



C A M E R O N S

**NORTH WESTERN
TASMANIAN CRICKET
ASSOCIATION INC.**

**AUDITED FINANCIAL
STATEMENTS**

**FOR THE PERIOD ENDED 30TH JUNE
2026**

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RECORDS)**

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Auditors Report



Committee Members



North Western Tasmanian
Cricket Association Inc.

AUDITOR'S REPORT

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NORTH WESTERN TASMANIAN CRICKET ASSOCIATION INC.

Opinion

We have audited the financial report of North Western Tasmanian Cricket Association Inc., which comprises the balance sheet as at 30 June 2026, and the income statement, and balance sheet for the year then ended, and notes to the financial statements, including material accounting policy information, and the declaration by those charged with governance.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Entity as at 30 June 2026, and its financial performance for the year then ended in accordance with Australian Accounting Standards and Associations Incorporation Act 1964.

Basis for 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 & 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.

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 North Western Tasmanian Cricket Association Inc., to meet the requirements of the Associations Incorporation Act 1964. 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 Australian Accounting Standards and Associations Corporation Act 1964, and for such internal control as management determines is necessary to enable the preparation of the 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 related 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 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 the financial report.

CAMERONS



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LI ZHANG CPA

Member No. 9779454

Dated: 14 August 2026

CAMERONS

44-50 Cameron St

LAUNCESTON TAS 7250

COMMITTEE MEMBERS

**North Western Tasmanian Cricket Association Inc.
Committee Members
For the Year Ended 30th June 2026**

President/Chairperson	Scott Pearce
Vice President	Darren Nicolle
Secretary	Garry Collins
Treasurer	David Mullett
Members	David Hudson
	Montana Bradley
	Susan Underwood
	Robert Stewart
	James Smith
	Mark Simmonds



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LI ZHANG CPA
MEMBER NO. 9779454

14 August 2026

CAMERONS
44-50 Cameron Street
Launceston Tasmania 7250

**North Western
Tasmanian Cricket
Association Inc.**

FINANCIAL REPORTS
FOR THE PERIOD ENDED 30TH JUNE
2026

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Income and Expenditure Statement

Cricket North West

For the year ended 30 June 2026

	2026	2025
Income		
Function Income	6,450	-
Club Levies	8,228	7,841
Club Player Registrations	10,909	9,818
Grants TCA	4,700	4,700
Sponsorship	13,850	20,700
Interest Received	4,532	4,885
Total Income	48,670	47,944
Expenditure		
Accounting Software Fees	750	764
Admin Allowances - Treasurer & Grade Cricket Manager	4,700	3,600
Audit Fees	850	770
Awards Night Function Expenses	-	455
Bank Charges	37	39
Computer software	349	349
Depreciation	-	350
Electricity	368	89
Equipment	369	-
Finals Expenses	878	631
Government Expenses	76	75
Greater Northern Competition Expenses	85	94
Honour Board Expenses	-	411
Indoor Centre Hire Rebates	500	-
Minor Asset Write Off	-	3,201
Office Equipment Expenses	-	57
Other Function Expenses	510	180
Postage	175	165
Printing & Stationery	599	-
Prize Money	2,000	2,750
Representative Game Expenses	2,230	1,485
Season Launch/75 Year Expenses	8,704	455
Sponsorship Expenses	448	394
Trophies	6,343	6,480
Umpires Match Fees	7,840	7,010
Umpires Travelling Fees	9,668	9,508

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

	2026	2025
Website	47	207
Total Expenditure	47,527	39,519
Net Profit	1,143	8,425

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

Appropriation Statement

Cricket North West

For the year ended 30 June 2026

	NOTES	2026	2025	2024
Retained Earnings after Appropriation				
Retained Earnings at Start of Year		98,454	90,029	86,386
Profit/(Loss) Before Taxation		1,143	8,425	3,643
Retained Earnings After Appropriation		99,597	98,454	90,029

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

Assets & Liabilities

Cricket North West As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and cash equivalents	2	134,143	134,622
Total Current Assets		134,143	134,622
Total Assets		134,143	134,622
Liabilities			
Current Liabilities			
Trade and other Payables	3	819	168
Provisions	4	7,727	10,000
Total Current Liabilities		8,547	10,168
Total Liabilities		8,547	10,168
Net Assets		125,597	124,454
Equity			
Retained Earnings			
Building Reserve Account		12,000	12,000
Current Year Earnings		1,143	8,425
General Reserve Account		7,000	7,000
Match Reserve Account		7,000	7,000
Retained Earnings		98,454	90,029
Total Retained Earnings		125,597	124,454
Total Equity		125,597	124,454

Notes to the Financial Statements

Cricket North West

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 Tasmania. 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.

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.

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.

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

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.

Goods and Services 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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

	2026	2025
2. Cash and cash equivalents		
ANZ Cheque Account	-	4,484
NORTH WESTERN TAS CRICKET ASSO	114,396	109,864
Bendigo Bank Business Account	19,748	20,274
Total Cash and cash equivalents	134,143	134,622

	2026	2025
3. Trade and Other Payables		
Accounts Payable	1,124	-
ANZ Business One Visa	-	249
GST	(305)	(81)
Total Trade and Other Payables	819	168

	2026	2025
4. Provisions		
Club Infrastructure Grants	3,727	6,000
Provision Womens Development Programme	4,000	4,000
Total Provisions	7,727	10,000

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

North Western Tasmanian Cricket Association Inc
Statement by members of committee

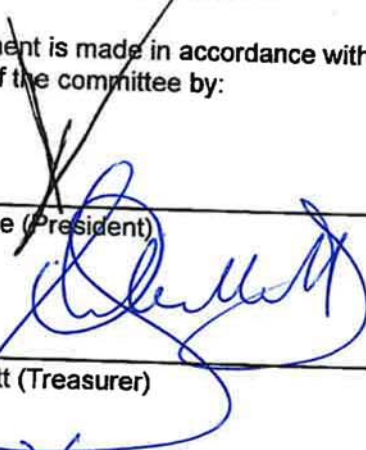
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note to the financial statements.

In the opinion of the committee the financial report:

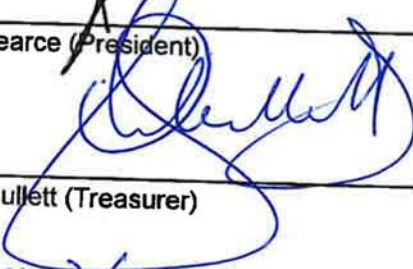
1. Presents fairly the financial position of North Western Tasmanian Cricket Association Inc as at 30 June 2026 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that North Western Tasmanian Cricket Association Inc will be able to pay its debts as and when they fall due.

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

Scott Pearce (President)

 SIGN + DATE

David Mullett (Treasurer)

 SIGN + DATE

12.8.26
Dated