# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

# FINANCIAL REPORT
# FOR THE YEAR ENDED
# 30 JUNE 2026

**BOMADERRY BOWLING CLUB LIMITED**
**A.B.N. 93 000 952 705**

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# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2026.

**Principal Activities**

The principal activities of the company during the financial year were:

Licensed Bowling Club.

**Significant Changes in State of Affairs**

No significant changes in the state of affairs occurred during the financial year.

**Objectives & Strategies**

The short and long term objectives of the Club are to provide club facilities to members and guests.

The strategy for achieving these objectives is to conservatively manage and monitor the Club's financial position, and ensure that member facilities are kept to the highest of standards.

**Performance Measurement**

The company uses industry accepted financial and non-financial KPIs to monitor performance.

**Membership**

The number of members registered in the Register of Members at 30 June 2026 were as follows:

| | |
|---|---|
| Bowling Members | 205 |
| Ordinary Members | 9,889 |
| Golf Members | 771 |
| Life Members | 3 |
| Junior Members | 144 |
| Total Members | 11,012 |

The company is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the company is wound up, the Constitution states that each member is liable to contribute a maximum of $2 each towards meeting any outstanding obligations of the entity. At 30 June 2026 the collective liability of members was $22,024 (30 June 2025: $20,636).

**Directors**

The names of the directors in office at any time during or since the end of the year are:

**Peter Ingram** **Chairman**

*Qualifications, experience, and special duties:*
Retired.
Member of the Board of Directors over 30 years.

# BOMADERRY BOWLING CLUB LIMITED
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## DIRECTORS' REPORT

**Derek Raymond** — **Deputy Chairman**

Appointed 1/10/2025

Resigned 21/09/2025

*Qualifications, experience, and special duties:*
Retired.
Re-elected member of the Board of Directors for 12 years.

**Grant Gleeson** — **Deputy Chairman**

Appointed 21/09/2025

*Qualifications, experience, and special duties:*
Retired Legal Professional

**Craig Jeffery** — **Treasurer**

*Qualifications, experience, and special duties:*
Retired Builder
Member of the Board of Directors for 11 years.

**Carolyn Mitchell** — **Director**

*Qualifications, experience, and special duties:*
Administration Assistant
Member of the Board of Directors for 8 years

**Geoffrey McVey** — **Director**

*Qualifications, experience, and special duties:*
Retired Civil Engineer
Member of the Board of Directors for 5 years

**Rosa Burns** — **Director**

*Qualifications, experience, and special duties:*
Retired Education Teacher
Member of the Board of Directors for 2 years

**Judith Croft** — **Deputy Chairman**

Resigned 30/09/2025

*Qualifications, experience, and special duties:*
Retired.
Member of the Board of Directors for 11 years.

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## DIRECTORS' REPORT

**Summary of Meeting Attendances:**

15 ordinary meetings were held during the year.

| | *Number of Meetings Eligible To Attend* | *Number of Meetings Attended* |
|---|---|---|
| Peter Ingram | 15 | 15 |
| Derek Raymond | 14 | 11 |
| Grant Gleeson | 11 | 9 |
| Craig Jeffery | 15 | 13 |
| Carolyn Mitchell | 15 | 14 |
| Geoffrey McVey | 15 | 15 |
| Rosa Burns | 15 | 13 |
| Judith Croft | 5 | 4 |

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2026 has been received and can be found on page 6 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: _____
Peter Ingram

Dated 26 August 2026

# INDEPENDENT AUDIT REPORT
# TO THE MEMBERS OF
# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

**Audit Opinion**

We have audited the financial report of Bomaderry Bowling Club Limited (the company), 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 the directors' declaration.

