

ANNUAL REPORT 2022-23.

Office Bearers for Season 2022-23

| Joint Patrons | The Honourable Linda Dessau, AC Governor of Victoria, and Mr Anthony Howard AM QC |
|-------------------------|---|
| President | Pat Schram |
| Deputy President | Angus MacIsaac |
| Board Members | Mark Casey, Liam Fleming, Andrew Holmes, Katie O'Halloran, Kaz Rothwell |
| Finance Director | Angus MacIsaac |
| Chief Executive Officer | Tony Sherwill |

Region Presidents/Chairpersons

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|-----------------------------|-------------|----------------|
| Ballarat Highlands | Chairperson | lan Guymer |
| Bendigo Campaspe Goldfields | President | Paul Moller |
| Eastern Ranges | President | Gordon Baker |
| Geelong | Chairperson | Michael Kelly |
| Gippsland | Chairperson | Jan Morton |
| Goulburn Murray | President | Alan Rogers |
| Metro West | President | Garry Ball |
| Mornington Peninsula | President | Doug Fitcher |
| Murray Mallee | Chairperson | Tony Cantwell |
| Northern Gateway | President | Lee Wesley |
| Ovens & Murray | President | Laureen Smith |
| Sandbelt | Chairperson | Bob Baxter |
| Strzelecki | President | Chris Ward |
| West Coast | President | Coral Hanson |
| Wimmera | President | Andrew Reading |
| Yarra | President | Tris Doolan |
| | | |

Life Members

Les Baker*. Betty Collins OAM. Maureen Connolly*. Max Deason*, Ian Dewar*, Fay Dunn, John Gullan*, Graeme Hosken, Doug Kneebone, Norm Knopp OAM*, Valmai Lewis*, Arnold O'Brien OAM, Doug Osborne*, Ken Shields*, Ray Smith*, Ted Whitehead OAM*

Auditors

Robson Advisory

Office Administration

Tony Sherwill - Chief Executive Officer Geoff Rietschel – General Manager | Bowls Operations Andrew Haug – General Manager | Commercial Operations Jimmy Whitehead – Events & Competitions Manager Melanie Allen - Communications & Marketing Manager Matthew Ottobre – Club Education & Training Manager Amanda James (Res – February 2023) | Membership and Events Joshua Rourke - Digital Coordinator Robyn Athanitis – Executive Assistant Frankie Hocking (Res – Sept 2022) - Participation Coordinator Campbell Hymans - Participation Coordinator Joshua Thornton - Country Manager | North West Victoria lan Ewing – State Coach

Disability Support Chairperson Frankie Hocking (Res - Sept 2022) Geoff Rietschel Members Trevor Nelson, Len O'Brien, Carol Protopapas, Gary Cantwell. Disciplinary John Roberts Chairperson Members Robert (Bob) Carlson, Jeff Parker, Peter Delaney, Don Casey, Craig Lineham, Laureen Smith, Anita Jenkins, Lorraine Dowson. Finance, Audit, Investment Review Chairperson Angus MacIsaac Pat Schram (Res - March 2023), Andrew Members Holmes, Katie O'Halloran, Tony Sherwill. Greens Chairperson Peter Bowman Members Pam Carter, Col Gowers, Ian Hedger, Mike Limosani, Geoff Miller, Fran Reid, Ron Simcox, Richard Sinclair, Geoff Wilkinson. Junior Advisory Chairperson Frankie Hocking (Res - Sept 2022) ndrew Reading Campbell Hymans Members Matthew Flapper, John Inglese, Matthew Ottobre, Joshua Thornton, Jimmy Whitehead. Officiating & Laws Co-Chair Robert (Bob) Carlson, John Roberts Members Rodney Bates, Laureen Smith, Neil Smillie, Lorraine Dowson, Anne Summerhill. Men's Open State Selection Chairperson Garry Ball lan Ewing, Nick McIntyre, Members Matthew Robertson. Women's Open State Selection **Chairperson:** Members

STANDING & SPECIAL PURPOSE COMMITTEES

David Allen, Betty Collins OAM, lan Ewing, Barbara Gilbert, Arnold O'Brien OAM, Tony Sherwill.

Hall of Fame Committee

Members

Nicole Shortis lan Ewing, Jody Nevill.

Men's Senior State Selection Chairperson Anthony Flapper Ian Ewing, Garry Ball, Stuart Whyte. Members

Women's Senior State Selection Chairperson Cheryl Flapper lan Ewing, Jody Nevill, Susan Howes. Members

Under 18 State Selection Chairperson Matthew Flapper Stephanie Priest, Joshua Thornton. Members

Para State Selection Chairperson Members

lan Ewing Trevor Nelson, Carol Protopapas, Joshua Thornton.

Office Bearers

President & CEO Report

Commercial Operations

Events & Competitions

Marketing & Comms

Bowls Operations

Education & Training

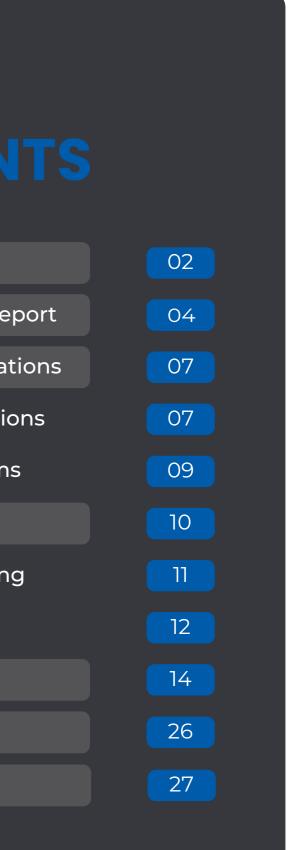
High Performance

Financials

Our Partners

Event Results







Pat Schram & Tony Sherwill

Where do we start with capturing the highlights of the year? Is it our Women's Over 60's team who went through undefeated in their triumph at Nationals? Is it the double with Victoria taking out the Men's Over 60's too?

Is it the creation of the Victorian Bowls League, a chance for all Victorian talent to be on display? Could it be the move of the Victorian Open to the Gippsland Region, where the feedback came in thick and fast about the friendliness of the clubs and the standard of the facilities?

Maybe it's the streaming platform (BVTV) and the excellent coverage or the nation-leading use of BowlsLink to assist volunteer administrators in their duties of fostering the management of their database and associated events and competitions?

Or perhaps it's the hard-working volunteers at our events, many of whom gave their time to ensure our game can be played? A large number also help at National and International events, with Victoria providing the vast majority of the best International Technical Officials of any state.

Picking a favourite just may not be possible, but what we know for sure is Victoria has had a terrific year, thanks to our members within the bowls community.

From an internal perspective at Bowls Victoria, we continued to improve our governance, with incredibly high praise from Bowls Australia and other State/Territory Bowls Associations. At all times, we're striving to be the best both on and off the green. Our online meetings with Region delegates are more popular and effective than ever before, allowing all parts of the State to join without the impost of travel.

Our Country Manager pilot program continued, bringing strong financial benefits to the two Regions involved in the pilot (Wimmera and Murray Mallee). This program sees BV assisting regional clubs and regions to professionalise their management and assist with sourcing grants and implementing programs.

Our customer service levels continue to be a focus, with a strong emphasis on providing guick responses to clubs. We are proud of our team who have a strong bowls connection and background, ensuring that our advice is not only timely, but also in line with what our member clubs need.

