

BOWLS
AUSTRALIA

2022-23
BOWLS AUSTRALIA

ANNUAL REPORT

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President's Report



It is a privilege to present my first report as President of Bowls Australia (BA).

As outlined below, it has been a year of highs and lows, of discovery and change, which included an unexpected operational loss of (\$1,167,003) detailed in the Finance Report and addressed further below.

2022/23 highlights

The following are just some, but far from all, of the incredible, positive highlights and achievements of Bowls in Australia during 2022/23 that are detailed more expansively throughout this Annual Report:

- The amazing achievements of the Australian Jackaroos at the 2022 Commonwealth Games in Birmingham.
- The launch of BA's Strategic Plan 2022-25 "Connecting More People to Bowls – in More Ways – More Often!" in July 2022.
- Subsequent strategic activity and initiatives, including the development of a Diversity, Equity & Inclusion Plan.
- Increased club and community uptake of our participation programs and support initiatives across BowlsLink, BowlsLearn, Jack Attack, Sporting Schools, Roll Back The Clock and Rookie Rollers, including

the development and launch of all-abilities Rookie Rollers equipment.

- The outstanding delivery of the significant annual calendar of BA events, including an Australian Open 2023 of record-breaking participation.
- With Australian Sports Commission and Australian Institute of Sport funding support, the material expansion of the High Performance Para Program and Pathways Program activities (Able-bodied and Para).

With a footprint of over 1,800 Bowls clubs nationally, with dedicated administrators, volunteers and players who are the lifeblood of the sport, and a membership base of those clubs that nudges half a million Australians annually, Bowls holds an important position in the Australian sporting landscape and wider community.

This is especially true to those clubs which are the heartbeat of their communities in regional Australia.

Leadership changes

In July 2022, BA's CEO of over 15 years, Neil Dalrymple, advised of his resignation to take up the role as CEO at World Bowls.

The Board conducted a thorough recruitment process, culminating in the appointment of experienced sports executive Matthew Kennedy, who through his career has held CEO and senior leadership roles across international, national and state sporting organisations of multiple sports.

Neil then concluded his time as BA CEO on 30 November, with Matthew commencing in the role on 1 December.

BA's Board and staff express their thanks to Neil for his long-time service, acknowledge all of his achievements for the organisation, and congratulate him on and look forward to a collaborative relationship with him in his new role as CEO of World Bowls.

I was appointed as President by the Board in November 2022 at the first meeting following the 2022 Annual General Meeting.

I wish to recognise the dedication of my predecessor Bob Boorman, who along with Tracey Wright and Kate Hutchinson, concluded their time as Directors at that point.

Following a thorough Nominations Committee recruitment process, it was pleasing for the Board to then appoint Gerard Robinson, Bronwyn Powell and Iain Evans to the Board in April 2023, with all three boasting extensive experience and an excellent mixture of Bowls, business, financial diligence, marketing and government experience to add to the diversity of thought required for contemporary best-practice sports governance.

From a governance perspective, BA has a rejuvenated Board and committee structure that is forward looking to address the organisation and sport's immediate challenges, and to best realise the opportunities for Bowls in Australia into the future.

Financial circumstances

The lowlight of this period was the discovery of significant errors in the financial reporting the Board and its Committees received for the FY22/23 budgeting process, being the first post-COVID impact year of a return to full event delivery and other activity, and also in the subsequent projections in the first half of the financial year.

In January, and after an examination of the business in his first six weeks, BA's new CEO brought to the Board's attention material budgeting, year-to-date reporting, and forecasting errors, and financial overruns that he and the Senior Leadership Team had discovered had occurred in the early part of the financial year, which at the time culminated in an estimated ~\$1M loss for the 2022/23 financial year.

At its subsequent February meeting, the Board was shocked at the information presented, but quickly reflected on and recognised its ultimate responsibility for the circumstances and immediately sought to understand how it occurred, what needed to be done and implement a responsible and sustainable pathway to financial recovery.

The Board then commenced immediate communication with key stakeholders, in

particular all State and Territory Associations, and in doing so, not only acknowledged its accountability for the issues but also took responsibility, alongside new management, to rectify what was needed in the BA business so such a situation never occurred again.

The Bowls community deserves to see a world-leading Bowls organisation to guide the sport in Australia for generations to come. The BA Board is well skilled, energised and committed to deliver just that.

The magnitude of the financial turnaround that is now required has necessitated careful reviewing of every aspect of BA's business model.

With reserves that allow it, BA's financial recovery is planned over multiple years, taking into account different horizons and timelines for change within different areas of the circa \$9M turnover business and its significant areas of activity, with a view to minimising any adverse impact on stakeholders.

As part of this planning, the Board has endorsed a small deficit budget for the FY24 financial year, before seeking to return to a break-even or small surplus positioning in FY25.

Whilst there is still much to do, the Board remains dedicated to the work-in-progress considerations and adjusted multi-year planning that it and its reconstituted Finance and Audit Committee have been addressing and implementing since the situation was uncovered.

Action taken to address necessary change

In resetting the entire financial reporting system of BA, the following are some key changes since November 2022 that will provide a more accountable governance structure and avoid the financial reporting issues that existed in the past:

- BA has three new Directors appointed on a skills basis and post the 2023 Annual General Meeting (22 November 2023) at least five of nine Directors will have changed.
- As a new President, I requested and the BA

Board accepted a new communication protocol between BA management and the BA Board promoting efficiency and accountability.

- BA has a reconstituted Finance & Audit Committee.
- BA has a new CEO and new senior management structure and increased diligence of reporting to budgets by relevant staff to BA executive.
- BA has implemented new finance, reporting and accounting software, policies and practices.
- BA rebuilt all internal budgets from scratch.
- BA conducted a tender process for its independent auditor, with a recommendation to be made to the 2023 AGM.
- BA has reset and is now in the process of re-energising a supporting governance structure of 24 sub-committees and advisory groups down to 14, including reviewing the Terms of Reference for each.

The unique inter-dependency that all levels of Bowls – from club to state/territory to national to international – means difficult conversations to challenge the status quo and to explore new alternatives have been required, prioritised and occurred.

This will allow the organisation to continue to deliver high-quality servicing to clubs and their respective bowls communities as BA restructures elements of its business as required.

Planning for a revamped Club Support Program commenced towards the end of the financial year with a view to offering new and valuable support and benefits to grassroots clubs, with a lower number of in-the-field staff supported by other industry-leading service providers.

This new approach, which will still include required face-to-face interactions, is set to evolve and roll-out through 2023/24 and, like all integral areas of the business, will be constantly reviewed.

Acknowledgements

On behalf of BA's Board, I express thanks to all State and Territory Associations and other stakeholders, particularly government and sporting industry funders and supporters, who have embraced the challenging financial circumstances with supportive intent and action.

Only through continued collaboration, communication and working together with mutual trust and openness in addressing tough decision-making will the sport of Bowls continue to provide future generations with the rich and vibrant community and opportunities it has delivered to those gone before.

I acknowledge the impact that the changes we have made have had on both current and departed BA staff, before and after the end of this 2022/23 financial reporting period.

While required redundancies are always regrettable, the subsequent resilience and passion amongst the continuing team to take the organisation into its next era has been both admirable and infectious.

Key to future success will be a commitment to robust, best-practice governance, and I particularly thank the Governance, Risk, Integrity & Policy and Finance & Audit Committees of the Board for their important, diligent efforts of recent times.

In closing, I express my appreciation to all fellow

BA Board Directors and colleagues on State and Territory Association Boards and their respective Presidents, CEOs and staff who continue to communicate as openly and productively as possible through some difficult conversations, all with the intent to drive our sport forward.

A special thanks must go to BA's exceptional and dedicated CEO Matthew Kennedy and his team of new and incumbent staff for their tireless, rarely called upon work levels during the year.

Matthew's, and his team's, leadership, work-ethic and agility in responding to the unexpected challenges has been exemplary.

Bowls will forever be a beneficiary of their commitment in the back half of 2022/23, and now into 2023/24, which we will no doubt look back on as a necessarily transformative time.

We now have the benefit of steering the sport and organisation forward with Matthew at the helm, with a rejuvenated Board, and we feel prepared to tackle whatever comes our way in the coming year with a hardened resolve and fine-tuned skillset following 2022/23's challenges.

BA's Board, and me personally, look forward to supporting the Bowls community on this journey and do not take for granted the privilege afforded us in leading BA and the sport into the next chapter.

Matt Burgess
President



Local Legends Wanted

LOCAL LEGENDS WANTED



The skills you've honed over a lifetime of sport will make you a legend on the green, and that green's just up the road.

 [Bowls clubs near me](#)



CEO's Report



I am very pleased and honoured to present my first CEO's Report for BA on the organisation's activities during the 2022/23 financial year, having commenced in the position on 1 December 2022 after a short handover period in November.

Whilst not without its material challenges as highlighted in the President's Report, 2022/23 was a very busy and productive year for BA.

The period was marked by some significant changes at Board level which have been detailed in the President's Report.

Along with the newly comprised Board, I have had the pleasure of getting to know and establishing working relationships with each State and Territory Association's CEO, and President, to further progress our collective vision for greater connection to and within the sport.

During my first seven months in the role, it has been immensely beneficial to develop a deeper understanding of the incredible Bowls community through its passionate network of administrators, volunteers, players and coaches across all levels of the sport.

On the green, it was a particularly eventful period on the sport's national and international stage, with the Right at Home Australian Jackaroos campaign

in the Northern Hemisphere at the 2022 Birmingham Commonwealth Games in July and August undoubtedly being the focal point.

The Jackaroos' glittering success was well publicised, enjoying their most successful Commonwealth Games abroad ever, with three gold and three silver medals, having historically never secured a medal of the coveted golden variety at a Games in the United Kingdom.

More will be said of the Jackaroos' stunning performance in the Commonwealth Games report on page 25 and I also draw attention to the Honour Roll on page 22 and pay tribute to the efforts and preparation of the athletes in all national squads, across many events, to be the best they can be, and represent their country when selected to do so.

Prior to my commencement, BA unveiled the sport's new national Strategic Plan to guide the organisation's direction and priorities over the next three years, until 2025.

The 2022-25 Strategic Plan will serve as a blueprint for an exciting new chapter of the sport in Australia, focusing on a contemporary purpose of "Connecting More People to Bowls – in More Ways – More Often!", and outlining how BA will collaborate with purpose with the State and Territory Associations (STAs), clubs and other key partners, to future-proof BA and the sport on the path to 2025 and beyond.

BA commends STAs who have established their own complementing Strategic Plans.

National participation programs continued to prove popular during this period, highlighting the versatility and diversity of the sport; with the launch of Rookie Rollers All Abilities equipment in 2023 a particularly important initiative to increase and promote the sport's inclusivity and accessibility.

The Australian Sports Commission's Sporting Schools program saw 240 primary schools partake in Rookie Rollers sessions delivered as part of a term of sporting curriculum, while Jack Attack continued to expand its footprint in clubs across the country, now in more than 340 clubs after a further 37 took up the program over this year.

Understanding bowls' diverse communities and adapting to more inclusive practices were identified as important aspects to the future growth of bowls, with a Diversity, Equity and Inclusion Plan developed, focusing on gender, culture, all abilities and social inclusion.

In October, it was pleasing for BA to finally be able to deliver the first complete staging of The Nationals, which amalgamated six national events, held successively and consecutively, on the Gold Coast across Broadbeach and Mermaid Beach Bowls Club.

BA were also excited to lock in Perth as the destination for the 2023 and 2026 editions of The Nationals, supported by Tourism WA, again set to showcase the best aspects of the sport and feature competitors of all ages and abilities, spanning junior, open-age, senior, para and able-bodied events.

Bookending the summer was the 16th instalment of the Bowls Premier League at Club Pine Rivers in November, with Melbourne Pulse earning back-to-back titles, and then the 17th staging at Moama in February, where a vocal home crowd cheered their Moama Steamers home to another title; both events once again highlighted the unique and exciting nature of this fast-paced competition.

Unquestionably, one of the absolute highlights for this period was the overwhelming success of the Australian Open, which returned to the Gold Coast for an eighth time with a record level of participation and attendance in June 2023, supported by Tourism and Events Queensland and Major Events Gold Coast.

The Australian Open continues to grow year-on-year and has cemented itself as the jewel in the crown of bowls competitions not just in this country, but indeed the world, with more than 3255 unique entrants competing for a slice of the \$275,000 prize-money across 14 days of competition and among 14 host clubs.

At the time of writing this report, the countdown is well and truly on for the 2023 World Bowls Championships, supported by Tourism and Events Queensland and Major Events Gold Coast, with five clubs across the Gold Coast hosting the world's best from August 29 to

September 10.

With more countries competing than ever before, and the addition of three para disciplines for the first time, BA staff and the host clubs have been hard at work across all fronts preparing for what is widely expected and hoped to be the best staging of the sport's feature event.

Without doubling-up with the above President's and below Finance reporting on the concerning and unexpected financial situation upon joining the organisation, management is committed to establishing a multi-year turnaround approach that can ideally protect, and where possible enhance, all of the great elements of the organisation that prior leadership had developed for the good of the sport.

That includes but is not limited to all Participation Programs and the soon-to-be revamped Club Support Program (formerly known as Regional Bowls Manager Program), significant events such as the Australian Open, the (now combined) Nationals events, Bowls Premier League (BPL), BPL Cup, and Australian Indoor Championships, and BA's supporting broadcast, live-streaming and promotion of that suite of events, BA's excellent and high-achieving High Performance Program, the ongoing evolution of BowlsLink, and more.

However, each and every one of these activities will now need to progress with better sustainable business models.

Once the unfortunate financial facts were established, and from all I have witnessed, I can only commend the tireless efforts of Matt Burgess as President, and all Directors of the Board, for their prioritisation of fulfilling their duties in addressing all that BA now needs to.

In tackling all at hand, I took a decision to expand the Senior Leadership Team by promoting some long-serving and talented staff to that level of material considerations and decision-making and I want to recognise all of Aidan Davis (GM of Promotion and Partnerships), Andrew Howie (Events and Competitions Manager), Tim McGrath (GM of Business Operations), Chris Wallace (GM of Participation and Programs) and Gary Willis (Performance Director & National Coach) for their over and above efforts, and personal

support to me, during the year.

I also wish to sincerely acknowledge former CEO Neil Dalrymple's long-time substantial contribution to the sport and thank him for his handover and advice, as well as long-serving senior staff who resigned during the year in Glenn Hudson (Finance Manager), Samantha Trimble (People and Culture Manager) and Bronwyn White (Executive Assistant).