In our opinion, the accompanying financial report of Bomaderry Bowling Club Limited is in accordance with the Corporations Act 2001, including:

(i) giving a true and fair view of the company's financial position as at 30 June 2026 and of its performance and cash flows for the year ended on that date; and

(ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

**Basis of Audit 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 company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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 confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

**Other Information**

The directors are responsible for the other information. The other information does not include the financial report and our auditor's report thereon, but comprises the Supplementary Information contained in the annual report, which we obtained prior to the date of this auditor's report, and the President's Report, Treasurer's Report etc, which are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# INDEPENDENT AUDIT REPORT
# TO THE MEMBERS OF
# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

**Responsibilities of the Directors for the Financial Report**

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company'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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**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.

**Matters Relating to the Electronic Presentation of the Audited Financial Report**

The auditor's report relates to the financial report of Bomaderry Bowling Club Limited for the financial year ended 30 June 2026 included on the company's website. The directors are responsible for the integrity of the company's website. We have not been engaged to report on the integrity of the company's website. The auditor's report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this website.

**Booth Partners**

_____

Rebeka Schroeder, CA
52 Osborne Street, Nowra NSW 2541
Dated 26 August 2026

# AUDITOR'S INDEPENDENCE DECLARATION
# UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
# TO THE DIRECTORS OF
# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been no contraventions of:

i) the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and

ii) any applicable code of professional conduct in relation to the audit.

**Booth Partners**

_____

Rebeka Schroeder, CA
52 Osborne Street, Nowra NSW 2541
Dated 26 August 2026

# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME
## FOR THE YEAR ENDED 30 JUNE 2026

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| Revenue | 2 | 15,264,728 | 14,725,144 |
| Other income | 2 | 169,184 | 60,582 |
| Cost of sales | | (1,938,386) | (1,905,148) |
| Bar Operating Expenses | | (1,091,729) | (1,019,227) |
| Catering Operating Expenses | | (1,208,250) | (1,262,734) |
| Depreciation Expenses | | (1,280,887) | (1,193,275) |
| Golf Course Operating Expenses | | (280,577) | (320,731) |
| Keno & T.A.B. Operating Expenses | | (517,967) | (435,827) |
| Occupancy Expenses | | (1,396,297) | (1,470,149) |
| Other Expenses | | (454,287) | (404,337) |
| Other Wages & On Costs | | (1,916,264) | (2,235,597) |
| Poker Machine Operating Expenses | | (3,159,079) | (2,915,160) |
| Promotion & Entertainment Expenses | | (596,742) | (891,925) |
| Sporting Subsidies & Donations | | (142,478) | (187,222) |
| **Profit before income tax** | 3 | **1,450,969** | **544,394** |
| Income tax expense | | - | - |
| **Profit (loss) attributable to members of the company** | 17 | 1,450,969 | 544,394 |
| **Total comprehensive income (loss) attributable to members of the company** | | 1,450,969 | 544,394 |

The accompanying notes form part of these financial statements.

# BOMADERRY BOWLING CLUB LIMITED
## A.B.N. 93 000 952 705

## STATEMENT OF FINANCIAL POSITION
## AS AT 30 JUNE 2026

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | **4** | 8,037,040 | 6,891,027 |
| Trade and other receivables | **5** | 181,222 | 154,965 |
| Inventories | **7** | 351,095 | 319,274 |
| Other current assets | **8** | 322,349 | 281,672 |
| **TOTAL CURRENT ASSETS** | | 8,891,706 | 7,646,938 |
| **NON-CURRENT ASSETS** | | | |
| Investments | **6** | 1,004 | 1,004 |
| Investment property | **9** | 2,700,000 | 2,700,000 |
| Property, plant and equipment | **10** | 21,930,045 | 21,820,624 |
| Intangible assets | **11** | 852,000 | 852,000 |
| **TOTAL NON-CURRENT ASSETS** | | 25,483,049 | 25,373,628 |
| **TOTAL ASSETS** | | 34,374,755 | 33,020,566 |
| **CURRENT LIABILITIES** | | | |
| Trade and other payables | **12** | 810,737 | 902,743 |
| Borrowings | **13** | 541 | 2,942 |
| Short term provisions | **14** | 706,110 | 731,459 |
| Other current liabilities | **15** | 375,133 | 318,974 |
| **TOTAL CURRENT LIABILITIES** | | 1,892,521 | 1,956,118 |
| **NON-CURRENT LIABILITIES** | | | |
| Long term provisions | **14** | 173,321 | 206,504 |
| **TOTAL NON-CURRENT LIABILITIES** | | 173,321 | 206,504 |
| **TOTAL LIABILITIES** | | 2,065,842 | 2,162,622 |
| **NET ASSETS** | | 32,308,913 | 30,857,944 |
| **EQUITY** | | | |
| Reserves | **16** | 8,806,659 | 8,806,659 |
| Retained earnings | **17** | 23,502,254 | 22,051,285 |
| **TOTAL EQUITY** | | 32,308,913 | 30,857,944 |

