



BOWLS
ACT

ANNUAL REPORT 2023



BOWLS ACT ANNUAL GENERAL MEETING

5:30pm Tuesday April 9, 2024

Athllon Room, Tuggeranong Vikings Bowls Club

AGENDA

- 1. Welcome by President**
- 2. Apologies**
- 3. Confirmation of the Minutes of the previous Annual General Meeting (19 April, 2023)**
- 4. Presidents Report**
- 5. Executive Officer's Report**
- 6. Director's Reports**
 - a. Digital**
 - b. Juniors**
 - c. Marketing and Sponsorship**
 - d. Events**
 - e. Representative**
- 7. Receipt of the Audited Statement of Accounts**
- 8. Special Resolutions (If Applicable):**
- 9. Notice of Motions:**
- 10. Election of Board Members**



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Presidents Report

Overview

Firstly, Bowls ACT and the sport we play cannot be successful without the hard work of our member clubs, committees, members, all administrators, players, and volunteers thank you for your contributions and ongoing support to Bowls ACT over the past year. The past 12 months have seen some challenges, some disappointments but ultimately a lot of positives around growth and participation.

The Bowls ACT Board has seen reasonable stability with no changes for the most part of 23-24 with only the recent resignation of Will Penny the only change to the board from the last AGM. We thank Will for the work he did and know he will continue to stay an active participant in the bowls community. Our Executive Officer Nick Hind has now had over a year in the role and has found his feet and is delivering on numerous fronts. We thank Nick for his continued efforts and innovative thinking he is providing to the role. There are still many challenges ahead to work through, but I know between Nick and the board we will continue to meet and complete all the challenges as they present themselves.

The stability on the board has seen more accomplished as the board members have a specific focus on the portfolio directives. We have seen an increase in junior participation, with great success at junior carnivals and come and try days. I would like to thank Yass Bowling Club and Yowani who have been the leaders, providing great support to BACT with junior programs. There has been a lot of work done behind the scenes improving processes for Event management including the continued use and development of BowlsLink and I thank all who have taken the time to educate themselves and others on the use. Our digital presence is ever increasing and showing great response and interaction levels, highlighted by the data received from the completion of our first BACT live streamed event at the 2023 Greenline Invitation Singles. BACT are committed to continue to grow and develop streaming opportunities and aid clubs into the future with support and capability to provide streaming as well.

The 2023 Representative schedule was again successful with the Nationals being hosted in Perth. Bowls ACT continued to build on its competitiveness and success against the bigger states from 2022 with multiple medals won again in Australian Championships along with the successful retention of the Territory Shields and massive wins against Victoria, Tasmania and Queensland across the open and senior sides respectively. It should also be noted that 2023 saw ACT represented in both Junior Boys and Girls at Nationals with excellent results by all participants. It was also great to see ACT Players recognized further with selection into Bowls Australia Representative Programs. James Reynolds into the Para-Jackaroos squad which is also resulted in World Championship Gold Medal along with Chloe Morrison (Emerging Jackaroos) and Flynn O'Shaughnessy (Pathway Jackaroos) retaining their spots now being joined by Harvey McAlister in the Pathways program.

The biggest challenge for the year was obviously the closure of the bowling facilities at Yowani. This was a shock to the members and a disappointment to Bowls ACT and the sport in general. I would like to commend the Yowani members on how they conducted themselves and the processes they put in place to aid and support members in finding new homes at other clubs. I would also like to thank all clubs that have welcomed and provide a successful transition for Yowani members. While the closure was a great disappointment we have seen growth in the Weekend Pennant competition with team entries across the grades increased. Alongside the continued growth in participation in State Championships our sport is in a great position to capitalise.



Strategic Highlights

Bowls ACT secured a new commercial partner with Greenline coming on board for 3 years as the naming rights partner to the Invitational singles which secures the immediate future of the event and will allow opportunities to continue to build on this marquee event for the Capital region.

2023-24 saw the introduction of a Graded Reserve Championship to be played concurrently with the State Championships. BACT has seen this event as a very positive step forward and believe it has aligns with the 2022-2025 Strategic Plan and provides a more opportunities for more people to play more bowls.

