VAUCLUSE BOWLING CLUB LIMITED

A.B.N 38 408 553 287

FINANCIAL REPORT
FOR YEAR ENDED
30 JUNE 2026

CONTENTS

Directors's Report	2
Income Statement and Balance Sheet	3
Notes to the Financial Statements	4
Cash Flow Statement	5
Statement by Members of the Committee	6
Auditors' Report	7
Auditors Independence Declaration	8

VAUCLUSE BOWLING CLUB LIMITED

ABN 30 408 553 287

DIRECTOR'S REPORT

The Directors submit the financial report of the VAUCLUSE BOWLING CLUB LIMITED for the financial year ending 30th June 2026.

Directors:

The Directors throughout the year and at the date of this report are:

Kim **HANNA**
Rhonda **DENTON**
Elspeth **SHARP**
Lyn **BOURKE**
Chris **DRAKE-BROCKMAN**
Genvieve **BRANIGAN**

Principal Activities

The principal activities of the Association during the financial year were that of Croquet.

Significant Changes

No significant change in the nature of the principal activities during the year.

Operating Result

The net deficiency for the year amounted to $ 12,448.16. The company is exempt from income tax.

Auditor Independence

The auditor's independence declaration which forms part of the Directors Report for the year ending 30 June 2026 has been received and can be following this report.

Director

Director

Dated this day of August 2026

VAUCLUSE BOWLING CLUB LIMITED

ABN 38 408 553 287

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

1. Statement of Significant Accounting Policies

This financial report is a special purpose financial report to satisfy the financial reporting requirements of the Corporations Act. The Directors have determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Corporations Act and the following Accounting Standards

AASN110 Events after the balance sheet date

AASB1031 Materiality

No other applicable Accounting standards, Australian Accounting interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been made.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, expect where specifically stated, current valuations of non-current assets.

2. Income Tax

The Company is a not-for-profit sporting entity and as such is not subject to Income Tax.

VAUCLUSE BOWLING CLUB LIMITED

ABN 38 408 553 287

STATEMENT BY MEMBERS OF THE COMMITTEE

The Directors has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlines in Note 1 to the financial statements.

In the opinion of the Committee, the financial report as set out on page 1 to 5:

1. Presents a true and fair view of the financial position of VAUCLUSE BOWLING CLUB LIMITED as at 30th June, 2026 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that the VAUCLUSE BOWLING CLUB LIMITED will be able to pay its debts as and when they fall due.

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

Chairman

Director

Dated: August 2026

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VAUCLUSE BOWLING CLUB LIMITED

A.B.N 38 408 553 287

I have audited the accompanying financial report, being a special purpose financial report, of VAUCLUSE BOWLING CLUB LIMITED, which comprises the Balance Sheet as at 30 June 2026, and the Income Statement for the year ended 30 June 2026, a summary of significant accounting policies and other explanatory notes and the statement by members of the Directors.

Director's Responsibility for the Financial Report

The Directors are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Corporations Act and are appropriate to meet the needs of the members. The Director's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with the relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing and opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Director's financial reporting under the Corporations Act. I disclaim any

assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which is was prepared.

Independence

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In my opinion, the financial report of VAUCLUSE BOWLING CLUB LIMITED presents fairly, in all material respects the financial position of VAUCLUSE BOWLING CLUB LIMITED as of 30 June 2026 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements

Darel Hughes August 2026
Chartered Accountant
114 Jersey Road Woollahra

AUDITOR'S INDEPENDENCE DECLARATION

TO THE DIRECTORS OF VAUCLUSE BOWLING CLUB LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026

, there have been:

i) No contravention of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit, and
ii) No contravention of any applicable code of professional conduct in relation to the Audit.

Darel Hughes August 2026
Chartered Accountant
114 Jersey Road Woollahra