
2024/2025 Annual Report



FERNTREE GULLY BOWLING CLUB INC.

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NOTICE of the ANNUAL GENERAL MEETING of the FERNTREE GULLY BOWLING CLUB, Inc

By order of the Chief Executive Officer and the Board of Management of the Ferntree Gully Bowling Club, Inc, members are advised that the Annual General Meeting for 2025 will take place as follows:

Date: **Sunday 25 May 2025**

Time: 10.00am

Venue: Club Rooms, Ferntree Gully Bowling Club

Order of Business:

1. Reading of the notice convening the meeting
2. Confirmation of the minutes of the previous Annual General Meeting (26 May 2024)
3. Presentation, consideration and adoption of the Annual Report
4. Presentation, consideration and adoption of the Balance Sheets, Statements of Accounts and reports by the Auditor
 - a. Balance Sheets & Statements of Accounts will be available for perusal by members in the week prior to the AGM
 - b. NOTE: Any questions for the Treasurer need to be presented to Robyn Scanlan, in writing, by Friday 23 May 2025, so she can prepare answers. Hand written questions can be left with staff or email the club, Attention Robyn Scanlan to:
accounts@ftgbowls.com.au
5. Nomination and Election of the Auditors
6. Declaration of the Poll for the Annual Elections of Office Bearers
7. Consideration and approval of the Annual Subscriptions:
 - a. Notice of Motion: "Membership subscriptions for the 2025-26 season be:
 - Full members **\$220**
 - Social 1 members **\$165**
 - Social 2 members **\$85"**
8. Transaction of any Special Business of which due notice has been given under Part 4, Rule 32 of the Constitution: No notice of a Special Resolution has been received
9. Any other General Business:

Les Stephens, Chief Executive Officer

Ferntree Gully Bowling Club

Minutes of the Annual General Meeting
Sunday 26th May 2024, 10.00am



No	Item	Business / Discussion / Info
i.	Welcome: Attendance: Apologies:	Les Stephens welcomed members to the AGM of the Ferntree Gully Bowling Club. 47 Full, life & special members 5 Full, life & special members (Lists of attendees and apologies attached)
1.	Notice of the AGM:	<ul style="list-style-type: none"> Rhonda Raisbeck read the notice of the AGM
2.	Minutes of the previous AGM, 10 July 2021:	<ul style="list-style-type: none"> Minutes of the previous AGM were distributed and read prior to the meeting. MOTION: That the minutes of the AGM, 28 May 2023, be accepted: <ul style="list-style-type: none"> Moved: Merilyn Selvey Seconded: Gordon Lewer Carried
3.	Annual Report:	<ul style="list-style-type: none"> The Annual Report was distributed and read by members prior to the meeting. The Annual Report was presented by Les Stephens and considered by the meeting. MOTION: The Annual Report be adopted. <ul style="list-style-type: none"> Moved: John Vincent Seconded: Ron Coleman Carried
4.	Treasurer's Report: <ul style="list-style-type: none"> The Financial Reports were presented by the Treasurer, Terry Martin, and considered by the meeting. 	<ul style="list-style-type: none"> The Balance Sheets, Statement of Accounts and reports by the Auditor were distributed and read by members prior to the meeting. Terry reported that 2023/2024 was the club's best year since 2019, with a deficit of \$15,525, down from a deficit of \$103,500 in 2022/2023. Removing depreciation & amortisation there was a trading surplus of \$142,845, compared to a trading surplus of \$15,645 last year. Questions from attendees & responses from Terry Martin: Matthew Raisbeck: <ol style="list-style-type: none"> <i>Statement of Profit and Loss (page 3 of 14) - Promotions and advertising increased by around \$15,000 this year (from \$38,000 to \$53,000) - what was the increase in expenditure spent on?</i> Answer: The hours of work for the Marketing Consultant, Cassie Moore, were increased so she could take on the accounts role. <i>Statement of Cash Flow (page 6 of 14) - The improved cash balance is a positive outcome (\$60,000 more), however, it came about in part by not paying down as much debt (\$348,000 debt reduction in 2023 and only a \$48,000 debt reduction in 2024) - was consideration given to paying off more of the debt in 2024 and if not why?</i> Answer: The bank balances have increased by about \$60,000. Therefore a conservative decision was taken to pay for some maintenance and replace the cooling systems. This year 2