Additionally, I also recognise and thank former President Bob Boorman for his valuable time and advice in my short induction period in November 2022.

In summary, it has been a busy, challenging and productive first half of 2023.

I feel very privileged to hold this position for the sport and really look forward to what lies ahead for Bowls in Australia, both on and off the green.

Vale

During the course of the 2022-23 Annual Report period, Bowls Australia was saddened by the passing of a number of influential individuals who contributed greatly to the sport and the organisation in various ways.

Former Bowls Australia President Nigel Smith, and three Hall of Fame members, in Margaret Sumner OAM, Robert (Bob) Middleton OAM and Dennis Katunarich, passed during this period.

Nigel served as an elected Board Director of Bowls Australia for a three-year period before taking the reins as President in October 2015, a position he relinquished two years later after learning of family-related health concerns.

During his time on the Board and his Presidency, Nigel led and contributed to many significant organisational achievements, most notably the relocation and expansion of the Australian Open to the Gold Coast, where it became the world's largest and richest open bowls event, and the reintroduction of the Australian Championships to the national calendar.

Margaret was among the first group of inductees

into BA's Hall of Fame in 2011, boasting an impressive resume over many years, including a World Championship gold in the fours in 1996 at Royal Leamington Spa, in addition to a silver in the triples, and was also a Commonwealth Games medallist, winning silver at Kuala Lumpur, also in the fours.

Bob was a revered name in Victorian and Australian bowls, having earned the honour as the 57th man to represent Australia on the international stage. He had an accomplished career that included competing at the 1976 World Championships, 1984 World Championships and 1984 Trans Tasman.

Dennis was a revered name in Western Australian and Australian bowls, earning the honour as the 78th man to represent Australia on the international stage. He was first selected for Australia in 1983 and represented the country until 1993, with more than 160 international caps to his name.

Acknowledgements

BA acknowledges the generous support received from the Federal Government, through the Australian Sports Commission and Australian Institute of Sport, for their significant investment and contribution to Bowls Australia's High Performance and Club Support activities.

Appreciation is also expressed to Commonwealth Games Australia for their continued support of the High Performance Program and the Australian Jackaroos pursuits on the international stage.

Much gratitude is also extended to all valued corporate partners, including Apia, Right at Home, Audika, Henselite, Geeks2U, DrinkWise, MakMax, BCiB and Legacy Lighting, who are further outlined in the Commercial Operations Report on page 41, and we look forward to continuing to develop these relationships collaboratively into the future.

A special acknowledgement is made to BA's broadcast partners, Seven Network, Fox Sports Australia, and Sky Sport NZ, and production partner Sports Entertainment Network, for their support and efforts in bringing bowls into the lounge rooms of fans across the country and abroad throughout 2022/23.

My acknowledgment and thanks is heartily extended to the State and Territory Associations' Boards and staff, especially the CEOs, as well as those of World Bowls, for their efforts and collaboration over this period.

A special thank you is made to BA's Board of Directors, and particularly President Matt Burgess, for all their support and guidance in my early period.

Also, thanks to all volunteers on BA Committees, and indeed all the volunteers and administrators who make the sport tick at the club level across the nation, for their continual commitment and dedication to the growth and development of the sport and brand of Bowls in Australia.

Finally, and most importantly, I want to acknowledge the mammoth efforts of all staff and volunteers who worked for BA during 2022/23; spread across the country.

BA is so fortunate to have a passionate team that works hard and cares for Bowls, day in, day out, and I am proud of all they do and the way they go about it. Thank you.

Matthew Kennedy
CEO

OUR COMMERCIAL PARTNERS



Message from Australian Sports Commission

Sport has a place for everyone and delivers results that make Australia proud.

As we progress through this defining era in Australian sport, the Australian Sports Commission (ASC) is clear in our vision to lead and support the sector.

Our role is to provide opportunities for all communities to be involved in sport, while growing elite success and representation, inspiring future generations.

As the Australian Government agency responsible for supporting and investing in sport at all levels, we strive to increase involvement in sport and enable continued international sporting success.

We do this through leadership and development of a cohesive and effective sports sector, targeted financial support and the operation of the Australian Institute of Sport (AIS).

We play a unique role in the sport ecosystem and tackle the big challenges and opportunities with and for the sector.

We're proud to do so and through our vision, we aim to bring out the best in everyone involved in sport as we establish Australia as the world's best sporting nation.

Collectively, we've already made huge strides to set Australian sport up for success.

Australia's High Performance 2032+ Sport Strategy is an industry-wide approach to harness our collective strengths, talent and resources.

The strategy has a strong focus on Winning Well – balancing success and wellbeing and acknowledging that how we win is just as important as when we win.

Working hand in hand with this is the codesigned National Sport Participation Strategy which will transform the way participation is connected, delivered and supported in Australia.

The strategy will be the first of its kind in Australia and I'm looking forward to seeing the positive impact it has on the sector.

The sporting strategies, programs and facilities we deliver now have the capacity to shape Australia's long-term prosperity, well beyond sporting boundaries.

This is a defining era for Australian sport. We are well into the Green and Gold decade to Brisbane 2032, and we are focused on building sustainable success for decades to come.

Meanwhile, it has been wonderful to see continued demand from sports to use the AIS facilities in Canberra to prepare for major events, at home and abroad.

As the national home of sport, we are proud of the role we play in supporting athletes, coaches and high performance staff to reach their potential and I look forward to seeing many of our athletes shine at the upcoming Paris 2024 Olympic and Paralympic Games and Milano Cortina 2026 Olympic and Paralympic Winter Games.

On behalf of the ASC, thank you to everyone who contributes to the sector as we work collectively to ensure every Australian sees a place for themselves in sport.



Josephine Sukkar AM

Supporting Bowls Australia



Winning partnership Proudly supporting Bowls Australia

The Australian Sports Commission (ASC) invests in sport at all levels in Australia. We work with Bowls Australia to ensure Australian bowls players excel in the international sporting arena whilst increasing participation in bowls.

Bowls Australia is one of many national sporting organisations partnering with us to achieve Australia's Winning Edge.



Supporting Bowls Australia



Commonwealth Games Australia is proud to have supported **Bowls Australia** on the road to the Birmingham 2022 Commonwealth Games.

As a direct legacy of the Gold Coast 2018 Commonwealth Games, Commonwealth Games Australia invested \$13 million across the 21 sports that formed the Australian Team in Birmingham.

The funding was designed to help our Member Sports be **Green2Gold2Great** in Birmingham and assist emerging Team Members to keep Australia as the No. 1 nation in the Commonwealth.

Commonwealth Games Australia congratulates Bowls Australia for their continued efforts and our Australian Jackaroos for their outstanding performances in Birmingham.

State and Territory Association Contacts

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Board Directors



Bob Boorman

President, Bowls Australia Board (until November, 2022)

Matt Burgess

President, Bowls Australia Board (from November, 2022)

Louise Witton

Bowls Australia Board Elected Director

Jess de Greenlaw

Bowls Australia Board Elected Director

Paul Zerella

Bowls Australia Board Elected Director

Genevieve Delves

Bowls Australia Board Elected Director

Lydia Dowse

Bowls Australia Board Appointed Director

Tracey Wright

Bowls Australia Board Appointed Director (until November, 2022)

Kate Hutchison

Bowls Australia Board Appointed Director (until November, 2022)

Gerard Robinson

Bowls Australia Board Elected Director (from April, 2023)

Bronwyn Powell

Bowls Australia Board Appointed Director (from April, 2023)

Iain Evans

Bowls Australia Board Appointed Director (from April, 2023)



Committees and staff

Committees

State Consultative Body

Matt Burgess

Bowls Australia President (Chair)

Matthew Kennedy

Bowls Australia CEO

Jess de Greenlaw

Bowls Australia Board Director

Lydia Dowse

Bowls Australia Board Director

Louise Witton

Bowls Australia Board Director

Paul Zerella

Bowls Australia Board Director

Genevieve Delves

Bowls Australia Board Director

Gerard Robinson

Bowls Australia Board Director

Bronwyn Powell

Bowls Australia Board Director

Iain Evans

Bowls Australia Board Director

Pat Schram

Bowls Victoria President

Tony Sherwill

Bowls Victoria CEO

Dilys Kindlesides

Bowls NSW President

Tim Rowe

Bowls NSW CEO

Peter Williamson

Bowls Queensland President

Brett Wilkie

Bowls Queensland CEO

Doug Kelly

Bowls WA President

Ken Pride

Bowls WA CEO

Tim Dodds

Bowls SA President

Taryn Sexton

Bowls SA CEO

Matthew Styles

Bowls ACT President

Nick Hind

Bowls ACT Executive Officer

Bernard Knight

Bowls Tasmania President

Rob McGuire

Bowls Tasmania Executive Officer

Marty Garnett

Bowls NT President

Paul Jackson

Bowls NT Executive Officer

Finance and Audit Committee

Iain Evans

Bowls Australia Board Director (Chair)

Paul Zerella

Bowls Australia Board Director

Bronwyn Powell

Bowls Australia Board Director

Tim McGrath

BA General Manager - Business Operations (Secretariat)

Matthew Kennedy

Bowls Australia CEO (ex-officio)

Governance, Risk, Integrity and Policy Committee

Lydia Dowse

Bowls Australia Board Director (Chair)

Jess de Greenlaw

Bowls Australia Board Director

Gerard Robinson

Bowls Australia Board Director

Genevieve Delves

Bowls Australia Board Director

Tim McGrath

BA General Manager - Business Operations (Secretariat)

Matthew Kennedy

Bowls Australia CEO (ex-officio)

Nominations Committee

Michael Catlow

Independent Member (Chair)

Louise Witton
Bowls Australia Board Director

Matthew Styles
STA representative

Matthew Kennedy
Bowls Australia CEO (Secretariat)

2023 World Bowls Championships Committee

Matthew Kennedy
Bowls Australia CEO (Chair)

Brian Marshall
Gold Coast Tweed District Bowls Association President & BQ Director

Chris Le Leivre
Musgrave Hill Bowls Club representative

Colleen Gilbert & Ryan Bester
Broadbeach Bowls Club representatives

Laurel Rigioni
Tourism and Events Queensland representatives

Wayne Moffatt
Club Helensvale CEO

Kristie Gillman
Major Events Gold Coast representative

Avril Harris
Major Events Gold Coast representative

Brett Wilkie
Bowls Queensland Chief Executive Officer

Andrew Howie
Bowls Australia Events and Competition Manager

Darryl Clout
World Bowls President

Neil Dalrymple
World Bowls CEO

National Officiating Advisory Group

John Roberts (VIC)
(Chair)

Andrew Lynn (NSW)

Sue Hogg (WA)

Tony Sherwill (VIC)

Bob Carlson (VIC)

Barry Ashby (QLD)

Sarah Hope (VIC)

Alan Clarke (NSW)

Chris Wallace (BA General Manager Participation and Programs – ex-officio)

National Coaching Advisory Group

Michael Wilks (NSW)
(Chair)

Les Carter (SA)

Ellen Falkner (BA)

Jacqui Hineman (QLD)

Dennis O'Toole (QLD)
Matt Ottobre (VIC)

Sharyn Renshaw (NSW)

Rebecca Van Asch (BA)

National Selection Panel

Steve Glasson OAM
(Chair)

Gary Willis
Bowls Australia National Coach

Karen Murphy AM
Bowls Australia National Assistant Coach / Pathways Manager

Dave Stockham

Therese Hastings
Bowls Australia Pathways Coach WA

Hall of Fame Committee

Louise Witton
Bowls Australia Board Director (Chair)

Lynsey Clarke
Hall of Fame Member

Kelvin Kerkow OAM
Hall of Fame Member

Dave Stockham
National Selector

Staff

Operations

Committees and staff continued

Neil Dalrymple

Chief Executive Officer
(Until November 2022)

Matthew Kennedy

Chief Executive Officer
(From November 2022)

Tim McGrath

General Manager Business Operations
(From February 2023)

Glenn Hudson

Finance Manager
(Until February 2023)

Samantha Trimble

People & Culture Manager (Part-Time)
(Until May 2023)

Linda Moli

Finance Coordinator
(Until May 2023)

Simone Cowman

Office & Operations Coordinator
(From May 2023)

Bronwyn White

Executive Assistant (Part-Time)
(Until February 2023)

Kim Keating

Operations Administrator (Part-Time)
(Until March 2023)

Lucas Protopapas

Administration Assistant (Casual)

Promotion And Partnerships

Aidan Davis

General Manager Promotion and Partnerships
(From April 2023)
Communications & Marketing Manager
(Until April 2023)

Val Febbo

Communications And Digital Coordinator – High Performance

Lachlan Williams

Communications And Digital Coordinator - Participation

Andrew Gommers

Business Development Manager
(Until June 2023)

Andrew Howie

Events & Competitions Manager

Paul Holtschke

Events And Competitions Coordinator

Reece Wilson

Casual Events Coordinator (Casual)
(From March 2023)

Bowls Operations

Chris Wallace

General Manager Participation and Programs

Haylee Jesensek

Systems & Operations Coordinator

Max Vollebergh

School And Social Programs Coordinator
(From December 2022)
Admin Assistant
(Until December 2022)

Hamish Beecroft

School And Social Programs Coordinator
(From July 2022 to December 2022)

Michael Beaumont

Coach Development Specialist (Part-Time)

Kelvin Rodgers

Bowls Link Manager
(Until February 2023)

Aaron Delaporte

Bowlslink Manager
(From April 2023)

Jessica Alvaro

Bowlslink Coordinator
(From October 2022)
Regional Bowls Manager – Northern New South Wales
(Until October 2022)

David van der Waal

Diversity And Inclusion Manager
(From February 2023)
Better Ageing Program Project Manager
(Until February 2023)

Fiona Coppin

Diversity And Inclusion Manager
(Until August 2022)

Brett Hughes

Development And Programs Manager

Clive Adams

Senior Regional Bowls Manager – Northern WA
Multi Media Presenter
(Until April 2023)

Nick Hind

Regional Bowls Manager Act (Part Time)
(From August 2022)
Senior Regional Bowls Manager – South East NSW & ACT
(Until August 2022)

Micheal Sorrensen

Senior Regional Bowls Manager - South East Queensland

Rob Soward

Regional Bowls Manager – Tasmania

Paul Jackson

Regional Bowls Manager – Northern Territory (Part Time)