With the Executive Officer securing approval to use ACT Government Grant funding the recent addition of an operations assistant to Bowls ACT ranks has allowed the Executive officer to focus on needed governance improvements and achieving deliverables against actions in our strategic plan.

Operating Highlights

BACT continues to focus on providing a better level of communication and provide greater transparency of the operations and events across the ACT. Bowls ACT in 2023 began conducting members forums to provide regular updates and seek feedback from members and clubs, which will continue in 2024.

BowlsLink use is continuing to grow with more members and clubs engaging with the system than ever before helping provide consistent and regular communications along with social media which allow to better disperse information as well as collect feedback. Bowls ACT encourage members to ensure their BowlsLink accounts are updated with correct email addresses and contact information, so they don't miss any important information.

September saw the second running of the Greenline Invitational Singles which provided the opportunity for Bowls ACT to live stream our first event. The live stream was well received with great viewership and engagement numbers. Thanks to all those that aided in commentary and the overall running of this event. Bowls ACT will continue to review and grow this concept to make it a marquee event in the calendar.

November saw the return of the Defence Force test series which was well received and gave the opportunity for both current and up and coming representative players to play in a highly competitive test series and gain great exposure at the higher level of competition.

Looking Ahead

BACT is committed to further developing options to be able to live stream BACT and Club events with the aim to increase visibility and access to our sport. There will also be a strong focus on governance process and documentation to ensure all responsibilities are being fulfilled.

We look forward to continuing to develop programs and initiatives that will help Bowls ACT develop greater awareness of our sport while supporting the clubs and members that remain an integral part.

Matthew Styles – President Bowls ACT



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Executive Report

Seeing out 2023 as my first full year in the role as Executive Officer I am pleased to have further developed my knowledge of the sport and the conventions in play across the capital region. I must give my thanks to the Bowls ACT Board and Committees for their guidance and support as well as to our members and volunteers who are the individual custodians of the success of our great game. Sadly, Bowls ACT was informed late in 2023 of the determination of Yowani Country Club to cease Bowls operations with the impending move to their new site, leaving the 109 members and much of Canberra's Northside community without a venue to play. I commend the spirit of the Yowani membership and thank all clubs who have welcomed the former Yowani members with open arms.

Strategic & Governance

Bowls ACT was measured against the ASC Sport Governance Principles for the first time in 2023, highlighting a number of areas which required improvement and will be ongoing targets as Bowls ACT strive to meet and exceed industry benchmarks with the adoption of a board directors code of conduct & board charter in October 2023. The report determined a number of other areas for improvement including;

- The implementation of a Finance, Audit & Risk Committee which will oversee governance & fiscal management.
- Improved reporting outcomes against governance standards being met within the Annual Report
- Updating policy around WWVP/WWCC
- Clear identification of potential conflicts of interest with BACT Staff & Directors with the development of a conflict of interest register.

The process also highlighted some of the good areas in which Bowls ACT is making steady progress from a strategic & governance perspective. Bowls ACT are working away at outcomes identified from the 2022-2025 Strategic Plan with the inception of more competition streams, with Mens Midweek Pennant (2022) and Graded Reserve Championships (2024) being developed to provide competitive opportunities to more. Further Bowls ACT have sought to improve member communications with Members Forums hosted across the year, which assist with improved digital uptake and upskilling the bowls workforce.

Financial

While Bowls ACT are pleased to return another surplus for FY2023 it must be noted that the ACT Government advised that the funding which has been made available to Category 3 sports (such as Bowls) will change in the next funding window (2024-2026) which challenges Bowls ACT's ability as an organisation to continue to offer a full-time professional administration and sustain the level of support currently offered.



Weekend Pennant

2023 saw 44 teams again contest the ACT Weekend Pennant Season across 7 grades with a full home and away season played in great spirit overall with over 500 players on the greens each round as well as hundreds more supporting, volunteering or just enjoying the hospitality at their club!

The 2023 Pennant Grand Final weekend was hosted by Queanbeyan RSL Memorial who must be commended for their hospitality and the preparation of the facilities and greens for the event. The club continues to provide outstanding experience for the bowls community which was supplemented by the addition of the West Coast Bowls mobile shop being well supported by all who visited across the weekend.

