



**ANNUAL REPORT &
FINANCIAL STATEMENTS**
2022 - 2023

**BALLARAT SPORTSMEN'S
CLUB INCORPORATED**
REGISTERED NUMBER A0019124B
1960 - 2023



COMMITTEE

President	Bruce Tweedale
Immediate Past President	Mark Boswerger
Vice President	John Lewis
Secretary	Corey Saitta
Treasurer	Ian Pym
Auditor	Advanced Audit Services
Committee Members	Jeremy Bannister
	Paul Bilson
	Peter Blackburn
	Duane Findlay
	Paul Niall
	Greg Whitecross

Presented to the Members at the Sixty Third Annual General Meeting (AGM) of the Club on Wednesday 3rd May 2023





GUEST SPEAKERS

During the year 2022/2023 the Club enjoyed hosting interesting guest speakers. The Club expresses gratitude to each individual who accepted an invitation to address our Members and Guests.

APRIL:	Ben Graham – Retired AFL & NFL Professional Athlete
MAY:	Chris Rogers – Australian Test Cricketer
JUNE:	Ted Whitten Jnr. – Australian Rules Football
JULY:	Kevin Sheedy – Australian Rules Football Legend & a panel of Essendon FC players from the Premiership years of 1963 & 1965 including: Ken Fraser, Don McKenzie, John Birt, Hugh Mitchell, Darryl Gerlich, David Shaw & Garry Fenton.
AUGUST:	Wayne Lawes – High Performance National & State Swimming Coach
SEPTEMBER:	Brad Hardie – Australian Rules Football & Brownlow Medallist
OCTOBER:	Dylan Moore – Australian Rules Football
NOVEMBER:	Mark Hipworth – Athletics
DECEMBER:	Milly Tapper – Table Tennis, Olympian & Paralympian
FEBRUARY:	Dr. Lauren Burns OAM – Taekwondo, Olympic Gold Medallist
MARCH:	Stan Alves OAM – Australian Rules Football

LIFE MEMBERS

Ron Casey (dec.)	Jack Dyer (dec.)	Michael Hallahan	Peter Blackburn
Arthur Martin (dec.)	Rex Hollioake OAM	Jim Murphy (dec.)	John Vernon (dec.)
Alan Widmer (dec.)	Neil Thompson	Gary Tolliday	Brian Nunn (dec.)
Lou Richards (dec.)	Morrie Jew (dec.)	John Burt OAM	Bruce Valpied (dec.)

PRESIDENT'S REPORT

Dear Members,

A somewhat rewarding and sometimes challenging year has just concluded.

The Club hosted some very entertaining guest speakers from various sports, including: Chris Rogers, Ted Whitten Jnr, Kevin Sheedy in conjunction with playing members of the 1963 & 1965 Essendon Premiership teams, Wayne Lawes, Brad Hardie, Dylan Moore, Mark Hipworth, Melissa Tapper, Stan Alves and Rohan Robinson.

We all enjoyed the "2022 Sportsperson of the Year Awards" evening with special guest and Olympic Gold Medallist in the sport of Taekwondo, Dr. Lauren Burns OAM.

The Arthur Martin Memorial dinner will continue each year and we thank Trudi & George Kannourakis for their financial involvement which supports the Ballarat Sports Foundation.

On behalf of the Committee, we thank you for participating in our recent Member survey.

As you are aware, a number of changes have been made as a result of the feedback from the survey.

We welcomed new Club Member Greg Baker. Thank-you to Alan Campbell for his nomination and we look forward to Greg's membership of the Club to continue for many years to come.

Sadly, earlier this year we farewelled former Secretary and Life Member, Bruce Valpied.

In March, our Masters Awards were presented to Past President Barry Wright and Past Committee Member Michael Kearney, truly worthy recipients who continue to support sports in Ballarat.

Finally, thank you to our hardworking Committee, Corey Saitta (Secretary), Paul Bilson, Peter Blackburn, Greg Whitecross, John Lewis (Vice President), Duane Findlay, our new Treasurer Ian Pym who works very closely with immediate past Treasurer, Paul Niall.

It is with regret that we have accepted a 12-month leave of absence from current Club Member and General Member of the Committee, Jeremy Bannister. Jeremy has served on the Committee for many years and we wish him safe travels.

Thanks also to Club Member and MC, Wes Cusworth, who always delivers the Sportsperson of the Year and Hall Of Fame dinners with the utmost professionalism and courtesy.