Ferntree Gully Bowling Club

Minutes of the Annual General Meeting
Sunday 26th May 2024, 10.00am



		<p>instalments of the machine entitlement debt have been paid, meaning we have paid off about half this debt.</p> <p>3. <i>Statement of Cash Flow (page 6 of 14) & Note 7 of the financial statements (page 10 of 14) - What was the item/s purchased that totalled \$102,000 to increase property, plant and equipment?</i> Terry to research this and inform members at a later date.</p> <p>4. <i>Note 2 (Revenue) and Note 3 (Cost of Sales) of the financial statements (page 9 of 14) - It seems we are not maintaining the gross profit margin on the kitchen. Are there things the board is looking at to improve the kitchen gross profit margin?</i> Answer: The kitchen usually operates at a loss. The Board has and is considering ways to improve this situation. Members are encouraged to patronise the Bistro. Wayne Scanlan suggested having patrons collect their meals from the counter when their number is called. This could reduce the number of staff needed. To discuss with the manager.</p> <ul style="list-style-type: none"> • Forrest Deane: <i>Are we getting much money from sponsors?</i> We have a few new sponsors this year, including a new real estate sponsor • Les Stephens thanked Terry for ten years' service to the Board, including 6 years as Treasurer. Terry has not stood for a Board position this year. • MOTION: That the financial report of the FTG Bowling Club be accepted <ul style="list-style-type: none"> ○ Moved: Terry Martin ○ Seconded: Ross White ○ Carried
5.	Nomination and election of the auditors:	<p>The auditors, LBW Chartered Accountants, were elected 2 years ago on a 3-year contract.</p> <ul style="list-style-type: none"> • MOTION: The contract with our auditors, LBW Chartered Accountants, be continued. <ul style="list-style-type: none"> ○ Moved: Les Stephens ○ Seconded: Gordon Lewer ○ CARRIED
6.	<p>Declaration of the Poll for the Annual Elections of Office Bearers:</p> <p>Annual Elections of Office Bearers for 2024 - 2025:</p>	<p>Board of Management:</p> <ul style="list-style-type: none"> • Re-elected unopposed: <ul style="list-style-type: none"> ○ CEO: Les Stephens ○ Board Member: Paul Wootten • Elected unopposed: <ul style="list-style-type: none"> ○ Treasurer: Robyn Scanlan • They join Rhonda Raisbeck, Secretary, who will stand for re-election next year. • Since the election, Michael Cudd has resigned from the Board. At the next Board meeting, Clayton Jones will be co-opted to the Board for one year.

Ferntree Gully Bowling Club

Minutes of the Annual General Meeting
Sunday 26th May 2024, 10.00am



		<p>Bowling Committee:</p> <ul style="list-style-type: none"> Elected: <ul style="list-style-type: none"> Vice President: Laurie Rutter Assistant Secretary: Gary Johnston Elected to the Committee: <ul style="list-style-type: none"> Ross White & Chris Thomson Martine Johnstone who will replace Laurie Rutter as a Committee Member for one year They join Clayton Jones, President, Brian Raisbeck, Secretary and Jamie Russell, Committee Member, who will stand for re-election next year, along with Martine Johnstone. <p>Saturday Pennant Selection Committee:</p> <ul style="list-style-type: none"> Elected to the committee: <ul style="list-style-type: none"> Max Ritchie and Norm Smith They join Forrest Deane, Paul Wooten & Warren Spence who will stand for re-election next year. <p>Tuesday Pennant Selection Committee:</p> <ul style="list-style-type: none"> Elected to the Committee: <ul style="list-style-type: none"> Ross White and Jenny Jennings They join Marg Robbins, Norm Smith & Gail Bowen who will stand for re-election next year. MOTION: That the ballot papers from the 2024-25 elections be destroyed <ul style="list-style-type: none"> Moved: Clayton Jones Seconded: Norm Smith Carried
7.	<p>Annual Subscriptions:</p>	<ul style="list-style-type: none"> The Board has determined that the fees will not increase for next year. The Bowling Committee has recommended that green fees for pennant be increased to \$10 per game. The Board has approved the increase. MOTION: Membership fees remain unchanged for the 2024-25 season. Annual membership fees for the 2024-2025 year are Full \$200 / Soc 1 \$150 / Soc 2 \$75. <ul style="list-style-type: none"> Moved: Darryn Marsh Seconded: Ray Porter Carried
8.	<p>Nomination and Election of a Life member:</p> <p>Special recognition of 50 year memberships:</p>	<ul style="list-style-type: none"> No nomination for Life Membership was received by the Board this year. The club recognised 50 years of continuous membership by 3 members: <ul style="list-style-type: none"> Gordon Lewer, Ken Miller, Ron Hudson Les Stephens presented recognition certificates to Gordon and Ken. (Ron was unable to attend) Gordon Lewer responded on behalf of the long-standing members

Ferntree Gully Bowling Club

Minutes of the Annual General Meeting Sunday 26th May 2024, 10.00am



9.	Special Business:	<ul style="list-style-type: none"> A special resolution for a change in the Rules of the Association, ie a new constitution of the FTG BC, was discussed Copies of the proposed constitution have been available for members' perusal since 5 May 2024 Les Stephens explained the reasons for the change: <ul style="list-style-type: none"> Consumer Affairs have updated the Model Rules to address eleven new regulations for incorporated associations. We need to comply with the new regulations This also gave us the opportunity to update our constitution and reduce anomalies from the old document MOTION: The Ferntree Gully Bowling Club adopt the new constitution dated May 2024 <ul style="list-style-type: none"> Moved: Terry Martin Seconded: Gordon Lewer Carried
10.	General Business and Questions:	<ul style="list-style-type: none"> The Board has appointed Les Stephens as the new VGCCC nominee for the FTG BC. Ian Burgell: <i>What is happening to the electronic scoreboards?</i> Chris Thomson is working on the boards to get them working. He responded / updated the meeting. The boards on Green 2 are working via power cables, but he is obtaining quotes for battery packs. The boards on Green 1 have more issues. The remotes will need replacing & some other parts. Hopefully parts will only cost about \$200 & the boards will be ready for the next pennant season. Ray Porter <i>asked if green fees are going up.</i> Green fees for pennant players will be \$10 per game for the next season. See item 7 above. Merilyn Selvey <i>reported that she had been secretary & assistant secretary for 19 years. She asked if she & Bob Selvey would remain as the ERBR delegates.</i> Les & Clayton Jones, Bowling Committee President, replied that they hoped she would continue. Les thanked Merilyn for her long service to the club.

