Annual Report

Village of Hall & District Progress Association
ABN 73 469 961 467
For the year ended 30 June 2026

Prepared by Sinclairs Pty Ltd

Contents

Committee's Report

Village of Hall & District Progress Association
For the year ended 30 June 2026

Committee's Report

Your committee members submit the financial report of Village of Hall & District Progress Association for the financial year ended 30 June 2026.

Committee Members

Position	Name	Dates
President	Robert Yallop	1 Jul 2025 - 30 Jun 2026
Vice-President	Lee-Ann Brodrick	1 Jul 2025 - 30 Jun 2026
Treasurer	Phil Robson	1 Jul 2025 - 30 Jun 2026
Secretary	Margaret Monahan	1 Jul 2025 - 30 Jun 2026
Committee Member	Jan Klaver	1 Jul 2025 - 30 Jun 2026
Committee Member	Toni Makkai	1 Jul 2025 - 30 Jun 2026
Committee Member	Jack McGrath	1 Jul 2025 - 30 Jun 2026
Committee Member	Tony Morris	1 Jul 2025 - 30 Jun 2026
Committee Member	Ralph Southwell	1 Jul 2025 - 18 Sep 2025
Committee Member	Peter Toet	1 Jul 2025 - 30 Jun 2026
Committee Member	Marilyn Troth	18 Sep 2025 - 30 Jun 2026
Committee Member	Aaron Whittaker	1 Jul 2025 - 30 Jun 2026
Public Officer	Phil Robson	1 Jul 2025 - 30 Jun 2026

Principal Activities

The Association represents, advocates and communicates for, and to, Hall and district (postcode 2618) residents on planning and other matters relevant to the community. It manages the Pavilion, Cottage and former School site for hire and community use; facilitates operation of the Hall School Museum and Heritage Centre, Hall Men's Shed and delivers projects, including raising and seeking funding, for the benefit of the Hall and district community.

Significant Changes and Events

There were no significant changes or events.

Operating Result

The surplus/(loss) after providing for income tax for the financial year amounted to: **2026 ($13,457)** and 2025 $2,692

Refer Notes and Review Report

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:

____

Robert Yallop (President)

Date 1 / 9 / 2026

____

Phil Robson (Treasurer)

Date 1 / 9 / 2026

Summary - Income and Expenditure

Village of Hall & District Progress Association
For the year ended 30 June 2026

	2026	2025
Income		
Income		
Revenue	93,152	94,420
Total Income	**93,152**	**94,420**
Total Income	**93,152**	**94,420**
Total Income	**93,152**	**94,420**
Total Expenses		
Expenses	106,608	91,729
Total Total Expenses	**106,608**	**91,729**
Profit/(Loss) for the year	**(13,457)**	**2,692**

Refer Notes and Review Report

Income and Expenditure Statement

Village of Hall & District Progress Association
For the year ended 30 June 2026

	2026	2025
Sectional		
VHDPA Operations		
Income		
Donations & Other Income	2,100	250
Fraudulent Payments	-	1,841
Interest	2,349	2,719
Membership 2025	60	1,360
VHDPA Membership 2026	1,400	-
VHDPA M.Ship 2027	20	-
Seniors Kiosk be on line grant	-	(76)
Total Income	**5,929**	**6,094**
Expenses		
Bank fee	(282)	(225)
Contributions to Sub groups VHADPA	(375)	-
VHDPA Internet and email	(2,127)	(1,425)
Expense	-	(1,566)
Insurance	(1,843)	(2,143)
Meetings VHADPA	(1,874)	-
Office Supplies VHADPA	(382)	-
Prior year adjustment	(1,956)	-
Webhosting	(2,203)	(1,941)
Worker Comp	(876)	(726)
Total Expenses	**(11,917)**	**(8,026)**
Total VHDPA Operations	**(5,988)**	**(1,932)**
COTTAGE		
Income		
Cottage hire	11,565	7,925
Total Income	**11,565**	**7,925**
Expenses		
Cottage Cleaning	-	(685)
Electricity - Cottage	(1,691)	(1,847)
Gas - Cottage	(538)	(545)
Repairs & Maintenance - Cottage	-	(326)
Supplies Cottage	(80)	(52)
Total Expenses	**(2,310)**	**(3,455)**
Total COTTAGE	**9,255**	**4,470**

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	2026	2025
MENS SHED		
Income		
ANU Contract	1,356	6,611
Donations, Mens Shed	315	360
Mens shed membership	1,280	1,015
Mens Shed Other Income	4,600	5,602
Repairs income - Mens Shed	215	320
Xmas Party	1,815	1,860
Total Income	**9,582**	**15,768**
Expenses		
General Expenses - Mens Shed	(390)	(692)
Mens Shed equipment Expenses	(3,975)	(10,019)
Mens Shed repairs and mainenance	(720)	-
Xmas Party 2024	-	(3,640)
Xmas Party 2025	(3,400)	-
Total Expenses	**(8,485)**	**(14,351)**
Total MENS SHED	**1,096**	**1,416**
HERITAGE CENTRE		
Income		
Sales	-	34
Donations to Heritage Centre	1,422	1,966
Fundraising - Heritage Centre	3,913	5,944
Group Visits - Heritage Centre	3,815	3,130
Heritage Centre grants	9,505	5,185
Interest - Heritage Centre	90	323
Membership - Heritage Centre	1,010	580
Other Income - Heritage Centre	2,106	2,517
Total Income	**21,860**	**19,680**
Expenses		
Grant expenditure - Heritage Centre	(10,226)	(7,126)
Heritage Centre Equipment	(13,455)	(4,547)
Heritage Centre Other Expense	(18,119)	(11,847)
Heritage Centre supplies	(2,583)	(2,489)
Total Expenses	**(44,384)**	**(26,009)**
Total HERITAGE CENTRE	**(22,525)**	**(6,329)**