To Natalie, Georgia and the staff at the Ballarat Golf Club, thank you.

Finally, to all Members, thank you for your support and let's hope we continue to enjoy our membership of the Club in 2023-2024.

Bruce Tweedale
President





PRESIDENT

1960-1962 Arthur Martin
1962-1964 Ken Mackenzie
1964-1966 Ray Pierce
1966-1968 Alan Widmer
1969-1971 Peter Heinz
1972-1974 Rex Hollioake
1974-1976 Ron Clack
1976-1978 Brian Nunn
1978-1980 Geoff Torney
1980-1982 John Vernon
1982-1983 Mike O'Brien

1984-1986 Mick O'Neill
1986-1988 John Mayne
1988-1989 Michael Hallahan
1990-1991 Stewart Gull
1991-1993 John Valpied
1993-1995 Bill Allan
1995-1997 Ian Hankin
1997-1999 Gary Tolliday
1999-2001 Stephen Smith
2001-2003 Barry Wright
2003-2005 John Burt

2005-2007 Phil Roberts
2007-2009 Peter Blackburn
2009-2011 Allan Abrams
2011-2013 Craig Schepis
2013-2015 Chris Waters
2015-2017 Paul Bilson
2017-2019 Barry Packham
2019-2021 Mark Boswerger
2021-2023 Bruce Tweedale

SECRETARY

1960-1968 Trevor Negri
1969-1974 Morrie Jew

1975-2010 Neil Thompson
2010-2021 Bruce Valpied

2021 – Corey Saitta

TREASURER

1960-1968 Trevor Negri
1969-1975 Bob Whitcher
1976-1978 Doug Stenning
1979-1981 Peter Bethune
1982-1985 John Mayne

1986-1990 Bob Lovett
1991-1992 Michael Kearney
1993-1995 Gary Tolliday
1996-1999 Stephen Smith
2000-2011 Steven Troon

2012-2012 Wayne Gould
2013-2017 John Grant
2017-2022 Paul Niall
2022 – Ian Pym





2022 AWARDS

Sportsperson of the Year	Katrina Werry Australian Champion Rowing Athlete
Holloake Award	Alanna Peart Race Walking
Wunhym Trophy	Josh Jolly – BMX & Lachlan O’Keefe – High Jump
Mackenzie/Valpied Award	David Poulton – Australian Football North Ballarat Football Club, Skipton Football Netball Club & SAA – Ballarat
Widmer Award	Lindsay Burgoyne Athletics Coach – Javelin, Shot Put & Discus
Thompson Scholarship Award	Ballarat Sports Foundation & WestVic Academy of Sport A financial sponsorship of \$2,500 was provided to both organisations.
Guest of Honour	Dr. Lauren Burns OAM Taekwondo – Olympic Gold Medallist

APPRECIATION

The Committee and Members would like to acknowledge the support and assistance provided to the Club from the following organisations and individuals in the past year: Ballarat Golf Club management and function staff, Ballarat Courier, Ballarat Times, Cooke & Foley (Advanced Audit Services), Small Dog Design, Kwik Kopy, 3BA/Power FM, WIN TV, Sovereign Hill, Microphone Media (Wes Cusworth), Don & Jill McKenzie, Findlay Engineering, Heinz and Partners Lawyers, Sound & Light Concepts, H. Troon and many others who assisted the club throughout the past 12 months.





MEMBERSHIP

Membership of the Club is currently 120. This figure represents a significant reduction in membership and the Club looks forward to prospective Members joining the Club in 2023-2024.

Members represent the following 43 sports/sporting areas:

All-rounder, Athletics, Badminton, Basketball, Billiards, BMX Racing, Boxing, Business (Sport), Canoeing, Cricket, Football, Football Umpiring, Golf, Gymnastics, Horse Racing, Karate, Kayaking, Lawn Bowls, Marathon Running, Masters Rowing, Masters Swimming, Motorcycling, Ocean Racing, Orienteering, Rifle Shooting, Rowing, Royal Tennis, Sports Shooting, Soccer, Sports Administration, Sports Medicine, Sports Journalism, Sports Photography, Squash, Surf Life Saving, Swimming, Tennis, Touch Football, Triathlon, Urban Fire Service, Volleyball, Windsurfing & Yachting.

NEW MEMBER

Greg Baker (Horse Racing) was inducted as a Club Member in the past year. We look forward to Greg's membership of the Club extending over many years.



