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**Eighteenth (2013) Annual Report
& Financial Statement**

Sponsored by

ETTALONG
BOWLING CLUB

Current Office Bearers

Patron

A. Pollock OAM Gosford City

President

M. Le Guier Halekulani

Senior Vice President

C. Bray Toukley District

State Councillor

K. Dring Wamberal

Secretary

D. Rose Ettalong Memorial

Assistant Secretary

P. Arnold Ettalong Memorial

Treasurer

A. Heath The Entrance

Vice Presidents

G. Armstrong Halekulani
P. Arnold Ettalong Memorial
B. Bourke Toukley District
P. Davies Munmorah United

Web Site Manager and Technology Advisor

G Graham Bateau Bay

Chairman Match Committee

R. Richardson Ettalong Memorial

Match Committee

G. Armstrong Halekulani
C. Bray Toukley District
P. Davies Munmorah United
D. Hawkins Gosford City
A. Heath The Entrance
A. Tracey Ourimbah/Lisarow

Chairman of Selectors

D. Love Avoca Beach

Selection Committee

G. Fenton Ettalong Memorial
M. Perovic Terrigal
P. Taylor The Entrance
R. Vetter Mingara

Under 18s Co-ordinator

G. Macfadyen Avoca Beach

Under 18s Coach

J. Roberts Ettalong Memorial

Under 18s Committee

P Coombes Avoca Beach
D Love Avoca Beach

Chairman of Umpires.

L Finn Doyalson/Wyee

Sec. /Treasurer of Umpires

T. Hegyi Bateau Bay

Chairman of Coaches

D. Cameron Avoca Beach

Secretary of Coaches

J. Murphy Mingara

Publicity Officer

R. Bourke Toukley District

Management Meeting Registrar

T. Nielsen The Entrance

Auditor

Robson Partners

Hon. Solicitor

Tonkin Drysdale and Partners

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BCC President - Max Le Guier

It has been my pleasure to be President of Zone15 for the last year in which there have been some changes. The main change was the loss of \$15,000 Sponsorship from Canterbury Leagues Club, they had been sponsors for 8 years, so it was a blow when we were informed of this.

Fortunately Ettalong Bowling Club have offered \$10,000 per annum which has been gratefully accepted .

Ourimbah Lisarow RSL were also good enough to offer us meeting rooms for 12 months at no cost which will be reviewed after 12 months. This was accepted particularly as Ourimbah is in the geographical centre of the Zone.

The Entrance hosted the No 1 State Pennant Play Offs in August with success and credit .

The Pat Geary Trophy was won by Zone 15 Players, our last win was in 2003, well done to all who contributed to this win.

Wyong Bowling Club celebrated 100 Years Centenary, the Royal and Zone attended this function. It was something to remember for a long time, credit must go to all who made that celebration a success.

On a sad note Doyalson Wyee Bowling Club had to close in its 49th year, bringing Zone 15 down to 24 clubs.



The Volunteers who received the RNSWBA Awards on Volunteer's Day

Veteran and Super Veterans Days are enjoyed by all who attend. Our members aged over 70 do look forward to these days where old friends meet and new friends are made.

Volunteers Day was Hosted again most successfully by The Entrance. RNSWBA Awards were presented to nominees all of whom had worked hard and thoroughly deserved their awards.

Our Junior Bowlers have been making their mark wherever they play, this is great to see. Well done.

All Committees have worked well with the Zone at heart. I couldn't name any particular person.

We are losing two Vice Presidents who have put the Zone ahead of many things. The two retiring are Geoff Armstrong and Bob Bourke I thank you and wish you well.

Thanks one and all, onward to another good year.



Retiring Vice President's Geoff Armstrong and Bob Bourke

Secretary - Doug Rose

Awards – The quality of the work of our Volunteers was proven at the inaugural Bowls NSW Volunteer Awards. Outstanding Individual Volunteer Innovation was won by our web Site Manager and Technology Advisor Geoff Graham, Coach of the Year by John Roberts of Ettalong Memorial Bowling Club, and Volunteer Club Administrator of the year was won by Jim McCreddie of Wamberal Bowling Club.