Stephen Arthur

Regional Bowls Manager – Western Victoria
(Until June 2023)

Warren Griffin

Senior Regional Bowls Manager - Eastern Melbourne and Victoria
(From September 2022)
Regional Bowls Manager – Eastern Melbourne and Victoria
(Until September 2022)

Peter Williams

Regional Bowls Manager - North East Victoria

Mark Coleman

Regional Bowls Manager – Metro Melbourne and Geelong Victoria

David Inglis

Regional Bowls Manager – Riverina and Western New South Wales

Darren Morrison

Senior Regional Bowls Manager - Greater Sydney New South Wales
(From April 2023)
Regional Bowls Manager – Greater Sydney New South Wales
(Until April 2023)

David Barnes

Regional Bowls Manager – Central Queensland

Troy Kinnane

Regional Bowls Manager – Southern Western Australia

Daniel Cocks

Regional Bowls Manager – South Australia
(From August 2022)

Ben Krikstolaitis

Regional Bowls Manager – Southern Sydney & Illawarra
(From October 2022 to June 2023)

Brett Herbert

Regional Bowls Manager – South Australia
(From August 2022)

Jayson Pinnock

Regional Bowls Manager – Northern and Western NSW
(From November 2022)

Kyle Langley

Regional Bowls Manager – Hunter & Central NSW
(From July 2022)

Nicholas Twining

Regional Bowls Manager - Northern Queensland
(From July 2022 to June 2023)

High Performance**Gary Willis**

National Coach and Performance Director

Karen Murphy

National Assistant Coach and Pathways Manager

Rebecca Van Asch

High Performance Manager

Ellen Falkner

High Performance Manager – Para

Leah Lazzaro

High Performance Operations & Team Manager
(From September 2022)
High Performance Operations Manager
(Until September 2022)

Daniel Riddiford

Athlete Wellbeing and Engagement Manager
(From March 2023)

Cara Gleeson

Athlete Wellbeing and Engagement Coordinator
(From March 2023)

Ian Ewing

Pathways Coach – Vic (Part-Time)
(From January 2023)

James Reynolds

Pathways Coach – NSW/CT (Part-Time)
(From January 2023)

Lynsey Clarke

Pathways Coach – Qld (Part-Time)
(From August 2022)

Matthew Northcott

Pathways Coach - SA
(From January 2023 to March 2023)

Therese Hastings

Pathways Coach – WA (Part-Time)

Honour roll (results)



Annual National Events

2022 Australian Indoor Championships (August 2022)

Club Tweed (QLD)

Winners: Aron Sherriff (QLD) and Kelsey Cottrell (QLD)

2022 Nationals (October 2022)

Broadbeach & Mermaid Beach (QLD)

2022 Australian Champion of Champions

Men's singles – Jono Davis (NSW)

Women's singles – Karen Murphy (NSW)

2022 Australian Championships

Men's singles – Rob McMullen (TAS)

Women's singles – Kelsey Cottrell (QLD)

Men's pairs – Jack McShane & Shawn Thompson (NSW)

Women's pairs – Anne Johns & Sam Ferguson (NSW)

Mixed pairs – Gayle Young & Matt Styles (ACT)

Men's triples – Brett Mahoney, Winston Brackley & Nino Vlahovic (VIC)

Women's triples – Kerry Anderson, Rhonda Prosser & Kaye Blackwell (WA)

Men's fours – Paul Williamson, Brad Willoughby, Jordan Yates & Anthony Flapper (VIC)

Women's fours – Amanda Masters, Shaan Saunders, Shari Solly & Jennie Bruce (WA)

2022 Australian Sides Championships

Men's team (Alley Shield) – Queensland

Women's team (Marj Morris Trophy) – New South Wales

Overall team – New South Wales

Men's overall rink – Cohen Litfin, Barrie Lester, Brett Wilkie & Nathan Rice (QLD)

Women's overall rink – Sarah Boddington, Anne Johns, Kay Moran & Dawn Hayman (NSW)

2022 Australian Senior Sides Championships

Men's team (John Dobbie AM Trophy) – Victoria

Women's team (Betty Collins OAM Trophy) – Victoria

Overall team (Glyn Bosisto MBE Trophy) – Victoria

2022 Australian Under-18 Championships

Overall boys' team – Tasmania

Overall girls' team – Queensland

Boys' singles – Joseph Clarke (NSW)

Girls' singles – Reese Finn-Young (NSW)

Boys' pairs – Will Mays & Koby Cromie (VIC)

Girls' pairs – Chloe Runge & Stella Palmer

Boys' triples – Corey Marshall, Samuel Collier & Wyatt Martin (Composite - QLD)

Girls' triples – Holly Anderson, Sophie Allan & Kiera Powell (Composite - QLD)

Boys' fours – Oliver Morrison, Jonty Hayes, Lachlan Thurley & Codi Marshall (TAS)

Girls' fours – Sophie Kiepe, Dekota Brindle, Corinne Stallan & Stella Palmer (QLD)

2022 Australian Multi-Disability Championships

Men's B5/6 singles – Tony Bonnell (QLD)

Men's B7/8 singles – James Reynolds (ACT)

Women's B5/6 singles – Serenzer (TAS)

Men's B5/6 pairs – Brett Sellars & Tony Bonnell (QLD)

Men's B7/8 pairs – Cooper Whitestyles & Damien Delgado (QLD)

Women's B5-8 pairs – Michelle Campbell & Jo Hunter (NSW)

Open triples – Lucas Protopapas, Josh Thornton &

Josh Barry (VIC)
Clover/Lester Encouragement Award – Jodie Nikolic (WA)

2022 BPL16 (November 2022)

Club Pine Rivers (QLD)

Winner – Melbourne Pulse

2023 BPL17 (February 2023)

Moama Bowling Club (VIC)

Winner – Moama Steamers

2022 BPL Cup

Club Pine Rivers (QLD)

Winner – Highton (VIC)

2023 Australian Open (June 2023)

14 Gold Coast Clubs (QLD)

Men's singles – Aron Sherriff

Women's singles – Cassandra Millerick

Men's pairs – Ben Twist & Aaron Wilson

Women's pairs – Genevieve Delves & Natasha Van Eldik

Men's fours – Barrie Lester, Corey Wedlock, Aaron Teys & Aron Sherriff

Women's fours – Olivia Cartwright, Laura Butler, Chloe Stewart & Katelyn Inch

Under-18 boys' singles – Riley Gerick

Under-18 girls' singles – Reese Finn-Young

Over-60's men's pairs – Greg Brims & Eric Ryan

Over-60's women's pairs – Debra Lynch & Karin Lynch

Multi-Disability men's singles – Andrew Turner

Multi-Disability women's singles – Cheryl Lindfield

Multi-Disability open pairs – Lucas Protopapas & Ken Hanson

Vision-impaired singles – Scott Kinnear

Vision-impaired pairs – Helen Boardman & Jake Fehlberg

International Events

Commonwealth Games (July-August 2022)

Leamington Spa, Birmingham, UK

Gold – men's singles – Aaron Wilson

Gold – women's singles – Ellen Ryan

Gold – women's pairs – Kristina Krstic & Ellen Ryan

Silver – men's triples – Barrie Lester, Carl Healey & Ben Twist

Silver – men's para pairs – Damien Delgado & Chris Flavel

Silver – women's para pairs – Cheryl Lindfield & Serena Bonnell

Australia v Ireland Test Series (November 2022)

Broadbeach & Club Musgrave (QLD)

Winner – Australia 3-0

World Champion of Champions (November 2022)

Naenae (NZ)

Silver – women's singles – Carla Krizanac

World Bowls Junior Indoor Championships (December 2022)

Belfast (UK)

Gold – women's singles – Brianna Smith

Silver – men's singles – Nick Cahill

Silver – mixed pairs – Brianna Smith & Nick Cahill

Multi-Nations (March 2023)

Five clubs across Gold Coast

Winners

Men's singles – Aaron Teys (AUS)

Women's singles – Ellen Ryan (AUS)

Men's pairs – Adam McKeown & Gary Kelly (IRE)

Women's pairs – Selina Goddard & Katelyn Inch (NZ)

Men's triples – Matt Lucas, Barrie Lester & Corey Wedlock (AUS)

Women's triples – Tayla Bruce, Nicole Toomey & Val Smith (NZ)

Men's fours – Jesse Noronha, Cody Packer, Carl Healey & Aron Sherriff (AUS)

Women's fours – Kylie Whitehead, Kristina Krstic, Lynsey Clarke & Natasha Van Eldik (AUS)

Para men's pairs – Tony Bonnell & Chris Flavel (AUS)

Para women's pairs – Cheryl Lindfield & Serena Bonnell

Vision-impaired mixed pairs – May Homer & Herbert Scholtz (RSA)

World Bowls Indoor Championships (May 2023)

Warilla (NSW)

Gold – men's singles – Aron Sherriff

Gold – mixed pairs – Kelsey Cottrell & Aron Sherriff

2022 Hall of Fame and Awards Night

Community Service Award – Chirnside Park Bowling Club (VIC)

Volunteer of the Year – Eric Sydenham (VIC)

Official of the Year – Ann Walsh (VIC)

Club of the Year – Merrylands (NSW)

Coach of the Year – John Rodis (NSW)

Bowler with a Disability of the Year – Serena Bonnell (QLD)

Under-18 Male Bowler of the Year – Jack McShane (NSW)

Under-18 Female Bowler of the Year – Taylor de Greenlaw

Male Bowler of the Year – Nick Cahill (QLD)

Female Bowler of the Year – Kelsey Cottrell (QLD)

International Male Bowler of the Year – Aaron Wilson (NSW)

International Female Bowler of the Year – Lynsey Clarke (QLD)

Hall of Fame Inductees

Marion Stevens, Dennis Dalton, Herbert Sharp, Albert Palm, Ronald Tuckerman

Hall of Fame Legend Elevations

Karen Murphy AM, Steve Glasson OAM, Robert Parella OAM



2022 Commonwealth Games Report



Birmingham 2022, a tournament to be remembered amongst the Australian bowling fraternity for eternity.

The history books were rewritten for the Jackaroos, who topped the dais on three occasions on UK soil, a previously barren body of land that had quashed the hopes and dreams of the green and gold army for decades.

But not on this occasion, with a maiden first-place final medal tally finish in Britain, and just the second ever first-place finish abroad, following Auckland 1990.

The Australian squad enjoyed their most successful overseas Commonwealth Games, eclipsing that of Auckland 1990 where the team also won a trio of gold, but two less silver medals than what the nation achieved during this campaign.

To make the event even more special, in terms of medal tallies, this was Australia's second most successful Games in history, only outdone by the five gold medals won at Gold Coast 2018.

Throughout the tournament, records were set, broken and matched, with members of the green and gold entering the realms of immortality on the greens of Royal Leamington Spa.

Starting with Ellen Ryan, there were a number of firsts with her campaign.

The obvious one, the 25-year-old became the inaugural Australian gold medallist on UK soil, sending the Australian contingent in the crowd into a frenzy and reducing some to tears of jubilation.

The Goulburn native is also the first Australian to win the women's singles at the Commonwealth Games, as well as the first player in history to take home the singles and pairs gold at the same event, male or female thanks to her second gold medal with Kristina Krstic in the pairs.

That final itself will go down as one of the all-time greats, with Ryan's final bowl arguably now the

most monumental in Australian bowls history.

For Krstic, she became the first female Commonwealth Games gold medallist from Western Australia, overcoming a barrage of travel restrictions over the past two years and becoming a state hero.

She joined Herbert Sharp as the state's only Games conquerors.

Switching tack to Aaron Wilson, whose men's singles triumph made him the first player since David Bryant in 1978 to defend the men's singles crown at the Games, with the pair the only ever to achieve the feat.

The man affectionately known as Disco joined Bryant as the only player to ever win multiple men's singles gold medals, and with the 2026 event staged in Bendigo, his town of birth, a third might not be out of the question.

Ryan and Wilson joined Carla Krizanic, Rebecca Van Asch and Natasha Van Eldik with the most gold medals at the Commonwealth Games by Australian bowlers, all of which have two.

In terms of medals, Barrie Lester claimed a fourth career medal with a silver in the men's triples to equal Karen Murphy and Nathan Rice with the most ever medals won by Australian bowlers at the Games.

In the para women's pairs, Cheryl Lindfield and Serena Bonnell became the nation's first ever non-visually impaired female para medallists, with silver, both on debut at the multi-sport competition.

Joining Ryan, Krstic, Lindfield and Bonnell in receiving medallions in their first Commonwealth Games were Carl Healey, Ben Twist, Damien Delgado and Chris Flavel.

It was magnificent performance for the for the sport, country and team, with Birmingham 2022 now firmly cemented in Australian bowls folklore.

High Performance Report



Bowls Australia Coaching:

Gary Willis - National Coach/Performance Director

At the time of writing, preparations for the 2023 World Bowls Championships are almost complete.

With an extended gap of seven years since the previous World Bowls Championship, the Jackaroos athletes and staff are very eager to get back on the big stage and represent the nation with pride and distinction.

The High Performance team as a whole have worked tirelessly toward this goal and are extremely excited to host guests from across the globe, showcase bowls in Australia and compete with the best of the best.

From a wider High Performance Program perspective, and as outlined within this High Performance report, our program continues to grow.

The HP staff are relentless in providing additional resource through support and services to athletes and continue to search for new and innovative ways to enhance performances both in training and competition, on and off the green.

Once again, thanks and appreciation is extended all

stakeholders who have, and continue to, support the Australian Jackaroos and BA's High Performance program, particularly the Australian Sports Commission (ASC) / Australian Institute of Sport (AIS) and Commonwealth Games Australia (CGA).

Bowls Australia High Performance: **Rebecca Van Asch – High Performance Manager**

It was a very short turnaround from the 2022 Birmingham Commonwealth Games before immediate focus was on the 2023 World Bowls Championships.

This also marked the end of the previous four-year cycle and the opportunity to create the next High Performance Strategy 2023-26.

The HP management team worked closely with the AIS in doing a full review and audit of our previous cycle; athletes also participated in an independent debrief after Birmingham 2022 which also helped identify the key focus areas moving forward.

The new HP Strategy focuses on the following six key Strategic Priorities with a vision to establish a World Class, Industry Leading High Performance Program.

1. High Performing People: The HP team focus on ensuring the best people are involved in the program,

both on and off the green.