Meeting closed: **10.55am**

Minutes taken by Rhonda Raisbeck, Secretary Board of Management.

Ferntree Gully Bowling Club.

Financial Report for the Year Ended 31 March 2025

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Ferntree Gully Bowling Club Inc

COMMITTEE OF MANAGEMENT'S REPORT

Your Committee of Management members submit the financial report of Ferntree Gully Bowling Club Inc for the financial year ended 31 March 2025.

Board of Management Members

The names of Board of Management members throughout the year and at the date of this report are:

CEO	Les Stephens
Treasurer	Robyn Scanlan
Executive Secretary	Rhonda Raisback
Committee Member	Paul Wootten
Committee Member	Clayton Jones

Principal Activities

The principal activities of the association during the financial year was to constitute not-for-profit sporting club in order to encourage, support and engage a team or teams of its members to participate in the post of bowls

Significant Changes

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

Operating Result

The deficit from ordinary activities amounted to \$9,497. The deficit for the previous financial year amounted to \$15,525.

Signed in accordance with a resolution of the Members of the Committee.



Les Stephens



Robyn Scanlan

Dated this 14th day of May 2025

Ferntree Gully Bowling Club Inc

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 \$	2024 \$
REVENUE			
Revenue from operating activities	2	1,743,786	1,763,191
Other income		24,159	29,121
Grants		723	10,909
		<u>1,768,668</u>	<u>1,803,221</u>
EXPENDITURE			
Bar, kitchen & bistro general expenses		32,407	35,359
Bowls expenses		40,178	50,926
Cost of sales	3	287,173	275,688
Depreciation & amortisation		162,737	158,370
Employee benefits expenses		718,418	768,664
Finance costs		23,419	30,309
Gaming expenses		118,354	121,734
General house expenses		115,681	112,704
Lease expenses		-	3,192
Operating costs		120,289	117,303
Promotions / advertising		58,018	53,151
Repairs & maintenance		44,551	36,485
Security		54,737	54,861
Loss on write off / disposal of assets		2,203	-
		<u>1,778,165</u>	<u>1,818,746</u>
Surplus/(Deficit) for the year before income tax		(9,497)	(15,525)
Income Tax	1(a)	-	-
Surplus/(Deficit) for the year after income tax		<u>(9,497)</u>	<u>(15,525)</u>
Other Comprehensive Income for the year:			
Items that will not be reclassified to profit or loss:		-	-
Items that will be reclassified subsequently to profit or loss when specific conditions are met:		-	-
Total Comprehensive Income/(loss) after income tax		<u>(9,497)</u>	<u>(15,525)</u>

The accompanying notes form part of these financial statements.

Ferntree Gully Bowling Club Inc

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	488,458	578,747
Trade and other receivables	5	1,025	400
Inventories on hand	6	11,830	12,694
TOTAL CURRENT ASSETS		501,313	591,841
NON-CURRENT ASSETS			
Property, plant and equipment	7	709,725	695,628
Intangible assets	8	520,699	591,247
TOTAL NON-CURRENT ASSETS		1,230,424	1,286,875
TOTAL ASSETS		1,731,737	1,878,716
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	66,000	125,141
Provisions	10	51,512	33,327
Other financial liabilities	11	28,924	32,200
TOTAL CURRENT LIABILITIES		146,436	190,668
NON-CURRENT LIABILITIES			
Other financial liabilities	11	298,362	391,612
TOTAL NON-CURRENT LIABILITIES		298,362	391,912
TOTAL LIABILITIES		444,798	582,280
NET ASSETS		1,286,939	1,296,436
EQUITY			
Retained surplus		1,286,939	1,296,436
TOTAL EQUITY		1,286,939	1,296,436

The accompanying notes form part of these financial statements.

Ferntree Gully Bowling Club Inc

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers & members		1,758,792	1,787,525
Receipts from government grants		723	10,909
Payments to suppliers & employees		(1,653,316)	(1,610,228)
Interest received		8,528	5987
Net cash provided by operating activities	12	<u>114,727</u>	<u>194,193</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(108,489)	(102,107)
Net cash used in investing activities		<u>(108,489)</u>	<u>(102,107)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net movements in financial liabilities		(96,527)	(32,049)
Net cash used in financing activities		<u>(96,527)</u>	<u>(32,049)</u>
Net increase / (decrease) in cash held		(90,289)	60,037
Cash on hand at beginning of financial year		578,747	518,710
Cash on hand at end of financial year	4	<u>488,458</u>	<u>578,747</u>

The accompanying notes form part of these financial statements.