We made several improvements to our event structure with the change to a tiered level of Region Sides, proving to be very popular and creating some

incredibly close contests. We also completed the final phase of aligning metropolitan pennant as a 14 round season to combat the issue of the season being too long. Of course, for those who want to play 52 weeks a year, we added some pre-season competitions and have plans for winter competitions in the not-too-distant future.

A further focus in the next few years is providing an option for the time-poor, which we see as a key to our future success. We will aim to capture a new audience, to keep our clubs strong and create a funnel of players making their way towards pennant and other competitions.

BVTV continued to grow this year with more than 70 days of streaming captured and publicised through Facebook and YouTube. Our partnership with Sports Entertainment Network (SEN) means that the standard of our production is the highest quality, with the commentary to match. Thanks to those who have provided feedback that the BVTV production is the best nationwide.

Our commercial growth has continued, building on the strong success of the past two years. We've found new partners and extended others, all for the benefit of the organisation and our members. Andrew Haug, our General Manager of Commercial Operations has been instrumental in this area, as have the delivery team at our events and competitions.

As mentioned at the start, our Representative Teams (the Big V) are improving their skills and have enjoyed some strong success at a number of events this year. There were titles won at Junior level (Under 18), Senior level (Over 60) and of course in Open company, not the least of which was Cass Millerick winning the Australian Open Women's Singles crown.

It wasn't just on the green where Victorian's excelled, our





congratulations go to John Roberts who took out the VicSport Official of the Year Award, the first ever winner for the sport of Lawn Bowls. John is always volunteering at events across all levels, and a staple for all Bowls Victoria events where he is a highly respected umpire, and the Co-Chair of both our Officiating and Laws Committee and our Disciplinary Committee.

Back to on-field and the Victorian Bowls League commenced with the inaugural eight teams, and importantly had an all-female team competing hard for the title. The winners this year were Deer Park in a close series, with the next instalment sure to be equally as thrilling. Congratulations to all the winners of State and National events this year. Our host venues also put up a power of work to ensure a positive experience for players and spectators, so our heartiest thanks go to each venue for making our successful events possible.

Along with the venues, good events need the help of our excellent staff and tireless volunteers. We thank them very much for their efforts and encourage anyone who wants to get close to the action to get involved. Whether it be umpiring, coaching, working the scoreboards, on the greens or in the bar or kitchen, there's a role for you. It's also a great way to meet new people and have a fantastic time.

Off-green for Bowls Victoria, we had a good financial result with some strong performances in our asset portfolio (shares and investments) in the tail end of the year. That delivered us a surplus, which was a welcome change from the \$280,728 deficit the year before due to providing 25% fee relief to our clubs.

The asset reserve will part-fund the establishment of the State Bowls Centre in future years, which is a key project that we continue to work with the State Government to make a reality.



BOWLS

management, which is a key to our success. We've seen some other bowls organisations really struggle in the current economic climate, such is the peril of the last few years. For Bowls Victoria, we continue to be sensible and secure, with the help of our partners, who we thank very much.

Our Government Partners, VicSport in an advocacy sense, and Sport and Recreation Victoria, have a partnership with Bowls Victoria and we thank them for their support of bowls in this changing landscape.

Sadly, VicHealth have continued their shift away from sport, to focus on food-related funding and younger Australians, which has seen their support of Bowls Victoria decrease to an alarmingly low level. We continue to liaise with them and remain hopeful of restoring their support. It is clear to us that the benefits of keeping all Australians, including older Australians both active and healthy through sport is huge, and their focus on U/18s would be benefited if widened to include older adults.

Our strong partnership with AM Sportswear continues, and is something we're incredibly proud of. AM Sportswear are makers of the best bowls clothing a player can wear, and ensure our players wearing the Big V look a million dollars. If you or your club are in the market for new uniforms, please support the organisations that support our sport, and call Campbell Derrick at AM Sportswear.

After 10 years we said goodbye with the final Victorian Open in the Goulburn Valley, a journey of growth supported by the City of Greater Shepparton. The contribution of the event to the Greater Shepparton community cannot be underestimated and we thoroughly enjoyed the 10 years there.

President & Chief Executive Officer

Continued

In the same year, our new home started with a bang in Gippsland and we thank the Latrobe City Council and Destination Gippsland for their new support of the Victorian Open. Our two main host venues, Morwell and Traralgon Bowls Clubs showed exactly why the move was made, showcasing their tremendous facilities to the bowls community with pride.

This year we also paid respect to Barb Gilbert for her tireless work with the Victorian Open, renaming the 'Vic Medal' to the 'Barb Gilbert Medal' to recognise her contribution to the event over many years. What a fantastic first year it was, one of many more to come.



Likewise, we thank the City of Greater Bendigo with their support of State Champions Week, providing a great stage to crown our State Champions and some of the best greens anywhere in Victoria.

We wholeheartedly extend our thanks to long-time supporters of Bowls Victoria, Moama Bowling Club, who are one of the premier clubs in Australia. Their support of Champion of State Pennant and Regions Sides (with the assistance of Echuca Bowls Club) enabled a successful staging of the event.

Club Sunbury continue to be the home of our Under-18 program with both players and their parents/guardians thrilled that we hosted several events there. Their indoor green is one the best on offer, part of a facility that caters very well to bowls in any weather.

The number of Director's Meetings held and the number of meetings attended by each of the Directors during the financial year was as follows:

Directors Attendances at Board Meetings

NB: the Board reduced from 9 to 7 members with the change at the 2022 AGM in line with the new constitution and the move to a Company Limited by Guarantee.

Bowls Victoria Incorporated (until October 2022)

| Director President | Peter Inglis | 3/3 |
|---------------------------------------|----------------|-----|
| Director Deputy President | Pat Schram | 3/3 |
| Director | lan Guymer | 3/3 |
| Director | Lyn Baker | 3/3 |
| Director | Katie Sherlock | 2/3 |
| Director | Liam Fleming | 3/3 |
| Director | Kaz Rothwell | 3/3 |
| Director | Rob Sharpe | 3/3 |
| Director Appointed Finance Director | Angus MacIsaac | 3/3 |
| | | |

Bowls Victoria Limited (October 2022 onwards)

| Pat Schram | 5/5 |
|----------------|---|
| Angus MacIsaac | 5/5 |
| Katie Sherlock | 3/5 |
| Liam Fleming | 4/5 |
| Kaz Rothwell | 5/5 |
| Andrew Holmes | 5/5 |
| '23 Mark Casey | 3/3 |
| | Angus MacIsaad Katie Sherlock Liam Fleming Kaz Rothwell Andrew Holmes |

To the staff of Bowls Victoria, thank you. Your tireless work, often unnoticed by many, is of an incredibly high standard and something which we are all proud of. Your work for our members and clubs, ensuring they can grow is a testament to your dedication.

To all of us that know, bowls is a sport that is more than just the game itself, clubs are a community, a connection, a place to call home.

When you next get the chance, tell your friends about the physical and mental health benefits of bowls and invite them in for a social game... it won't be long until they're hooked like us.

No matter what age or stage, bowls is a sport for life.

Commercial Operations

Andrew Haug, Jimmy Whitehead, Melanie Allen

In the 12 months to June 30 we witnessed another strong period of growth within the commercial, marketing and events team, with many highlights and significant milestones being reached. The growth is testament to the strength of the entire team at Bowls Victoria, together with the organisation's strong brand and profile within the market. Revenue from commercial partners and host clubs continued to climb as our event program and service offering to members expanded.