Greg Baker
Horse Racing

MEMBER RESIGNATIONS

For a variety of reasons the following Members retired as Club Members in the past year: Christian Ashby, Jim Bambridge, David Blackburn, Mark Boswerger, Bob Bromley, Howard Clark, Andrew Faull, Garry Fenton, Chris Gleeson, Peter Hill, Mick Hynes, Lachlan McKenzie, Jamie Mulcahy, Fred Reus, Paul Stapleton, Ray Sullivan, Chris Todd, Basil Tuddenham and David Wallace.

VALE

The Committee and Members were saddened by the passing of highly respected immediate past Secretary and Life Member, Bruce Valpied. In addition to Bruce's family and friends, he will be sadly missed by Club Members, both past and present.

OUR MEMBERS



Allan Abrams
Football
2000



Robert Allan
Football Umpiring
1989



Bill Allan
Golf
1976



Rohan Allen
Yachting
2007



Paul Armstrong
Sports Admin
2017



Greg Baker
Horse Racing
2022



Jeremy Bannister
Sports Photography
2007



Alan Barr
Football
2019



Greg Bennett
Cricket
2017



Rob Benoit
Tennis Coaching
1991



Paul Bilson
Golf
2009



John Birt
Football
2003



Peter Blackburn
Badminton
1998



Jacob Borner
Basketball
2017



Jared Borner
Volleyball
2021



Ray Borner
Basketball
2001



David Brehaut
Sports Journalism
1999



Errol Brown
Ocean Racing
1991



Bill Bruhn
Football Umpiring
2015



Ashley Burt
Football
2016



John Burt
Football
1991



Alan Campbell
Cricket
2009



Graham Cheeseman
Marathon Running
1993



Tony Chew
All-rounder
2007



Jeff Clack
Sports Admin
2017



Ian Corcoran
Business
1999



Gordon Cornell
Surf Life Saving
1971



Wes Cusworth
Sports Journalism
2017



Wayne Clack
Billiards / Snooker
2021



Mark Dobbyn
Sports Admin
2011





Michael Edgar
Triathlon
1999



Peter Faulk
Sports Medicine
1976



Duane Findlay
Tennis
2007



Ian Fryar
Horse Racing
2013



Barry Gill
Football
2014



Wayne Gould
Football Umpiring
2009



John Grant
Football
1997



Robert Grubb
Lawn Bowls
2007



Stewart Gull
Football
1985



Michael Hallahan
Football
1982



Barry Hender
Tennis
2003



John Hoffmann
Shooting
2019



Rex Hollioake
Committee
1960



Neville Hungerford
Tennis
2017



Daryl Hunt
Cricket
2003



Noel Jenkins
Football Umpiring
1980



Robert Jenkins
Tennis
1981



Wallace Jenkins
Urban Fire Service
1979



Jeremy Johnson
Squash
1993



Keith Jolly
Motor Cycling
1986 & 2019



Wayne Jolly
BMX Racing
2004



Juri Kaczowski
Soccer
2005



Michael Kearney
Sports Admin
1987



Peter Keller
Tennis
1969



Peter Kiel
Football
2016



David Knight
Cricket
2011



Murray Knight
Football
2014



Neil Lee
Cricket
2019



Peter Le Lievre
Cricket
1985



John Lewis
Billiards
2005



OUR MEMBERS



Patrick Liston
Football
2009



Trevor McCann
Cricket
1969



Brian McClelland
Football Umpiring
2011



Jeff McGregor
Athletics
2011



Colin McIntosh
Tennis
2002



Greg McIntosh
Marathon Running
2009



Grant McKechnie
Sports Medicine
2019



Don McKenzie
Football
2001



Bill McLennan
Athletics Admin
1997



Stephen McLennan
Athletics
2018



Bryan Metcalfe
Cricket
1990



Steve Moneghetti
Marathon Running
1990



Carl Morandi
Football
2017



Bob Morley
Football
2017



Ray Murphy
Football
1960



Sandy Murray
Sports Medicine
2019



Paul Niall
Basketball
2016



Barry Packham
Karate
2008



Warren Payne
Masters Rowing
2021



Roger Permezel
Sports Admin
2008



Greg Perry
Football
2005



Ashley Pittard
Touch Football
2008



Alan Plummer
Sports Admin
2017



Garry Powell
Orienteering
1996



Ian Pym
Football
2018



Wayne Reddrop
Karate
2018



Stewart Riddel
Soccer
2017



Phil Roberts
Tennis
1999



Ian Robinson
Billiards
1999



Ron Saines
Basketball
2018





Corey Saitta
