Not-For-Profit - Association Report

Box Hill Cricket Club
For the year ended 30 June 2026

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Income and Expenditure Statement

Box Hill Cricket Club

For the year ended 30 June 2026

	2026	2025
Income		
BHRDCA T20 Income (Men)	661.50	1,305.00
Country week	-	500.00
Craig Shield - Income	2,236.35	3,605.00
CV - Dividends & Administration & Cricket expense reimbursements	36,451.37	34,248.08
CV - Grants, strategic funding & sponsorship	2,000.00	1,000.00
CV - Prize money	-	10,000.00
Grants - ACA	6,500.00	6,500.00
Grants - DSS	-	1,674.00
Grants - Grassroots Cricket	-	5,000.00
Grants - Manningham Council	-	750.00
Interest Income	-	3.17
Junior Boys Preseason and Development Squad - Income	-	630.00
Junior Boys Training Reimbursement	-	200.00
Marg Jennings (u15) & Premier (u18) - Grant	-	7,500.00
Marg Jennings (u15) & Premier (u18) - KPI	-	7,500.00
Marg Jennings Cup Academy	-	1,096.00
Membership Subscriptions - Juniors	15,017.74	8,900.00
Membership Subscriptions - Premier (Women)	16,783.18	11,700.00
Membership Subscriptions - Social	1,092.73	500.00
Membership Subscriptions - VSDCA (Men)	18,276.14	18,049.00
Merchandise Sales	17,430.91	10,813.00
Other Miscellaneous Income	267.90	78.01
Other Revenue & Grant Income	4,627.44	2,000.00
PlayHQ Transaction Fees (Subs)	(1,419.96)	(1,062.44)
Preseason Reimbursement - Premier (Womens)	843.29	830.00
Preseason Reimbursement - VSDCA (Men)	1,535.05	815.00
Presentation Night (Club) - Income	3,436.76	2,005.29
Social Functions / Bar - Income	6,597.49	19,846.66
Social Fundraising Income	14,173.11	10,022.47
Sponsorship & Donations	420,904.50	2,626.43
Umpire Income - VSDCA (Men)	9,646.90	9,275.00
Winter Academy & Development (Previously MLA) - Squad	3,638.00	6,364.50
Winter Academy and Development (Previously MLA) - Grant	2,215.00	2,215.00
Total Income	**582,915.40**	**186,489.17**
Gross Surplus	**582,915.40**	**186,489.17**
Expenditure		
Administration Expenses (includes SIMs)	1,232.38	636.00
Affiliation Fees - VSDCA	1,272.73	1,200.00
Audit & Accounting Fees	712.00	1,870.00

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

	2026	2025
Balls & Equipment - Premier (Women)	6,841.98	7,591.40
Balls & Equipment - VSDCA (Men)	8,376.74	2,896.15
Balls & Equipment & Other - Juniors	2,140.91	1,931.00
Bank Charges	44.43	30.09
BHRDCA T20 Expenses (Men)	350.00	1,050.00
Cleaning & Materials	4,330.29	566.37
Club Merchandise Expense - Uniforms for Coaches and Players - All	15,043.85	13,062.88
Coaching fees	1,000.00	-
Coaching Fees - VSDCA (Men)	10,000.00	10,000.00
Coaching Fees (Inc ACA Grant) - Premier (Women)	20,250.00	22,000.00
Country Week Expenses	-	276.03
Craig Shield - Expenses	2,505.23	3,073.39
Depreciation expenses	747.11	747.12
Fines	550.00	100.00
Grant - Expenses	4,755.76	-
Ground/Pavilion Rental and Other Costs	20,534.60	26,277.90
Utilities (Power, Heating, Water)	810.01	1,084.31
Member Subscription Refund	5,295.00	1,715.00
Player Payments and Costs - VSDCA (Men)	2,963.81	4,000.00
Pre-season Training - Premier (Women)	2,712.73	3,654.70
Pre-Season Training - VSDCA (Men)	1,967.59	1,494.00
Preseason and Development Squad - Juniors	-	700.00
Presentation night (Club) - Expenses	4,440.91	1,980.00
Presentation Night (League) - Expenses	2,295.45	2,560.00
Social Functions / Bar - Expenses	3,142.48	6,195.59
Social Fundraising Expenses	5,298.93	3,250.52
Square Fees	456.41	612.25
Subscription - Xero	130.46	405.32
Subscription and Cost - Frogbox	-	70.00
Sundry Expenses	2,641.79	1,738.58
Trophy Expenses	1,856.27	1,547.22
Umpire Fees - VSDCA (Men)	11,425.00	10,480.00
Winter Academy and Development (Previously MLA) Expenses	12,159.28	14,318.50
Afternoon Teas - VSDCA and Premier	1,092.13	-
Total Expenditure	**159,376.26**	**149,114.32**
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	**423,539.14**	**37,374.85**
Current Year Surplus/(Deficit) Before Income Tax	**423,539.14**	**37,374.85**
Net Current Year Surplus After Income Tax	**423,539.14**	**37,374.85**