Ferntree Gully Bowling Club Inc

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2025

	Retained Surplus	Total
	\$	\$
Balance at 1 April 2023	1,311,961	1,311,961
Surplus/(Deficit) for the year	(15,525)	(15,525)
Other comprehensive income for the year	-	-
Balance at 31 March 2024	1,296,436	1,296,436
Balance at 1 April 2024	1,296,436	1,296,436
Surplus/(Deficit) for the year	(9,497)	(9,497)
Other comprehensive income for the year	-	-
Balance at 31 March 2025	1,286,939	1,286,939

The accompanying notes form part of these financial statements.

NOTE 1: SUMMARY OF MATERIAL ACCOUNTING POLICIES

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (Vic)*. The committee has determined that the association is not a reporting entity. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Statement of Compliance

The financial report has been prepared in accordance with *Associations Incorporation Reform Act 2012 (Vic)*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054: *Australian Additional Disclosures*.

The association have not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The material accounting policy disclosed in Note 1 that has not been assessed for compliance with the recognition and measurement requirements of Australian Accounting Standards is Leases.

Accounting Policies

a. Income Tax

No provision for income tax has been raised as the association has self assessed to be exempt from income tax.

b. Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

c. Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand and cash at bank, deposits at call and highly liquid investments with an original maturity of 3 months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

d. Inventories on Hand

Inventories are valued at the lower of cost and net realisable value. Costs are assigned on the standard cost basis

e. Property, Plant and Equipment

Plant and equipment

Plant and equipment is measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset.

The cost of fixed assets constructed by the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

NOTE 1: SUMMARY OF MATERIAL ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. If appropriate, at each balance date. An asset's carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable value.

f. Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

g. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

h. Employee Provisions

Short-term employee benefits

Provision is made for the association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The association's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current accounts payable and other payables in the statement of financial position.

i. Leases

The Association as lessee

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;

Ferntree Gully Bowling Club Inc

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1: SUMMARY OF MATERIAL ACCOUNTING POLICIES

- lease payments under extension options if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn/concessionary leases), the Association has adopted the temporary relief under AASB 2018-8 and measures the right-of-use assets at cost on initial recognition.

j. Income Recognition

Revenue is measured at the fair value of the consideration received or receivable.

Revenue has been recognised on the following basis:

Gaming Income – accrued in accordance with gaming net revenue;

Bar Trading and Kitchen Trading Sales – on sale of goods;

All revenue is stated net of the amount of goods and services tax (GST).

NOTE 2: REVENUE

	2025	2024
	\$	\$
Revenue from Operating Activities		
Bar Sales	454,033	421,815
Kitchen Income	249,261	226,987
Gaming Revenue	937,926	1,012,164
Club House	20,703	20,229
Bowls Subscriptions	29,387	30,706
Green Fees	44,630	40,592
Bowls Income	7,846	10,698
Total Revenue from Operating Activities	1,743,786	1,763,191

NOTE 3: COST OF SALES

Bar Purchases	162,349	154,909
Kitchen Purchases	124,824	120,779
	287,173	275,688

Ferntree Gully Bowling Club Inc

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 4: CASH & CASH EQUIVALENTS

	2025	2024
	\$	\$
Cash on Hand	56,211	59,981
Cash at Bank	432,247	518,766
	488,458	578,747

NOTE 5: TRADE & OTHER RECEIVABLES

Trade Debtors	1,025	400
	1,025	400

NOTE 6: INVENTORIES ON HAND

Bar Inventories	6,994	9,427
Bowls Inventories	4,836	3,267
	11,830	12,694

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

Buildings at Cost	1,533,942	1,557,151
Less Accumulated Depreciation	(1,162,687)	(1,156,070)
	371,255	401,081
Plant & Equipment	974,857	1,100,982
Less Accumulated Depreciation	(682,741)	(806,435)
	292,116	294,547
Furniture, Fixtures & Fittings	47,637	243,961
Less Accumulated Depreciation	(1,283)	(243,961)
	46,353	-
Total Property, Plant and Equipment	709,725	695,628

NOTE 8: INTANGIBLE ASSETS

Gaming Machine Entitlements 2022-2032	705,862	705,862
Less: Accumulated Amortisation	(185,163)	(114,615)
	520,699	591,247

Ferntree Gully Bowling Club Inc

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 9: TRADE & OTHER PAYABLES

	2025	2024
	\$	\$
Trade Creditors	18,991	40,072
GST Payables	17,654	24,001
Other Creditors	29,355	61,068
	66,000	125,141

NOTE 10: PROVISIONS

Current:

Annual Leave	20,333	15,982
Long Service Leave	31,179	17,345
	51,512	33,327

NOTE 11: OTHER FINANCIAL LIABILITIES

Current:

Secured Lease Liability	28,924	32,200
	28,924	32,200

Non - Current:

Secured Lease Liability	10,992	24,793
Loan – VGCCC Gaming Machine Entitlements	287,370	366,819
	298,362	391,612
	327,285	423,812

NOTE 12: CASH FLOW INFORMATION

Reconciliation of cash flows from operating activities with net current year surplus

Net current year Surplus/(Deficit)	(9,497)	(15,525)
<i>Cash flows excluded from current year surplus</i>		
Non-cash flows in current year surplus:		
– Depreciation and Amortisation	162,737	158,370
– Loss/(profit) on write off/disposal of assets	2,203	-
Changes in assets and liabilities:		
– (Increase)/decrease in Trade and other receivables	(625)	1,200
– (Increase)/decrease in Inventories on hand	865	1,795
– increase/(decrease) in Trade and other payables	(59,141)	39,013
– increase/(decrease) in Provisions	18,185	9,340
	114,727	194,193