To all who played, umpired, managed, coached, cooked a BBQ, made tea & coffee or in any way volunteered or supported in the 2023 Pennant Season, you have my sincere appreciation.

Grade One	
Winners	Belconnen
Runners Up	Weston Creek

Grade Two	
Winners	Yass
Runners Up	Goulburn Railway

Grade Three	
Winners	Queanbeyan
Runners Up	Tuggeranong Vikings

Grade Four	
Winners	Weston Creek
Runners Up	Yass

Grade Five	
Winners	Bungendore
Runners Up	Goulburn Railway

Grade Six	
Winners	Queanbeyan
Runners Up	Yass

Grade Seven	
Winners	Goulburn Railway
Runners Up	Yass



Mid-Week Pennant

Following a successful debut season in 2022 the Mens Midweek season welcomed Crookwell & Yass to the competition while the Womens Midweek competition was able to grow to be played across three grades seeing nearly 200 bowlers take to the greens each week to compete for their club and experience new conditions and develop skills.

Grade One - Womens	
Winners	Tuggeranong Vikings
Runners Up	Queanbeyan

Grade Two - Womens	
Winners	Canberra North
Runners Up	Yowani

Grade Three - Womens	
Winners	Tuggeranong Vikings
Runners Up	Yowani

Grade One - Mens	
Winners	Crookwell
Runners Up	Yass

Grade Two - Mens	
Winners	Queanbeyan
Runners Up	Yowani



Championships

Bowls ACT Championship nominations grew by 11% in 2023 resulting in one of the most competitive seasons seen in recent years, with winners qualifying for 'The Nationals' in Western Australia where Di Marquet & Kristen Steele (sub for Sharon Steele) were able to claim a thrilling Bronze in the Womens Pairs. Congratulations to everyone who competed in 2023!

ACT Championships 2023		
Mens	Winner	Runner-up
Singles	Matt Sargeant (Bel)	Garry Charker (Can)
Pairs	Jamie Freeman & Matt Sargeant (Bel)	Phil Crowe & Adam Wallace (QBN)
Triples	Liam Walsh, Will Russell & Glenn Morton (QBN & Tug)	Rod Tonkin, Darren Fitzpatrick & Peter Watts (Bel)
Fours	Harvey McAlister, Mac Maclean, Michael McQueen & Shane Murton (QBN, WC & Bel)	Nathan Savino, Zach Gabrielsen, James Reynolds & Matt Sargeant (CN, Can & Bel)
Mixed Pairs	Ruth Moore & Jamie Smith (QRSL & Can)	Di Marquet & Matt Sargeant (WC & Bel)
Jnr Singles	Harvey McAlister (QBN)	Tom Penyu (Yass)
Womens	Winner	Runner-up
Singles	Sharon Steele (WC)	Ruth Moore (QRSL)
Pairs	Di Marquet & Sharon Steele (WC)	Sue Lalor & Kelli Cartledge (QRSL)
Triples	Sandra Warren, Penny Auld & Mandy Stitt (QBN)	Sharon Blandy, Gina Dowley & Lyndell Dobbs (CN)
Fours	Sue Lalor, Debra Schoemaker, Jeanette Clout & Ruth Moore (QRSL & Tug)	Val Dalton, Sue Mazins, Maureen Jackson & Norma Blunden (Yow)
ACT Champion of Champions - 2023		
Womens	Winner	Runner-up
Singles	Sharon Steele (WC)	Margaret Bacchetto (Yass)
Pairs	Sue Lalor & Ruth Moore (QRSL)	Margaret Davies & Lorraine Donney (QBN)
Triples	Carly Scanes, Carina Martin & Margaret Bacchetto (Yass)	Maria Mason, Gina Dowley & Lyndell Dobbs (CN)
Fours	Penny Auld, Linda Toohey, Gayle Young and Lorraine Donney (QBN)	Carol Simpson, Jodie Marshall, Karen Marshall & Gillian Lumsden (GRBC)