January 2023 marked the Pathways Coaches moving to full or part time employment, allowing for a major increase in the 1:1 specialised coaching with athletes within their daily training environments (DTEs).

James Reynolds commenced fulltime servicing of NSW and ACT based athletes, working alongside Lynsey Clarke in Queensland and Ian Ewing in Victoria, who both moved to full time roles, while Therese Hastings continued part time in WA.

Tasmania's Chris Dudman and South Australia's Matthew Northcott concluded their employment, with Karen Murphy taking on the role of Pathways Coach for those two states while the positions remain vacant.

The Gold Coast and Sydney Metro areas were identified as two of our largest athlete cohort locations, resulting in expanding and contracting Satellite Coaches Claire Turley and Ben Twist.

Bill Riddiford was welcomed to the Jackaroos family in the role of Athlete Wellbeing & Engagement Manager.

2. Support Services: It is a key priority that athletes, coaches and staff are supported by experts to be their best.

The support that High Performance system partners, in particular the AIS and CGA, offer is an integral part of the program's success.

There has been an increase in individualised support services for athletes this year with a strong focus on areas such as Performance Psychology, Strength and Conditioning, Nutrition and Wellbeing.

Acknowledgement is extended to the Victorian Institute of Sport (VIS), who have supported all of the Victorian-based categorised athletes with individual scholarships and support, the Western Australian Institute of Sport (WAIS) for supporting scholarship holders Kristina Krstic and Cody Packer, and the ACT Academy of Sport (ACTAS) for their recent scholarship allocations to James Reynolds and Chloe Morrison.

3. Competition Readiness: A key priority is to make sure the Australian Jackaroos are the best prepared team for each benchmark event.

Preparation for the 2023 World Bowls Championships and Golden Sands Campaign, has been the primary focus for this period.

Thanks and appreciation is extended to the bowls

clubs on the Gold Coast and surrounds that hosted Australians squads and teams in training camps and preparation events as part of this campaign.

BA also acknowledges Gold Coast City Council for their support of training camps in the region which contributed greatly to athletes' preparation.

Thanks must also go to athletes' respective clubs and employers who have supported the Jackaroos and Para Jackaroos during the numerous campaigns, as well as each of the bowls manufacturers who have assisted the athletes to have the required red and blue bowls available for the World Bowls Championships.

4. Integrated System: For High Performance to be successful and for Australia to continue to raise the bar in preparation for future success then it's imperative to have an integrated and united system.

That includes having clear pathways in place (Pathway to Podium) and strong connections with the State and Territory Bowls Associations (STAs); we extend thanks to all the STAs for the support and connection to date and we look forward to building on this work into the future.

The Jackaroos family has a strong focus on cultures, behaviours and expectations around what it is to be a Jackaroo.

It is hoped and envisaged that the Pathways program and sharing of work at a local level will lead to a greater impact on the sport and the development of players even outside of the High Performance Program.

5. Analytics, Research & Development: This is a relatively new area in the High Performance space and one that will be explored and built out over this next cycle.

Work has been undertaken alongside the Australian Institute of Sport during this period on building biomechanics data during training camps on-site at the AIS facilitates.

An immediate next step in this area is to finalise the development of the statistical and analysis program to better identify and investigate trends and patterns in gameplay as well as opposition analysis.

6. Innovation & Technology: This is also a new space for High Performance and one that is rapidly growing.

Alongside the creation of a statistical and analysis program has been the development of a new and improved drills app, with a parallel version for this to also be available to grassroots bowlers around the country to assist in their own personal development.

Resources have been directed to the creation of a video analysis platform and content library for athletes to continue to develop and enhance their knowledge and skills.



Bowls Australia Para Bowls:

Ellen Falkner MBE – Para High Performance Manager

2022/23 was a year of firsts for the Para program as it continues to grow and evolve.

For the first time, Emerging and Pathways categories have been introduced for Para athletes, the purpose of which is to increase the talent pool and further invest in the talent of the future.

The first Australian Institute of Sport x Bowls Australia Para Camp took place in January which was the first Camp of its kind and an important milestone that can now be built upon.

The camp was held at the AIS and involved working with an inspirational group of AIS professionals.

It was incredibly rewarding to have access to such a talented team of experts who undertook baseline testing, biomechanical analysis and sports psychology sessions, and delivered a program which included education sessions on self-care, nutrition and recovery.

The Australian Multi-Disability Championships took place for the first time under the Bowls Australia banner in October 2022 at Mermaid Beach as part of BA's Nationals event.

The event was a success and following a debrief, changes have been made to the format for 2023 including the event being renamed the Para Nationals.

For the first time, the 2023 World Championships will include three Para disciplines; men's para pairs, women's para pairs and a vision-impaired mixed pairs.

Training camps and selection events (Multi-Nations, Broadbeach) took place across the year on the Gold Coast with Jackaroos and Para Jackaroos training and competing alongside each other.

In addition, some High Performance athletes represented the Australian Blind Bowls Association team at the IBBA World Blind Bowls Championships where Australia secured five gold and two silver medals along with the overall team trophy.

Para athletes continue to receive support from High Performance coaching team, Pathways Coaches and Athlete Wellbeing team.

BA continues to work with the STAs to support them to grow and build their Classifier workforce and was able to expand this support through an offer of a one-off payment to STAs to assist in providing classification opportunities for athletes locally.

Clear roles and responsibilities have been identified between BA, STAs and International Bowls for the Disabled as the organisation who oversees classification.

STAs will provide two opportunities per year for athletes to be classified to national status in their own State, with BA providing two international classification opportunities per year; one prior to the Australian Open and one prior to the Nationals, increasing the opportunity for athletes to be classified.

Finally, relationships continue to be fostered with stakeholders in the Para space including Disability Sport Australia, Blind Sports Australia and Invictus Australia, with the aim to encourage more people to come and try the sport and identify those with talent to help them to develop and progress.

Bowls Australia Pathways Program:

Karen Murphy – Pathways Manager

Rebecca Van Asch – High Performance Manager

The BA Pathways Program continues to focus on Shaping Australia's Future Champions to ensure the next generation of bowlers around Australia have a clear pathway to representative honours.

Further support from the Australian Institute of Sport was secured through Strategic Investment Funding to complement the Workforce Funding already received, which has seen the BA Pathways Program grow even further and reach new heights in the delivery of support and services to Pathways and Emerging athletes around the country.

This included the introduction of Para Pathways and Emerging squads as part of the program for the first time, which saw a total of 42 open and para athletes across all development squads during this contract period.

The Pathways Program focuses on the following priority areas.

Competition: It was very exciting to see the staging of the inaugural National Development Series.

This event hosted 20 open and eight para athletes across the Emerging and Pathways Squads, competing across 4 teams.

This experience gave athletes the opportunity to replicate the same conditions they would face at a senior international level and experience what it is like to be a Jackaroo on tour, along with some off-green educational opportunities.

Pathways Coaches were responsible for each team, providing a fantastic development opportunity for them in their coaching journey, mentored by the team of National Coaches during the event.

In September 2022, 20 program athletes visited the Australian Institute of Sport for the first time, enjoying education sessions on Nutrition, Sports Psychology, Recovery and initial baseline testing to work on strength and conditioning, which will continue with yearly testing going forward.

More Australian-selected domestic and international events, including the World Under-25 Singles and Pairs in Ireland, New Zealand's Burnside Pairs, the Dubbo International Fours, provided the opportunity for athletes to compete at a higher level more often and allowed more athletes to experience the High Performance environment.

Capitalising on these opportunities were Brianna Smith who claimed gold in the women's Junior World Bowls Indoor Championships, in addition to silver in the mixed pairs alongside Nick Cahill, and Nick who also claimed silver in the men's.

Wellbeing: To ensure athletes get the best support available in developing skills to establish a healthy on/off green blend, an Athlete Wellbeing and Engagement Coordinator was employed to work alongside the AW&E Manager, which enabled the entire cohort of Australian Squad members to be supported more thoroughly.

Psychology: In partnership with the Australian Institute of Sport, Strategic Investment Funding allowed the development of a Mental Performance in Competition (MPC) Program.

Bowls Australia's MPC Program will be delivered to High Performance athletes and coaches to support the mental preparation to win, practice to win, and play to win.

To develop, deliver and evaluate the MPC program, BA have recruited an MPC Lead, Emma Hall, a Performance Psychologist, who joined on a contractor basis.

Coach Development: The continued work with Pathways and Satellite coaches on their own personal development opportunities was a continued focus during this period.

Lynsey Clarke's involvement in the National Next Gen 32 Program through the Australian Institute of Sport was a fantastic opportunity both personally and professionally, with many of her learnings being brought back to the benefit of the overall program and coaches.

Claire Turley also enjoyed being a part of the Australian Institute of Sport's Experimental Learning Program.

The High Performance team places great emphasis on working collaboratively with State and Territory Associations to assist with coach development at a local level.

During the Pathways Tour, conducted by Karen Murphy, Coach Development Sessions for state-based coaches, and coaches identified by their STA, were held, with Murphy providing presentations and discussions to attendees to further development coach knowledge and skill at a local level.

Training: Athletes are provided with individualised training programs (technical and physical) to work

on with their Pathways Coach and autonomously in their daily training environments.

Pathways Workforce: The workforce of Pathways Coaches, Managers and Athlete Wellbeing and Engagement support staff provide specialised coaching and support services to athletes locally in their daily training environments.

Athlete Wellbeing Engagement: **Bill Riddiford – Athlete Wellbeing and Engagement Manager**

The 2022/23 season saw a great deal of success right across the High Performance Program, with many incredible results achieved by athletes at benchmark events like the Birmingham Commonwealth Games, to competitions like the Multi-Nations in preparation for the World Bowls Championships.

The importance of athlete wellbeing in the pre, during and post periods of these significant events is something that Bowls Australia takes with great seriousness, ensuring all athletes receive the appropriate level of support that they need.

Through the strong connection with the Australian Institute of Sport, a broad range of programs were delivered throughout the past 12 months to help not only athletes, but also Rinkside Champions - family, friends and key supporters of our athletes - as well.

Several athletes undertook a range of personal development opportunities throughout the year, with continued support afforded to pursue their off-green developments.

Having access to a great suite of programs offered by the Australian Institute of Sport allowed a greater link of athletes to programs that are purposeful and meaningful.

It was particularly great to see Ellen Ryan involved as an AIS Mental Fitness Program Ambassador and Serena Bonnell as an Australian Institute of Sport Thrive with Pride Ambassador.

BA's High Performance team looks forward to a new Benchmark Event cycle with great enthusiasm, with many new programs set to be introduced in the coming months as we strive to continue to raise the bar both on and off the green.



National events Report

2022 Australian Indoor Championships (August 2022)

Club Tweed (QLD)

In the first tournament of the calendar year, Club Tweed staged the first Australian Indoor Championships since 2019 due to the COVID-19 pandemic.

The singles format boasted a supersized draw consisting of 64 players in each of the men's and women's fields that were littered with Commonwealth Games gold medallists, World Champions and Right at Home Jackaroos.

As they did at the Australian Open, Aron Sherriff and Kelsey Cottrell collected the major silverware, with resounding victories in the men's and women's singles respectively, to secure the coveted indoor/outdoor singles trophy combination.

Sherriff overcame Victoria's Dylan Fisher in the decider, to continue his scintillating run on the national arena and maintain his status as the top ranked male in the country.

Cottrell's campaign ended in style with a straight-sets victory over Brianna Smith in the decider, as she too continued her stranglehold on the singles format.



2022 Nationals (October 2022)

Broadbeach & Mermaid Beach (QLD)

The inaugural Nationals were staged in October, incorporating a total of six tournaments consecutively and successively, across a busy fortnight on the Gold Coast's Broadbeach and Mermaid Beach Bowls Clubs.

The Australian Champion of Champions and Australian Under-18 Championships were the first to conclude, as

New South Wales' Karen Murphy and Jono Davis took home the coveted trophies for the country's most consistent singles players, and it was Queensland's girls and Tasmania's boys that reigned supreme in the junior event as the stars of the future proved their mettle.

The Australian Multi-Disability Championships saw Queensland secure four gold medals with New South Wales, Victoria, Tasmania and the ACT sharing the other titles.

Western Australia's Jodie Nikolic secured the Clover Lester Encouragement Award.

The Australian Senior Sides Championships witnessed a clean sweep for the Victorian contingent, while in the open Australian Sides Championships, Queensland's men and New South Wales' women that took home the illustrious Alley Shield and Marj Morris Trophy respectively.

Concluding the tournament was the Australian Championships that saw Victoria, New South Wales and Western Australia all win a pair of gold medals, while Queensland, Tasmania and the ACT all secured one gold medal each.



2022 BPL16 and 2022 BPL Cup (November 2022)

Club Pine Rivers (QLD)

The BPL was in action for a third time in 2022, having returned to its traditional November timeslot for the first time since 2019, with Club Pine Rivers hosting yet another wonderful competition.

The sport's showpiece broadcast event was literally pulsating as the Melbourne Pulse became the third team in history to win back-to-back titles at the event.

Barrie Lester, Ellen Ryan and Gary Kelly ensured the

National events continued

Dandenong Club franchise's fate by overcoming the Adelaide Pioneers in the decider after what was an action-packed final night in front of the parochial Club Pine Rivers crowd.

Tweed Heads Ospreys star Corey Wedlock clinched the Most Valuable Player award while Gary Kelly and Rebecca Van Asch rounded out the All Star team with Jeremy Henry as coach.

Throughout the tournament, the 2022 edition of the BPL Cup was staged as Victoria's Highton overcame Armidale City in straight sets to hoist the silverware aloft.

Highton's skipper Dan Priddle took home the coveted Most Valuable Player award for his efforts in the decider.

With some 105 preliminary BPL Cup events staged across the country and some 817 entries recorded and 2615 bowlers competing nationally, the BPL Cup continues to grow in popularity and participation.



Australia v Ireland Test Series (November 2022)

Broadbeach & Club Musgrave (QLD)

The Right at Home Jackaroos were back in action across the Gold Coast as they took on Ireland in a three-test series to commence preparations for the World Bowls Championships.

It saw the return of Kelsey Cottrell, Aron Sherriff and Bolivia Millerick to the national team as the green and gold squad secured a whitewash victory.