Jim and Geoff with then newly appointed President of Bowls Australia Des Skinner



Yours truly with the person who nominated me, Michelle Remy of the Peninsula Community Centre

Also of course in late September 2012 your humble Secretary was declared "Volunteer of the Year" for the Central Coast for my services to Bowls Central Coast and the Peninsula Community Centre.

Our bowlers were also selected as being the best of the best. At the 2012 Bowls Australia Awards Night Aron Sherriff secured a back-to-back International Bowler of the Year award after another stunning 12 months that included guiding the men's fours to a gold medal at the 27-nation World Championships last December.

During the year Aron and Harley McDonald created history at the 2013 NSW v Queensland Interstate Test Series by both being named "Player of the Series". Aron in the open side and Harley in the under 25's. It was the first time in anyone's memory that both players came from the one Club (Ettalong Memorial). With Ettalong's Bowls Co-ordinator John Roberts having been named "Player of the Series" at the 2013 Senior Inter-Zone Sides Championships at Ballina in May, Ettalong (and therefore this Zone) could claim to have the best Open, Under 25 and Senior bowlers in NSW.



John Roberts, Aron Sherriff and Harley McDonald, the best Senior, Open and Under 25 bowlers in NSW

2013 BCC Pairs Finals

The 2013 Bowls Central Coast Pairs finals were contested at Munmorrah United Bowling Club on Saturday 20th July 2013. In the major pairs final Tony Laguzza and Aron Sherriff defeated Brian Howe and Michael Stead from Halekulani Bowling Club. In the President's Pairs Ettalong's Robert Taylor and Brian Bralley defeated the Bateau Bay father and son team of Michael and Ray Peck. The seniors final saw the Terrigal Bowling Club team of David Limbrick and Miro Perovic prevail over Peter McCarten and Bill Constantine of the Entrance.

Web Site: The web site continues to prove itself a valuable tool for bowlers on the Central Coast. However this has not been achieved without a lot of work and some upheaval. In April 2013 Web Site Manager Geoff Graham went into hospital for a major operation and still has not returned to the role. My thanks to Tony Hegyi who with myself kept the web site up to date in Geoff's absence. However that upheaval was a nothing when on 3rd June 2013 Bowls Australia announced that we had to move our 92 page web site to the IMG based system by 30th June 2013. That was just 27

days, and without Geoff to help. It would not have happened if Jim Phillips (Secretary of Umina Beach) had not offered his assistance. Jim's extensive Information Technology experience and web site building skills enabled the new web site to be built before the old site had to be turned off. On the positive side we were very quick to realise the importance of the web site to BCC when we were threatened with losing it.



Web Site Manager Geoff Graham – still on the Sick list.

Geoff Graham On the Subject of Geoff Graham he remains on the sick list but is keen to return to his role as soon as his health permits. During the year Geoff enhanced his social and tournament support apps. Thanks to some publicity in the Bowls NSW Magazine organised by the BCC Publicity Officer Bob Bourke, Geoff's apps have been taken up by a number of prestigious Bowling Clubs throughout the NSW.

Special Events: SVP Col Bray worked very hard during the year organising Clubs to host special events. It has always been unfair that this role was not recognised for honoraria when it requires considerable dedication to do it right and I am delighted to see that moves have started to address this imbalance.

Constitution A lot of ground work was done in 2012 to get the proposed constitution drafted with the third model provided to us by the RNSWBA. This model has the same look and feel as the new RNSWBA constitution. The great benefit of this is that in future we will be talking the same language when discussing constitutional matters with the RNSWBA and other Zones. A very productive meeting was held with Greg Helm CEO in late March which sorted out any matters of difference between BCC and the RNSWBA.