Mens	Winner	Runner-up
Singles	Scott Dagwell (QBN)	Wade Turner (QRSL)
Pairs	David Croker & Ivan Peric (WC)	Chris Haines & Dave Cave (QRSL)
Triples	Peter Rowe (sub), Wayne Brownlie & Harvey McAlister (QBN)	Jamie Dunn, Beau Dunley & Barry Bush (Yass)
Fours	Anthony Edwards, Chris Haines, Darren Walsh & Dave Cave (QRSL)	Jamie Dunn, Matthew Waters, Andrew (Ted) Maher & Brian Howard (Yass)
Rookie Singles		
	Winner	Runner-up
Mens	Daniel Hartwell (CSBC)	Jade McDonald (CSBC)
Womens	Cherrie Climas (QRSL)	Maria Mason (CN)
Doran Bowl		
	Winner	Runner-up
	Canberra North	Weston Creek

I will close by again thanking the membership, executives, committees, volunteers and all who engage in our clubs and our sport. I trust that all Bowls ACT members share my positivity for the future of our sport and take every opportunity to get involved!

Nick Hind – Executive Officer



Director Reports

Events – Vacant

Will Penny advised of his resignation from the board in February 2024 having served as a Bowls ACT director since August 2022. In that time Bowls ACT launched Men's Midweek Pennant (2022) and Will was instrumental in the development of the Graded Reserve Championships, currently being trialled in 2024.

Will was also able to provide valuable input to the Match Committee, where his knowledge of the sport and the regions clubs and members provided significant insight and assisted greatly with decision making.

Sponsorship – Di Marquet

Sponsorship in the last 12 months has been a bit brighter for Bowls ACT, with our President responsible for much of the success with new partnerships.

We would like to thank our sponsors for their Support and Commitment to Bowls ACT:

- GreenLine – Invitational Singles
- Agent Team Canberra – Champ of Champ Series.
- Westcoast Bowls – Retail & Representative Partner
- Bink Pavers - Juniors
- And further sponsors to be announced in the coming year.

With changes so the sporting grants program limiting funding being provided by the ACT Government, it is now essential to keep the sponsorship growing year on year.

Whilst I have had limited time to do anything, I would like to thank Matt for stepping up when the opportunities arose.

Looking forward to a bigger and brighter year for Bowls ACT.



Digital – Gayle Young

I have looked at the Bowls ACT website and made updates where necessary to reflect all links.

Thanks to Nick Hind and club organisers, I have updated and improved the 'Club Events' page with chronologically maintained digital access to flyers, which I have advertised to clubs and players alike and had good feedback from members. The website is still popular amongst members who don't use Facebook to find information so it is vital that we keep this current.

I have collated spread sheets to reflect the 'Honour Boards' and have brought the boards up-to-date, but would like members to check and respond to any inaccuracies, mainly initials of players who may have duplicate surnames. Thanks to those who have contributed to boards so far.

I have enjoyed assisting clubs with their own websites, which are provided through Bowls Australia for free, and have had a minor software interface change. Club webmasters have adapted well with this change. There are a couple of clubs who have not taken advantage of this service and opportunity and I will endeavour to see if they have a member who is willing to take on the responsibility for their club. As Bowlslink becomes the primary source of results and entry into club and ACT championships it is good to see the number of members who, after a little instruction, have been proactive with the use of Bowlslink.

Representative – Chloe Morrison

Having had such a great Nationals in 2022, the bowlers in the ACT continued where they left off last year. The 2023 nationals was run and done with great success for our ACT region bowlers. This time we headed over to Western Australia. The junior representatives bounced back after having some major flight delays, and once again represented our small region with some high praise and regard from the other competitors. Our over 60's campaign also got off to a rocky start, but after everyone had their luggage sorted were able to have some great tussles with a tough competition.

Our open squads had one of our most successful years at the nationals, with both open men's and women's squads able to achieve some massive upsets and show the strength of bowls in the ACT. Australian Championships week saw our Womens Pairs combinations take home a bronze medal, which in its own right is a massive achievement at that level as well as Matt Barrie claim Gold with Vicki Parkinson (NSW) in the Open Para Pairs. I would like to congratulate every single bowler who competed over the 2 weeks and would hope to have some even better results moving into 2024.