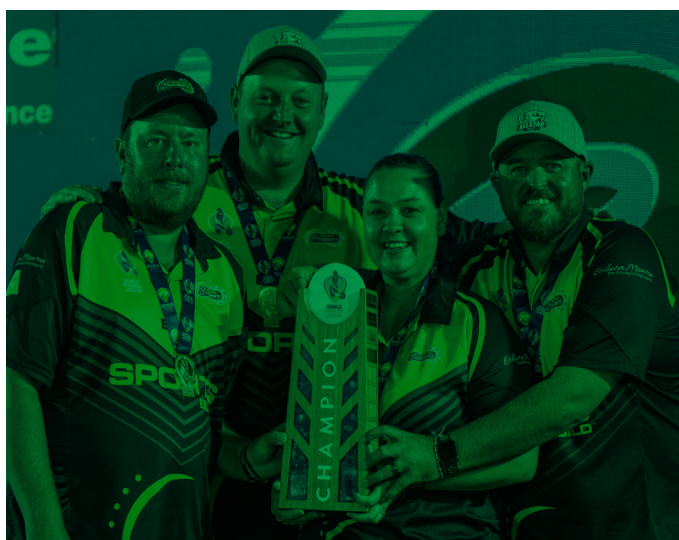
2023 BPL17 (February 2023) Moama Bowling Club (VIC)

The Bowls Premier League once again descended on the Murray for yet another memorable edition at the Moama Bowling Club in February 2023. The Aron Sherriff show continued as he netted a record extending sixth Most Valuable Player crown and fifth title to further cement his status as the tournament's most successful player.

In front of their home fans, the Moama Steamers' trio of Sherriff, Ryan Bester and Cassandra Millerick secured the silverware with a convincing straight sets victory over the Sydney Lions to become the third franchise to conquer the event on three or more occasions.

The occasion marked Bester's third crown and Millerick's first, with Kevin Anderson as the coach of the side.

Anderson was named coach of the All Star team, while Sherriff, Aaron Wilson and Jo Edwards made up the playing contingent.



Multi-Nations (March 2023)

Five clubs across Gold Coast

The Multi-Nations welcomed a host of countries to the Gold Coast as a prelude to the World Bowls Championships in August.

The Jackaroos were split into two teams, green and yellow, with New Zealand, South Africa, Norfolk Island, Ireland and Queensland (replacing Malaysia who withdrew) joining them in competition.

Australia's yellow squad topped the medal tally with four gold medals across open and para disciplines, with the green team following behind with three.

New Zealand clinched two titles while South Africa and Ireland travelled home with one.

Queensland concluded with three silvers and two bronze, while Norfolk Island claimed a silver to round out the results.



2023 Australian Open (June 2023)

14 Gold Coast Clubs (QLD)

The 2023 Australian Open was the tournament's biggest edition yet, with a record number of entrants converging on 14 clubs across the Gold Coast.

Excitement reached fever pitch as the majority of the finals went down to the wire as the tournament reached its climax on day 14.

Aron Sherriff was able to defend his men's singles crown with a victory over Jacob Nelson in the final, while Cassandra Millerick overcame a 0-7 deficit to topple 2022 champion Kelsey Cottrell and clinch her maiden Australian Open gold medal.



The pairs disciplines saw Ben Twist and Aaron Wilson take home their second successive trophy, becoming the first male pair to defend the title after an epic encounter with Aron Sherriff and Aaron Teys.

Genevieve Delves and Natasha Van Eldik would come from behind against Carmen Anderson and Ellen Falkner for the women's pair glory.

The men's fours final went down to the final end, but it was Sherriff and his rink of Aaron Teys, Barrie Lester and Corey Wedlock that emerged victorious, while Olivia Cartwright, Laura Butler, Chloe Stewart and Katelyn Inch were the champion quartet in the women's event.

Riley Gerick and Reese Finn-Young claimed the junior titles, while Greg Brims and Eric Ryan clinched the over-60s men's pairs with Debra and Karin Lynch beating the field in the women's over-60s.

The para events saw the likes of Andrew Turner, Cheryl Lindfield, Lucas Protopapas, Ken Hanson, Jake Fehlberg, Helen Boardman and Scott Kinnear hoist trophies in their respective disciplines.

Andrew Howie

Events and Competitions Manager

Participation & Programs Report

The Participation and Programs team worked enthusiastically in 2022/23 to continue to promote a range of initiatives that encourage more people to play bowls and support club operations.

Regional Bowls Managers / Club Support Managers

In the twelve months to June 2023, a team of passionate Regional Bowls Managers (RBMs) strove to support clubs, promote participation initiatives and encourage venue sustainability.

The RBMs helped to promote the importance of business planning and relay the message that the stronger clubs strive to be customer-focused community hubs.

As this report was being drafted, a revamped Club Support Program was being developed to comprise a combination of both in-the-field staffing and specialist partner support to provide assistance to clubs nationwide.

During the 2022/23 period, three RBMs finished up their time with the program – Steve Arthur, Nick Twining and Clive Adams.

Adams in particular was a big loss; he joined the team almost nine years ago and was one of the foundations to its success. However, he was not lost to the sport, moving onto a great role at Bowls WA where he will continue to provide excellent support for the Western Australian community.

In the head office, Haylee Jesensek continued to play the lead role in further developing the self-paced learning portal, BowlsLearn, while two new additions to the BowlsLink team, in Aaron Delaporte (from Bowls WA) and Jess Alvaro (a former RBM), helped progress the development and delivery of this whole-of-sport system.

In the twelve-month period, the RBMs completed over 5900 meetings with clubs, state/regional/district associations, schools, lifestyle villages with bowling greens, partners and local governments, and also played an instrumental role in helping Clubs obtain almost \$20 million in government funding.

The Participation and Programs team are passionate about supporting the sport and would like to thank the many volunteers who dedicate countless hours each year to ensuring clubs and associations provide welcoming and inclusive places to play and socialise.

If your club would like assistance in any way, your

Club Support Manager will be happy to help and their service is completely free – their contact details can be found at www.bowls.com.au, under the Club Support heading.

Jack Attack

Jack Attack is the fun and fast format of bowls – it is like barefoot bowls, but better.

It has continued to be an attractive offering for new participants to try playing bowls.

It has been another successful year with 37 Clubs signing up for Jack Attack, which brings the national total of Jack Attack clubs to over 340.

One particularly noteworthy success story was that of the Jack Attack program at Violet Town.

Starting with a small program in 2021, the club was able to get their program up and running and introduce the local community to the bowling club.

With a population of 936 and a single green club, Violet Town saw the potential of Jack Attack to attract new participants.

During their second program, Violet Town managed to fill their green with 14 teams, which is a fantastic achievement, and highlighted the overwhelming interest from the local community.

This kind of response demonstrates the effectiveness of the Jack Attack program in engaging and attracting new participants.

The success of Violet Town's Jack Attack program was so significant that the club was nominated for an award as part of the Shire's Australia Day Awards, with the recognition a testament to the hard work and dedication put in by the club and its members to make the program a success.

Overall, the story of Violet Town's success with the Jack Attack program showcases the power of this tool in attracting new participants and creating a thriving and engaged communities around the sport of bowls.

It was pleasing to see the success of the Jack Attack Licensed Community Facebook page and how it has become a platform for Jack Attack Clubs to showcase their events, share ideas and successes with other clubs, and inspire others to create successful events.

Cabarita Beach Bowls & Sports Club hosted its inaugural

Jack Attack event, which attracted 12 teams and 36 players, and saw the "The Friday Island Jets" emerge as the maiden winners of the event.

Barham Bowling Club also had a successful inaugural event with eight teams participating in a six-week competition, with "The Cats" securing the first-place position, closely followed by the "North Barham Nuggets."

These stories highlight the positive impact of Jack Attack events in various clubs. They bring communities together, promote healthy competition, and provide opportunities for sponsors to get involved.

If you require any further information regarding Jack Attack, please do not hesitate to contact your Club Support Manager or visit the following pages: www.jackattack.com.au or www.bowls.com.au.



Rookie Rollers & All Abilities

The continued development of Rookie Rollers equipment over this twelve-month period has contributed to Bowls Australia's vision for all Australians engaging in with bowls during their lifetime.

There have been several success stories including a program using Rookie Rollers equipment at Old Bar Bowling Club on the NSW North Coast.

The club's decision to purchase a Rookie Rollers kit and promote the program paid off with an amazing response.

On the first night of the program, 21 children registered to play, ranging in age from 5 to 14 years, with this level of participation a testament to the club's efforts in creating an engaging and welcoming environment for young bowlers.

The coaches and volunteers who participated in the program were all Old Bar Members, showcasing the commitment and dedication of the club's members in nurturing the next generation of bowlers.

Club members were particularly excited about the potential shown by a 14-year-old boy and his 12-year-old sister, indicating that they may have discovered future stars within their program.

In addition to the success on the green, there were also positive comments from parents who attended to watch their children participate, with one comment standing out from a mother whose autistic daughter was taking part.

The mother expressed how her daughter, who usually stands back in certain situations, was having a great time - highlighting the inclusive nature of the program, where children of different abilities and backgrounds can come together, have fun, and feel a sense of belonging.

Rookie Rollers equipment can help create an environment where all children can participate and enjoy themselves.

During 2023, BA was proud to launch Rookie Rollers All Abilities equipment and the development of a phone app to enhance the Rookie Rollers program.

These additions have allowed more participants to experience and enjoy the sport of bowls, promoting inclusivity and accessibility.

BA has added to the range of equipment to include a larger target mat with brighter colours, replaced

the black jacks with easily distinguishable coloured jacks, modified the bowls so that there is an indent on the side of the bowl to indicate where the bias is located, and developed a bowling ramp and bowling arm.

These are available to purchase via the BA website and through the Sporting Schools portal.

The partnership between Bowls Australia, Disability Sports Australia, and the NSW Education department in running inclusion days around Australia demonstrated a commitment to creating opportunities for people of all abilities to participate in the sport.

These inclusion days served as valuable events for individuals with disabilities to engage in bowls and experience the benefits and enjoyment it brings.

The Rookie Rollers All Abilities & Rookie Rollers kits have also been well-received at numerous Bowls Australia and Invictus bowls events around the country, highlighting the versatility and adaptability of the program, as it caters to a diverse range of participants and events.

The success of these events further reinforces the positive impact of the Rookie Rollers program in promoting inclusivity, skill development, and community engagement.

The continued efforts to promote inclusivity and provide opportunities for all individuals to participate in bowls reflect the commitment of Bowls Australia and its partners in creating a more diverse and welcoming sporting environment.

These initiatives not only showcase the power of sports to bring people together but also inspire and empower individuals of all abilities to reach their full potential.

Rookie Rollers equipment and backpack kits can be purchased at www.bowls.com.au

Sporting Schools Program

There have been 240 primary schools across the country participate in a Sporting Schools program in the past twelve months, with some brilliant stories that have been shared by schools of their first bowls experience.

Inglewood Primary School ran an excellent Sporting Schools program that helped foster a positive connection with the local Inglewood Bowling Club.

The four-week Rookie Rollers program provided a valuable opportunity for students to learn about the sport of bowls while having fun, with a total of 34 students from Prep to Year 6 through the program each week.

The Inglewood Bowling Club deserves special thanks for allowing the school to use their green each week, with their support and collaboration seen as instrumental in making the program a success.

Providing access to the green not only created an authentic environment for the students but also showcased the club's commitment to promoting the sport within the local community.

The culmination of the program featured a one-end roll-off involving the teachers and helpers, which surely added an element of excitement and fun for the students as they cheered them on.

The success of the Sporting Schools program at Inglewood Primary School exemplifies the positive impact of connecting schools with local clubs, and not only introduces students to a new sport but also builds relationships within the community and promotes a healthy and active lifestyle.

Another Club to have a successful connection was Creswick North Primary School and the local Creswick Bowls Club through the Rookie Rollers program.

The students thoroughly enjoyed the sessions and were able to learn many new skills, with the culmination of the program being an exciting opportunity for the senior students, where they were invited to the Creswick Bowls Club for the chance to play on full-size indoor bowls mats with real bowls.

This experience not only provided them with a taste of the sport at a more advanced level but also allowed them to apply the skills they had learned during the program in a real-life setting.

Roll Back The Clock

The program targeting inactive senior Australians and enticing them into bowling clubs has grown over the past twelve months.

Despite the challenges faced in the previous year due to the impact of COVID-19, the program has doubled in size, showcasing its effectiveness in engaging this demographic and promoting active participation in bowls.

This year, new programs were implemented in Leeton,

Mintaro, Dalkeith-Nedlands, Orbost, Lane Cove, Ivanhoe, Nirimba, Killara and Maleny, and continued in established programs located in Dandenong, Vermont South, Avalon Beach, Thornbury and Mackay.

While it is unfortunate that the program no longer receives Federal Government funding, it is commendable that the Participation and Programs team has taken steps to ensure its sustainability.

More information about the Roll Back The Clock program (and how your Club can be involved) can be found under the Get Involved tab at: www.bowls.com.au.

Diversity, Equity and Inclusion

Understanding bowls' diverse communities and adapting to more inclusive practices is essential to the growth of the sport.

The current areas of focus include gender, culture, all abilities and social inclusion.

After the funding for the Diversity and Inclusion Manager ended midway through last year, the role remained vacant until the beginning of 2023, with David van der Waal appointed in the position and shortly afterwards BA's Diversity, Equity and Inclusion (DEI) Plan for 2023-25 was launched.

Connecting with DEI partners including Pride in Sport, Disability Sports Australia, Work180 and Diversity Council Australia has provided expert support in moving forward with BA's learning and objectives in this space.

Through these memberships, valuable staff training for both BA and STA staff has been delivered, and they have also played a key role in policy development and planning.

Other partnerships that BA has continued to develop in the DEI space include Bowls Gr8 for Brains and Invictus Australia with program activities continuing to grow around the country.

During the first quarter of 2023, BA also submitted a report in support of the Senate Foreign Affairs, Defence and Trade References Committee inquiry into adaptive sport programs for Australian Defence Force veterans.

BowlsLink

Across the past year, the use of BowlsLink once

again expanded throughout the country with many clubs, leagues, districts, regions zones and associations taking advantage of the various aspects the platform has to offer the sport.

Kelvin Rodgers, who was instrumental in much of the development of BowlsLink, resigned from the position of BowlsLink Manager in February 2023, with Aaron Delaporte, who has significant BowlsLink experience through a previous role at Bowls WA, joining the BA team as the new BowlsLink Manager.

Jess Alvaro, formerly a Regional Bowls Manager, was appointed to a new role as BowlsLink Coordinator to provide additional training and support to the various stakeholders and user groups. The benefits of this appointment will become more evident as a series of training modules are rolled out across the 2023/24 financial year.

