

TBAQ –AGM 2015

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TBAQ Inc CHAIRMAN'S REPORT

FOR THE 2015 AGM

Welcome to the delegates and observers here this morning. Thank you for showing interest in what is happening with Tenpin Bowling in Queensland.

For the last 5 years I have held the position of Chairman of the TBAQ Board.

I look back over those 5 years and wonder "Where has the time gone?"

I would like to start by acknowledging:-

- All of our Queensland bowlers (both individual and teams) on yet another year of excellent results in National competitions.
- Those volunteers who selflessly donate their time for the good of our sport, from the members of our Committees to those who serve on our local Associations , our coaches, managers and selectors.
- The dedication of my volunteer Board members Leanne Nastasi (Vice President Northern region, who is not seeking re-election); Morty Douglass (Vice President Southern region); John McKenna (Treasurer); Kassey Fechner (Secretary); Gina Gilliland (Immediate Past President) Gary Horay (amf representative) and Brian Bates (Independent Bowling Centres representative).
- The huge contribution of our loyal employees – CEO Gail, Accountant Ryan and Development Officer Joe – who do it not for the money but for the love of our sport.
- Former Sports Minister Steve Dickson and the Department of Communities for continuation of our funding.

I am often asked "So what does the TBAQ Board do with the funding from the Queensland Government?"

We run:-

- Participation programs such as Learn to Bowl and Roll' n Strike in Primary Schools and After School Care which reaches 50,000 students across 200 schools.
- Talent Identification programs such as Junior and Youth Development Camps and State Training Squads
- State Teams selections and State championships
- Local Association Support in the areas of fundraising, governance and membership, Volunteer Development and Support
- Member Protection Services.

The TBAQ Board is committed to spreading our services across our large State.

As part of our commitment to the northern Region we:-

- Brought the Kelly Kullick Pocket Power Tour in Townsville last November.
- Have just concluded our State Championships in Townsville.

If I look back over the last 12 months I see the achievements of your Board of Management and State Office as:-

- Completing full acquittal to the State Government to ensure continuation of funding.
- Continuing our delivery of benchmark sports services to our bowlers and coaches.
- Ongoing modification of our website to make it more accessible for teachers of our Roll' n Strike Schools program.
- Expanding our flagship Roll' n Strike schools program interstate.
- Continuing to supply information via our Facebook page which has more than 2,100 friends.

In conclusion I wish to assure you that TBAQ are using our best endeavours to overcome the hurdle placed in front of us by TBA, namely the mandatory change to USBC coaching accreditation. This change in direction by our National Body has lost us many good coaches but we are hopeful of recruiting new coaches to fill the void.

Yours in sport

Trevor Gilliland

(24 February 2015)



TBAQ State Administrators report 2015 AGM Gail Torrens



Organisation development: 2014 Operational Report:

TBAQ have worked tirelessly to be a high performing State Association. TBAQ's website has undergone radical changes and further changes are planned to increase the ease at which people are able to use the services provided by us.

Thank you to the many volunteers and players who are passionate about the sport without you there would be no sport.

Services which have become our core business include:

- Activity not seen at a local bowler level is: the *Roll 'n Strike* branded School curricula activity in Primary schools across the State. TBAQ place bookings of over \$200,000 value of sport equipment to schools and community centres across the State. Our efforts have enabled Tenpin Bowling to be seen as a sport to over 50,000 school children in Queensland and we are active in over 200 schools each year. 23 Bowling Centres out of 30 partner with TBAQ and sponsor school equipment to schools. Thank you to those centres who promote the sport in this way.
- To transfer the popularity of the *School Roll 'n Strike* program and build more junior participation in schools, we are building a **State wide 5 week + 5 week Roll 'n Strike league** where juniors and adults alike can enter into a foundation level program which seamlessly fits into the local centres league systems. The league also serves as a place for new coaches to coach alongside experienced coaches, further strengthening the sport. We are still looking for more coaches to open these important RNS Leagues where people (juniors and adults) know they will get help to play the sport.
- **Interschool Challenge:** TBAQ's Interschool Challenge has changed format – still offering a Primary division and also a Secondary division but now offering a handicap and scratch competition results simultaneously. Popular with many teachers and new school teams starting out. The competition is driven electronically with finals run over as many centres who wish to tender to build the competition up at their local centre. Scores are tabulated after the 2 week-ends nominated and the top 3 schools Primary and Secondary are announced with the All star team (Scratch) named from the collated scores.
- **Teacher Professional Development training** – TBAQ's Roll 'n Strike teacher professional Development program is now included in the Bachelor of Education degree with the Southern Cross University – an amazing step forward for Tenpin Bowling as a sport in schools. Certainly a huge step forward for Tenpin as a sport. Last year we had over 250 teachers trained in delivery of tenpin education which results in Tenpin being in a strong position in the new 2015 Sporting Schools roll out when it is presented by the Australian Sports Commission in 2015.

- **Community sport training** online education – this video allows local PCYC and Schools participating to learn the skills of bowling towards sending children and families to play and learn in Roll 'n Strike leagues across the country. Beenleigh PCYC is the latest community centre to identify the benefits of our modified program buying a set of equipment creating more pathways to into the full game at the local centre.

Tenpin Bowling Australia is now delivering all Queensland coaching and officiating accreditation courses. TBAQ will hold ball drilling courses late April 2015 utilising local presenters for those wanting to complete this level of training.

- **Coach education and training** has now radically changed with TBA offering a new suite of programs – the old Instructors course is now called Level 1, Bronze level (old TBA level 1 equivalent), Silver (replacing the old Level 2). Our calendar of training will be on our website shortly. Please direct all questions regarding coaching accreditation courses to Tenpin Bowling Australia head office in Albion on 07 3262 4455.

Historic achievements of TBAQ, our committees and our athletes

Our 2013 Open grade (Walter Rachuig Trophy) Qld State teams– were finalists in the 2014 Queensland Sport Awards with videos of tenpin high performance bowlers shown to hundreds of participants at the ball room of the Brisbane Convention Centre.

We thank our volunteer Queensland Committees, State Adult committee (Adult Open grade, Restricted and Senior players), State SQ & NQ zones Junior Committees, State Youth and State Disabilities Committees for looking after the pathways for bowlers into our sport all year.

Talent ID and State Development camps, State Based training programs: We had world class coaching offered to all participants with Profession bowler, Kelly Kulick heading a quality program training our juniors and youths in Qld in Townsville, Bundaberg, Rockhampton and Brisbane in 2014.

We have more Qld bowlers qualifying for National Training Squad inclusion, with another intake scheduled for May 2015.

Behind the scenes many hard working coaches guiding these and many more aspiring to elite athletes on their training schedules.

I would like to thank the Board of Tenpin Bowling Association of Queensland for supporting the sport as they do. For providing a solid team working over many volunteer hours in the best interest of the sport at all times.

Alexi our State Coaching Director has ended his time with us taking new employment opportunities after completing a challenging year in coaching for TBAQ. Alexi is now working with National Parks, Sport and racing in Cairns.

Joe Moynihan our State Development Officer for 2015 has left us to join the strong team of Sporting Wheelies and I am sure we will have a new development officer in April with new skills and ideas to advance our programs further into the future. Thank you to the staff of TBAQ for working tirelessly all year to deliver the plans designed to grow the sport in Queensland.



Minutes of the TBAQ AGM - 22 March 2014
at The Mercure, Townsville

Meeting opened at 2.05pm

Present: **Board Members:** Trevor Gilliland, Gina Gilliland, Brian Bates, Leanne Nastasi, Kassey Fechner.

Staff: Gail Torrens.

Delegates: Wendy Astell (Kirwan), Lyn Wakeham (Kirwan), Tom Dickson (Cairns), Peter Finitzis (Cairns), Liz Fabian Czmok (Innisfail).

