

# Financial Statements

Hawthorn RSL Agency

ABN 85 107 546 293

For the year ended 31 December 2025

Prepared by Bluebird Accounting

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# Compilation Report

## Hawthorn RSL Agency For the year ended 31 December 2025

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 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 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*

AB290800-9320-7E36-6800-88DE84AEEA1

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 Agency For the year ended 31 December 2025

Your committee members submit the financial report of Hawthorn RSL Agency 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 loss after providing for income tax for the financial year amounted to \$(12,925).

## 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 by:

*Drew Maddison*  
18/03/2026

Drew Maddison (President)

Date:

*Wing Chan*  
18/03/2026

Wing Chan (Treasurer)

Date:

## Certificate By Members of the Committee

**Hawthorn RSL Agency**  
**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

A8290000-932D-7E36-6005-08DE84AAEEA1

Drew Maddison (President)

Dated:

# Reviewer's Report

## Hawthorn RSL Agency

For the year ended 31 December 2025

### 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 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 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*

AB290000-932D-7E36-6011-08DE04AAEEA1

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 Agency**  
**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 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 2025.

*Drew Maddison*  
18/03/2026

Drew Maddison (President)

Dated:

*Wing Chan*  
18/03/2026

Wing Chan (Treasurer)

Dated:

# Income and Expenditure Statement

Hawthorn RSL Agency  
 For the year ended 31 December 2025

	2025	2024
<b>Income</b>		
<b>Donations</b>		
Sales - Appeals	9,422	1,167
Sales - Donations	-	5,192
Grants Income	20,000	-
<b>Total Donations</b>	<b>29,422</b>	<b>6,359</b>
<b>Total Income</b>	<b>29,422</b>	<b>6,359</b>
<b>Gross Surplus</b>	<b>29,422</b>	<b>6,359</b>
<b>Expenditure</b>		
Bank Fees	120	120
Welfare	-	7,604
Welfare - Social Inclusion - Health & wellbeing recreational activities	758	-
Welfare - Material Assistance - Housing Security	8,206	-
Welfare - Social Inclusion - Health & wellbeing gatherings for Veterans	21,583	-
Welfare - Other Ancillary Activities - Administration Cost	2,020	-
Welfare - Material Assistance - Household Necessities & Transport	1,608	-
Welfare - Material Assistance - Funeral Expenses	1,047	-
Welfare - Material Assistance - Professional Fees & Other Financial Support	4,305	-
Welfare - Material Assistance - Emergency Food	2,700	-
<b>Total Expenditure</b>	<b>42,347</b>	<b>7,724</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>(12,925)</b>	<b>(1,364)</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>(12,925)</b>	<b>(1,364)</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>(12,925)</b>	<b>(1,364)</b>

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 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	410	16,583
Trade and Other Receivables	3	4,248	-
<b>Total Current Assets</b>		<b>4,658</b>	<b>16,583</b>
<b>Total Assets</b>		<b>4,658</b>	<b>16,583</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Loans	4	1,000	-
<b>Total Current Liabilities</b>		<b>1,000</b>	<b>-</b>
<b>Total Liabilities</b>		<b>1,000</b>	<b>-</b>
<b>Net Assets</b>		<b>3,658</b>	<b>16,583</b>
<b>Member's Funds</b>			
Capital Reserve		3,658	16,583
<b>Total Member's Funds</b>		<b>3,658</b>	<b>16,583</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 Agency  
 For the year ended 31 December 2025

	2025	2024
<b>Equity</b>		
Opening Balance	16,583	17,947
<b>Decreases</b>		
Loss for the Period	12,925	1,364
<b>Total Decreases</b>	<b>12,925</b>	<b>1,364</b>
<b>Total Equity</b>	<b>3,658</b>	<b>16,583</b>

## Statement of Cash Flows - Direct Method

Hawthorn RSL Agency  
 For the year ended 31 December 2025

	2025	2024
<b>Operating Activities</b>		
Cash receipts from other operating activities	25,175	23,794
Cash payments from other operating activities	(42,347)	(7,724)
<b>Net Cash Flows from Operating Activities</b>	<b>(17,172)</b>	<b>16,070</b>
<b>Financing Activities</b>		
Other cash items from financing activities	1,000	-
<b>Net Cash Flows from Financing Activities</b>	<b>1,000</b>	<b>-</b>
<b>Net Cash Flows</b>	<b>(16,172)</b>	<b>16,070</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	16,583	513
Net change in cash for period	(16,172)	16,070
Cash and cash equivalents at end of period	410	16,583

# Notes to the Financial Statements

## Hawthorn RSL Agency

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.