Ferntree Gully Bowling Club Inc
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
PERFORMANCE OF INCORPORATED ASSOCIATION

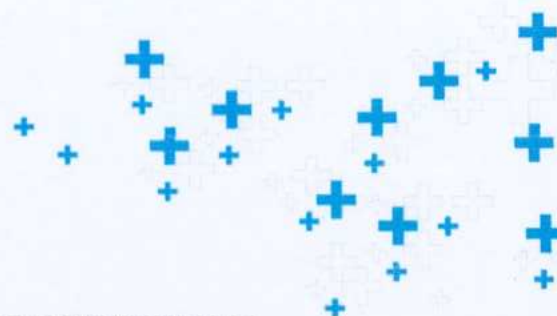
We, Les Stephens, and Robyn Scanlan, being members of the committee of Ferntree Gully Bowling Club Inc, certify that:

The statements attached to this certificate give a true and fair view of the financial position and performance of Ferntree Gully Bowling Club Inc during and at the end of the financial year of the association ending on 31 March 2025.

Les Stephens 

Robyn Scanlan 

Dated this 14th day of May 2025



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
FERNTREE GULLY BOWLING CLUB INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Ferntree Gully Bowling Club Inc. (the association), which comprises the statement of financial position as at 31 March 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, notes comprising a summary of material accounting policies and other explanatory information, and the certification by members of the Committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Ferntree Gully Bowling Club Inc. is in accordance with the requirements of the *Associations Incorporation Reform Act 2012 (Vic)*, including:

- (i) giving a true and fair view of the association's financial position as at 31 March 2025 and of its performance for the year then ended; and
- (ii) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

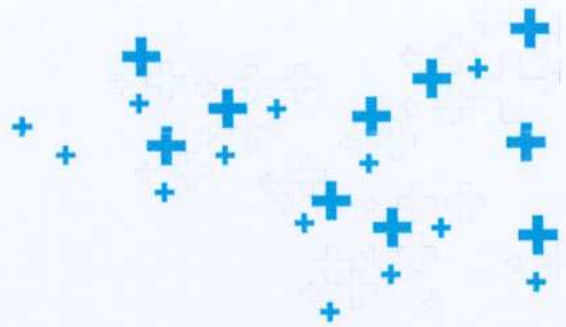
We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of *Associations Incorporation Reform Act 2012 (Vic)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error

In preparing the financial report, the Committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the association or to cease operations, or have no realistic alternative but to do so.

The Committee is responsible for overseeing the association's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

LBW CHARTERED ACCOUNTANTS

SRIPATHY SARMA

Principal

Dated this 14th day of May 2025



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CEO REPORT 2024/2025

The past year has remained challenging however we have managed to arrest the trend from the past couple of years and improve our overall position. Our major expenditure this financial year has been the refurbishment of our refrigeration systems and the refurbishment of the bars. Whilst the expense was significant (approx. \$100K) it was very necessary and allows us to have an up to date system.

Our commitment for the poker machine licences remains significant (approx. \$280K still owing) we have made 4 instalments this year and are very hopeful of clearing this debt within the next 3 years so that we can then start putting money aside to pay the next licence renewal.

I would like to acknowledge the efforts of my fellow board members and staff who have worked to assist in the above.

Thanks to Jami, Cassie and the staff for their efforts to service our members and guests of the club. They have introduced several new projects/activities over recent times to encourage new people into the club. The new activities have been very successful and we have attracted excellent crowds which introduces new customers to our venue. It is very important that members acknowledge these efforts as they are necessary to ensure the future of our club.

I also thank the bowling committee for their efforts during the year under the excellent leadership of our president Clayton Jones.

The social club members are continuing to provide support with the Friday night raffles etc, which are providing an avenue to bring members and guests to the club. They have provided funds for the recently purchased heavier chairs in the members bar area.

Jack Attack is continuing to provide bowling experience for new bowlers with many players coming back year after year. We have already gained several full and social members and pennant players from this event. It is very satisfying to see how the players enjoy this format and we are seeing many more people using other facilities of the club.

Thanks go to Cassie for her efforts in doing the administration work this event which is a huge success. Thanks to those members who help out on each night.

Our barefoot bowls has again been successful this year and our members are doing a great job co-ordinating this activity. We need to continue to promote these types of events as hopefully it will lead into more membership for the club.

The lights are being used for Jack Attack, social bowls and night pennant. The committee must be mindful of opportunities and organise other suitable events that will bring more people into our club.

Thanks also to the "Monday Boys" for their contribution to the maintenance of the greens and surrounds. Volunteers to do this work are an essential part of our club culture.

We must continue to strive to increase our membership, and encourage more people to use the facilities of the club. The numbers below show our membership numbers have declined slightly this year with the main decrease being in full members.

The poker machine area continues to enhance our revenue and is an important part of the club's future. We have found that our revenue has stabilised a little this year and we are hopeful that this trend will continue. The board is continually looking at avenues to update the gaming room to encourage more patrons. The introduction of TITO (ticket in ticket out) last year for 30 of our machines seems to be contributing to this trend. This system is already in operation in all venues in our area therefore the board felt the need to update our system so we are not left behind. We have recently replaced 2 older machines with new ones so that we continue to refresh the room.