I personally would like to thank everyone involved who worked hard behind the scenes to ensure our squads had the best chances going away and took a major stress load off the players. It was a long way to travel, having the right people to give the players the support when away makes a huge difference. Once again, I cannot stress how proud I am to represent the ACT and to see my fellow bowling members have success at that level, every single person who went away was deserving.

I would like to wish all participants in 2024 the best of luck and success in all state, club and pennant competitions.



Juniors – Paul McAlister

2023 Bowls ACT Junior Highlights

April 2023:

ACT Junior Championship were conducted at Queanbeyan RSL Memorial Bowling Club. This year we opened up the Pairs event to any registered junior bowler and had several players attend from the nearby Zone 7 (Riverina).

A coaching clinic was also conducted by James Reynolds (Bowls Australia Pathways Coach NSW/ACT) which was well received by all participants.

Winners of the pairs was Harvey McAlister (Queanbeyan BC) and Madi Hazell (Junee BC).

In the singles Harvey McAlister (Queanbeyan BC) was crowned ACT Champion with Tom Penyu (Yass BC) the runner-up.

August 2023

With much appreciated support from Bink Pavers the Bowls ACT Under 18 squad attended the Bowls NSW Junior Inter-Zone 7-a-side championship at Club Dubbo over the period 18-20 August. This was the first exposure to representative bowls for the majority of the squad and all players benefitted from the experience.

The squad consisted of the following players:

Harvey McAlister	Queanbeyan BC	Singles
William Lopez	Yowani BC	Pairs
Tom Penyu	Yass BC	Pairs
Brayden Noonan	Yowani BC	Fours
Jordan Sturgiss	Goulburn Railway BC	Fours
Abbey Boardman	QBN RSLM BC	Fours
Telara Edwards	QBN RSLM BC	Fours
Rielly Barratt	QBN RSLM BC	Reserve
Toby Penyu	Yass BC	Reserve

This event is crucial to the ongoing development of our ACT junior bowlers. The exposure to higher quality junior bowls, performances on the green and new friendships made by all of the bowlers was a huge positive to come out of this opportunity.

October 2023

Building on the experience gained at Dubbo the ACT juniors attended the Bowls Australia - Under 18 Nationals – Sorrento BC (Perth WA) Thursday 5 October – Sunday 8 October 2022.



Team members:

Telara Edwards	(pairs and fours as part of a composite team with WA)
Abbey Boardman	(pairs and fours as part of a composite team with WA)
Tom Penyu	(singles and pairs)
Toby Penyu	(pairs and fours)
Jordan Sturgiss	(triples and fours)
Brayden Noonan	(triples and fours)
William Lopez	(triples and fours)

The highlight for the ACT team was winning the boys triples match against TAS and only missing out on playing in the medal round on shot differential. William Lopez was astute in his role of Skip in this team and was ably supported by lead Jordan Sturgiss and Brayden Noonan called some great shots as second. Another great effort by the boys in the fours match saw them just fall short against the host state on Day 2.

It was also the first time in many years that we were able to provide 2 junior female bowlers with the opportunity to participate in the U18 Nationals. The girl's ability to gel with their teammates from WA was outstanding. The combined WA/ACT girls team played off for the bronze medal against South Australia. Lost 19-15 but gave them a real run for their money and picked up a 7 on one end. A great effort by the girls. Their progress as bowlers over the 2 days very satisfying to watch and was quite noticeable.

The ACT team overcame several transportation hurdles to make it to the Nationals and all bowlers were very competitive against quality bowlers, some of whom have been earmarked for higher honours, and with a bit of luck we may have progressed further in the competition. All associated with the team should be proud of their efforts.

In closing I would like to thank the parents/carers of our junior bowlers. The Yowani BC and Weston Creek BC for supporting junior bowls training throughout the year and Queanbeyan RSL Memorial BC for hosting the junior championships. Also congratulations to Yass BC for the positive development, and increase in numbers, of their junior bowlers throughout the year.



Bowls ACT Incorporated

ABN 33 667 725 989

Financial Report for the year ended 31 December 2023



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Director's Report

Your Board of Directors present their report on the Association for the financial year ended 31 December 2023.