Long-standing partner and industry leader AM Sportswear renewed their agreement which will see them reach five years working with Bowls Victoria. Major partners BCIB and Henselite were again instrumental in the delivery of the Metro Pennant competition and Victorian Open events respectively, and we thank them for their continued support of our programs and bowls in this country. Industry leaders Bioscapes renewed their agreement for a further 12 months and in the lead up to the 2022 Vic Open we welcomed shade and sail structure industry leaders, Greenline, into the fold of commercial partners.

Our Host Clubs and Local Government partners continue to offer great support of our major events and programs, and we wholeheartedly thank the following partners for their continued support of Bowls Victoria's programs and events:

- Club Sunbury for their continued support of the Under 18's program and junior bowls
- Moama Bowling Club for their commitment to the delivery of our livestream production as well as hosting Region Sides, Champion of State Pennant and VBL1.
- City of Greater Shepparton were instrumental in the launch and growth of the Victorian Open over a tenyear period and we thank them for all their support.





BOWLS

During the year we entered into a landmark agreement with Latrobe City Council, Destination Gippsland, Morwell, and Traralgon Bowls Clubs to bring the Victorian Open to the Gippsland region for the next five years. We also thank the State Government of Victoria for their support in bringing this event to life. In March this year the City of Greater Bendigo extended their agreement as the host city of the Victorian State Championships, an extension that will see Bendigo remain the home of this event until 2028.

Further acknowledgement and thanks go to VicHealth, Sports Accounting Australia, Versus Merch, Allready safe, Leafbusters, United Petrol, Choice Energy, Grayson's Gutter Guard, and accommodation partner Choice Hotels. Additionally, we thank our long-term charity partner Pancare.

Events and Competitions

A huge year for the events team included the successful rollout of 2 x editions of the Victorian Open. The final Vic Open held in Shepparton in November 2022 was a fitting farewell that saw record event numbers. Jay Bye-Norris continued his dominance in the Men's Singles, and Alison Hall took out multiple titles (Pairs and Triples) which lead to her winning the Vic medal, awarded for consistency across multiple events.

We acknowledge and thank the contribution of Barb Gilbert in not only helping to achieve a record number of entries for the 2022 event, but also for the growth of the Vic Open over the past 10 years. Without Barb's hard work, dedication and commitment, the event would not be where it is today - a staple on the Bowls Calendar and the 2nd highest participated event in the country.





Commercial Operations

Continued

The 2023 Victorian Open saw the move to a March timeslot, and we were welcomed with open arms by the Latrobe Valley and surrounding area clubs. A magnificent first event was capped off by a wonderful finals weekend, with the Saturday hosted at Traralgon and the Sunday at Morwell. Large crowds witnessed some sensational bowls, with many first-time winners. We can't wait for the event to grow in 2024.

The launch of our inaugural Victorian Bowls League (VBL) and the reinvigoration of staple events such as Region sides were also highlights of the year.

2022/23 saw the continued growth of the livestreaming, including our now traditional Friday night Metro Premier League games. This year, the final was again contested at Dandenong Club between a star-studded Deer Park side and a Clayton side full of Premier League experience. Deer Park held on to take their first Premier League flag, and we're sure there'll be more to come.

We saw Regional Pennant continue to dominate at the State Pennant Championships, with last years' Weekend Runner-Up, Ocean Grove, going one further to take out the title, and Mornington Peninsula's City of Frankston taking out the Midweek title. It's worth noting that Frankston also won 4 out of 5 games in a valiant weekend pennant campaign, and won all 5 sectional games plus the final in Midweek – that's victory in 10 out of 11 games - impressive!

The Victorian State Championships were once again played out on the fantastic greens at Bendigo East, with Cass Millerick (Moama) going back-to-back in the Women's Champions of Champions. Special shoutout to Samantha Atkinson (Drouin) and her teams who won both the Pairs and Triples, with the Triples win being a successful defence of their 2021/22 title. We look forward to them doing their best to take out the national titles in Perth during October 2023.

the juniors in recent years. The Championships will move to our junior bowls partner, Club Sunbury, for 2023/24.

The Disability State Championships will also have a new home in 2023/24, and we take this opportunity to also acknowledge and thank Golden Square Bowls & Croquet Club for being terrific hosts in recent years. Due to the growth of this event, Kangaroo Flat will be the new venue to assist us in catering for the increasing numbers the event is fortunate to see. Shoutout to our very own Josh Thornton (Murray Downs) for taking out the Para Singles and Pairs titles this year.

The Over 60's State Championships took place at Bendigo Bowls Club, and saw the Yarra Region continuing their dominance in the Men's Singles event, with Michael Wilson (MCC) making it three in a row for the Region and his club.

The City v Country series saw the Country side turning the script around, this year earning a clean sweep in both the Men's and Women's events, which has Country now leading 2-1 overall to date in both men's and women's events.

We also saw the awarding of Player of the Year and Under 18 Bowler of the Year (Male and Female) which is based on event performance across the calendar years of 2021 and 2022. Congratulations once again to lan Brimblecombe, Carla Krizanic, Koby Cromie and Lily Dodd for winning their respective titles.

The events team thanks all the clubs that have assisted in hosting Bowls Victoria events this year. Particular thanks to Moama Bowling Club and the team there, who have been great partners for our livestreaming product, but also expertly hosted Region Sides (alongside Echuca), Champion of State Pennant and the inaugural VBL.



Another mention to our fantastic umpires and officials, who are essential to the smooth running of all our events. Bob Carlson and John Roberts have once again been at the forefront of this, and we thank them and their wonderful volunteers.

Marketing & Communications

The Marketing & Comms department continues to strive to produce the best bowls content for our growing audience, of both die-hard bowlers and those new to the sport.

The calendar of live streamed events has grown to now encmpass most of the calendar year. In effect, we're 'always on' - whether it's streaming live matches, posting content on the website or social media, promoting events, or even remindering our members of the huge back catalogue of bowls matches available to watch on replay via BVTV on Facebook or YouTube.

The pool of commentators available to support our streaming product has also grown, and this talent pool is one of the reasons why BVTV is so well-received and respected among our peers for being at the cutting edge. While we had already cemented our reputation for delivering a exceptional quality streaming product, we continue to look at ways to improve and broaden our reach.

Major events such as the inaugural VBL, and two Victorian Opens in the space of six months, was challenging for the team, but we love a challenge!

The branding of the VBL was managed in-house, with this new event on the BV calendar requiring logo design, on-site event branding, sponsor promotion, and most importantly, team uniforms for each franchise. With support from AM Sportswear, each team was kitted out and and looked fantastic when they took to the greens.

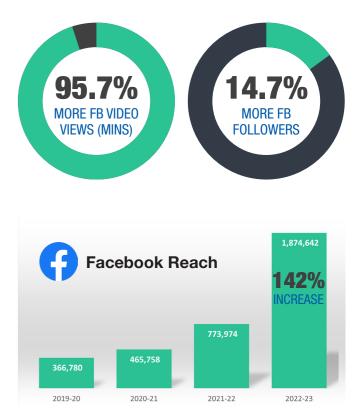
The two Vic Opens enabled the introduction of new initiatives such as commemorative event apparel and BV merchandise, as well as collaborting on a tournament shirt with Vic Open major partner Henselite and our



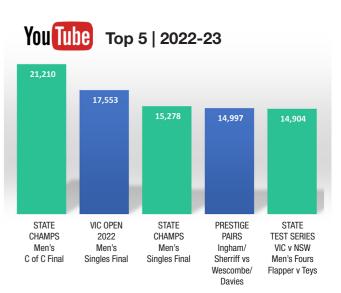
charity partner, Pancare. It seems the bowls community still loves their merch! Both the online pre-sale and pop-up shops were well received.