I would like to remind all members please think about the following,

"WHAT CAN I DO TO HELP THE CLUB"

MEMBERSHIP NUMBERS

	31/3/24	31/3/25
Full	111	102
Special	3	3
Life	8	8
Social 1	58	53
Social 2	32	42
Junior	3	2
Total	215	210

Les Stephens

CEO



TREASURER'S REPORT FOR FINANCIAL YEAR ENDING 31/03/2025

It is with pleasure that I present the Ferntree Gully Bowling Club's financial statements and audit report for the financial year ending 31/03/2025.

We have continued our trend of improving our financial situation from the previous year's results. The deficit posted of -\$9497 for this financial year is \$6028 less than the -\$15,645 posted in 2023/2024. Please note that these results have been impacted by the increased costs due to the challenging economic environment we are currently existing in, along with many members and visitors having less disposable income to spend at our club.

We have also commenced some much-needed repairs and renovations to modernise our clubrooms and replace obsolete and malfunctioning essential equipment. The impact of these activities is shown in our repairs and maintenance expense being \$44,551 an increase of \$8066 from the last financial year.

I would like to reassure our members that despite the financial records showing a deficit, we are operating at a comfortable surplus if we remove the non-cash adjustments such as depreciation and amortisation which is \$162,737. Our results without these deductions show a surplus of \$153,240 which is \$10,395 more than in the previous financial year.

Operational income this year decreased by 1.1% over last year. Total expenditure was reduced by 2.23%. Great effort by venue management for keeping the expenses down.

Both the Bar and Bistro increased their revenue this year whilst gaming was down, most likely due to less disposal income by patrons.

We have had another outstanding year by the social club with their raffles raising over \$12,000 this year.

I would like to acknowledge the patronage of outside groups using our club rooms. These are Mountain Pickers Association, Rotary, Knox Cornholers League, Rough Cut, Trivia Nights and our newly added Drag Bingo Nights. Along with all who participate in Jack Attack and Barefoot Bowls.

I would like a special thank you to all the tireless volunteers who do so much work and maintenance around the club. This valuable contribution saves the club thousands of dollars over the year. I would like to include my fellow board members and all the various committee members who also give freely of their time to assist in the running of the club and all the bowling activities.

Looking forward to the next twelve months, we will continue to streamline our operational practices to keep our costs as low as possible. We are looking forward to completing our renovations both planned and unplanned and we will continue to add new activities to increase our member base and encourage more patronage by the general people in our community. Our greatest challenge is the current economic climate which has caused a decrease in everybody's disposable income.

Robyn Scanlan
Treasurer.

Ferntree Gully Bowling Club
Bowling Committee
Presidents Report 2025



I would like to thank all of those who in the past two years have made my presidency enjoyable, as you would be aware I decided not to stand for the position of President again, instead handing over the reins. I hope that the new committee will continue the great work we have started and use that work as a springboard for better and greater things for our members and Club. It is with great pride that I am able to submit my last President's Report to the members of the Ferntree Gully Bowling Club (FTGBC).

Bowls – Pennant

To all members that have participated in Pennant – Thankyou.

The chairpersons' selectors report for Midweek, Weekend and Night pennant will elaborate further.

Bowls - Social

- **Jack Attack**

The Jack Attack program has continued to grow from strength to strength and continues to be a strategic feeder for new bowlers/members into the club. Les Stephens has continued to run successful seasons through-out the year on behalf of the club on the Wednesday nights. Earlier this year Les has decided to step down from running the Jack Attack nights and has been relieved by Darryn Marsh. Thankyou Les for all of your efforts and good luck to Darryn into the future.

- **Off-Season Tuesday Carpet Bowls**

The indoor carpet bowls was once again run successfully in the last year, the members playing this format are small in number but none the less committed to the program.
Thankyou Judy Tournier

- **Off-Season Tuesday Outdoor Bowls**

A continuation following on from the mid-week pennant season, it is good to see the outdoor assets being utilised in the off season midweek. This program generally ran with 2 or 3 rinks in play starting in the morning.
Thankyou Norm Smith and Linda Loh

- **Thursday Night Twilight Bowls**

Twilight Bowls run by Rhonda Raisbeck with assistance on theme nights by Brian Raisbeck (head chef) continues as a permanent fixture on the FTGBC calendar, even during the cooler months. For existing members, the three bowl ten end format is a perfect format to hone bowling skills in a social environment.

Ferntree Gully Bowling Club
Bowling Committee
Presidents Report 2025



Twilight bowls (outside of the Jack Attack program) also acts as a bridging format for those joining in from the Sunday morning learn to bowl sessions, it provides a competitive aspect to the game and provides the opportunity further perfect and practice.

The theme nights held once a month have been exciting and fun, and feedback received from the members echo this statement. Members who play on a theme night also contribute various theme ideas and cuisines.

Thankyou Rhonda and Brian Raisbeck

- **Friday Pairs**

Continues as our strongest weekly social event, incorporating players from all over the district, Thankyou to the Brian's (Raisbeck and Cross) for their ongoing support of the day.