BowlsLink continues to be developed and implemented by a working party comprised of Bowls Australia and State and Territory Association (STA) employees in consultation with the system providers Solucio.

In total, 64 individual developments were implemented in 2022/23 varying from small fixes to more significant improvements.

Security

Bowls Australia takes the safeguarding of the sport's membership data seriously and this was significantly improved with the introduction of two factor authentication and encryption at rest being introduced to BowlsLink.

These security measures will continue to ensure that participants of the sport can be assured their personal information is well protected.

Websites

There are many clubs taking advantage of the free website offering in BowlsLink, which utilises a world leading web content management system in WordPress to make it easy for clubs to promote themselves and keep members informed in the modern world.

Further upgrades recently took place which provide even more functionality and options for clubs to use moving forward.

Competition Management

In a sport which is played under many different formats and scoring systems, a bespoke platform for Competition Management was always going to be important, with the competition module within

BowlsLink adopted by World Bowls for use at its international events.

The working party however is always cognisant of the grass roots participants and with over 50 settings required within the competition area, key focus was placed on making it easier for smaller clubs to get started with the introduction of a quick competition setup ensuring just six inputs are required to add a new competition in BowlsLink.

Moving Forward

BowlsLink users can once again expect more changes moving forward with some exciting developments planned.

The competition system is expected to see further upgrades and the certification process is being reviewed.

BA is optimistic about the introduction of player digital scoring through BowlsLink, which means supporters will see real time updates, so expect to see more of this happening at upcoming National events.

In years to come, this may become the norm within the sport at all levels.

Environmental Sustainability Strategy

BA's Environment and Sustainability Strategy (ESS) has five recommendations based on principles from the United Nations Sports for Climate Action group.

1. Engage in Environmental Initiatives

BA engaged in Clean Up Australia Day using the profile of the Australian Jackaroos to support this community initiative, and also diverted the disposal of corporate apparel away from landfill and possible inappropriate use to having apparel responsibly deconstructed through textile recyclers and upcycled to new fibre.

2. Moving to an Online Community

The continued development and uptake of the BowlsLink and BowlsLearn platforms continued the drive to implement new technologies that reduce the reliance on paper-based systems. Additionally BA Events programs have made the move to becoming digital versions.

3. BA Staff, Australian Jackaroos and Local Legends

To better equip the RBMs to highlight and discuss the ESS, BA used time at its conference to educate the team and to participate in a workshop using a Climate Interactive Simulation Exercise with Terry

Muir, founder and CEO of epar.

4. Cultivating our United Nations relationship

BA retained its signatory status of United Nations Sports for Climate Action and completed its reporting requirements.

5. Meaningful Partnerships

BA continued its membership of the Sports Environment Alliance (SEA) including attendance and contribution to the SEA annual conference. In December 2022, SEA published a case study on the activities of BA, highlighting BA's partnership with Legacy Lighting and its focus on reducing its own carbon footprint and delivering energy savings with the lighting projects it manages.

Coaching

This twelve-month period has been an exciting and interesting challenge in the area of coach development in Australia.

The gradual transition away from two-day classroom style courses to a mix of self-paced online learning and on-green training has had to overcome some hurdles.

Some regions took to it very quickly, while other areas were resistant to change.

In a country as large as ours, every coach, regardless of their proximity to a big city deserves the opportunity for training and education – how we best make that work is a significant challenge for our sport.

The National Coaching Advisory Group (NCAG) has identified several opportunities for creating new online training modules aimed at providing better support to coaches, helping them broaden their skills and understanding, and assisting them to be more potent at club level.

The National Coaching Advisory Group (NCAG) currently consists of Michael Wilks (Chair), Sharyn Renshaw, Matt Ottobre, Rebecca Van Asch, Dennis Otoole, Jacquie Hineman, Les Carter and Ellen Faulkner.

NCAG began the substantial process of a review of Bowls Australia's Coaching framework early in 2023 and work is progressing.

The quarterly Coaching Newsletter, which currently goes out to more than 2500 players and coaches across Australia, is well received and this year featured contributions from many members of NCAG.

Feedback is sought from coaches and many of the

articles written in the Newsletter are as a direct result of coach suggestions.

Two Advanced Coach courses were conducted in the last twelve months with candidates spread across the country, and for the first time an international student.

Through the course, the students develop a solid understanding of not only their personal strengths but how best to use those to benefit players, which also helps coaches broaden their approach while simultaneously honing their individual strengths, which should be the aim of every coach.

Thanks must be expressed to all coaches across the country who have reached out for help, further information or just to have a discussion about their unique situation.

Understanding the various roles and interpretations of those roles around the country is a great help.

We all know that coaching is changing not just in bowls, but with all sports and adjusting to those changes as new generations take up our sport is one of the truly exciting challenges that lies ahead.



Officiating

The National Officiating Advisory Group (NOAG) has met online on six occasions in last 12 months, including one meeting incorporating State and Territory umpire chairs, with the use of online technology resulting in more frequent meetings.

During this twelve-month period, notable highlights included:

- Creation of online learning modules for Officiating through BowlsLearn.
- Continued refinement of online video conferencing sessions for marking, measuring, and umpiring.
- Continued consultation with World Bowls Laws Committee.
- Editing of Bowls Australia Officiating manual.
- Assisted with preparing the new Australian version of Crystal Mark 4th edition.
- Release of new edition of the Laws of the Sport of Bowls, Crystal Mark 4th Edition.
- Edit and re-write of Presenter and Assessors guide to assist with the continued delivery of the National Officiating Accreditation Scheme.
- Administration of ITOs and other administrative support for BA events.
- Review of relevant BA policies and procedures.

NOAG acknowledges the valued voluntary work of State and Territory Umpire chairs, National Presenter and Assessors, District and Regional Umpire chairs and the continuous commitment made by local markers, measurers, and umpires across Australia.

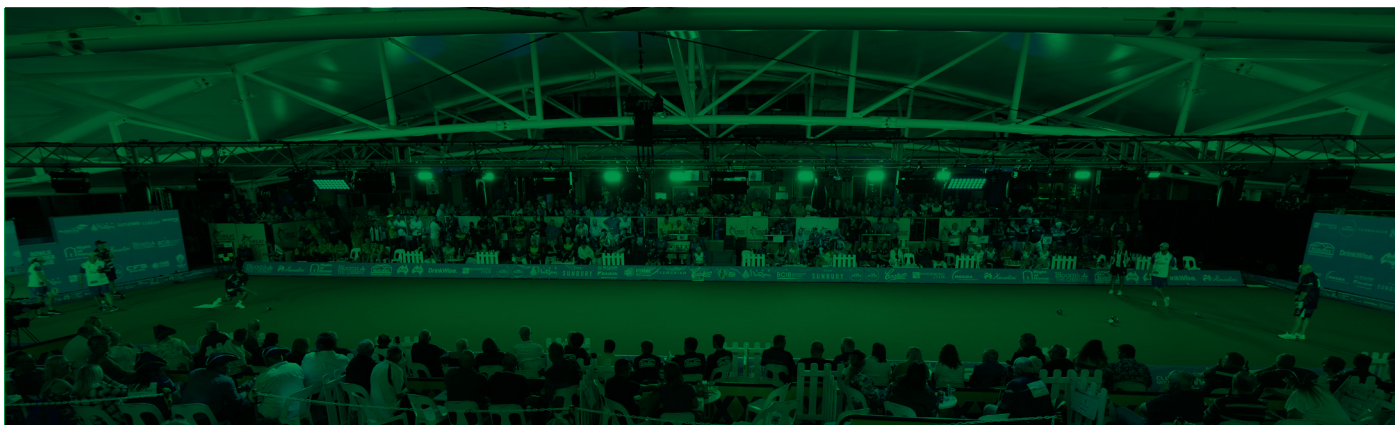
Thanks is expressed for the valuable contributions made by the NOAG members, including John Roberts (Chair), Andrew Lynn (Convenor), Chris Wallace, Bob Carlson, Sandy Wallace, Sue Hogg, Pam Hockings, Ian Irvine, Allan Clarke, Sarah Hope and Tony Sherwill.

Acknowledgement and appreciation is also made to the members of NOAG who concluded their involvement during the period, including Ian Irvine, Pam Hockings and Sandy Wallace.

Chris Wallace

General Manager Participation and Programs

Commercial Operations Report



Bowls Australia's commercial operations were again guided by the commercial strategy completed in 2019, with key priorities identified including continuing to create and strengthen relationships with BA's commercial, Government and tourism partners, and management and growth of the National Merchandise Program.

BA's key commercial partnership with Sports Entertainment Network (SEN) entered its fourth year, with the highly valued relationship providing benefits from SEN's support and expertise across key commercial areas of sponsorship, marketing and television/streaming broadcast production.

The National Merchandise Program (NMP) continued to generate steady revenue throughout the 2022/23 financial year, with planning commencing for a comprehensive independent review focusing on all aspects of the program, including the application process, compliance, reporting and areas for improvement, to occur in the 2023/24 financial year.

Bowls Australia wishes to acknowledge the incredible support received from all its commercial and tourism partners throughout the twelve-month period.

Over-50s insurer Apia entered its fourth year as BA's Preferred General Insurance Provider.

At home care and disability support provider, Right at Home continued their support of the sport as the naming rights partner of the Australian Jackaroos and associated feeder squads.

As one of Australia's largest group of hearing healthcare providers, Audika continued to provide access to quality hearing healthcare across the Australian bowls community highlighted by event activations and community level incentives.

Not-for-profit organisation DrinkWise continued its relationship to support the increased adoption of a healthier and safer drinking culture within the sport of bowls.

BCiB (Bowls Club Insurance Brokers) continued their long-lasting support of the code at a national level.

Leading Bowling Green shade provider MakMax's continued as BA's preferred shade supplier.

Australian lighting manufacturer Legacy Lighting again collaborated with BA to offer energy efficient lighting options to clubs across the country.

Bowls manufacturer Henselite was unveiled as Bowls Australia's preferred bowls manufacturer.

Internationally renowned performance and lifestyle apparel brand Puma, through its team wear licensee TLA, became BA's official apparel partner.

Leading tech support company, Geeks2U committed to the sport by becoming the governing body's 'Official Tech Partner'.

From a Tourism partner perspective, Bowls Australia continued its longstanding and valued relationship with Tourism and Events Queensland and Major Events Gold Coast for the delivery of the Australian Open annually, and ancillary international events leading up to the World Bowls Championships, and inked a new relationship with Tourism and Events Western Australia, the Department of Local Government, Sport and Cultural Industries and City of Joondalup for the future delivery of two Nationals events.

Bowls Australia expresses its sincere thanks and appreciation to all of these partners for their invaluable support to Bowls across the nation over this twelve-month period.

The efforts of these partners continues to help solidify Bowls' position as a substantial and growing sport within the sporting landscape of Australia.

Aidan Davis

General Manager - Promotion and Partnerships

Finance Report

Financial result

The operating result for the 2023 financial year was a deficit of \$1,167,003 (2022: \$16,390 deficit).

At a high level, this operating result was driven by:

- Revenue increasing by 1.75% to \$8.072M (2022: \$7.933M); with
- Expenses increasing by 16.2% to \$9.239M (2022: \$7.949M).

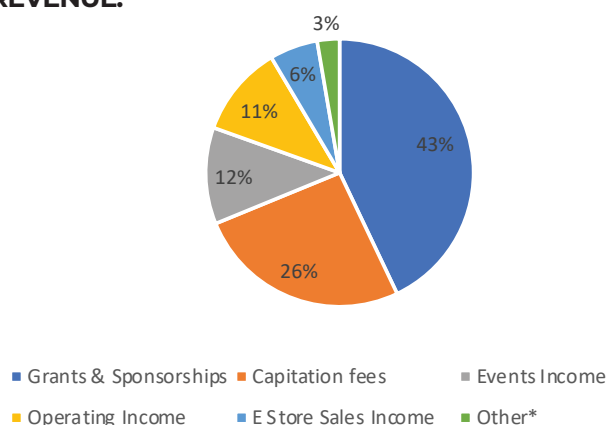
The most significant increase in expenses compared to the 2022 financial year were:

Remuneration: up \$597K to \$4.134M. Bowls Australia ended the year with 42.2 full-time equivalent (FTE) employees (2022: 40.4 FTE), which peaked at 47.4 FTE during the year. The increase in remuneration was predominantly due to salary increases across the business, in combination with new Pathways roles funded by an Australian Sports Commission grant (these previously being fulfilled by contract roles). From March to June, in response to the financial circumstances in the business, roles were not filled when vacancies were created by staff resignations.

Program and Event Expenses: up \$569K to \$3.372M. This includes an increase in travel expenses of \$578K related to both The Nationals event and preparations for the 2022 Commonwealth Games, neither of which took place in the 2022 financial year.

As a result of the deficit recorded, Total Equity decreased by 52% to \$1,051,013 (2022: \$2,205,015). Cash remains in a strong position at \$2,512,524 (2022: \$4,435,081) and together with a 'Quick Ratio' (Current Assets divided by Current Liabilities) of 1.19 demonstrates the solvency of the Company.

REVENUE:



Financial operations

BA farewelled Glenn Hudson as Finance Manager in February 2023 and Linda Moli as Finance Coordinator in May, and the long serving efforts of both while employed at Bowls Australia is recognised.

Subsequently, BA engaged Sports Accounting Australia, an industry leader in sport accounting, for its accounting and bookkeeping services.

Sports Accounting Australia are highly commended for their work from March 2023, which has dramatically enhanced BA's financial management.

Changes to BA's financial operations since this time include:

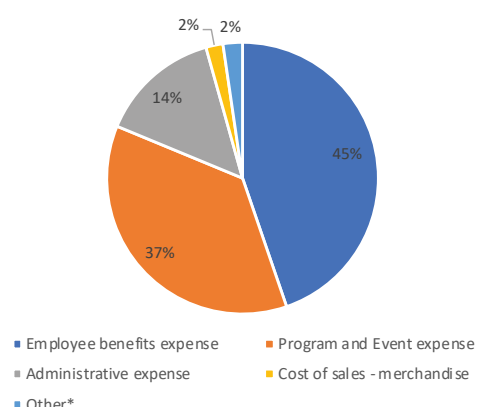
- Adoption of a comprehensive Delegations of Authority Policy by BA's Board, subsequently implemented across the business.
- Migration of accounting software from MYOB to Xero, and integration of additional software to bring efficiency and focus to expense approvals, forecasting and budgeting.
- Adoption of a new chart of accounts and contemporary accounting practices.
- A zero-base reforecast at the end of March 2023 for the remainder of 2022/23 and a zero-base budget build for 2023/24 financial year.