Bowler of the Year Ladder – Congratulations once again to Aron Sherriff for winning the 2011/12 Bowler of the year for the 8th time in the past 10 years. Also congratulations once again to Harley McDonald for being runner up Bowler of the Year for the second year in a row.

There are some new faces at the top of the Bowler of the Year Ladder this year with Terrigal's Miro Perovic enjoying a big lead.

Thanks - Particular thanks to my Assistant Secretary, Peter Arnold. I also acknowledge the contribution to BCC of the two retiring Vice Presidents, Bob Bourke and Geoff Armstrong. Most of all I thank the Secretaries of the Clubs who provide me with the info and paperwork that I need to keep the BCC running effectively.

State Councillor – Kevin Dring

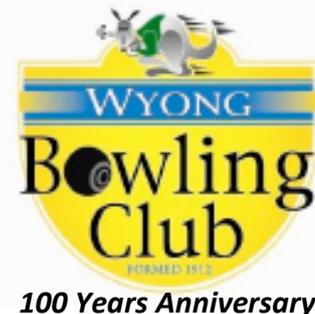
This is the first full year that the State Council has operated as an Advisory Forum to the new Bowls NSW Board structure made up of seven Directors. The Council has been competently chaired by President Vince Beard and CEO Greg Helm has demonstrated strong administrative and leadership skills on a range of key issues. All of the key issues agreed by the Council were included within the Board's Strategic Planning Review such as the realignment of Zone Constitutions, Recruitment and Retention, the Bowls Magazine, Electronic Membership and a review of Zone Boundaries. All of these topics are progressively being addressed by the Board.



It is important to stress that the State Councillor's role is to represent the needs and interests of members and Clubs in their Zone. It is important that Clubs take every opportunity to raise issues that will further the interests and objects of our sport in a constructive manner. In turn, it is the State Councillor's role to keep members and Clubs appropriately informed of key issues being addressed by the Board. Full details of Agenda Topics, Minutes, Zone and CEO Reports can be tracked on the Zone 15 Web Site under the heading of State Council on the Home Page.

On those occasions that I had the pleasure of representing Bowls NSW at President's Days and special milestones events, I thank those Clubs for their hospitality and friendship. The centenary of the Wyong Bowling Club was certainly our Zone's milestone event of the year and a night of celebration was appropriately attended by the State and Zone Presidents.

I thank you all for your ongoing support and I look forward to representing your views at State Council over the coming twelve months.



100 Years Anniversary



Special Events - Col Bray Senior Vice President

In preparing the "Events" section for the Annual Report, one could easily justify forming a report of achievements through year 2012-2013, perhaps noting relevant outcomes and then label it "history" when, in fact, some of these same fixtures may never be discussed or brought to mind again? Would this be fair and reasonable to the Zone? Would it be fair and reasonable to the players? In this writer's opinion – Certainly not!

Our Events Calendar is hard work. It takes creative thought; it takes negotiation, it takes funding. The final objective is a busy calendar and an exciting program for those who are players and for those who love to watch "good bowls". As a Bowling entity, we want to ensure our place in the universe! And, we are well on the way!

We can hold our heads high when we host those who challenge our place on the podium for we are

"good" and we are getting better. We are more than competitive when we visit "old friends" in other locations. Over the past year, Zone 15 has been in the "Winner's Circle" by winning events such as last years' Pat Geary, the Senior 4-way event in March, the Reserves fixture in May against Zones 2 and 6 and the open game at East Cessnock against Zone 6. Our Selectors have a right to boast the successes they have achieved.

With negotiations concluded, I am happy to advise that this Zone has been invited to join with possibly the two strongest Zones in NSW and the ACT State Side to contest a significant 4-way event to be staged in January each year. You don't get these invitations if your Zone is not well respected. Clap your hands Central Coast – we host the event at The Entrance Bowling Club in 2014.

You and I can feel justly proud of achievements on the Central Coast – a great Events program; a Championship schedule which is gaining record entries in some of the segments and finally, who else can boast that they get to play against a "World Champion" from time to time.