Observers: Jacinta Gilliland.

Apologies: Morty Douglass, John McKenna, Gary Horay, Andrew Shinnie and Gunther Czmok.

Reports: All received reports have been uploaded to the website for perusal.

Those present were advised that Andrew Shinnie had resigned and did not renominate for the position of Secretary. He was commended for his service to the Board which was in excess of 15 years.

Minutes of Previous AGM:

Minutes of the previous AGM were unavailable as they had not been provided.

Correspondence: Nil.

Chairperson's Report:

Read by Trevor. Report is also available online.

Sub Committee Reports:

All received reports have been published on the website and are available for viewing.

Audit & Treasurer's Report:

Noted deficit for year ended 31 December 2013 was \$24,000.00. John and Ryan were both thanked for the efforts in ensuring this situation was not worse. Report moved by Trevor. Seconded by Liz. PASSED.

Notices of Motion: Nil.

Election of Board of Management:

In line with regulations, all Board members were stood down.

Secretary: As noted previously, Andrew Shinnie did not renominate for this position. One nomination was received from Kassey Fechner who has now commenced in this role.

All other positions were unopposed and, as a result, all remaining Board members were re-elected for another term.

Election of Subcommittees:

Youth Committee: Peter Finitis (Northern Delegate) was reinstated in his current role unopposed. Gina Gilliland will commence as the Southern Delegate, with Jacinta Gilliland commencing as chairperson.

Adult Committee: Ray Trenham, the former Chairperson, had stepped down earlier in the year. Leanne Nastasi (Northern Delegate), Kassey Fechner (Southern Delegate) and Morty Douglass (Chairperson) were unopposed and will remain in their positions. Noted that as each subcommittee reports directly to the Vice Presidents (who are Leanne and Morty) this board will be required to report directly to the Board should any issues arise.

Appointment of Auditor:

The current auditor's fee for the 2013 financial records was \$1,320.00, which will increase to \$2,200.00 for 2014. Alternative options are currently being explored and Trevor will investigate and report back on this issue. The current auditor will not reappointed.

General Business:

Tom raised the fact that our junior events are not on the Youth Athlete Assistance Scheme list of approved funding events. Gail reported that she had advised the Board earlier on developments with this and she was working towards having our eligible events included on the list by the end of the coming week. This scheme assists athletes under 18 years of age who compete in an eligible event with a grant of \$200.00 each second year.

Liz formally thanked TBAQ on behalf of the Mt Isa Association for arranging the lane accreditation and coaching courses, along with the State Government for their assistance with the funding.

Liz spoke in relation to accountability of all associations and the requirement to follow general and auditing procedures. She is to produce a dot point list of what local associations need to be mindful of, which will be forwarded to all local associations.

Peter raised the issue of the directive handed down to each subcommittee concerning uniforms and athletes paying for costs of officials travelling with teams. It was confirmed that directives such as these over rule any subcommittee by-laws, as these committees exist as subsidiaries of TBAQ and remain under the overriding control of the Board. It was confirmed that there was no issue with fundraising moneys being used to contribute towards the costs of the team's officials, however, this would need to be made perfectly clear to any affected teams from the outset.

Meeting closed at 3:04pm.

2015 DISABILITY COMMITTEE CHAIRPERSONS REPORT.

I would love to be able to report that we had a harmonious year last year, but sadly that is not the case. This committee has had no input from the Australian Disability Tenpin (ADT) affiliated groups since our roll off last year, and they have not attended or had input at our meetings since December 2013, even those who were on the QLD Joint Management Committee (JMC). In July we were informed that they were no longer holding their annual disability intercentre challenge (their version of a state championship), which meant that their bowlers had to attend either our state championships in Bundaberg, or have attended the TBAQ state championships in May, to be eligible to nominate for the state team training squads. They were not prepared to do this. Sadly this meant that none of their bowlers could participate in the squads from November. The information for nominations went out to all groups in April of last year, and the criteria included their challenge as part of the eligibility for nominating. There is distinct lack of communication within their groups, as we were accused of not sending the information out. We could prove by our mail out that they all received the forms in April, and that they were also posted on the TBAQ website in April. Our 2 state teams for 2015 have just been selected in January and are on the website. They will contest their respective state team challenges on the 10th June at AMF Chermside. The Nationals are running from the 3rd to 13th June. Our officials for this year's teams are Mr. Kim Mogg, coach and Mrs. Bernie Madden, Manager for the open team. Mrs. Beth Boyd, Coach and Mr. Ben Madden, Manager for the Cole cup team. We wish both teams the best of luck in the nationals and team challenges.