A 'Vic Open Community Hub' Facebook group was launched to generate networking, assist individuals to find playing partners and as a place for

the BV team to share important event information. The group grew to just under two thousand members almost overnight, and the postive interaction and feedback will see us continue to use this medium as an a way to engage with specific target groups, as an important communication tool in the future.



It's rewarding to see continued growth across all our social channels. Our audience, reach and viewer numbers all grew substantially over the past twelve months. We continue to gain subscribers on our YouTube channel, which has grown to now match Facebook when it comes to live viewers during streamed matches. The team aims to keep the momentum going across all channels to build further growth in 2023-24.



Bowls Operations

Geoff Rietschel, Matt Ottobre, Ian Ewing.

The new year commenced with a new Strategic Plan, and one of the key focuses for Bowls Operations was the objective to 'Lift the diversity of our sport' and seek to 'Achieve gender representation at club level bowls'. To this end, Bowls Victoria has engaged Deakin University as a research partner to undertake in-depth interviews and surveys with lapsed and current female bowlers and importantly to develop clear, achievable actions that Bowls Victoria can directly or in support of clubs, implement.

The primary focus of the research will be to better understand:

- Why women participate in bowls (both pennant and social formats) and what can be done to support their continued participation in the sport.
- Why women who previously participated in bowls have left the sport and what might be done to reengage them in future (or what might have been done to prevent their departure).
- How Bowls Victoria can arrest declines in female membership, and how might we grow women's participation in future.

A range of stakeholders will benefit from the work completed in this project, with clubs and individual members the chief beneficiaries.

On the green the competition season kicked off with the State Under 18 Side facing off against Tasmania in a Test Series. Hosted at Club Sunbury, the U18 event was a competitive Series that saw the girls secure the win in a dominant performance, while the boys lost a high-quality Series by the slimmest of margins. The Series was played in good spirits with much camaraderie on display.

September 2022 Doug Kneebone Champions WHO Our thanks to Club Sunbury for their ongoing support as key partner of junior bowls in Victoria.

Early into the new year, Participation Coordinator Frankie Hocking announced her resignation having been attracted to a role in local government. Frankie had been a strong advocate for juniors and women in bowls and both a driving force and key support for clubs seeking to establish programs to attract both demographics. Her work in support of bowlers with a disability was also a cornerstone of her time at Bowls Victoria. We wish Frankie all the best with several life changes expected in the new year.

The month of October saw The Nationals hosted on the Gold Coast, Qld, incorporating several Australian Championships into a mega-event. Bowls Victoria provided support to Victorian qualifiers in the Australian Champion of Champion Men's and Women's Singles and the Singles, Pairs, Mixed Pairs, Triples, and Fours competing in the Australian Championships.

A successful recruitment process lead to the engagement of a new Participation Coordinator, and we welcomed Campbell Hymans, a former bowler, to the role. While still quite young, Campbell came into the role with several years of bowls experience and retained considerable enthusiasm for the sport.

The spring edition of Junior League was hosted by Essendon Bowls Club and after a competitive sevenweek season the title was claimed by Moonee Valley. In a dominant performance, the Valley team completed the season undefeated, with a draw as the single blemish. Unfortunately, no summer season was conducted due to scheduling challenges and club availability, but we look forward to it's return in the near future.

Junior League ran in complement to other areas of junior focus, including Bowls Victoria's conduct of the School Sport Victoria competition for primary-aged children, the Associated Grammar Schools of Victoria and Associated Public Schools of Victoria competitions, and the Doug Kneebone, and Junior Provincial-Flapper Shield. Across the season three events were conducted in partnership with clubs for bowlers with a disability, including the historical Integrated Triples at Colac BC, the Integrated Pairs hosted at Berwick BC, and a new Integrated Pairs event was undertaken by Moorabbin BC. These events were held in addition to classification days, training days, and the Multi-Disability State Championships.



BOWLS

BOWLS

Through November to March, a rationalisation of Operational Committees was undertaken and a new Participation Advisory Committee implemented, that brings together former special-interest Committees, including Juniors and Disability Support. The new Committee will apply a broader lens over the response to the Strategic Plan, program design, and the development of new participation initiatives.

Bowls Victoria would like to thank the many volunteers who dedicate their time to support the administration and conduct of bowls. Many will enjoy a well-earned rest, while others will continue in current and new roles alongside BV staff. This included a call for State Side Selectors which saw several new faces join some experienced members on the Committee. A greater range of expertise was added to a broader Committee that will enable 'sub-committees' to address each of the four State Sides.



The State Championships followed closely after City v Country and the Bowls Operations team supported the delivery of the State Under-18 and Multi-Disability Championships. Entries were again very good for each event with both being slightly restructured, and saw the inclusion of Blind Bowls Victoria bowlers who were unable to attend their national event this year. We thank both host clubs, Bendigo East and Golden Square for their support.

Education & Training

The newly introduced one-day, on-green training sessions combined with the new online learning for Club Coach courses have been popular with members. New coaches are enjoying the extra time now spent on the green learning the important skills they'll need when they commence their coaching journey. BowlsLearn, Bowls Australia's Learning Management System (LMS), has also been well received by new coaches. It gives participants the ability to learn in their own time prior to the one-day session which has been invaluable.

The Introductory Coach course and the Selection Module have also been added to BowlsLearn; members can now complete these two courses entirely online with certification added to their BowlsLink profile.

A big thank you to our growing group of State Presenters. Without our dedicated Presenters we would be unable to run our courses across the State.

Officiating processes have also seen some change, with more of the administration now occurring within the BV Office, relieving our volunteers of some of the workload associated with course planning, delivery, and assessment. Members now register via an online form on the BV website and from there we communicate with the various Regions and assist to coordinate courses. BowlsLearn is also an option for new officials, and we continue to work with Regions on the evolution of training and assessment days.

BowlsLink continues to prove itself as the numberone, whole of sport system for bowls. We now have all Regions and Playing Areas in Victoria using BowlsLink for recording Pennant competitions, teams and results. Many Regions and Playing Areas are also using BowlsLink for their State Events. The future direction for BowlsLink is live scoring and membership packages. We look forward to supporting Regions and Playing Areas with the new advancements that will bring realtime scoring to any match, and enable clubs to better track and respond to member activity.

A big thank you to the key people across our Regions and Playing Areas, without their hard work and support the implementation of BowlsLink wouldn't be possible.

More information about coaching and officiating can be found on the BV website under the **Club Assist** menu.

Bowls Operations

Continued

High Performance

The State representative season began for the Open Side with a Series against Tasmania at the Karingal Bowls Club, the first interstate Series to have been completed since January 2020.

Representing the State is a huge honour and the Thunder and Lightning were able to offer debuts to three players; Thoraedahl Shannon (Essendon), Samantha Atkinson (Drouin), and Cassandra Millerick (Moama) all donning the Big V for the first time.

In both the men's and women's competitions Victoria were the holders of the French Holbrook Shield and Valmai Lewis Trophy and ultimately Victoria would be the custodians for at least another 12 months.

The Thunder finished the series with a 5-0 whitewash, with Brett Mahoney (Yarraville-Footscray) judged the Player of the Series. The Lightning won their series 4-1 in an equally dominate display; the Player of the Series was awarded to Cassandra Millerick.