Thankyou Brian Cross and Brian Raisbeck

- **Off-Season Saturday Outdoor Bowls**

During the off-season the FTGBC has continued to bowl on the Saturday afternoon in the 2x4x2 format. This program has one of the highest attendance rates during the off-season.

Thankyou Norm Smith and Darren Barsdell

- **Sunday Morning Learn to Bowl**

The Sunday morning learn to bowl session with Ron and Norm has continued to educate and fine tune the technique of new bowlers in a relaxed and friendly environment, this avenue has also been successful in enrolling new members into the club.

Thankyou Ron Coleman and Norm Smith

- **Representation - Members in Tournaments**

Member participation this year has increased again, FTGBC has been represented in tournaments that typically we have not competed in before, and pleasingly this has included teams that have FTGBC first year bowlers.

A special acknowledgement to Martine Johnstone for winning the Eastern Ranges Ladies Novice tournament earlier in the year.

Thankyou Members and congratulations Martine

- **Officials – Umpiring**

Building on the eight (8) members successfully completing the course last year all have (at some point) been able to put those skills to use throughout the pennant season. This was great for members who want to gain a deeper understanding of the rules.

Thankyou to our members that renewed or sat the course for the first time. Please let a bowling committee member aware if you would like to sit the course.

Ferntree Gully Bowling Club
Bowling Committee
Presidents Report 2025



FTG Bowling Committee

Delegates

I would specifically like to thank our delegates for representing FTGBC diligently at the Eastern Ranges meeting, both Bob and Merilyn Selvey have been the delegates for many years and have completed great work in that time. Merilyn and Bob decided to step back in May, and as a result Clayton Jones is now the Eastern Ranges delegate.

Thankyou Bob and Merilyn Selvey.

Club Championships

Club Championships have been played with competitive vigour. Some formats have not been played due to numbers and availability. I am personally conflicted in regard to the club championships, I can appreciate the historical perspective and the rationale of running the competition. I do find the participation in these events of concern. I believe that there can be more work done in this space to engage and widen the formats with a view to attract more members to play. A further concern for the championships is the length of time it takes to complete. I believe that we can do much better in this area, to achieve better outcomes for all.

Thankyou Brian Raisbeck and Ross White

Welfare

The welfare of our members is the highest priority we (Bowling committee) undertake. Again, this year the welfare officer has been kept busy sending out cards, flowers and touching base with those who have been unwell or passed.

Thankyou Robyn Coleman

Functions

This past year as in those prior, FTGBC has led from the front in being a proactive and positive community partner and citizen. With donations in excess of \$5,000 the FTGBC has once again assisted those in difficult positions.

- Angliss Auxiliary (Charity Event) – Raised over \$2,700 on the day
- Good Friday (Charity Event) – Raised over \$1,320 on the day
- Biggest Morning Tea (Charity Event) – Raised \$1,450 on the day

This year also saw us grow the Melbourne Cup Day event for the club. The day included Table races, Fashions on the field, bowls, sweeps and raffles, this was a success for the club on which would usually be a quiet trading day, we look forward to doing this again later this year.

Thankyou to all that collected donations, bought a plate, organised, advertised and participated in the event.

Ferntree Gully Bowling Club
Bowling Committee
Presidents Report 2025



Greens and Surrounds

- In recent history the Merricks Road end of the green has undergone transformation as a part of the shade project.
- The Gully has built upon the step forward in going-green last year. The maintenance team have been collecting cans and bottles for which the club is receiving a .10cent refund. I would ask all members to double check the labels on these cans/bottles before disposing of them, to ensure they are placed in the correct bin. This has returned positive gains to the club.
- The surrounds have been improved upon throughout the course of the year with re-applying the weather proofing to furniture, along with planting and mulching.

As always, many hands make light work. If you are interested in assisting in Monday maintenance, please speak with a member of the bowling committee.

Thank you to those members that regularly attend the morning maintenance sessions.

Social Club

Time and again, the social club in difficult economic circumstances have achieved results that they should be proud of. The social club has funded various projects this year and continues to deliver solid gains for the club.

Thankyou Marg Robbins, Craig Glossop, Rick Jenkins, Annie Benton, Bob Marrs and Angela Pinsent

Incidentals

- Hoodies
The hoodies project was a success for the club, so successful we have run another order, The issue was identified that the club required an appropriate outerwear, something between the long sleeve shirt and the water-resistant jacket.
- Wendy's Book Corner
Wendy's book corner has remained steady throughout the year. The introduction of puzzles and DVDs to vary the offering has generally been regarded as a positive. Thankyou Robyn Coleman and Heather Padgham
- Tea/Coffee
The tea and coffee honesty box has remained steady throughout the course of the year, providing a stable income for the club.
Thankyou John Vincent

Ferntree Gully Bowling Club
Bowling Committee
Presidents Report 2025



Communication

One comment that I receive on a semi-regular basis, is that our overall communication has been poor. I am happy to say that feedback has reduced since the introduction of the communications board and the Gully news. The bowls committee has worked tirelessly on this year setting up a framework and process to better our communication with our members via various methods.

I am happy to say that there has been positive feedback to the Gully news, this is an ongoing project at the moment to ensure that we hit the right messaging and artwork.