Last year's teams attended the nationals at AMF Moonah in Tasmania with our open team coming 1st and our Cole cup team coming 7th. Considering that we had no area for our bowlers that were sitting out to sit and support their team and that the Cole cup teams had no warm up lanes and had to come back in cold they all did extremely well. We understand that this will more than likely happen again this year as they have put squads on the same day again. Queensland again brought back a multitude of medals within all groups and Sarah Hartley took out the high series female. In the masters events we had good representation from QLD in the qualifying in both events with Lionel Kenyon being the runner up in the Open Masters.

At the end of the nationals we were asked to get our bowlers, parents and officials to fill out a feedback form and hand in to the tournament room. We collected our bowler's etc. forms and handed them in bulk to the person we were told to give them to only to have them grabbed from that person by someone else with the words that they were to go the ADT representative to put the data into the National's JMC. The only information and data that we have seen is from the ADT side, and from what we have been told and understand a lot of information was just binned if it wasn't what they wanted, e.g. re oiling of the lanes, this will not happen this year as it is unnecessary, as the bowlers would not know the difference of no oil to having oil. To say that we and the bowlers are horrified as to what they are

saying is an understatement. We have squads starting at 8.00am going into sometimes 8.00pm at night, with no oil except in the morning. The same with no warm up lanes as the Cole cup bowlers do not need them or understand the concept. So condescending and discriminatory that it is beyond belief. This is our accredited Nationals for bowlers with a disability, not just a social outing on a Saturday for something to do. I am sure that it is just not our bowlers who attend and feel that they attained what they have strived for to represent their state, centre or group and feel extremely proud of what they have achieved. Rules and regulations seem to be just something that the organisers will do if pushed and then to not how they should be used.

State Championships saw us travelling to Bundaberg for the first time and thanks to Peter McGelligot and his fabulous staff it was another successful event, with 132 bowlers bowling 490 entries. Most squads were full and everyone has given positive feedback to the committee. We had new groups, from Bundaberg and from Kingaroy and from what we have been told they want to do it again. Thanks to Morty Douglas for organising his group and we welcome him and his bowlers to our events, hopefully their experience was a positive one and that we put their fears of us away. Hopefully the bowlers from Bundaberg had the same experience and that we will see them again. All the results are on the website. Shane Hurst (Coolangatta Tweed) won the open masters and Andrew Simmons (Kingaroy) won the restricted masters and will be our state representatives at Nationals this year. Matt Dunstan from TBA attended the event for a few days to liaise with us and to see how we work and how we achieve the numbers that we do. He also attended the AGM and gave a brief report on what is happening and some insight of the hurdles that TBA is experiencing. His feedback and comments to us were extremely positive and supportive and was very much appreciated by the tournament team and the committee in general, because at times we do wonder why we keep doing what we do.

Caboolture Bowl will be hosting the 2015 state disability Championships from the 9th to 13th September, and we look forward to again working with Brian Bates and his staff. The entry forms are in the process of editing and going to TBA for accreditation and should be ready to be distributed in April.

We would like to thank all our bowlers and their parents and coordinators for their assistance, patience and input. We could not do it without you. To the committee members thank you for everything that you bring to the table and your assistance throughout the year. We will keep doing what we think is the right thing and will work with what we have to provide the service that you deserve.

Beth Boyd.