The schedule would then take the sides to Moama for a three-Test Series against NSW. It would also include the Senior Side (O60s) for the first time, as well a Development Side for both men and women. The Men's Development side outclassed their NSW counterparts claiming the victory 3-0. The competition was played as a 6-a-side format with the Big V winning every rink over the 2-day tournament. The Women's Development Side was also successful 2-1. This time the victory was secured on the last end of the final game. Both results illustrate the depth of talent in Victorian bowls.

The Senior Sides also claimed victory, the Men 3-0 and Women 2-1. Whilst the Men established a dominance over their opponents, the Women fought hard to win the

inaugural Series between the two States. It again came down to the final end and once more the Big V survived a spirited challenge from NSW.

In the Open event the Thunder and Lightning didn't guite measure up to their highly regarded opponents with both Sides resulting in a 0-3 defeat. In general, the Sides weren't able to apply enough pressure for long enough. It was a tough event but one that provided vital learnings for the Nationals. Thunder Player of the Series was Matthew Flapper and for the Lightning, Tris Doolan.

The Nationals were contested on the Gold Coast, and it was the first time that Nationals saw Juniors. Disability (Para), Seniors and Open all contested at the one event. The State Para Side (formerly Disability) produced one Gold, one Silver, and two Bronze medals. The Gold medal came in the Men's Open Triples with Lucas Protopapas, Josh Barry, and Josh Thornton claiming the Australian title.

In the Senior Sides Championship, the Big V would prove to be outstanding. Both Sides, following the Series wins against NSW, backed up their great preparation earning the Australian. The Men had a 6-1 victory to claim the John Dobbie Trophy, whilst the Women took home the Betty Collins Trophy 7-0, remaining undefeated throughout the event.

The Big V would prove to be outstanding.

Player of the Series awards went to Ray Jansen (MCC) and Mary Tragardh (Yackandandah). Also, the Chris Young rink of Ian Brimblecombe, Mike Pearce, and Tony Schiavello went through the event undefeated and were presented with the Best Winning Rink. Both Sides' performance was a credit to the players and appropriate reward for the Teams. As such, the winner of the Glynn Bosisto Trophy for best performed State was Victoria.

The Open State Sides Championship unveiled former Jackaroo Mark Casey for his debut in the Big V. The event started off in spectacular fashion for the Thunder with a comprehensive victory over NSW. A stark turnaround from the previous series result. Unfortunately, the Side was unable to maintain that form the next morning, losing narrowly to SA and then to Qld by a single shot. Disappointingly, the Side never recovered from the day's play and effectively the chance to win the Alley Shield was over. The highlight of the Series thereafter was the recognition of Matt Flapper's 400th game for Victoria, which was played against WA. Matt has been an outstanding representative for our State and hopefully he pushes on and eyes a 500th game as a future goal.

The young Lightning Side were highly competitive, finishing with a 4-3 result over the event. Competitive losses to NSW and Qld proved that the Side is on the right path. A one-shot loss to WA was unfortunate but one we must learn from. One of the challenges with State bowls is the number of competitive games that we can get our players to compete in together. It's difficult to formulate rinks that will perform until they become fully acquainted with each other, as you would naturally assume. It's an area that we are addressing and as such the Lightning Squad will grow together, and a Marj Morris Trophy is definitely within the capabilities of the Squad.





BOWLS

at this event is important for selection, it isn't the only benchmark event that Selectors will refer to when assessing performance, and ultimately putting a Vic Thunder or Lightning Side together. Ultimately, we would like to see the event take its place as a premier event on the calendar and not mistakenly referred to specifically as a State trial.

The City v Country event in 2023 was a clean sweep to the Country sides. The Men's competition was decided on the last end of Game 5 to take the trophy 3-2. In the Women's competition the Country side were dominant winning 4-1. Shortly after, Bowls Victoria was pleased to announce Nicole Shortis as the State Women's Side Coach. Nicole has vast State experience and will work alongside State Coach, Ian Ewing.

With the Thunder and Lightning squads named, higher honours were also bestowed on several Big V representatives with the following players selected in National Squads:

Jackaroo Kvlie Whitehead

Emerging Jackaroo Cass Millerick

Pathway Jackaroos

Sophie Kurzman, Dean O'Neill, Brendan Gallagher, Tyson Cromie, Cameron Keenan

Para Jackaroo Josh Barry

Para Pathway Jackaroos Alison East and Lucas Protopapas

Great recognition for the individuals and Victorian bowls.

Go Vics!







Finance Director's Report

Angus MacIsaac

After a difficult period last year in 2021-22, resulting in a deficit of \$280,728, we're pleased to have been able to recover that deficit in 2022-23.

Our Board and staff have worked hard and were aided by some better than forecast interest and dividend results, to close the year with an operating surplus of \$280,824. With the rise in value of our equities, the year ends at a surplus of \$636,878. This is a great turnaround from the previous year's substantial deficit, noting Bowls Victoria also provided a 25% discount on affiliation fees to all members during that year.

While we've been fortunate with the correction in the equities market and the resulting increase in interest and dividends, we've also been very careful with our expenses in a time where our National Governing Body and some other State Associations have experienced significant financial distress with their recoveries post-COVID.

The work done by our staff delivering two Victorian Opens, along with extended periods of staff shortages, resulted in savings of expenses, further contributing to this turnaround over the two financial years. My hat goes off to the staff who have worked incredibly hard, and their tireless planning and work in the Bowls Victoria office is much appreciated.

After the deficit of last year and the changing financial situation at a macro level, our objectives were slightly different to previous years:

- 1. To recover as much as possible the deficit from the prior year.
- 2. To manage the anticipated high inflation in our costs.
- 3. To expand our internal commercial and bowls operational resources with the addition of support team members.

4. To maintain our strong financial and asset base.

In a financial sense, the development of Bowls Victoria as an organisation, and the financial guidance provided by Sports Accounting Australia has been highly effective. Our team of accountants, led by Tracy Channon and Maryanne Cabral provide clear, robust and detailed financial reports to management and the Board each month, enabling us to better guide the business to success.

During the year we were pleased to renew the contract of our CEO Tony Sherwill, who has led a very capable team incredibly well. It's clear when looking across all States/Territories, and after talking to various insiders, Bowls Victoria is considered the leading state nationwide for both management and innovation in our great game. Alongside our management team, the stellar leadership of our Board, and in particular our President Pat Schram, has also enabled Bowls Victoria to become the benchmark for governance and continued improvement, and I'm sure we're all thankful for her tireless efforts.

One of the most pleasing aspects this year is that while we have been prudent financially, we've also been able to extend the services offered to members, with some examples shown below:

VBL - Victorian Bowls League

The inaugural year showcased Victorian talent and provided a much-needed streaming product outside of the traditional season. To be able to conduct the event, offering \$40,000 in prizemoney, in a cost-neutral basis, is a terrific achievement for the management team commercially.

Country Manager Pilot Program

This program, where Regional areas received additional assistance, was refined after the inaugural year of the pilot. Murray Mallee and Wimmera Regions had access to a fulltime staff member, to assist with professionalising the management of the organisation, improve the running of championships, develop social media/ websites and grow grant and commercial income for the Region.

BVTV

Growing our streaming platform is an area where Bowls Victoria leads the nation and provided more than 70 days of filming in both Regional and Metropolitan areas.

Victorian Open

Hosting two Victorian Opens in the one year, including the move to the Gippsland region, which facilitated the doubling of prizemoney.

Coaching & Officiating Education

The move to offer additional online education for those who are time-poor and/or in regional/remote areas, therefore decreasing the travel requirement for our volunteers seeking to become a coach or umpire.