Directors

Name	Position	Date Appointed/Reappointed
Matthew Styles	President	28-Sep-20
Di Marquet	Deputy President	28-Sep-20
Neil Seaman	Director	2-Apr-24
Chloe Morrison	Director – Representative	13-Apr-21
Gayle Young	Director - Digital	31-Jan-23
Paul McAlister	Director – Junior Development	30-Aug-22

Name	Position	Date Retired/Resigned
Will Penny	President	28-Feb-24

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activities of the Association during the period have been to maintain and improve the growth of the sport of Bowls.

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

Financial Result

The net surplus of the Association for the year ended 31 December 2023 is \$26,815 (2021 \$42,986)

This Directors Report is signed in accordance with a resolution of the Board of Directors:

Director Name: Matthew Styles

Dated: 2 April 2023

Signature:  _____



Director's Declaration

In accordance with a resolution of the Board of Bowls ACT Incorporated, the Directors of the Association declare that;

1. The Financial Statements and Notes are in accordance with the Associations Incorporation Act 1991, and give a true and fair view of the financial position as at 31 December 2022 and of the performance for the year ended on that date of the Association.
2. In the Directors' opinion there are reasonable grounds to believe that Bowls ACT Incorporated will be able to pay its debts as and when they become due and payable.

Director Name: Matthew Styles

Dated: 2 April 2023

Signature:  _____



Balance Sheet

Bowls ACT Incorporated
As at 31 December 2023

Account	31 Dec 2023	31 Dec 2022
Assets		
Bank		
Bowls ACT	175,042.79	150,605.25
Debit Card	552.09	1,125.93
Term Deposit	50,000.00	50,000.00
Total Bank	225,594.88	201,731.18
Current Assets		
Accounts Receivable	180.00	7,965.00
Cash on Hand	315.00	315.00
Inventory.	23,374.56	13,329.23
Total Current Assets	23,869.56	21,609.23
Fixed Assets		
Property, Plant and Equipment	9,943.72	(4,314.00)
Less Accumulated Depreciation - PPE	(6,715.00)	9,817.36
Total Fixed Assets	3,228.72	5,503.36
Total Assets	252,693.16	228,843.77
Liabilities		
Current Liabilities		
Accounts Payable	0.00	886.47
GST	1,675.05	964.49
PAYG Withholdings Payable	0.00	630.00
Superannuation Payable	0.00	0.00
Other Creditors	300.00	646.50
Income in Advance	27,831.42	29,646.47
Total Current Liabilities	29,806.47	32,773.93
Total Liabilities	29,806.47	32,773.93
Net Assets	222,886.69	196,069.84
Equity		
Current Year Earnings	26,816.85	42,986.61
Prior Year Adjustments	17,148.39	17,148.39
Reserve	105,817.67	105,817.67
Retained Earnings	73,103.78	30,117.17
Total Equity	222,886.69	196,069.84



Profit and Loss

Bowls ACT Incorporated

For the year ended 31 December 2023

Account	2023	2022
Trading Income		
Affiliation Fees	98,000.00	96,810.00
Courses	22.73	100.00
Entry Fees	40,592.29	37,809.65
Government Grants	45,000.00	45,000.00
Interest Income	624.99	104.09
Other Revenue	0.00	4,500.00
Player Contributions	28,554.55	31,127.43
Sales	5,513.21	8,386.36
Special Grants	1,103.85	51,376.73
Sponsorship	11,818.18	2,272.73
Total Trading Income	231,229.80	277,486.99
Cost of Sales		
Opening Stock	13,329.23	14,666.73
Merchandise Purchases	15,425.40	7,621.00
Closing Stock	(23,374.56)	(13,329.23)
Total Cost of Sales	5,380.07	8,958.50
Gross Profit	225,849.73	268,528.49
Operating Expenses		
Accountancy & Review	1,589.07	1,425.48
Advertising	297.27	163.80
Bad Debts	4,550.00	0.00
Bank Fees	187.25	639.31
Capitation Fees	23,775.73	28,462.07
Consultants	0.00	45,240.44
Depreciation	2,401.00	1,584.00
Employment Expenses	62,219.88	18,990.92
Equipment	3,780.95	0.00
Honorarium / Reimbursement	5,000.00	5,137.00
Hospitality	784.61	851.34
Insurances	9,166.65	9,171.40
Internet	2,459.37	3,310.66
Other Expenses	3,646.56	6,246.36
Postage	253.81	53.09
Printing and Photocopying	874.71	414.59
Prize Money	9,227.26	8,931.76
Rent and Electricity	9,781.65	10,586.83
Rep Support	1,568.19	0.00
Representative Expenses	40,097.00	0.00
Stationery	0.00	326.34
Telecomms and IT	3,939.22	1,716.12
Travel, Meals, Accommodation	6,686.00	36,433.36
Trophies/Badges/Flags	6,503.88	5,550.45
Wages and Salaries	0.00	40,274.74
Workshops	242.82	31.82
Total Operating Expenses	199,032.88	225,541.88
Net Profit	26,816.85	42,986.61