Chairperson, TBAQ Disability committee.

National Youth Cup

National Youth Challenge 2015

Boys' Manager Report

Leanne Leming

Please find the following information prepared in regard to the National Youth Cup and National Youth Challenge 2015. The opinions expressed are those of the writer only.

Accommodation

For the duration of the competition the team again stayed at the Quest Williamstown North. The location worked well with close proximity to grocery stores and the venue, Wyncity Bowl and Entertainment.

In relation to the boy's team, coaches and the boy's manager were located next to the boy's room. This venue provided the space for bowlers to have a game or cricket or football, or to use the extensive walking tracks.

Food

Bowlers purchased their own breakfast and snack food. This did not pose any problems and all of the boys started each day with a good breakfast. Dinner was varied with BBQs, home cooked meals and restaurant meals. This ensured both variety and kept costs to a minimum.

Health and wellbeing

All bowlers remained in good health and no problems were reported.

Electronics

In the writer's opinion, all bowlers used phones and social media appropriately. Allowing bowlers to keep possession of their phones, meant they were able to use phones for wake up alarms and photography. No change to the current policy appears to be necessary.

Parents and Supporters

Most parents were extremely supportive. It is suggested clear guidelines are published as to when bowlers are "in" camp to avoid any confusion. For example are bowlers in camp from the moment they arrive and take residence with the team, or later when National Youth Challenge commences? Similarly, are bowlers "in camp" until they leave, or until the Challenge has finished? Establishing these guidelines will help to smooth any problems with partners who want to visit and "hang" with the team and bowlers who wish to leave camp to celebrate.

On the lanes

Bowler behaviour on the lanes was exemplary and they were a credit to both themselves and their state. Bowlers accepted manager direction well and were keen to assist their team mates.

Summary

In summary it was a very successful, enjoyable trip. From a manager's perspective, the bowlers were pleasant, complied with all requests, and acted in a responsible manner and in the best interests of the team. I would like to thank TBAQ for the opportunity to travel with the team. I would also like to thank the coaches Don Lindsay and Peter Finitsis for the wonderful work with the team both on and off the lanes. It was a pleasure to work with coaches of such high calibre.

A special thanks also to Jacinta Lachlan for her hard work and organisation. From my perspective, all aspects of the trip were well planned and thought out, which resulted in a very positive, pleasant trip. My sincere thanks to Don, Peter, Jacinta and the Youth Committee.

If you require any further assistance please do not hesitate to contact the writer.

Leanne Leming
Boys' Manager
2015 National Youth Challenge

Queensland Youth Team

Female Managers Report 2015.

We had a very successful and enjoyable week away in Melbourne. I was so proud of all the girls throughout the whole week they never gave up and all gave their best. The girls all shared highs and lows together but they all worked as a team.

Our week started off with a great start with Katey and Shannon both making the match play of the National youth cup.

The first day of youth teams challenge we started on a high with Katey taking out the gold medal in the singles and Chloe coming 5th. The next day the girls found it tough on the lanes but they never gave up they gave 110% and fought all the way to the end they ended up in 7th and 8th place. We came to the last day and teams. The girls turned up to the bowl ready to fight and they were able to put the results of yesterday behind them. We had a rocky start but the girls never gave up and fought right to the last ball to take 3rd place. We finished on a high with Katey taking out the gold medal for all events. All these achievements then transferred to winning bronze in the girls division and combined.

I would like to take this opportunity to thank all the girls in the youth team. It was a pleasure to work with all of you I hope you all enjoyed your experience and had a great time.

I would also like to thank the girls coach Peter Finitsis, boys coach Don Lindsay and Boys manager Leanne Leming for all the support over the week with the whole team we all worked really well together and the results showed. Lastly thank you to all the parents who came along and support. The bowlers cannot do what they do without your support.

