

Financial Statements

Hawthorn RSL Agency

ABN 85 107 546 293

For the year ended 31 December 2024

Prepared by Bluebird Accounting

Contents

3	Compilation Report
4	Committee's Report
6	Certificate By Members of the Committee
7	Reviewer's Report
9	True and Fair Position
10	Income and Expenditure Statement
11	Assets and Liabilities Statement
12	Movements in Equity
13	Statement of Cash Flows - Direct Method
14	Notes to the Financial Statements

Compilation Report

Hawthorn RSL Agency

For the year ended 31 December 2024

Compilation report to Hawthorn RSL Agency.

We have compiled the accompanying special purpose financial statements of Hawthorn RSL Agency, which comprise the asset and liabilities statement as at 31 December 2024, 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 Member's

The committee of Hawthorn RSL Agency 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*.



Julian Shimmin

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

Dated: 18/09/2025

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Committee's Report

Hawthorn RSL Agency

For the year ended 31 December 2024

Your committee members submit the financial report of Hawthorn RSL Agency for the financial year ended 31 December 2024.

Committee Members

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

Committee Member	Position
Drew Maddison	President
Eamon Hale	Vice President
Cella Hale	Secretary
Wing Chan	Treasurer

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 loss after providing for income tax for the financial year amounted to \$(1,364).

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 on 27/08/2025 by:



Drew Maddison (President)

Date 18/09/2025

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Wing Chan

Wing Chan (Treasurer)

Date 18/09/2025

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Certificate By Members of the Committee

Hawthorn RSL Agency

For the year ended 31 December 2024

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

1. I attended the annual general meeting of the association held.



Drew Maddison (President)

Dated: 18/09/2025

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Reviewer's Report

Hawthorn RSL Agency

For the year ended 31 December 2024

Independent Reviewer's Report to the members of the Association

We have reviewed the accompanying financial report, being a special purpose financial report, of Hawthorn RSL Agency (the association), which comprises the committee's report, the assets and liabilities statement as at 31 December 2024, 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 Agency 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 Agency 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

Bluebird Accounting

166a Pascoe Vale Road,
Moonee Ponds, VIC 3039

Dated: 18/09/2025

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True and Fair Position

Hawthorn RSL Agency
For the year ended 31 December 2024

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 Agency, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Hawthorn RSL Agency during and at the end of the financial year of the association ending on 31 December 2024.

Signed:

Drew Maddison

18/09/2025

Dated: _____

Signed:

Wing Chan

18/09/2025

Dated: _____

Income and Expenditure Statement

Hawthorn RSL Agency

For the year ended 31 December 2024

	2024	2023
Income		
Donations		
Sales - Appeals	1,167	17,864
Sales - Donations	5,192	13,970
Total Donations	6,359	31,834
Total Income	6,359	31,834
Gross Surplus	6,359	31,834
Expenditure		
Bank Fees	120	120
Welfare	7,604	21,747
Total Expenditure	7,724	21,867
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	(1,364)	9,967
Current Year Surplus/(Deficit) Before Income Tax	(1,364)	9,967
Net Current Year Surplus After Income Tax	(1,364)	9,967

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 Agency
As at 31 December 2024

	NOTES	31 DEC 2024	31 DEC 2023
Assets			
Current Assets			
Cash and Cash Equivalents	2	16,583	513
Trade and Other Receivables	3	-	34,869
Total Current Assets		16,583	35,381
Total Assets		16,583	35,381
Liabilities			
Current Liabilities			
Trade and Other Payables	4	-	17,434
Total Current Liabilities		-	17,434
Total Liabilities		-	17,434
Net Assets		16,583	17,947
Member's Funds			
Capital Reserve		16,583	17,947
Total Member's Funds		16,583	17,947

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 Agency

For the year ended 31 December 2024

	2024	2023
Equity		
Opening Balance	17,947	7,980
Increases		
Profit for the Period	-	9,967
Total Increases	-	9,967
Decreases		
Loss for the Period	1,364	-
Total Decreases	1,364	-
Total Equity	16,583	17,947

Statement of Cash Flows - Direct Method

Hawthorn RSL Agency

For the year ended 31 December 2024

	2024	2023
Operating Activities		
Cash receipts from other operating activities	23,794	14,400
Cash payments from other operating activities	(7,724)	(21,867)
Net Cash Flows from Operating Activities	16,070	(7,467)
Net Cash Flows	16,070	(7,467)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	513	7,980
Net change in cash for period	16,070	(7,467)
Cash and cash equivalents at end of period	16,583	513

Notes to the Financial Statements

Hawthorn RSL Agency

For the year ended 31 December 2024

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.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

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.

Accounts Payable and Other Payables

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

	2024	2023
2. Cash on Hand		
Agency	16,583	513
Total Cash on Hand	16,583	513

	2024	2023
3. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	-	34,869
Total Trade Receivables	-	34,869
Total Trade and Other Receivables	-	34,869

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

2024

2023

4. Trade and Other Payables

Other Payables

Accounts Payable	-	17,434
Total Other Payables	-	17,434
Total Trade and Other Payables	-	17,434

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

Document electronically signed



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Initiator email	jlewis@bluebirdaccounting.com.au
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Verification Mode Email Code



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Verification Mode Email Code



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IP Address/es 103.187.122.34
Signed on Pages 3, 8
Verification Mode Email Code



DOCUMENT AUDIT LOG

DATE TIME	USER	TRANSACTION
2025-09-02 11:38 +10:00	JLEWIS@BLUEBIRDAccounting.COM.AU	DOCUMENT BUNDLE CREATED BY JACINDA LEWIS (JLEWIS@BLUEBIRDAccounting.COM.AU)
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2025-09-18 12:39 +10:00	JULIAN SHIMMIN	DOCUMENT SIGNED: 2024_FS_HAWTHORNRLSLAGENCY - ON PAGE 3 (SIGNATUREID: 3DEF0000-200A-2EB8-AFB6-08DDE9C16279)
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More Information

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