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	2026	2025
PAVILION		
Income		
Pavilion hire	32,255	34,784
Total Income	**32,255**	**34,784**
Expenses		
Cleaning - Pavilion	(9,450)	(8,680)
Electricity - Pavilion	(1,212)	(1,423)
Gas - Pavilion	(1,685)	(2,506)
Licence fees	-	(1,817)
Repairs & Maintenance - Pavilion	(3,150)	(5,625)
Supplies - Pavilion	(303)	(765)
Waste Removal - Pavilion	(991)	(1,003)
Water - Pavilion	(2,555)	(1,902)
Total Expenses	**(19,348)**	**(23,721)**
Total PAVILION	**12,907**	**11,063**
RURAL FRINGE		
Income		
Advertising - Fringe	11,632	11,650
Other Income fringe	30	30
Total Income	**11,662**	**11,680**
Expenses		
Miscellaneous - Rural Fringe	(768)	(612)
Postage - Rural Fringe	(1,375)	(1,766)
Printing - Rural Fringe	(7,673)	(9,122)
Total Expenses	**(9,816)**	**(11,500)**
Total RURAL FRINGE	**1,846**	**180**
SCHOOL SITE USER GROUPS		
Income		
School Site Users Group	300	330
Total Income	**300**	**330**
School Site Users Group Expenses		
School Site User Groups	30	-
SSUG Building maintainence	(5,182)	(1,162)
SSUG Electricity	(4,730)	(3,823)
SSUG Garden	-	(700)
SSUG Water	(466)	(823)
Total School Site Users Group Expenses	**(10,348)**	**(6,507)**
Total SCHOOL SITE USER GROUPS	**(10,048)**	**(6,177)**
Total Sectional	**(13,457)**	**2,692**
Current year Surplus/(Deficit)	**(13,457)**	**2,692**

Refer Notes and Review Report

Balance Sheet

Village of Hall & District Progress Association
As at 30 June 2026

	30 JUNE 2026	30 JUNE 2025
Assets		
Current Assets		
Bank Accounts		
CBA - Fringe Account	15,649	13,802
CBA - Men's Shed Account	17,897	16,801
CBA - Heritage Centre Account	1,764	279
CBA Saver - Heritage Centre	35,135	59,145
CBA - VHDPA account	41,401	35,669
CBA Term Deposit 5702	69,054	66,705
Total Bank Accounts	**180,900**	**192,401**
ABN Withholding Credits	-	1,956
Total Current Assets	**180,900**	**194,356**
Total Assets	**180,900**	**194,356**
Liabilities		
Current Liabilities		
Hall park upgrade	3,119	3,119
Rounding	-	-
Parkwood Chapel Maintenance	15,000	15,000
Total Current Liabilities	**18,119**	**18,119**
Non-Current Liabilities		
Provision for future expenses	62,000	62,000
Total Non-Current Liabilities	**62,000**	**62,000**
Total Liabilities	**80,119**	**80,119**
Net Assets	**100,780**	**114,237**
Equity		
Retained Earnings		
Retained Earnings	114,237	111,545
Current Year Earnings	(13,457)	2,692
Total Retained Earnings	**100,780**	**114,237**
Total Equity	**100,780**	**114,237**

Refer Notes and Review Report

Notes to the Financial Statements

Village of Hall & District Progress Association
For the year ended 30 June 2026

1. Statement of Significant Accounting Policies

This financial report is a special purpose financial report which has been prepared to meet the needs of the Directors and Members.

The report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AASB 1031: Materiality

AASB 110: Events after the Balance Sheet Date

No other Australian Accounting Standards or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

True and Fair Position

Village of Hall & District Progress Association
For the year ended 30 June 2026

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

We, Robert Yallop (President), and Phil Robson (Treasurer), being members of the committee of Village of Hall & District Progress Association, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Village of Hall & District Progress Association during and at the end of the financial year of the association ending on 30 June 2026.

Signed:

Robert Yallop

Dated: 1 / 9 / 2026

Signed:

Phil Robson

Dated: 1 / 9 / 2026.

Sinclairs *Pty Ltd*
Chartered Accountant
ABN 18 100 962 285

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of the Village of Hall & District Progress Association Incorporated

Report on the 2026 Financial Report

Conclusion

Qualified Opinion

We have reviewed the accompanying 2026 financial report of the Village of Hall & District Progress Association Incorporated (the Association), which comprises the balance sheet as at 30 June 2026, and the income and expenditure statement for the year ended on that date, a statement of accounting policies, and the declaration of those charged with governance.

Based on our review, which is not an audit, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, nothing has come to our attention that causes us to believe that the financial report does not present fairly, in all material respects, the financial position of the Association as at that date, and of its financial performance for the period ended on that date, in accordance with the applicable financial reporting framework.

Basis for Qualified Opinion

It is not practicable to establish accounting control over cash receipts from all sources prior their receipt and deposit to the bank account. Accordingly, it was not practicable for my audit to extend beyond the amounts deposited into the association's bank accounts.

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 the association to meet the requirements of the ACT Associations Incorporation Act 1991. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

The Committee's Responsibility for the Financial Report

The Committee of the Association are responsible for the preparation and fair presentation of the financial report in accordance with the applicable financial reporting framework and for such internal control as they determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report is not presented fairly, in all material respects, in accordance with the applicable financial reporting framework. As the auditor of the Association, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain 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.

Independence

In conducting our review, we have complied with the independence requirements of the Australian professional accounting bodies.

Michael George Sinclair
Chartered Accountant
Registered Company Auditor

Dated this 3rd September 2026