In addition to the professionalism and robust processes Sports Accounting Australia have brought to BA's financial operations, BA also expresses its thanks to the Australian Sports Commission's Andrew MacFarlane (Director, Sport Financial Advisory) for his independent perspectives provided over the second half of the financial year.

Tim McGrath

General Manager - Business Operations

EXPENSES:



BOWLS AUSTRALIA LIMITED
ACN 65 427 736 644

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

BOWLS AUSTRALIA LIMITED

ACN 65 427 736 644

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FOR THE YEAR ENDED 30 JUNE 2023

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BOWLS AUSTRALIA LIMITED

ACN 65 427 736 644

DIRECTORS' REPORT

30 JUNE 2023

The directors present their report on Bowls Australia Limited for the financial year ended 30 June 2023.

1. General information

Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Robert Laurence Boorman (resigned 8 November 2022)	Chair/President
Matt Burgess (appointed President 8 November 2022)	Chair/President
Florence (Louise) Witton	Director
Paul Zerella	Director
Tracey Lee Wright (resigned 8 November 2022)	Director
Lydia Dowse	Director
Kate Hutchison (resigned 8 November 2022)	Director
Genevieve Delves	Director
Jeunesse de Greenlaw	Director
Bronwyn Powell (appointed 12 April 2023)	Director
Gerard Robinson (appointed 12 April 2023)	Director
Iain Evans (appointed 12 April 2023)	Director

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

Principal activities

The principal activity of Bowls Australia Limited during the financial year was to provide leadership and facilitate the growth, development and the success of the sport of bowls in Australia.

No significant changes in the nature of the Company's activity occurred during the financial year.

Members' guarantee

Bowls Australia Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the entity.

At 30 June 2023 the collective liability of members was \$ 180 (2022: \$ 180).

2. Operating results

The loss of the Company after providing for income tax amounted to \$ (1,167,003) (2022: \$ (16,390)).

3. Other items

Significant changes in state of affairs

Neil Dalrymple resigned as CEO on 12 July 2022, effective from 30 November 2022. The Board appointed Matthew Kennedy as CEO, effective from 1 December 2022.

BOWLS AUSTRALIA LIMITED

ACN 65 427 736 644

DIRECTORS' REPORT

30 JUNE 2023

3. Other items

Significant changes in state of affairs

There have been no other significant changes in the state of affairs of the Company during the year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

Future developments and results

Likely developments in the operations of the Company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Company.

Environmental issues

The Company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Bowls Australia Limited.

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 307C of the Corporations Act 2001, for the year ended 30 June 2023 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

President: 
Matt Burgess

Director: 
Iain Evans

Dated: 30/10/2023

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF BOWLS AUSTRALIA LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

 **MORROWS**
MORROWS AUDIT PTY LTD

 *Adrian Fong*
A.M. FONG
Director

Melbourne - Dated: 30/10/2023



BOWLS AUSTRALIA LTD

ACN 65 427 736 644

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

		2023	2022
	Note	\$	\$
Revenue and other income			
Capitation fees	4	2,088,516	1,909,789
E Store Sale Income		469,544	511,170
Events Income		941,508	734,726
Grants & Sponsorships	4	3,465,540	3,552,814
Interest received		61,050	5,800
Investment Income		1,961	-
Operating Income	4	889,658	1,152,729
Other income		154,447	65,755
		<u>8,072,224</u>	<u>7,932,783</u>
Total revenue and other income			
Cost of sales - merchandise		(187,647)	(243,697)
Depreciation expense		(78,051)	(60,507)
Employee benefits expense	15	(4,133,656)	(3,537,016)
Motor vehicle expense		(130,176)	(101,467)
Program and Event expense	5	(3,372,365)	(2,803,582)
Administrative expense	5	(1,331,957)	(1,202,904)
Other expense		(5,375)	-
		<u>(9,239,227)</u>	<u>(7,949,173)</u>
Total expenses			
Loss before income tax		<u>(1,167,003)</u>	<u>(16,390)</u>
Income tax expense		-	-
		<u>(1,167,003)</u>	<u>(16,390)</u>
Loss for the year			
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss			
Net fair value movements for available for financial assets	14	13,001	-
		<u>13,001</u>	<u>-</u>
Other comprehensive income for the year, net of tax			
Total comprehensive income for the year		<u>(1,154,002)</u>	<u>(16,390)</u>

The accompanying notes form part of these financial statements.

BOWLS AUSTRALIA LTD**ACN 65 427 736 644****STATEMENT OF FINANCIAL POSITION****30 JUNE 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	2,512,524	4,435,081
Trade and other receivables	7	424,687	328,124
Inventories	8	410,768	578,784
Other assets	10	198,908	324,178
TOTAL CURRENT ASSETS		3,546,887	5,666,167
NON-CURRENT ASSETS			
Investments - Net Wealth		212,400	-
Property, plant and equipment	9	289,022	292,907
TOTAL NON-CURRENT ASSETS		501,422	292,907
TOTAL ASSETS		4,048,309	5,959,074
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	1,033,100	1,468,546
Employee benefits	13	419,891	454,121
Other financial liabilities	12	1,517,674	1,774,839
TOTAL CURRENT LIABILITIES		2,970,665	3,697,506
NON-CURRENT LIABILITIES			
Employee benefits	13	26,631	56,553
TOTAL NON-CURRENT LIABILITIES		26,631	56,553
TOTAL LIABILITIES		2,997,296	3,754,059
NET ASSETS		1,051,013	2,205,015
EQUITY			
Reserves		13,001	-
Retained earnings		1,038,012	2,205,015
TOTAL EQUITY		1,051,013	2,205,015

The accompanying notes form part of these financial statements.

BOWLS AUSTRALIA LTD**ACN 65 427 736 644****STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023****2023**

	Retained Earnings	Financial Asset Reserve	Total
	\$	\$	\$
Balance at 1 July 2022	2,205,015	-	2,205,015
Loss for year	(1,167,003)	-	(1,167,003)
Total other comprehensive income for the year	-	13,001	13,001
Balance at 30 June 2023	<u>1,038,012</u>	<u>13,001</u>	<u>1,051,013</u>

2022

	Retained Earnings	Financial Asset Reserve	Total
	\$	\$	\$
Balance at 1 July 2021	2,221,405	-	2,221,405
Loss for year	(16,390)	-	(16,390)
Balance at 30 June 2022	<u>2,205,015</u>	<u>-</u>	<u>2,205,015</u>

The accompanying notes form part of these financial statements.

BOWLS AUSTRALIA LTD**ACN 65 427 736 644****STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

		2023	2022
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and events		2,557,088	1,840,592
Receipts from members - capitation fees		2,506,219	1,909,789
Receipt from grants and sponsorship		4,158,648	3,552,814
Payments to suppliers and employees		(10,933,958)	(8,125,304)
Interest received		61,050	5,800
Net cash provided by/(used in) operating activities	19	<u>(1,650,953)</u>	<u>(816,309)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(74,166)	(55,381)
Funds contributed to Net Wealth investment portfolio		<u>(197,438)</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>(271,604)</u>	<u>(55,381)</u>
Net increase/(decrease) in cash and cash equivalents held		(1,922,557)	(871,690)
Cash and cash equivalents at beginning of year		<u>4,435,081</u>	<u>5,306,771</u>
Cash and cash equivalents at end of financial year	6	<u><u>2,512,524</u></u>	<u><u>4,435,081</u></u>

The accompanying notes form part of these financial statements.

BOWLS AUSTRALIA LTD

ACN 65 427 736 644

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

The financial report covers Bowls Australia Limited as an individual entity. Bowls Australia Limited is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Bowls Australia Limited is Australian dollars.

1 Basis of Preparation

In the Directors' opinion, the Company is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. This special purpose financial report has been prepared to meet the reporting requirements of the Corporations Act 2001.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

Comparatives

The Directors bring to the attention of the reader that the presentation of financial statement line items within the Statement of Profit or Loss and Other Comprehensive Income and Statement of Cash Flows has changed as compared to that of the prior financial year end.

In the Directors' opinion, the current presentation provides more meaningful information to the user of the financial statements and management.

It is further noted that the changes in presentation, for the comparative period, has not had an impact on the:

- net loss for the year and total comprehensive income;
- net cash flows;
- statement of financial position; and
- statement of changes in equity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2 Summary of Significant Accounting Policies

(a) Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Contract assets and contract liabilities (i.e. deferred income received in advance)

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability (i.e. deferred income received in advance).

Grant revenue

Grants are recognised where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2 Summary of Significant Accounting Policies

(b) Income tax

The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(c) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale.

Inventories acquired at no cost, or for nominal consideration, are valued at the cost applicable as at the date of acquisition.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Motor Vehicles	12.5%
Office Furniture & Equipment	15 - 33.3%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Fair value through other comprehensive income

Equity instruments

The Company has a number of strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Company has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2 Summary of Significant Accounting Policies

(g) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Leases

At inception of a contract, the Company assesses whether a lease exists.

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2 Summary of Significant Accounting Policies

(j) Employee benefits

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(k) Economic dependence

Bowls Australia Limited is dependent on the Australian Sports Commission for a major proportion of its revenue used to operate the business. At the date of this report the directors have no reason to believe the Australian Sports Commission will not continue to provide this support to Bowls Australia Limited.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. No impairment provision has been recorded as at the reporting date.

Deferred income

The entity reviews grant and sponsorship monies received during the year and determines the amount utilised from this at the end of each reporting period. As at 30 June 2023 \$1,517,674 of the grant and sponsorship monies had not been utilised and was deferred. (2022: \$1,774,839).

BOWLS AUSTRALIA LTD**ACN 65 427 736 644****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****4 Revenue**

The result for the year includes the following specific income:

Capitation Income

	2023	2022
	\$	\$
- Capitation income	2,088,516	1,909,789
Total Capitation income	2,088,516	1,909,789

Operating Income

- Merchandising income	665,954	922,874
- Website income	223,704	229,855
Total operating income	889,658	1,152,729

Grants and Sponsorship Income

- Australian Sports Commission	2,295,906	2,575,101
- Commonwealth Games Australia	196,800	62,550
- Other government grants	1,007,022	915,163
Total grants and sponsorship income	3,499,728	3,552,814

BOWLS AUSTRALIA LTD

ACN 65 427 736 644

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5 Result for the Year

The result for the year includes the following specific expenses:

	2023	2022
	\$	\$
Administration Expenses:		
Advertising and marketing expense	231,804	239,347
Freight and cartage expense	75,066	62,050
Subscription and affiliation fees	212,198	160,279
Website costs	311,550	304,937
Other administration expenses	501,339	436,291
Total Administration Expenses	1,331,957	1,202,904
Program and Event Expenses:		
- Consultancy and media expense	423,566	597,300
- Travel expense*	1,735,403	1,157,300
- Prize money expense	565,625	518,409
- Other operating expense	647,771	530,573
- Total Program and Event Expenses	3,372,365	2,803,582

*2023 financial year includes preparations for the Commonwealth Games and The Nationals, neither of which took place in the 2022 financial year.

6 Cash and Cash Equivalents

Cash at bank and in hand	879,714	1,654,654
Short-term deposits	1,632,810	2,780,427
	2,512,524	4,435,081

7 Trade and Other Receivables

CURRENT		
Trade receivables	395,513	227,017
Other receivables	29,174	101,107
Total current trade and other receivables	424,687	328,124

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

8 Inventories

CURRENT		
Inventory	410,768	578,784

BOWLS AUSTRALIA LTD

ACN 65 427 736 644

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9 Property, Plant and Equipment

	2023	2022
	\$	\$
PLANT AND EQUIPMENT		
Motor vehicles		
At cost	356,920	332,079
Accumulated depreciation	(119,387)	(73,367)
Total motor vehicles	<u>237,533</u>	<u>258,712</u>
Office furniture and equipment		
At cost	468,159	418,834
Accumulated depreciation	(416,670)	(384,639)
Total office equipment	<u>51,489</u>	<u>34,195</u>
Total plant and equipment	<u>289,022</u>	<u>292,907</u>
Total property, plant and equipment	<u><u>289,022</u></u>	<u><u>292,907</u></u>

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Motor Vehicles	Office Equipment	Total
	\$	\$	\$
Year ended 30 June 2023			
Balance at the beginning of year	258,712	34,195	292,907
Additions	24,841	49,325	74,166
Depreciation expense	(46,020)	(32,031)	(78,051)
Balance at the end of the year	<u><u>237,533</u></u>	<u><u>51,489</u></u>	<u><u>289,022</u></u>
Year ended 30 June 2022			
Balance at the beginning of year	275,974	22,059	298,033
Additions	23,278	32,103	55,381
Depreciation expense	(40,540)	(19,967)	(60,507)
Balance at the end of the year	<u><u>258,712</u></u>	<u><u>34,195</u></u>	<u><u>292,907</u></u>

BOWLS AUSTRALIA LTD**ACN 65 427 736 644****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****10 Other Assets**

	2023	2022
	\$	\$
CURRENT		
Prepayments	198,908	324,178

11 Trade and Other Payables

CURRENT		
Trade payables	538,583	713,183
Other payables	494,517	755,363
	<u>1,033,100</u>	<u>1,468,546</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

12 Other Financial Liabilities

CURRENT		
Deferred income	1,517,674	1,774,839

13 Employee Benefits

Current liabilities		
Annual leave	301,237	291,907
Long service leave	118,654	162,214
	<u>419,891</u>	<u>454,121</u>
Non-current liabilities		
Long service leave	26,631	56,553

Provision for employee entitlements represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

14 Reserves**Financial asset reserve**

Change in the fair value of available for sale investments are recognised in other comprehensive income - financial asset reserve. Amounts are reclassified to profit or loss on disposal of the investment or when an impairment arises.

15 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the company, directly or indirectly. Key management personnel have been taken to comprise the Directors and Chief Executive Officer, and the Chief Executive Officer's direct reports. Management who are included in the table below were responsible during the financial year for the day-to-day financial management and operational management of the Company. **The remuneration paid to key management personnel of the Company is \$ 1,065,714 (2022: \$ 980,751).** The total remuneration paid to Directors of the Company is \$ nil (2022: \$ nil).