#### 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.

## 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.

	2025	2024
<b>2. Cash on Hand</b>		
Agency	410	16,583
<b>Total Cash on Hand</b>	<b>410</b>	<b>16,583</b>
	2025	2024
<b>3. Trade and Other Receivables</b>		
<b>Trade Receivables</b>		
Accounts Receivable	4,248	-
<b>Total Trade Receivables</b>	<b>4,248</b>	<b>-</b>
<b>Total Trade and Other Receivables</b>	<b>4,248</b>	<b>-</b>

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


	2025	2024
<b>4. Loans</b>		
<b>Current Liability</b>		
Loan - Hawthorn RSL Sub Branch	1,000	-
<b>Total Current Liability</b>	<b>1,000</b>	<b>-</b>
<b>Total Loans</b>	<b>1,000</b>	<b>-</b>


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


## Document Details

Document ID	94d20000-1f13-56a4-33e3-08de84a9cb33
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

Name	Wing Chan	
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IP Address/es	1.136.16.159	
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Verification Mode	Email Code	

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Mobile	+61 xxxx 009	
IP Address/es	120.148.3.130	
Signed on Pages	5, 6, 9	
Verification Mode	Email Code	

Name	JULIAN ROBERT SHIMMIN	
Email	jshimmin@bluebirdaccounting.com.au	
Mobile	Not Provided	
IP Address/es	103.187.122.35	
Signed on Pages	3, 8	
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 19:18 +10:00	Drew Maddison	Document Signed: 2025_FS_HawthornRSLAgency (1) - on page 5 (SignatureID: a8290000-932d-7e36-6003-08de84aeea1, SignatureType: SignedByName)
2026-03-18 19:18 +10:00	Drew Maddison	Document Signed: 2025_FS_HawthornRSLAgency (1) - on page 6 (SignatureID: a8290000-932d-7e36-6005-08de84aeea1, SignatureType: SignedByName)
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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	Drew Maddison has completed bundle 395e0000-6075-7243-c02f-08de84a9afa4
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
2026-03-18 19:42 +10:00	Wing Chan	Email Verification Requested to email treasurer@hawthornrsl.com
2026-03-18 19:42 +10:00	Wing Chan	Code entered and verified
2026-03-18 19:42 +10:00	Wing Chan	Document Signed: 2025_FS_HawthornRSLAgency (1) - on page 5 (SignatureID: a8290000-932d-7e36-5fec-08de84aeea1, SignatureType: SignedByName)
2026-03-18 19:42 +10:00	Wing Chan	Document Signed: 2025_FS_HawthornRSLAgency (1) - on page 9 (SignatureID: a8290000-932d-7e36-5ffa-08de84aeea1, SignatureType: SignedByName)
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2026-03-18 19:42 +10:00	Wing Chan	Wing Chan has completed bundle 395e0000-6075-7243-c02f-08de84a9afa4
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
2026-03-20 08:26 +10:00	JULIAN ROBERT SHIMMIN	Document Signed: 2025_FS_HawthornRSLAgency (1) - on page 3 (SignatureID: a8290000-932d-7e36-600d-08de84a9afaa1, SignatureType: SignedByName)
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2026-03-20 08:26 +10:00	JULIAN ROBERT SHIMMIN	Document Signed: 2025_FS_HawthornRSLAgency (1) (SignatureType: SignedByName)
2026-03-20 08:26 +10:00	JULIAN ROBERT SHIMMIN	JULIAN ROBERT SHIMMIN has completed bundle 395e0000-6075-7243-c02f-08de84a9afa4

## More Information

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