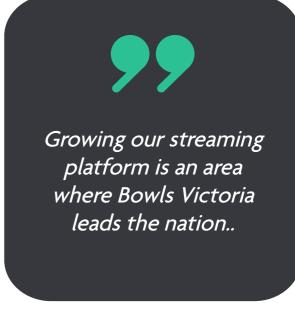
I'm very pleased with the result this financial year, turning around the deficit in such a short space of time. This is a great achievement, particularly noting the increased services to members and the improvements to the affiliation model made in recent years, including better structuring the affiliation system to provide a benefit to the smaller clubs.

While we are now putting the 2022-23 financial year to bed, we welcome the new year with open arms, and along with it, our plans for further growing the sport in a sustainable manner. We are actively seeking a stronger commitment and funding package from the State Government, who themselves are in a state of rebound after the events of the last few years. In a commercial sense, we are expanding our efforts and generating new income and partnerships, aiming to ensure that long-term, we decrease our reliance on affiliation revenue.

We have also reached a point in time where we can reduce our expenses with the expiration of the lease for the Bowls Victoria offices in Hawthorn. The lease, which was extended by previous management in June 2019 for a further 4 years has now expired. This has allowed our CEO and staff to turn their attention to finding a more financially responsible office, to reduce expenses. This is an example of the prudent measures now in place for our members and one of the many reasons I am confident in our future at Bowls Victoria.

On a personal note, I would like to record my appreciation for the support and performance of the Board and the terrific staff at Bowls Victoria and Sports Accounting Australia. I can't thank all of them enough for their efforts this year.

To all our clubs and members, may all your bowls be touchers, and off-green I wish you every success in your respective clubs.



Statement of Profit or Loss

and other comprehensive income for the year ended 30 June 2023

| 2022 | Note | 2023 |
|-----------|---|-----------|
| \$ | Income: | (|
| 3,684 | Advertising | 5,11 |
| 1,627,641 | Affiliation Fees | 2,161,34 |
| 187,662 | Competition fees | 456,378 |
| 73,931 | Investment Income | 200,514 |
| 22,299 | Sales | 65,632 |
| 411,731 | Sponsors & Grants | 561,260 |
| 65,800 | Govt Covid-19 Stimulus | |
| 11,844 | Other Income | 10,543 |
| 2,404,591 | Total Income | 3,460,784 |
| | Expenses: | |
| 413,282 | Bowls Australia affiliation fees | 548,982 |
| 25,213 | Bowls Connect & IT System | 42,517 |
| 10,576 | Cost of sales | 38,217 |
| 217,293 | Depreciation & amortisation | 220,382 |
| 1,081,839 | Employee benefits | 1,034,240 |
| 212,489 | External Service/Consultancy | 147,124 |
| 13,095 | Insurance | 15,823 |
| 6,000 | Legal | 6,942 |
| 6,963 | Marketing | 18,868 |
| 57,746 | Office Expenses | 50,835 |
| 277,687 | Other expenses | 419,920 |
| 27,378 | Property outgoings | 21,011 |
| 15,956 | Sponsors & grants | 115,732 |
| 10,464 | State Sides/Conference - travel costs | 54,790 |
| 81,174 | Travel & sundry committees | 192,347 |
| 63,497 | Trophies & Pennants | 252,231 |
| 2,520,652 | Total expenses | 3,179,960 |
| (116,061) | Operating surplus (deficit) | 280,824 |
| | Other comprehensive income | |
| (164,668) | Items that will not be reclassified subsequently to profit or loss Fair value gains/(losses) on available-for-sale assets. 6 | 356,054 |
| (280,728) | Total comprehensive income attributable to members of the entity | 636,878 |



Statement of Financial Position

for the year ended 30 June 2023

| | Note | 2023 |
|-------------------------------------|------|-----------|
| | | S |
| Current assets | | |
| Cash and cash equivalents | 2b | 133,31 |
| Trade and other receivables | 3 | 90,324 |
| GST | | 13,71 |
| Inventories | 1 | 1,276 |
| Prepayments & Security Deposits | | 119,130 |
| Total current assets | | 357,750 |
| Non Current assets | | |
| Property, plant and equipment | 4 | 121,729 |
| Right of Use Assets | 4 | (|
| Available-for-sale financial asset | | 9,136,263 |
| Total non current assets | | 9,257,993 |
| Total assets | | 9,615,749 |
| Current liabilities | | |
| Trade and other payables | 5 | 151,592 |
| Lease Liability | | |
| Prepaid grants and affiliation fees | | 108,430 |
| Employee entitlements | 1 | 125,707 |
| Total current liabilities | | 385,729 |
| Non Current liabilities | | |
| Employee entitlements | | 13,888 |
| Total non current liabilities | | 13,888 |
| Total liabilities | | 399,617 |
| Total net assets | | 9,216,132 |
| Members' funds | | |
| Retained earnings | | 6,756,358 |
| Financial assets reserve | 6 | 249,320 |
| Investment Income Reserve | 7 | 2,210,448 |
| Total members' funds | | 9,216,13 |

The accompanying **Notes** form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2023

| 2022 | | Note | 2023 |
|-------------|---|------|------------|
| \$ | | | 9 |
| | Cash flows from operating activities Receipts | | |
| 1,666,788 | Affiliation fees from Clubs | | 2,082,906 |
| 702,314 | Other receipts | | 1,098,92 |
| 2,369,102 | Total receipts | | 3,181,83 |
| | Payments | | |
| (413,282) | Bowls Australia affiliation fees | | (548,982 |
| (1,872,416) | Payments to suppliers & employees | | (2,424,061 |
| (2,285,698) | Total payments | | (2,973,043 |
| 83,404 | Net cash from operating activities | 2a | 208,78 |
| | Cash flows from investing activities | | |
| 202,472 | Income from investments | | 299,21 |
| (2,897,096) | Payments for investments | | (3,743,035 |
| 2,727,652 | Proceeds from sale of investments | | 3,178,00 |
| (98,783) | Payments for Property Plant and Equipment | | (79,027 |
| (65,755) | Net cash from investing activities | | (344,843 |
| 11,199 | Increase in Borrowings | | (4,086 |
| (161,276) | Repayment of lease liability | | (161,276 |
| (150,077) | Net cash from financing activities | | (165,363 |
| (132,428) | Net increase/(decrease) in cash held | | (301,417 |
| 567,160 | Cash at start of the year | | 434,73 |
| | | | |



Statement of Changes in Equity

for the year ended 30 June 2023

| | Note | | | | |
|---|------|----------------------|--------------------------------|---------------------------------|--------------------------|
| | | Retained earnings | Financial assets reserve | Investment income reserve | Tota members funds |
| | | \$ | \$ | \$ | ¢ |
| Balance at 30 June 2021 | | 6,956,777 | 251,566 | 1,807,505 | 9,015,848 |
| Operating surplus for the 2022 year | | (116,061) | - | - | (116,061 |
| Fair value gains/(losses) on available-for-sale financial assets | 6 | 37,760 | (358,295) | - | (320,534 |
| Total comprehensive income for the 2022 year | | (78,301) | (358,295) | - | (436,595 |
| | | 6,878,476 | (106,729) | 1,807,505 | 8,579,253 |
| Transfer to/(from) reserves/ | 7 | (202,429) | - | 202,429 | |
| Balance at 30 June 2022 | | 6,676,047 | (106,729) | 2,009,934 | 8,579,253 |
| Operating surplus for the 2022 year | | 280,824 | | - | 280,824 |
| Fair value gains/(losses) on available-for-sale assets | 6 | - | 356,054 | - | 356,054 |
| Total comprehensive income for the 2023 year | | 280,824 | 356,054 | - | 636,878 |
| | | 6,956,872 | 249,326 | 2,009,934 | 9,216,132 |
| Transfer to/(from) reserves | 7 | (200,514) | - | 200,514 | |
| Balance at 30 June 2023 | | 6,756,358 | 249,326 | 2,210,448 | 9,216,13 |

Notes to the Financial Statements

for the year ended 30 June 2022

Note 1: Statement of accounting policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012.