I would also like to share visits to the FTGBC Facebook page have increased 20% and engagement (likes, chat etc.) is also up. We cannot afford to underestimate the potential business digital avenues provide to our club and communication with our members.

Thankyou Cassie Moore

Staff

As always to our staff, thank you, you may not always hear it, but the members of the Gully are truly appreciative of the work that you do on a daily basis. You should be proud of your output and your contribution in shaping of our club's culture.

Thankyou Jamie Tatlow, Cassie Moore, Zoltan, Liz, Liam, Tamika, Georgia, Corey, Pearce, Michaela and Katie.

Thanks, must also be given to the kitchen staff of Ravi and his team.

A special call out and thankyou to Georgia who prepares the Saturday pennant slices, cheese and biscuits each week.

Board of Management

FTGBC is fortunate to have the Board of Management keeping the club afloat and running during what was a challenging economic year. Les Stephens, Robyn Scanlan, Rhonda Raisbeck and Paul Wootten along with secondee Chris Thompson we collectively as a club owe you gratitude for volunteering your time and efforts in achieving this goal.

Bowling Committee

To my bowling and sub committees, I would be nowhere without you. Your dedication and unwavering support not only to myself but the club in general is truly inspirational. I would like to make it known to the members the volume of work and outputs that are achieved by this committee. Club Championships, Good Friday Appeal, Angliss Charity Day, Biggest Morning Tea, Pennant tea-breaks, Honour board updates, the hoodies project, Members Diary, Presentation night, and the list goes on. And as we endeavour to grow, I am sure we will add to this list.

Ferntree Gully Bowling Club
Bowling Committee
Presidents Report 2025



Thank you to my Vice President – Laurie Rutter

Thank you to my Secretary – Brian Raisbeck

Thank you to my committee members - Jamie Russell, Gary Johnstone, Ross White, Chris Thompson

Thank you, Ross White and Brian Raisbeck, for assisting with Club Championships.

Thank you to Marg Robbins and her team for heading up the Social Club.

Thank you to Judy Tournier for heading up the "House" sub-committee

Conclusion

Finally, I would like to call out any member that I may have missed and to those members that volunteer their time and effort at the club in any capacity. If it wasn't for your patience, persistence, and perseverance this club would not be here. From our maintenance team, to raffle ticket sellers, to the home committee, or an individual that brings a plate or assists on an event day. This is for you, Thank you.

Your work is very much appreciated by the Club, committees, members and myself personally.

The word "Superlative" in the Oxford dictionary is defined as something or someone embodying excellence.

A very fitting definition of an FTGBC volunteer.

C Jones

Clayton Jones

President

Ferntree Gully Bowling Committee

2024





Midweek Selection Report

2025

This season Ferntree Gully presented three teams for the mid week competition. We had a mixed result with just our second team making the finals.

Teams one and three both finished in seventh position and will be relegated to Division 2 and Division 5 next season.

Team two finished fourth at the end of the season. They played Box hill RSL away in the section semi - final and unfortunately were beaten by the better team on the day. Congratulations to the participants and thankyou to many spectators for you support.

Congratulations to individual players who won award on Presentation Night. This includes Ivan Nicol who won the best player, Denis Carroll as the most consistent player and Paul Cattermole as the most improved player. Also my team Angie Pinsent, Terry martin and Merilyn Selvey who were happy to be presented with their eight point badges.

Thankyou to our emergency players, Mike Kellett, Linda Loh, Terry martin, Angie Pinsent, Mick Hallier and Robyn Scanlan.

Thanks to my selection committee members of Marg Robbins, Norm Smith, Ross White and Mick Gillin who seconded after the sad loss of Gail Bowen. A special thanks to Marg who keeps our scores, statistics and website information.

Also, thanks to players who joined me as Team managers – Ian Rowland, Ron Coleman, Max Ritchie, Mick Gillin, Marg Robbins, Laurie Rutter and John Vincent.

Thankyou to Keith Sheldon-Collins for his wonderful work printing up our scorecards each week. Regular umpires assisted with many decisions to help our games. Thanks to Bob Selvey, Stuart Park, Ben Somers and John Vincent.

Finally, thanks to many players who assisted others, providing transport to different clubs.

Jenny Jennings
Midweek Selector



Ferntree Gully Bowling Club
Selectors Report for AGM, 2025
Night Pennant

Ferntree Gully Bowling Club entered two teams in the Eastern Ranges Night Pennant competition for the 2024-25 season. One team of more experienced bowlers was in Division 1 and the other team of less experienced bowlers was in Division 2. Each team consisted of nine bowlers, playing 2 bowl triples. 22 bowlers took part in the competition, of which 6 were playing in their first pennant competition.

FTG 1 finished 3rd after the home & away season. The team had narrow win at home in the first semi-final against Mitcham 2. Sadly, they lost the Preliminary Final against Blackburn 1, at Blackburn.

FTG 2 finished 4th after the home & away season. Unfortunately, the team lost the first semi-final to Mitcham 3, away at Mitcham.

Nevertheless, the season was a success with both teams making the finals and more bowlers playing pennant. Night Pennant is a good introduction to pennant competition for players stepping up from Jack Attack and social bowling activities.

Rhonda Raisbeck,
Team Manager & Selector
April 2025