Sports Admin
2018



Craig Schepis
Triathlon
2003



Neil Short
Football
2014



Wayne Simpson
Tennis
2007



Rod Skewes
Squash
2021



Ross Squire
Cricket
1994



Bryan Thomas
Kayaking
1995



Neil Thompson
Badminton
1961



Neil Titheridge
Golf
1967



Ross Titheridge
Golf
1996



Caleb Tivendale
Gymnastics
2016



Gary Tolliday
Cricket
1985



Steven Troon
Windsurfing
1984



Neil Twaits
Tennis
1994



Bruce Tweedale
Sports Admin
2010



John Valpied
Tennis Admin
1971



Keith Wagner
Golf Admin
2018



Eric Waller
Rowing
1967



David Wallis
Golf
2015



Chris Waters
Badminton
2007



Bob Witcher
Cricket
2013



Greg Whitecross
Athletics
2011



Craig Wilding
Pro Athletics
2007



Darryl Wilson
Masters Swimming
2006



Grant Wiltshire
Cricket
2019



John Wiltshire
Pro Athletics
1977



Matt Wiltshire
Pro Athletics
2019



Andrew Wood
Triathlon
2008



Shayne Wren
Badminton
1993



Barry Wright
Sports Admin
1988





COOKE & FOLEY

BUSINESS ADVISORS & ACCOUNTANTS

The Ballarat Spotmen's Club acknowledge the generous support of Cooke & Foley,
for providing their auditing services for our Annual Financial Report.



Annual Financial Report

Ballarat Sportsmens Club Inc
For the year ended 14 March 2023

Prepared by Cooke & Foley Pty Ltd

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Trading Statement

Ballarat Sportsmens Club Inc For the year ended 14 March 2023

	NOTES	2023	2022
Trading Income			
Sale of goods	2	-	100
Cost of Good Sold			
Opening stock		2,235	2,622
Closing stock		(2,077)	(2,235)
Total Cost of Good Sold		158	387
Gross Profit		(158)	(287)

The accompanying notes form part of these financial statements.

This report should be read in conjunction with the attached audit report.

Income Statement

Ballarat Sportsmens Club Inc For the year ended 14 March 2023

	NOTES	2023	2022
Income			
Trading profit		(158)	(287)
Total Income		(158)	(287)
Other Income			
Donations		2,050	1,000
Fines		-	60
Monthly Dinner Receipts		55,743	30,798
Nomination Fees		-	60
Raffles		2,524	1,804
Silent Auctions		50	955
Sportsperson of the Year Dinner Receipts		9,775	11,630
Subscriptions		10,539	9,636
Total Other Income		80,681	55,943
Total Income		80,522	55,656
Expenses			
Club Badges		5	47
Depreciation		666	509
Donations	3	3,415	5,000
Guest Speakers' Expenses and Presentations		7,657	5,462
Insurance		1,275	2,470
Memorial Notices		266	-
Monthly Dinner Payments		46,730	34,339
Printing & Stationery		1,415	1,052
Sportsperson of the Year Payments		19,239	7,591
Subscriptions and Memberships		190	597
Sundry Expenses		513	205
Trophies		-	50
Website Costs		1,304	-
Total Expenses		82,675	57,321
Profit/(Loss) for Period		(2,153)	(1,666)

The accompanying notes form part of these financial statements.

This report should be read in conjunction with the attached audit report.

Balance Sheet

Ballarat Sportsmens Club Inc As at 14 March 2023

	NOTES	14 MAR 2023	14 MAR 2022
Assets			
Current Assets			
Bank and Cash	4	19,447	26,136
Inventory	5	2,077	2,235
Total Current Assets		21,524	28,371
Non-Current Assets			
Property, plant and equipment	6	373	1,039
Total Non-Current Assets		373	1,039
Total Assets		21,897	29,410
Liabilities			
Current Liabilities			
Income in advance - Dinner receipts		-	360
Sponsorships Committed		-	5,000
Total Current Liabilities		-	5,360
Total Liabilities		-	5,360
Net Assets		21,897	24,050
Accumulated Funds			
Current Year Profit/(Loss)		(2,153)	(1,666)
Retained Earnings		24,050	25,716
Total Accumulated Funds		21,897	24,050

The accompanying notes form part of these financial statements.

This report should be read in conjunction with the attached audit report.