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

Box Hill Cricket Club
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents			
Everyday Account		47.68	213.16
Statement Account		72,276.24	50,400.56
Robyn Calder Fund (Term Deposit)		412,000.00	-
Robyn Calder Fund (Everyday Account)		5,635.95	-
Total Cash and Cash Equivalents		**489,959.87**	**50,613.72**
Inventories			
Stock on Hand - Balls		3,679.60	7,359.00
Total Inventories		**3,679.60**	**7,359.00**
GST Receivable			
GST		280.00	-
Total GST Receivable		**280.00**	**-**
Total Current Assets		**493,919.47**	**57,972.72**
Non-Current Assets			
Plant and Equipment and Vehicles			
Fixed assets		5,471.19	5,471.19
Less Accumulated Depreciation on Fixed assets		(4,971.19)	(4,224.08)
Total Plant and Equipment and Vehicles		**500.00**	**1,247.11**
Total Non-Current Assets		**500.00**	**1,247.11**
Total Assets		**494,419.47**	**59,219.83**
Liabilities			
Other Current Liabilities			
Accrued expenses		2,500.00	1,870.00
Unearned Revenue		15,450.00	4,419.50
Total Other Current Liabilities		**17,950.00**	**6,289.50**
Total Liabilities		**17,950.00**	**6,289.50**
Net Assets		**476,469.47**	**52,930.33**
Member's Funds			
Reserves		476,469.47	52,930.33
Total Member's Funds		**476,469.47**	**52,930.33**

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

Notes to the Financial Statements

Box Hill Cricket Club
For the year ended 30 June 2026

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 2012. 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 significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

The requirements of accounting standards and other professional reporting requirements in Australia do not have mandatory applicability to Box Hill Cricket Club because it is not a ‘reporting entity’.

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

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
BOX HILL CRICKET CLUB

Qualified opinion

We have audited the financial report of Box Hill Cricket Club which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and managements' assertion statement.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified opinion paragraph, the accompanying financial report presents fairly, in all material respects, (or gives a true and fair view of) the financial position of the Entity as of 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with Associations Incorporation Reform Act 2012 (Vic).

Basis for qualified opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Receipts from cash donations, cash bar transactions and other cash fundraising activities are a source of revenue for the Box Hill Cricket Club. The Box Hill Cricket Club has determined that it is impracticable to establish control over the collection of cash revenue prior to entry in its financial records. Accordingly, as the evidence available to us about revenue from these sources was limited, our audit procedures for cash revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether cash revenue obtained by the Box Hill Cricket Club are complete.

We did not observe the counting of the physical inventories at the beginning or end of the year. We were unable to satisfy ourselves by alternative means concerning inventory quantities held at 30 June 2026.

BHT PARTNERS (AUDIT) PTY LTD ACN 113 241 919 ABN 28 113 241 919

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Directors: A.P. GIROLAMI CPA B.J. MARSHALL CPA

Emphasis of matter – basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Box Hill Cricket Club to meet the requirements of the applicable legislation. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of management and those charged with governance for the financial report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management 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.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

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Andrew Girolami
Registered Company Auditor

BHT Partners (Audit) Pty Ltd
Level 1, 963 Main Road
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Date: 17 / 07 / 2026