Best Wishes for the coming year of Bowls!





Match Committee - Reg Richardson

2013 Pennants.

Bateau Bay was the Host Venue for the Finals in all Grades and the winners were:

- Grade 1: Ettalong Memorial
- Grade 2: The Entrance
- Grade 3: Ettalong Memorial
- Grade 4: The Entrance
- Grade 5: Umina Beach
- Grade 6: Woy Woy and
- Grade 7: Ettalong Memorial

The Match Committee would like to thank Management and staff of Bateau Bay for hosting this event so successfully.

2013 Championships Winners:

Fours Championship.

Winners: John Ellison, Michael Gibbons Sub Graeme Canobie, Joshua Wilton and Neil Pombart The Entrance

R/up: Karl Foster, Mitch Johnson, Tony Leslie and Graham Maier Ettalong Memorial



Pairs Championship:

Major Pairs Winners: Anthony Laguzza and Aron Sherriff Ettalong Memorial R/Up Brian Howe and Michael Stead Halekulani.

Presidents Reserve: Winners: Robert Taylor and Brian Brailey Ettalong memorial R/Up Michael Peck and Ray Peck Bateau Bay.

Senior Winners: David Limbrick and Miro Perovic Terrigal R/Up Peter McCarten and Bill Constantine The Entrance.

Triples Championship.

Winners: Adam Pinkerton, Peter Freestone and Miro Perovic, Terrigal

R/Up: Jeff Watson, David Neilsen and Darren Morrison Terrigal





Singles Championship:

Major Winner: Bruce Jewell Terrigal - R/Up Lee Trethowan Ettalong Memorial.

Presidents Reserve Winner: Matt Watts diggers@theentrance - R/Up David Weige Ettalong Memorial.

Senior Winner: Miro Perovic Terrigal R/Up Garry Murphy Terrigal.

Veterans Singles and Pairs.

Singles Winner: Brian Williams Terrigal R/Up Tony Battistella Wamberal

Pairs Winners: Dale Kalms and Allan Olsen Wamberal R/Ups Merv Sampson and Colin Nicholls Everglades.

It has been a very busy year for the Match Committee with increased numbers in most of the Championships. We would like to thank all the Host Clubs, their Executive and Management Umpires and Players for the part they played in the success of all the events.

Zone Championships are progressing with Rookies Singles and Pairs, Mid Week Triples, Champion of Club Champion Singles and Pairs yet to be contested.

To my fellow Match Committee Members Albert, Col, Doug, Phil, Geoff and Albert, Lady Recorders Lorraine, Wendy and Narelle THANK YOU for your valued assistance during the year. It has been a pleasure working with you all and hope to do the same this coming year. A special thank you to Geoff Graham and Jim Phillips for their ready help to me at all times.



Umpires Panel - Leo Finn

The Umpires panel has had a productive year accrediting 25 new umpires and re-accrediting 38 existing umpires. Unfortunately this has not produced enough umpires to maintain the level we had at the same time last year (220).

The current numbers of umpires at the various Clubs within the Zone are:

Clubs	Level 1	Level 2	Totals	Clubs	Level 1	Level 2	Totals
Avoca	13	1	14	Munmorah	6		6
Bateau Bay	18	1	19	Norah Head	4		4
Davistown	6		6	Ourimbah	8	1	9
Diggers	8	1	9	Terrigal	12		12
Ettalong	11		11	The Entrance	11		11
Everglades	6	1	7	Toukley Dist	15	1	16
Gosford City	4		4	Toukley RSL	8		8
Gwandalan	12		12	Umina	16		16
Halekulani	14	1	15	Wamberal	9		9
Mingara	6		6	Woy Woy	5		5
Mooney	0		0	Wyong	7	1	8
Morisset	2		2	Wyong RSL	1		1
Grand Total					202	8	210

The fate of the umpires is unknown at this stage. We believe but have not officially been told what changes are being forced on us by Bowls Australia. They are the governing body and have decided to make changes without consultation with this State.