Key management personnel compensation includes all employee benefits including wages, salary, paid annual leave and personal leave and termination entitlements (including long service leave). In 2023 there were three key management personnel with long service leave balances (including the former CEO) who concluded employment with Bowls Australia.

Name	Role	2023	2022
Neil Dalrymple	CEO	Until 30 November 2022 (15 1/2 years service)	Full year
Matthew Kennedy	CEO	From 1 December 2022	n/a
Gary Willis	Performance Director & National Coach	Full year	Full year
Chris Wallace	General Manager - Participation & Programs	Full year	Full year
Glen Hudson	Finance Manager	Until 24 February 2023 (7 1/2 years service)	Full year
Sam Trimble	People & Culture Manager	Until 11 May 2023 (7 1/2 years service)	Full year
Bronwyn White	Executive Assistant	Until 3 February 2023 (6 years service)	Full year
Tim McGrath	General Manager - Business Operations	From 7 February 2023	n/a
Aidan Davis	General Manager - Promotion & Partnerships	Full year	Full year
Andrew Howie	Events & Competition Manager	Full year	Full year
Andrew Gommers	Business Development Manager	Until 5 April 2023 (4 1/2 years service)	Full year

Total employment costs – all employees

	2023	2022
	\$	\$
Total remuneration expense	4,133,656	3,537,016
Head count at 30th June FTE	42.23	40.38

BOWLS AUSTRALIA LTD

ACN 65 427 736 644

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

16 Commitments

	2023	2022
	\$	\$
Commitments for:		
Minimum development payments under software contract:		
No Later than one year	294,000	310,000
Between one and five years	588,000	-
	<u>882,000</u>	<u>310,000</u>
Minimum development payments under Marketing contract		
No Later than one year	140,000	140,000
Between one and five years	-	140,000
	<u>140,000</u>	<u>280,000</u>
Total Contract Commitments		
No Later than one year	434,000	450,000
Between one and five years	588,000	140,000
Total	<u>1,022,000</u>	<u>590,000</u>

17 Auditors' Remuneration

Remuneration of the auditor of the Company, Morrows Audit Pty Ltd and its network firms, for:

- auditing the financial report	20,000	16,000
- preparing the financial report	3,500	-
- auditing the grant acquittal	1,000	1,000
Total	<u>24,500</u>	<u>17,000</u>

18 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2023 (30 June 2022:None).

BOWLS AUSTRALIA LTD**ACN 65 427 736 644****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****19 Cash Flow Information****(a) Reconciliation of result for the year to cashflows from operating activities**

Reconciliation of net income to net cash provided by operating activities:

	2023	2022
	\$	\$
Profit for the year	(1,167,003)	(16,390)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	78,051	60,507
- fair value movements on investments	(1,961)	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(96,563)	(137,994)
- (increase)/decrease in prepayments	125,270	(19,224)
- (increase)/decrease in inventories	168,016	(316,399)
- increase/(decrease) in income in advance	(257,165)	(500,572)
- increase/(decrease) in trade and other payables	(435,446)	44,068
- increase/(decrease) in provisions	(64,152)	69,695
Cashflows from operations	<u>(1,650,953)</u>	<u>(816,309)</u>

20 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

21 Statutory Information

The registered office and principal place of business of the company is:

Bowls Australia Limited
Darebin International Sports Centre
281 Darebin Road
THORNBURY VICTORIA 3071

BOWLS AUSTRALIA LIMITED

ACN 65 427 736 644

DIRECTORS' DECLARATION

The directors of the Company declare that:

1. the financial statements and notes for the year ended 30 June 2023 are in accordance with the Corporations Act 2001 and:
 - a. comply with Australian Accounting Standards applicable to the Company; and
 - b. give a true and fair view of the financial position of the Company as at 30 June 2023 and its performance for the year ended on the date in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

President
Matt Burgess

Director
Iain Evans

Dated 30/10/2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BOWLS AUSTRALIA LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Bowls Australia Limited (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

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 Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the 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 for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report relates to the Directors' Report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BOWLS AUSTRALIA LTD

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine 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.

In preparing the financial report, the directors are responsible for assessing the the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company'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 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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



MORROWS AUDIT PTY LTD



A.M. FONG
Director

Melbourne - Dated: **30/10/2023**





Level 13, Freshwater Place, 2 Southbank Boulevard,
Southbank VIC 3006

Phone: 03 9690 5700
Facsimile: 03 9690 6509
Website: www.morrrows.com.au

30 October 2023

Bowls Australia Limited
PO Box 52
NORTHCOTE VIC 3070

Dear Directors,

Report to the Board of Directors for the Year Ended 30 June 2023

We enclose our Report to the Board of Directors for the year ended 30 June 2023. This report is prepared under the terms of our engagement solely for the information of the Directors and Management.

Scope of the Audit

Our audit is performed to provide reasonable assurance as to whether the financial report is free of material misstatements. Absolute assurance is not possible because of the inherent limitations of internal control, the fact that we do not test 100% of transactions and that much of the audit evidence available to us is persuasive rather than conclusive. In planning our audit, we considered the internal control over financial reporting to determine the nature, extent and timing of audit procedures. A financial report audit therefore does not provide assurance on the effective operation of your internal controls and internal control structure and therefore no opinion is expressed as to its effectiveness.

Because of the test nature of an audit, the inherent limitations of any internal control structure and the fact that fraud is always deliberately concealed there are always risks that material misstatement, fraud or irregularity may exist and not be detected by our audit of the financial report. The comments in this report are therefore not intended to be a comprehensive coverage of all such matters that may exist. You cannot therefore assume that any matters reported to you indicate that there are no additional matters or matters that you should be aware of in meeting your responsibilities.

Acknowledgement

Our comments are made as a result of an impartial review and are in no way intended as a reflection on the integrity or ability of any staff member. We would like to express our appreciation to your staff for their assistance and cooperation during the course of the audit.

Audit Opinion

We intend to sign an unmodified audit report on the financial statements on the basis that no matters of audit significance come to our attention between the date of this report and the signing of the financial statements.

Audit Status

The audit work is complete.

 MORROWS

Yours faithfully
MORROWS AUDIT PTY LTD

 Adrian Fong

A.M. FONG
Director

Your financial future,
tailored your way





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1 SIGNIFICANT AREAS OF AUDIT FOCUS

2 CORPORATE GOVERNANCE AND OTHER MATTERS

Appendix A Current Year Internal Control and Other Accounting Observations



1. Significant areas of audit focus

1.1 Introduction

Our role as auditor requires us to conduct an assessment of audit risk in Bowls Australia Limited during the planning and risk identification process and during the audit. In the course of our audit, certain significant areas of audit focus were identified. These have been discussed with management.

We would request that the Board of Directors review the matters detailed below and satisfy themselves that:

- there are no other matters that would impact on these issues;
- there are no other significant issues that ought to be considered before the adoption of the financial statements;
- you concur with the resolution of the issues described below.

1.2 Grant Revenue

Summary of matter:

- Grant revenue received by the company represents a significant proportion of total revenue and it is critical therefore that it is accounted for correctly. For the year ended 30 June 2023 deferred income of \$1,517,674 in relation to government grants and sponsorships received during the year was included in the Statement of Financial Position as a liability and excluded from the Statement of Profit or Loss and Other Comprehensive Income respectively.
- The accounting policies of the company for the recognition of grant revenue are set out in Note 1(a) to the financial statements as follows:
 - Grants are recognised where there is reasonable assurance that the grant will be received, and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.
 - Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability (i.e., deferred income received in advance).

Audit findings:

- As part of our audit procedures, we have performed inquiries with management and also detailed audit testing on the expenses related to the grant to ensure that the deferred income and grant revenue for the year is appropriately disclosed. Based on our inquiries and test, we have noted that grant and sponsorship revenue and deferred income appear to be fairly stated in the financial statements and in accordance with the company's accounting policies and the relevant Australian Accounting Standards, AASB1058 and AASB15.



1. Significant areas of audit focus

1.3 Membership Fees (Income)

Summary of matter:

- For the year ended 30 June 2023 Membership fee income amounted to \$2,088,516.

Audit findings:

- Management have represented to us the following regarding the membership fee charged by the Company to the respective State or Territory Association's (STA):
 - The basis of calculation of the membership fee was updated during the year ended 30 June 2020 and has remained unchanged as at 30 June 2023.
 - The fee is calculated at a percentage of total membership income raised by each STA based around its average % of the past 3 years only if the STA's membership income has decreased as compared to the prior year; OR
 - The fee remains the same as the prior year if the STA's membership income has remained the same or increased compared to the prior year.
 - That the responsibility of informing BA of any reduction in membership income lies with the respective STA. Therefore, BA's responsibility is to invoice as per prior year unless notified by the respective STA of any reduction in membership income.
 - That the membership fees invoiced by BA totalling \$2,088,516 for FYE 30 June 2023 is accurate and no provision (liability) is required as at 30 June 2023 for any over-invoiced fees.
- We are satisfied with Management's representations.



2. Corporate governance and other matters

2.1 Accounting Policies, Accounting Estimates and Disclosures

We have completed a disclosure checklist and it appears that accounting policies, accounting estimates and disclosures have been adequately disclosed in the financial statements.

2.2 Audit Adjustments

There were no audit adjustments noted from the audit of the financial statements.

Management have acknowledged that there were no unadjusted audit differences which are material to the financial statements either individually or in aggregate.

2.3 Compliance with Laws and Any Regulatory Requirements

Management has advised that there were no instances of non-compliance with laws and regulations. We have not identified any instances of non-compliance with laws and regulations during the course of our audit.

2.4 New Accounting Standards for Application in Future Periods

There are no new or amended Accounting Standards and Interpretations which are relevant to the entity to note in the current year.

2.5 Disagreements with Management

We have received full cooperation from management and had no unresolved disagreements over the application of Accounting Standards, the scope of our audit or financial statements disclosures.

2. Corporate governance and other matters (cont'd)

2.6 Fraud and Illegal Acts

During our planning discussions and during the course of our audit we considered the potential risks with respect to fraud and illegal acts which we discussed with management and those charged with governance.

Management and those charged with governance have confirmed to the best of their knowledge and belief there have been no instances of fraud or irregularities that have come to their attention during the financial year.

We are not aware of any fraud or illegal acts during our audit.

2.7 Independence

We confirm to the best of our knowledge and belief that the engagement team and Morrows have complied with relevant professional ethical requirements and any regulatory requirements regarding auditor independence for this engagement.

Morrows provides the following non-audit service:

- the preparation of the financial statements

We have implemented our firm's internal policies and procedures to ensure that safeguards have been put in place to ensure the above potential threat identified has been addressed:

- the financial statements were prepared using standard templates and the Company's management was involved in the process and completed a thorough review of the financial statements.

Audit fees are as disclosed in the notes to the financial statements.

2.8 Prior Year Internal Control and Other Accounting Observations

The following prior year internal control and other accounting observations have been rectified in the current year. We recommend referring to Appendix A of the prior year Audit Management Report for complete details on these observations:

- Item 2. Inventories (Observation 1)
- Item 2. Inventories (Observation 2)
- Item 3. Unpaid Prize Money
- Item 4. Disaster relief fund
- Item 5. Fixed asset register - existence

The following prior year internal control and other accounting observations is still applicable for the current year:

- We noted significant annual leave balances. We recommended that management monitor employee annual leave balances and consider requesting that the employees utilise their annual leave when possible.



2. Corporate governance and other matters (cont'd)

2.9 Current Year Internal Control and Other Accounting Observations

Matter	Importance
1. Minimal audit adjustments	Low
2. Business Activity Statement – March 2023	Low
3. Leave balances accrued	Low

Please refer to Appendix A for more detailed explanations of the above matters.

2.10 Materiality

The Auditing Standards require the auditor to perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

Materiality is the effect that missing or incorrect information has on the information contained within an entity's financial statements. Information is material if its omission or misstatement could influence the economic decision of users taken on the basis of the financial statements. Materiality is based on guidance in accordance with the Australian Auditing Standards. The materiality benchmarks used for this audit are:

Overall materiality:	\$173,000
Performance materiality	\$130,000

2.11 Auditor's Independence Declaration and Independent Auditor's Report

We have provided you with a copy of the Auditor's Independence Declaration and Independent Auditor's Report.



Appendix A - Internal Control and Other Accounting Observations

Observation and risk	Recommendation	Management's Response
<p>1. Minimal audit adjustments</p> <p>We note there were no audit adjustments.</p>	<p>Management is commended for ensuring the overall accuracy of the accounting records provided for audit.</p>	
<p>2. Business Activity Statement – March 2023</p> <p>We note due to the change in accounting software from MYOB to Xero on 1 March 2023, the March 2023 quarterly Business Activity Statement was prepared and submitted to the Australian Taxation Office (ATO) based on GST collected and paid incurred in March 2023 only, omitting amounts collected and paid within January and February 2023.</p> <p>The GST liability of \$212,571 relating to January and February 2023 remains within the accounts as at 30 June 2023.</p> <p>We have been advised that the March 2023 has since been amended and lodged with the ATO.</p>	<p>We had recommended to management that the March 2023 quarter Business Activity Statement be amended and lodged as soon as possible. This recommendation has been applied.</p>	<p>The March Business Activity Statement has now been amended and subsequently paid.</p>

The above recommendations are based on best practice and do not ensure that there will be adequate safeguards in place to prevent fraudulent activities from occurring.

Appendix A - Internal Control and Other Accounting Observations

Observation and risk	Recommendation	Management's Response
<p>3. Significant annual and long service leave balances</p> <p>The Fairwork Ombudsman has stated that generally, leave balances are considered "excessive" if an employee has more than 8 weeks of leave.</p> <p>It was noted that as at 30 June 2023, there were:</p> <ul style="list-style-type: none"> Annual leave - two employees with leave balances in excess of 8 weeks (total leave liability of \$47,683). Long service leave - four employees with leave balances in excess of 8 weeks (total leave liability of \$74,748). <p>Along with risks to an employee's wellbeing, the Company also bears a risk in the form of a significant leave liability balance that has to be paid out in full should the employee resign.</p>	<p>We note that management has put in place efforts to monitor and encourage use of annual leave and long service leave.</p> <p>We recommend that management continue to monitor employee annual and long service leave balances and consider reminding employees to utilise their annual and long service leave when possible.</p>	

The above recommendations are based on best practice and do not ensure that there will be adequate safeguards in place to prevent fraudulent activities from occurring



BOWLS

AUSTRALIA

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