Notes to the Financial Statements

Ballarat Sportsmens Club Inc For the year ended 14 March 2023

1. Statement of Significant Accounting Policies

Basis of Preparation

In the Committee's opinion, Ballarat Sportsmens Club Inc is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with Victorian legislation *Associations Incorporation Reform Act 2012* and associated regulations/Golden Plains Shire Council Instrument of Delegation. The Committee have determined that the accounting policies adopted are appropriate to meet the needs of the users.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of the statements:

Income Tax

As Ballarat Sportsmens Club Inc is a non-for-profit organisation, it has been granted exemption from the Commission of Taxation for payment of income tax.

Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the first-in, first out method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by the Committee to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

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

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Provisions

Provisions are recognised when the company has a legal or constructive obligation resulting from past events, for which it is probable that there will be an outflow of economic benefits and that outflow can be reliably measured. Provisions are measured using the best estimate available of the amounts required to settle the obligation at the end of the reporting period.

These notes should be read in conjunction with the attached audit report.

Cash and Cash Equivalents

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

Revenue Recognition

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

Revenue from the rendering of services is recognised upon the delivery of the services to customers.

Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

	2023	2022
2. Sales		
Sales		
Sales - Books	-	50
Sales - Ties	-	50
Total Sales	-	100
	2023	2022

3. Donations

	2023	2022
Donations		
Ballarat Sports Foundation	3,415	2,500
WestVic Academy of Sport	-	2,500
Total Donations	3,415	5,000
	2023	2022

4. Cash & Cash Equivalents

	2023	2022
Bank Accounts		
NAB Cheque Account	19,447	26,136
Total Bank Accounts	19,447	26,136
Total Cash & Cash Equivalents	19,447	26,136
	2023	2022

5. Inventory

	2023	2022
Inventory		
Inventory	2,077	2,235
Total Inventory	2,077	2,235

These notes should be read in conjunction with the attached audit report.

	2023	2022
6. Property Plant and Equipment		
Plant and Equipment		
Plant and equipment at cost	1,548	1,548
Accumulated depreciation of plant and equipment	(1,175)	(509)
Total Plant and Equipment	373	1,039
Total Property Plant and Equipment	373	1,039

These notes should be read in conjunction with the attached audit report.

Statement by Members of the Board/Committee

Ballarat Sportsmens Club Inc For the year ended 14 March 2023

The Board/Committee have determined that Ballarat Sportsmens Club Inc is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Board/Committee declare that:

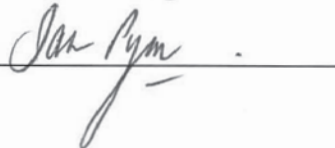
1. the financial statements and notes, present fairly the financial position of Ballarat Sportsmens Club Inc as at 14 March 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. in the opinion of the Board/Committee there are reasonable grounds to believe that Ballarat Sportsmens Club Inc will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board/Committee.

President: Bruce Tweedale



Treasurer: Ian Pym



Sign date: 4 April 2023

Independent audit report

To the members of Ballarat Sportsmen's Club Inc

We have audited the accompanying financial report, being a special purpose financial report, of Ballarat Sportsmen's Club Inc, which comprises the Balance Sheet as at 14 March 2023, the Profit & Loss Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Committee Members' assertion statement.

Committee's responsibility for the financial report

The Committee of Ballarat Sportsmen's Club Inc are responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012* and the needs of the members. The Committee's responsibility also includes 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.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with 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 Association's preparation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Audit Qualification

As is common for organisations of this type, it is not practical for Ballarat Sportsmen’s Club Inc to maintain an effective system of internal control over sales and other income raising activities until their initial entry in the accounting records. Accordingly, our audit in relation to revenue was limited to amounts recorded.

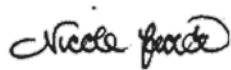
Qualified Audit Opinion

In our opinion, subject to the effects of such adjustment, if any, as might have been determined to be necessary had the limitations discussed in the qualification paragraph not existed, the financial report of Ballarat Sportsmen’s Club Inc presents fairly, in all material respects the financial position as at 14 March 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Associations Incorporation Reforms Act 2012*.

Emphasis of Matter – Basis of Accounting

Without modifying my opinion, we draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Ballarat Sportsmen’s Club Inc meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the financial report may not be suitable for another purpose.

Advanced Audit Services



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Nicole Crocker
Certified Practising Accountant
24B Doveton Street North
BALLARAT VIC 3350

Dated 5 April 2023