The Board has determined that the Association is not a reporting entity.

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

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Revenue recognition

The Association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a member. For each contract with a customer (members), the Association: identifies the contract with the customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer (member) of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method.

The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved.

Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue

Events, fundraising and raffles are recognised when received or receivable, while Club Based Affiliation Fees are amortised over the relevant service delivery period, usually twelve months.

Grants

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight- line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities. The Association has elected not to recognise a right-of use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

New Lease (Right-of-use assets & LeaseLliabilities)

The Association executed a lease for a tenancy at Level 1, Suite 1A, Janefield Drive Bundoora on 16 August 2023. This lease began on 21 July 2023 and the expiry date is 20 July 2028. This lease liability is not recognised in these financial accounts as it was not signed and the tenancy did not begin before 30 June 2023. The Right of Use Asset value and lease liability value at the date of signing of the lease is \$457,657.

Valuation of inventories

Inventories consist of saleable goods, and are measured at the lower of cost and net realisable value. Costs are assigned on a specific identification basis.

Income tax

The association is a not-for-profit sporting organisation and as such is exempt from income tax under Section 50-45 of the Income Tax Assessment Act 1997.

Employee entitlements

The amounts expected to be paid to employees for their



pro-rata entitlement for employee benefits are accrued annually at current pay rates having regard to period of service. Long service leave is accrued in respect of all employees with more than four years service with the Association.

Goods and Services Tax (GST)

Revenues, expenses and assets (excluding receivables) are recognized net of the amount of GST. Receivables and trade payables in the balance sheet are shown inclusive of GST.

Depreciation

Depreciation is calculated on a straight line basis so as to write off the net cost of each depreciable non-current asset over its expected useful life commencing from the time the asset is held ready for use, with the exception of land and building.

Amortisation

Amortisation of leasehold improvements is calculated based on the lease term of the office premises.

Capitalized expenditure in relation to the on-going development of the Bowls Australia BowlsLink IT System is amortised over three years.

Maintenance costs are expensed within the current year.

Investments

Investment income included in the statement of profit or loss and other comprehensive income comprises mainly managed fund distributions and dividends received from publicly listed shares.

Investments, which are marked to market at balance date, comprise managed fund units and publicly listed shares. The portfolio is classified as a non current asset as it is available-for-sale. The Board has no immediate plans for the sale of part or all of the portfolio.





Notes to the Financial Statements continued

1,114

16,768

709

| 2022 | | 2023 | 2022 | | 2023 |
|-----------|--|-------------------|--------------------------|---|---------|
| \$ | | \$ | \$ | | \$ |
| | Note 2: Cash and cash equivalents | | | Note 4: Property, plant and equipment | |
| | a) Reconciliation of cash from operating activities to c | operating surplus | 183,245 | Office equipment and fittings (at cost) | 25,945 |
| (280,728) | Total comprehensive surplus / (deficit) | 636,878 | 182,529 | Accumulated depreciation | 25,945 |
| 457,877 | Unrealized (gain)/loss on available-for-sale assets | (356,054) | 716 | _ | - |
| (202,473) | Income from investments (hamilton) | (299,212) | 19,086 | Motor vehicles (at cost) | 19,086 |
| | | | 19,086 | Accumulated depreciation | 19,086 |
| | Write back/decrease in financial assets reserve | | - | | - |
| (164,668) | Realized (gain)/loss on investments | 98,698 | | — | |
| | Non-cash flows in operating surplus / (deficit) | | 229,177 | Software | 308,204 |
| 217,293 | Depreciation/amortisation | 220,382 | 114,311 | Accumulated depreciation | 186,475 |
| | Changes in assets & liabilites: | | 114,867 | _ | 121,729 |
| 5,283 | (Increase)/decrease in debtors | (84,817) | | — | |
| (3,221) | (Increase)/decrease in inventories | 13,650 | 590,005 | Lease Asset (Camberwell Office) | \$0 |
| (30,325) | (Increase)/decrease in prepayments | 6,228 | 442,504 | Accumulated depreciation | - |
| 20,636 | Increase/(decrease) in payables | (11,199) | 147,501 | _ | 121,729 |
| 30,571 | Increase/(decrease) in provisions | (21,547) | | _ | |
| 33,159 | Increase/(decrease) in unearned income | 5,781 | 263,084 | | 121,729 |
| 83,404 | Net cash from operating activities | 208,788 | | | |
| | | | | Note 5: Trade and other payables | |
| | b) Reconciliation of cash | | 121,533 | Trade creditors | 131,863 |
| - | Cash on hand | - | 11,199 | Credit card | 7,113 |
| 434,733 | Cash at bank | 133,315 | 32,395 | Accrued expenses | 10,926 |
| | Investments and short term deposits | | | FBT provisions | 1,691 |
| 434,733 | Cash and cash equivalents at end of the year | 133,315 | 165,127 | | 151,592 |
| | Note 3: Trade and other receivables | | | | |
| | Receivables | 89,875 | Note 6: Financial assets | reserve Note 8: Auditor's remun | eration |

Other Debtors 449 Accrued Income 90,324

The financial assets reserve records revaluation increments and decrements (that do not represent impairment write downs) that relate to financial assets that are classified as available-for-sale.

Note 7: Investment income reserve

This reserve is to quarantine income earned, including realised gains, on the associations investment portfolio. While the reserve is to primarily assist in funding a future property purchase, the Board has resolved that 4%-5% a year of the investment portfolio may be used to fund approved strategic action plans.

Any amounts applicable to expenditure on strategic plans and/or any realised losses in a year are transferred from the reserve back to retained earnings.

The Auditor's remuneration for the audit is \$7,050 (2022 \$14,700).

Note 9: Directors' benefits/remuneration

No director or related party received any benefit or remuneration from the Association during the reporting period except as reimbursement or expenses incurred or other payment conforming with the Association's policies.

Note 10: Change of Structure

In October 2022, the association changed structure to become a company limited by guarantee.



INDEPENDENT AUDITOR'S REPORT

To the Members of Bowls Victoria Incorporated

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of Bowls Victoria Incorporated, which comprises the statement of financial position as at 30 June 2023, the statement of profit and loss and other comprehensive income for the year then ended, statement of changes in equity and the statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement of members of the board.

Responsible Entities' Responsibility for the Financial Report

The Board of Bowls Victoria Incorporated are responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 (the Act) and the needs of members. The Board's responsibility also includes such internal control as the board determines is necessary to enable the preparation of a financial report that gives a true and fair view and 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 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 about 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 assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial statements 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 the accounting policies used and the reasonableness of accounting estimates made by the board, 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 Institute of Chartered Accountants in Australia and New Zealand

Electronic publication of the audited financial report

It is our understanding that the association may electronically present the audited financial report and the auditor's report on its internet website. Responsibility for the electronic presentation of the financial report on the association or any government website is that of association board.

