

# Financial Statements

Hawthorn RSL Patriotic Fund

ABN 91 770 583 323

For the year ended 31 December 2025

Prepared by Bluebird Accounting

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# Compilation Report

## Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

Compilation report to Hawthorn RSL Patriotic Fund.

We have compiled the accompanying special purpose financial statements of Hawthorn RSL Patriotic Fund, which comprise the asset and liabilities statement as at 31 December 2025, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of the Committee Members

The committee members of Hawthorn RSL Patriotic Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

### Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

### Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

## Independence

We are independent of Hawthorn RSL Patriotic Fund.

*Julian Shimmin*

AB290000-932D-7E36-A6E8-08DE84AEEA1

Julian Shimmin

Bluebird Accounting

166A Pascoe Vale Road,  
Moonee Ponds, VIC 3039

Dated: **20/03/2026**

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# Committee's Report

## Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

### Committee's Report

Your committee members submit the financial report of Hawthorn RSL Patriotic Fund for the financial year ended 31 December 2025.

### Committee Members

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

<b>Committee Member</b>	<b>Position</b>
Drew Maddison	President
Eamon Hale	Vice president
Celia Hale	Secretary
Wing Chan	Treasurer
Marianne Gardner	Membership Officer
Stewart Middleton	Bar Member
Marianne Doyle	General Committee
Samuel Convey	General Committee
Greg Scarfe	General Committee

### Principal Activities

The principal activity of the association during the financial year was that of providing and promoting veteran advocacy, welfare, commemoration, mateship and other community veteran services.

### Significant Changes

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

### Operating Result

The surplus after providing for income tax for the financial year amounted to \$0.00.

### Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course

of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

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

*Drew Maddison*  
18/03/2026  
A8290000-932D-7E36-A6D9-08DE84AAEEA1

Drew Maddison (President)

Date

*Wing Chan*  
18/03/2026  
A8290000-932D-7E36-A6BB-08DE84AAEEA1

Wing Chan (Treasurer)

Date

# Certificate By Members of the Committee

## Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

I, Drew Maddison of 605 Glenferrie Road, Hawthorn, VIC, 3122 certify that:

1. I attended the annual general meeting of the association held.
2. The financial statements for the year ended 31 December 2025 were submitted to the members of the association at its annual general meeting.

*Drew Maddison*  
18/03/2026

Drew Maddison (President)

Dated:

# Reviewer's Report

## Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

### Independent Auditors Report to the members of the Association

We have reviewed the accompanying financial report, being a special purpose financial report, of Hawthorn RSL Patriotic Fund (the association), which comprises the committee's report, the assets and liabilities statement as at 31 December 2025, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

### Committee's Responsibility for the Financial Report

The committee of Hawthorn RSL Patriotic Fund is responsible for the preparation and fair presentation 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 Reform Act 2012 (Vic) 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 and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### Reviewer's Responsibility

Our responsibility is to express an opinion on the financial report based on our review. We have conducted our review in accordance with Australian Auditing Standards applicable to review engagements. A review consists primarily of making inquiries of committee members and others responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit, and consequently does not enable us to obtain reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Conclusion

Our responsibility is to express an opinion on the financial report based on our review. We have conducted our review in accordance with Australian Auditing Standards applicable to review engagements. A review consists primarily of making inquiries of committee members and others responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit, and consequently does not enable us to obtain reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## Basis of Accounting and Restriction on Distribution

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

*Julian Shimmin*

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Julian Shimmin

Bluebird Accounting  
166a Pascoe Vale Road,  
Moonee Ponds, VIC 3039

Dated: **20/03/2026**

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# True and Fair Position

## Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

### Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Drew Maddison, and Wing Chan, being members of the committee of Hawthorn RSL Patriotic Fund, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Hawthorn RSL Patriotic Fund during and at the end of the financial year of the association ending on 31 December 2025.

Signed: **Drew Maddison**

■ A8290000-932D-7E36-A6DF-88DE84AAEEA1 ■

Dated:

*Drew Maddison*  
18/03/2026

■ A8290000-932D-7E36-A6E2-88DE84AAEEA1 ■

Signed: **Wing Chan**

■ A8290000-932D-7E36-A6CB-88DE84AAEEA1 ■

Dated:

*Wing Chan*  
18/03/2026

■ A8290000-932D-7E36-A6CD-88DE84AAEEA1 ■

# Income and Expenditure Statement

Hawthorn RSL Patriotic Fund  
 For the year ended 31 December 2025

	2025	2024
Gross Surplus	-	-
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	-	-
Current Year Surplus/(Deficit) Before Income Tax	-	-
Net Current Year Surplus After Income Tax	-	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Assets and Liabilities Statement

## Hawthorn RSL Patriotic Fund As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	1,289	1,289
<b>Total Current Assets</b>		<b>1,289</b>	<b>1,289</b>
<b>Non-Current Assets</b>			
Land and Buildings	3	3,256,233	3,120,239
<b>Total Non-Current Assets</b>		<b>3,256,233</b>	<b>3,120,239</b>
<b>Total Assets</b>		<b>3,257,522</b>	<b>3,121,528</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Loans	4	356,233	220,239
<b>Total Non-Current Liabilities</b>		<b>356,233</b>	<b>220,239</b>
<b>Total Liabilities</b>		<b>356,233</b>	<b>220,239</b>
<b>Net Assets</b>		<b>2,901,289</b>	<b>2,901,289</b>
<b>Member's Funds</b>			
Capital Reserve		2,901,289	2,901,289
<b>Total Member's Funds</b>		<b>2,901,289</b>	<b>2,901,289</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

## Movements in Equity

### Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

	2025	2024
<b>Equity</b>		
Opening Balance	2,901,289	2,901,289
<b>Total Equity</b>	<b>2,901,289</b>	<b>2,901,289</b>

# Notes to the Financial Statements

## Hawthorn RSL Patriotic Fund For the year ended 31 December 2025

### 1. Summary of Significant Accounting Policies

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

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, 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 these financial statements.

#### Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### 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.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

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These notes should be read in conjunction with the attached compilation report.

	2025	2024
<b>2. Cash on Hand</b>		
Patriotic Fund	1,289	1,289
<b>Total Cash on Hand</b>	<b>1,289</b>	<b>1,289</b>

	2025	2024
<b>3. Land and Buildings</b>		
<b>Land</b>		
<b>Land at Cost</b>		
Land & Buildings	2,900,000	2,900,000
<b>Total Land at Cost</b>	<b>2,900,000</b>	<b>2,900,000</b>
<b>Total Land</b>	<b>2,900,000</b>	<b>2,900,000</b>
<b>Leasehold Improvements</b>		
Building Improvements	333,015	197,022
Leasehold Improvements at Cost	23,217	23,217
<b>Total Leasehold Improvements</b>	<b>356,233</b>	<b>220,239</b>
<b>Total Land and Buildings</b>	<b>3,256,233</b>	<b>3,120,239</b>

	2025	2024
<b>4. Loans</b>		
<b>Non Current Liability</b>		
Loan - RSL Hawthorn Sub Branch	356,233	220,239
<b>Total Non Current Liability</b>	<b>356,233</b>	<b>220,239</b>
<b>Total Loans</b>	<b>356,233</b>	<b>220,239</b>


These notes should be read in conjunction with the attached compilation report.

## Document Details

Document ID	94d20000-1f13-56a4-f8a7-08de84a9ea81
Document bundle ID	395e0000-6075-7243-c02f-08de84a9afa4
Uploaded to FuseSign	2026-03-18 14:49 +10:00
FuseSign subscriber	Bluebird Accounting
Initiator email	<a href="mailto:jlewis@bluebirdaccounting.com.au">jlewis@bluebirdaccounting.com.au</a>
Document completed	2026-03-20 08:26 +10:00

## Document Signers


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Signed on Pages	6, 10
Verification Mode	Email Code



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Verification Mode	Email Code



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IP Address/es	103.187.122.35
Signed on Pages	4, 9
Verification Mode	Email Code



# Document Audit Log

Date	User	Transaction
2026-03-18 14:58 +10:00	jlewis@bluebirdaccounting.com.au	Document Bundle Created by Jacinda Lewis (jlewis@bluebirdaccounting.com.au)
2026-03-18 14:58 +10:00	System	Access link: sending email to: treasurer@hawthornrsl.com. (3 Documents - 3 Signing Actions).
2026-03-18 14:58 +10:00	System	Access link: sending email to: president@hawthornrsl.com. (3 Documents - 3 Signing Actions).
2026-03-18 19:06 +10:00	Drew Maddison	Link opened from IP 120.148.3.130
2026-03-18 19:15 +10:00	Drew Maddison	Link opened from IP 120.148.3.130
2026-03-18 19:15 +10:00	Drew Maddison	Email Verification Requested to email president@hawthornrsl.com
2026-03-18 19:16 +10:00	Drew Maddison	Code entered and verified
2026-03-18 19:19 +10:00	Wing Chan	Link opened from IP 1.136.16.159
2026-03-18 19:19 +10:00	Wing Chan	Downloaded all documents
2026-03-18 19:20 +10:00	Drew Maddison	Document Signed: 2025_FS_HawthornRSLPatrioticFund (1) - on page 6 (SignatureID: a8290000-932d-7e36-a6d9-08de84aeea1, SignatureType: SignedByName)
2026-03-18 19:20 +10:00	Drew Maddison	Document Signed: 2025_FS_HawthornRSLPatrioticFund (1) - on page 7 (SignatureID: a8290000-932d-7e36-a6dc-08de84aeea1, SignatureType: SignedByName)
2026-03-18 19:20 +10:00	Drew Maddison	Document Signed: 2025_FS_HawthornRSLPatrioticFund (1) - on page 10 (SignatureID: a8290000-932d-7e36-a6e2-08de84aeea1, SignatureType: SignedByName)
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2026-03-18 19:26 +10:00	Wing Chan	Link opened from IP 1.136.16.159
2026-03-18 19:42 +10:00	Wing Chan	Link opened from IP 1.136.16.159
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2026-03-18 19:42 +10:00	Wing Chan	Code entered and verified
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2026-03-18 19:43 +10:00	System	Progressing bundle to signing group 2
2026-03-18 19:43 +10:00	System	Access link: sending email to: jshimmin@bluebirdaccounting.com.au. (3 Documents - 3 Signing Actions).

2026-03-18 19:48 +10:00	Wing Chan	Link opened from IP 1.136.16.159
2026-03-20 08:23 +10:00	JULIAN ROBERT SHIMMIN	Link opened from IP 103.187.122.35
2026-03-20 08:26 +10:00	JULIAN ROBERT SHIMMIN	Email Verification Requested to email jshimmin@bluebirdaccounting.com.au
2026-03-20 08:26 +10:00	JULIAN ROBERT SHIMMIN	Code entered and verified
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2026-03-20 08:26 +10:00	JULIAN ROBERT SHIMMIN	JULIAN ROBERT SHIMMIN has completed bundle 395e0000-6075-7243-c02f-08de84a9afa4

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To verify your document, visit: <https://app.fuse.work/fusesign/verify/94d20000-1f13-56a4-f8a7-08de84a9ea81>