.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 15 April 2023 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1.

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 (including Independence Standards)* (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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Associations Incorporation Act (Tasmania) 1964*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating 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.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
- Obtains 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 entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Concludes on the appropriateness of those charged with governance'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 entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluates 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. The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

CROWE AUDIT AUSTRALIA

Cyrus Patell

Partner