The security and controls over information on the website should be addressed by the association so as to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial report(s) on the association's website is beyond the scope of the audit of the financial report.

Opinion

In our opinion, the financial report gives a true and fair view of the financial position of Bowls Victoria Incorporated as at 30 June 2023 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Reform Act 2012 (Vic.).

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Bowls Victoria Incorporated to meet the requirements of the Associations Incorporation Reform Act 2012 (Vic.). As a result, the financial report may not be suitable for another purpose.

Michgel obson

Michael Robson Robson Advisory 7/1-7 Elizabeth Street **KENSINGTON VIC 3031**

Date: 05/10/2023



BOWLS



for the year ended 30 June 2023



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

In the opinion of the Board the financial report as set out herein:

- the year ended on that date.
- 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:

Pat Schram President



1. Presents a true and fair view of the financial position of Bowls Victoria Ltd. as at 30th June 2023 and its performance for

2. At the date of this statement, there are reasonable grounds to believe that Bowls Victoria Inc. will be able to pay its debts

Angus MacIsaac Deputy President

Dated this 4th October 2023.

Our Partners





Results

2022-23 State Events

2023 Victorian State Champions

| | Government Partne | ers | |
|--------------|--------------------------|------------------------------|--------------------------|
| | State Government | ′icHealth [™] | |
| | Major Partners | | |
| SPORTSWEAR | BCIBINSURANCE | BIOScape | S |
| 🚺 greenline | 🛪 Henselite | SPOR Account Australia | TS ING |
| | Current De stra | | |
| | Support Partners | | |
| | | IOICE ERGY | CHOICE HOTELS CANADA" |
| Gutter Guard | EAFBUSTERS | Inited | VERSUS MERCH |
| | Event Partners | | |
| SUNBURY | Destination GIPPSLAND | GREATER SHEPPARTON | a new energy |
| моама | MORWELL SCHOO VICTO | LSPORT | ON BOWLS CLUB |
| | Charity Partner | | |
| | | | |

Bowls Victoria expresses our appreciation & thanks to all our valued partners in 2022-23

| Novice Men Women | Tim O'Meara Jen Le Cerf | | | |
|---|---|--|--|--|
| Under-18s Boys Singles Boys Pairs Girls Singles Girls Pairs Mixed Pairs Open Triples | Jack Cassidy Henry Boswood, Charlie Boswood Amity Bickley Maddison Jacobs, Chloe Scherger Emilee Davies, Koby Cromie Jack Wardrope, Bailey Moffat, Joshua Leszczynski | | | |
| Over 60s Mens Singles Mens Pairs Womens Singles Womens Pairs | Michael Wilson Graham Bennett, Norman Smith Kaye Rowe Kate Bush, Diane (Di) Hands | | | |
| Singles Men Women Men's C of C Women's C of C | Matthew O'Brien Olivia Cartwright Brenton Coad Cassandra Millerick | | | |
| Pairs Men Women Mixed | Robert Mitchell, Ian Brimblecombe Sheryl Atkinson, Samantha Atkinson Kirsty Van Den Hoff, Vincent McIlwain | | | |
| Triples Men Women | Joshua Cartwright, Brent Reiner, David Cartwright Maureen Leighton, Sheryl Atkinson, Samantha Atkinson | | | |
| Fours Men Women | Gary McCaig, John Caldwell, Brian Leighmann, Joshua Thornton Claire Sanders, Laureen Smith, Anne Miles, Kylie Whitehead | | | |
| Disability Para B5/B6 Singles Para B7/B8 Singles Para Open Pairs ID Open Singles ID Open Pairs VI Open Singles VI Open Pairs | Greg Toy Joshua Thornton Dylan Weaver, Joshua Thornton Philip Mahoney Kimberley Langton, Philip Mahoney Alan Wakefield Not Held | | | |
| Champion of | State Pennant | | | |
| Weekend Ocean Grove def Deer F | Park 43 - 39 | | | |
| Midweek Frankston def Wangarati | ia 45 - 39 | | | |
| Region Sides | Champions | | | |
| Men's Gold Metro West def Goulbur | ne Murray 34 - 33 | | | |
| Men's Silver Murray Mallee def West | Coast 39 - 35 | | | |
| Women's Gold Ovens & Murray def BC | G 41 - 23 | | | |
| Women's Silver Geelong def Mornington | Peninsula 44 - 16 | | | |
| Interstate Te | | | | |
| Victoria vs Tasmania | a I Launceston, TAS | | | |
| Under-18 Boys Tasmania lost to Victoria | 3 - 4 | | | |
| Under-18 Girls Tasmania lost to Victoria | 0 - 7 | | | |
| Victoria vs Tasmania | a I Karingal Bowls Club | | | |

| Thunder (men) | |
|----------------------------|-------|
| Victoria defeated Tasmania | 5 - 0 |
| Lightning (women) | |
| Victoria defeated Tasmania | 4 - 1 |

Victoria vs NSW | Moama Bowling Club

| Men's Development Victoria defeated NSW | 3 - 0 |
|--|-------|
| Women's Development Victoria defeated NSW | 2 - 1 |
| Thunder (men) Victoria defeated NSW | 0 - 3 |
| Lightning (women) Victoria defeated NSW | 0 - 3 |
| Senior (060) Men Victoria defeated NSW | 3 - 0 |
| Senior (060) Women Victoria defeated NSW | 2 - 1 |

City vs Country Series

Men's Results

| Country won the series 3-2 | | |
|----------------------------|------------------|---------|
| Round 5 | Country def City | 85 – 77 |
| Round 4 | Country def City | 90 - 67 |
| Round 3 | City def Country | 86 – 67 |
| Round 2 | City def Country | 99 – 68 |
| Round 1 | Country def City | 90 – 74 |

Women's Results

| Round 1 | Country def City | 62 - 46 |
|---------|------------------|---------|
| Round 2 | Country def City | 72 – 43 |
| Round 3 | City def Country | 44 – 33 |
| Round 4 | Country def City | 70 - 46 |
| Round 5 | Country def City | 60 - 50 |
| | | |

Country won the series 4-1

Victorian Bowls League (VBL)

| Singles | Brighton def Deer Park | 21 – 15 |
|---------|------------------------|---------|
| Pairs | Deer Park def Brighton | 16-10 |
| Triples | Deer Park def Brighton | 15–10 |
| Fours | Deer Park def Brighton | 17-8 |

Deer Park won the final 3 – 1

Victorian Open 2023

Singles Men

Brad Pavey Women Jenny Miller

| Pairs | |
|-------|--|
| Men | |

losh Corless. Matthew O'Brien

| IVIEN | Josh Coriess, Matthew O'Brie |
|-------|------------------------------|
| Women | Anita Jenkins, Tris Doolan |
| Mixed | Leonie Flynn, Philip Crowder |
| | |

Triples Men

Ryan Kearns, Michael Stevenson, Thor Shannon Sophie Kurzman, Kate Argent-Bowden, Tris Doolan Women

U18 Mixed Pairs

Amity Bickley, Kaleb Shaw

Victorian Open 2022

Singles Men Women

Jay Bye-Norris Cathryn Greenslade

Pairs Men

Men

Alan Dove, Wayne Roberts Denise Huender, Alison Hall Stacey Collier, Mark Ryan Women Mixed

Triples Guy Madigan, Matthew Robertson, Mark Ryan Leeane Poulson, Samantha Robinson, Alison Hall Women

All 2022-23 results can be found on bowlslink.com.au



CONTACT US

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