Thanks

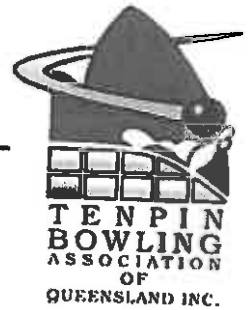
Jacinta Lachlan

Youth Girls Manager ☺

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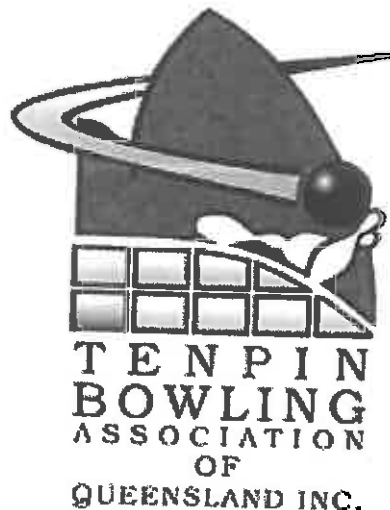
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FINANCIAL STATEMENTS 31 DECEMBER 2014

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Auditor:
Jason O'Connor B.Com CPA
www.joconnorptyltd.com.au

TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

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ABN 39 123 639 032



INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 \$	2013 \$
INCOME			
Tournament income			
State teams income		22,306.95	34,870.80
SRQ state funding		212,424.30	200,703.80
SRQ special initiatives		202,299.96	197,235.00
Interest income		82,004.00	108,373.59
Administration income		9,340.72	10,937.30
Coaching		2,277.29	2,721.50
Committee Income		3,903.83	8,293.19
Equipment sales		82.39	69.43
State development and events		8,920.44	16,750.61
Total Income		39,438.00	37,508.63
		582,997.88	617,463.85
EXPENDITURE			
Administration expenses		31,028.07	48,671.04
Committee expenses		7,989.72	5,385.28
Depreciation		814.90	3,036.94
Employee remuneration		286,802.27	265,496.58
Printing, stationery and postage		8,195.77	10,922.86
Rent		10,750.00	10,275.12
State development and team expenses		114,906.20	170,340.64
Trading and operational expenses		35,783.41	68,166.99
Tournament expenses		88,647.30	47,229.49
Travel		16,126.80	12,176.08
Total Expenditure		601,044.44	641,701.02
Deficit before income tax		(18,046.56)	(24,237.17)
Income tax expense	1.a	-	-
Deficit attributable to the members		(18,046.56)	(24,237.17)

The accompanying notes form part of these statements

TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

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BALANCE SHEET AS AT THE 31 DECEMBER 2014

	Notes	2014 \$	2013 \$
CURRENT ASSETS			
Cash at bank			
Petty cash	2	302,693.51	268,008.45
Accounts receivable		267.35	267.35
Stock on hand	3	4,012.65	46,125.92
TOTAL CURRENT ASSETS		16,388.82	11,592.24
		323,362.33	325,993.96
NON CURRENT ASSETS			
Computer equipment at cost		1,354.77	1,354.77
Less accumulated depreciation		(1,131.22)	(792.22)
		223.55	562.55
Office furniture at cost		2,347.73	2,347.73
Less accumulated depreciation		(1,878.40)	(1,402.50)
		469.33	945.23
Motor vehicle at cost		18,236.50	18,236.50
Less accumulated depreciation		(18,236.50)	(18,236.50)
		-	-
TOTAL NON CURRENT ASSETS		692.88	1,507.78
TOTAL ASSETS		324,055.21	327,501.74
CURRENT LIABILITIES			
PAYG withholdings			
GST payable		6,393.79	2,949.79
Accrued expenses		256.96	475.85
Superannuation payable		2,086.80	-
Revenue received in advance		5,308.03	4,623.28
Provision for annual leave		330.04	330.00
Provision for loan service leave		32,576.58	24,975.88
TOTAL CURRENT LIABILITIES		20,978.74	19,976.11
		67,930.94	53,330.91
NET ASSETS		256,124.27	274,170.83
EQUITY			
Accumulated surplus		274,170.83	298,408.00
Current year deficit		(18,046.56)	(24,237.17)
TOTAL EQUITY		256,124.27	274,170.83

The accompanying notes for part of these statements

TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

An Incorporated Association

ABN 39 123 639 032



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

NOTE 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 Tenpin Bowling Association of Queensland Incorporated.