All umpires will be advised of any changes as soon as the State Body is informed and advised the Zone umpires Panel.

Coaching Academy- David Cameron

Coaching Workshop by Lachlan Tighe

In September Lachlan Tighe, possibly Australia's most credentialed Lawn Bowls coach spent 3 very informative days at Avoca Beach Bowling Club conducting training sessions for Coaches and players. The final day was for Zone Representatives, Emerging Squad members and local juniors after an early start of 9am it was interesting to observe a dedicated group continuing on past 5pm. Overall close on 100 people participated over the 3 days.

New Coaches

A **Club Coach Course** was conducted at Diggers in February. Congratulations to Phil Downs [Avoca Beach], Adrian Last [Wyong], Adam Davidson [Davistown] and Michael Foley [Terrigal] for satisfactorily completing the course.

Bowlers Arm

As part of February's meeting of the Coaching Academy, Allan Starrett from Newcastle ran a very informative session for local coaches on how to assist players to get the best from these aides. Session involved coaches getting out on the green and learning themselves how to use these useful, but difficult to master devices.

Mentoring can be defined "as a partnership in which two people collaborate to achieve mutually defined goals that focus on improving the skills, abilities, knowledge, and thinking of a student bowler". Ray Simpson [Umina Beach] presented a very informative session at the Academy meeting in February – a summary of his presentation is listed below

- Write up your program plan and objectives – as the saying goes "fail to plan – plan to fail"
- Set realistic goals
- Get approval from the Club Committee
- Select mentors and students
- Hold briefing and training session/s
- Begin the program
- Complete the "50 Bowl Challenge" ASAP
- Analyse outcomes of those tests
- Work with mentors to implement correctional coaching
- Regularly review the progress of the program
- Implement any adjustments that may be required
- After 4-6 weeks complete a second "50 Bowl Challenge"
- Measure and compare outcomes from each test
- Discuss these with mentors and students
- Write up final report to committee
- Thank everybody for their participation
- Decide on your next activity

Competition Module

Conducted in March for coaches and players this module explores how players can give themselves the best chance of succeeding in a given match by looking at:-

1. Controllable / non controllable events
2. Laws and COP's
3. Match Preparation
4. Roles within teams
5. Shot timelines
6. Statistics



Peter Yates, David Cameron and Lachlan Tighe at the training session for Zone Reps and Under 18 players



Benchmarking Drill

23 coaches attended the meeting at Diggers on Monday 8th April where they participated in the 48 Bowl Challenge – this is a benchmarking drill to determine strengths and weaknesses of players. It gives players, and coaches, specific aspects of a player’s drawing ability which the coach can then work with them on.

Coaching Sessions trialled at Diggers

At the June meeting of the Academy, the State Coaching Committee presented 6 x 2 hours coaching sessions designed to assist coaches in conducting coaching sessions for club pennant teams. In attendance were 20 local coaches plus 1 from Zone 10 and 2 from Zone 2. The sessions are a continuation of sessions conducted with the Zone Rep and Emerging Squads.

Retiring Secretary

The Academy would like to acknowledge the contribution of Jim Murphy, whose efforts in keeping the Academy focused and on track during the transition from being a male only domain to a gender neutral association have been greatly appreciated. Jim has advised that he will not be continuing as a coach, his knowledge and experience will be missed.

Selection Committee – Dick Love

On behalf of fellow selectors Geoff Fenton, Miro Perovic, Peter Taylor and Ray Vetter I am pleased to present the Annual Selection Report for 2012 –13. When we were elected last August we agreed to visit all clubs and become more aware of the talent available and in particular in the outlying clubs. We also decided that our talent identification would take a comprehensive and inclusive approach.

The selectors asked clubs to nominate players for consideration in Open, Seniors and Emerging squads. We then added and/or deleted players based on performances in Zone championships and internal and external events. Starting in January 2013 we conducted regular training activities for Open and Emerging squads and games for the Seniors squad.