BowlsACT										
Depreciation Schedule										
Year ended 31 December 2023										
Item	Date Purchase	Purchase Cost	WDV at Start of year	Current Yr Additions/ Disposals	Total	Depreciation Calculation			WDV at End of year	
						Rate	Method	Amount		
New Computers	5-Sep-18	2,436	0	0	0	25	PC	0	On Hand	
Printer	21-Sep-23	126	0	126	126	100	PC	126	On Hand	
Items transferred from Inventory										
9 x Junior Sets	1-Jan-20	1,800	720		720	20	PC	360		
3 Sets - Dreamline XG Surf Size 0 Heavy Gripped	14-Apr-22	1,116	957		957	20	PC	383	574	
2 Sets - Dreamline XG Sunburst Size 0 Heavy Gripped	14-Apr-22	744	637		637	20	PC	255	382	
2 Sets - Dreamline XG Surf Size 1 Heavy Gripped	14-Apr-22	744	637		637	20	PC	255	382	
3 Sets - Dreamline XG Sunburst Size 1 Heavy Gripped	14-Apr-22	1,116	957		957	20	PC	383	574	
3 Sets - Dreamline XG Surf Size 3 Heavy Gripped	14-Apr-22	1,116	957		957	20	PC	383	574	
3 Sets - Dreamline XG Sunburst Size 1 Heavy Gripped	14-Apr-22	744	638		638	20	PC	255	383	
		9,944	5,503	126	5,629			2,401	3,229	



Notes to the Financial Statements

1. Statement of significant accounting policies

The Directors' have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on a general-purpose financial report. The financial report is therefore a special purpose financial report that has been prepared to meet the requirements of the *Associations Incorporation Act 1991*.

1.1 Basis of Preparation

The financial statements have been prepared from the records of the Association. They are on an accrual basis and are based on historical costs modified where applicable by the revaluation of selected non-current assets.

1.2 Income Tax

No provision has been made for income tax as the Association as a not-for-profit sporting organisation is deemed exempt from income tax.

1.3 Inventories on Hand

Inventories held for sale are measured at the lower of cost and net realisable value. The Directors have determined that inventories held will relate directly to the activities of the Association and will in the main consist of representative clothing and associated apparel together with Bowls Australia manuals.

1.4 Property, Plant and Equipment

Plant and equipment are measured on a cost basis and are therefore carried at cost less accumulated depreciation.

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

2. Income in Advance

	Grants	Funds expended 2023 FY	Balance 31 Dec 2023
ACT Government (post Strategic Review)	60,000	43	14,663
BACT Disability Program	13,200	370	6,747
Veterans Program	7,112	691	6,421
	80,312	1,104	27,831



As shown in the table above Bowls ACT has received over the last three years 3 separate Funding Grants from the ACT Government. During the year total funds expended in relation to these grants was \$1,104 with a balance of funds remaining at 31 December 2023 of \$27,831.

The grant funds remaining have been identified as Income in Advance in the Financial Accounts and will be brought to account as income in the financial years when expenditures are incurred noting that the ACT Government has agreed to an extension of time for the activities associated with the grants to be completed.