The Committee of Members has determined that the association is not a reporting entity. The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AASB 1031: Materiality

No other Australian Accounting Standards or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

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 or non-current assets.

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

(a) Income tax

The association is exempt from income tax in accordance with the provisions of Section 50 of the Income Tax Assessment Act 1997 accordingly no liability is recognised.

(b) Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

Plant and equipment acquired with a cost below \$2,500 is expensed in the year that it is acquired, all other assets are capitalised.

The carrying amount of plant and equipment is reviewed annually by the Committee of Members to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

(c) Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of manufactured products includes direct materials, direct labour and an appropriate portion of variable and fixed overheads. Overheads are applied on the basis of normal operating capacity. Costs are assigned on the basis of weighted average costs.

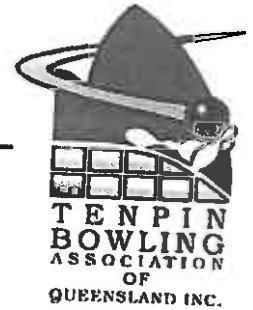
(d) Goods and Service Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST where applicable.

TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

An Incorporated Association

ABN 39 123 639 032



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

(e) Events Occurring After Reporting Date

No events have occurred since the end of the reporting period, which the committee considers is likely to affect the association or its future activities.

(f) Comparative Figures

Comparative figures have been adjusted to conform with changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

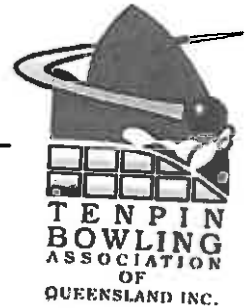
(g) Revenue

As is common for organisations of this size and type, it is not practicable for the Association to maintain an effective system of internal control over "Tournament", "State Teams" and "State Development and Events" income until their initial entry into the accounting records. Accordingly, the financial report in relation to "Tournament", "State Teams" and "State Development and Events" income is limited to the amounts banked and recorded in the financial accounts.

TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

An Incorporated Association

ABN 39 123 639 032



STATEMENT BY MEMBERS OF COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2014

The Members of Committee has determined that the association 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.

In the opinion of the Members of Committee the Income Statement, Balance Sheet and Notes to the Financial Statements:

1. Presents fairly the financial position of Tenpin Bowling Association of Queensland Incorporated as at 31 December 2014 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Members of Committee and is signed for and on behalf of the Members of Committee by:



President



Treasurer

Dated this 18th day of March 2015.

TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

An Incorporated Association

ABN 39 123 639 032



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF TENPIN BOWLING ASSOCIATION OF QUEENSLAND INCORPORATED

Scope

The financial report and the Members of Committee responsibility

The financial report comprises the Income Statement, Balance Sheet, Notes to the Financial Statements and the members of committee declaration for the Tenpin Bowling Association of Queensland Incorporated (the Association) for the year ended 31 December 2014.

The Members of Committee of the Association are responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Note 1 Statement of Significant Accounting Policies, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Association's financial position, and of their performance as represented by the results of their operations.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the members of committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the financial report of Tenpin Bowling Association of Queensland of Queensland Incorporated presents fairly, in all material respects the financial position of the Tenpin Bowling Association of Queensland Incorporated as of 31 December 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. This special purpose financial report is prepared to assist the Tenpin Bowling Association of Queensland Incorporated to comply with the financial reporting provisions of their constitution and the Associations Incorporation Act 1981. As a result, the financial report may not be suitable for another purpose.



Jason O'Connor B.Com CPA
Registered Company Auditor (No. 353931)

Liability limited by a scheme approved under Professional Standards Legislation

Dated this Thursday, 19 March 2015.

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