Attitude, Performance and Commitment to practice routines provided the selectors with specific information as to which squad members would represent the Zone with Pride and Distinction. These sessions were greatly enhanced with the practice routines provided by State Coaching Director David Cameron.



2013 BCC Senior Inter Zone Team managed by Chairman of Selectors Dick Love (front line, 2nd from the end)

The actual bowling performance by all selected sides has been outstanding none more so than the Seniors who, in my opinion, were the best performed Zone in Ballina with two superb wins against Zone 2 and Zone 13 only to lose by 7 shots to eventual winner Zone 10 on a green we had not practiced on. (a lesson for us). The most gratifying fact of the selection experience in 2012 -13 has been the emergence of high quality younger players who have all risen to the challenge when given the opportunity. This is important because 4 of the 8 players in the semi finals of the Zone Open pairs are not available for Zone selection for a variety of reasons. The

Selectors believe that with the Pat Geary Shield selected team with an average age of 37 years we can reach our objective of being the leading Zone in N.S.W. within 2 years. The Selectors thank all the players and officials who have assisted with preparation and creating a positive, "can do" attitude in our teams.

Audit Report – Robson Partners

CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 INC

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013



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Professional Standards Legislation

CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 INC INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
Revenue		95,122.55	110,146.61
Advertising expenses		-	(166.00)
Auditors' remuneration		(786.50)	(786.50)
Other expenses		(90,775.71)	(109,092.28)
Profit for the year		3,560.34	101.83
Retained earnings at the beginning of the financial year		44,810.63	44,708.80
Profit attributable to the association		48,370.97	44,810.63

CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 INC BALANCE SHEET AS AT 30 JUNE 2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		48,370.97	44,810.63
TOTAL CURRENT ASSETS		48,370.97	44,810.63
TOTAL ASSETS		48,370.97	44,810.63
LIABILITIES			
TOTAL LIABILITIES		-	-
NET ASSETS		48,370.97	44,810.63
MEMBERS' FUNDS			
Retained earnings	2	48,370.97	44,810.63
TOTAL MEMBERS' FUNDS		48,370.97	44,810.63

CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 INC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

1 Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act . The committee has determined that the association is not a reporting entity.

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

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

Impairment of Assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Accounts Receivable and Other Receivables

Accounts receivable are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of accounts receivable and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in income and expenditure statement.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

	2013	2012
	\$	\$
2 Retained Earnings		
Retained earnings at the beginning of the financial year	44,810.63	44,708.80
Net profit attributable to the association	3,560.34	101.83
Retained earnings at the end of the financial year	48,370.97	44,810.63

CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 INC
DIRECTOR'S DECLARATION

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

The director of the company declares that:

1. The financial statements and notes, as set out on pages 1 to 5, present fairly the company's financial position as at 30 June 2013 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the director's 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.

Dated this 11th day of July 2013

INDEPENDENT AUDITOR'S REPORT
THE MEMBERS OF CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 I

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Central Coast District Bowling Association/Zone 15 Inc (the association), which comprises the balance sheet as at 30 June 2013, and the income and expenditure statement, a summary of significant accounting policies, other explanatory information and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of Central Coast District Bowling Association/Zone 15 Inc is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
THE MEMBERS OF CENTRAL COAST DISTRICT BOWLING ASSOCIATION/ZONE 15 I

Auditors' Opinion

In our opinion, the financial report of Central Coast District Bowling Association/Zone 15 Inc presents fairly, in all material respects the financial position of Central Coast District Bowling Association/Zone 15 Inc as of 30 June 2013 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act.

Basis of Accounting and Restriction on Distribution

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

Name of Firm: Robson Partners Pty Limited
Chartered Accountants

Name of Director: _____
David J. Robson

Address: Suite 14, 207 Albany Street (North), Gosford NSW 2250