The accompanying notes form part of these financial statements.

# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## STATEMENT OF CHANGES IN EQUITY
## FOR THE YEAR ENDED 30 JUNE 2026

| | Retained Profits | Reserves | Total |
|---|---|---|---|
| Balance at 1 July 2024 | 21,506,891 | 8,806,658 | 30,313,549 |
| Profit (loss) for the year | 544,394 | - | 544,394 |
| Other comprehensive income for the year | - | - | - |
| Total comprehensive income attributable to members of the entity | 544,394 | - | 544,394 |
| Balance at 30 June 2025 | 22,051,285 | 8,806,659 | 30,857,944 |
| Balance at 1 July 2025 | 22,051,285 | 8,806,659 | 30,857,944 |
| Profit (loss) for the year | 1,450,969 | - | 1,450,969 |
| Other comprehensive income for the year | - | - | - |
| Total comprehensive income attributable to members of the entity | 1,450,969 | - | 1,450,969 |
| Balance at 30 June 2026 | 23,502,254 | 8,806,659 | 32,308,913 |

The accompanying notes form part of these financial statements.

# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 30 JUNE 2026

| | Note | 2026 $ | 2025 $ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Receipts from customers | | 15,121,992 | 14,482,587 |
| Payments to suppliers and employees | | (12,925,091) | (12,897,580) |
| Interest received | | 246,120 | 226,416 |
| Rent received | | 95,701 | 96,471 |
| **Net cash provided by (used in) operating activities** | | 2,538,722 | 1,907,894 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Proceeds from sale of property, plant and equipment | | 26,361 | 58,582 |
| Payments for property, plant and equipment | | (1,416,669) | (1,515,392) |
| **Net cash provided by (used in) investing activities** | | (1,390,308) | (1,456,810) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| Proceeds from borrowings | | - | 742 |
| Repayment of borrowings | | (2,401) | - |
| **Net cash provided by (used in) financing activities** | | (2,401) | 742 |
| Net increase (decrease) in cash held | | 1,146,013 | 451,826 |
| Cash at beginning of financial year | | 6,891,027 | 6,439,201 |
| Cash at end of year | **4** | 8,037,040 | 6,891,027 |

The accompanying notes form part of these financial statements.

## 1 Summary of Material Accounting Policies

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with the requirements of the Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in the financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements of Bomaderry Bowling Club Limited for the year ended 30 June 2026 were authorised for issue in accordance with a resolution of the directors on 26 August 2026.

## Revenue and Other Income

The company has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058).

Material revenue policies are as follows:

**Goods and Services**

All goods and services other than those detailed below are delivered, invoiced, and paid for simultaneously. This includes sales of liquor, gaming products, green fees, golf games, and other products. Revenue is recognised immediately at the point of sale. The impact of the loyalty program has been detailed below.

**Memberships**

Membership is granted following payment of annual fees and in the case of new members, board approval. Payment for new members is due on application, and payment for renewing members is due within one month of the renewal date. Contract liabilities are recognised on receipt of payment, and revenue is recognised on a straight line basis over the period of membership.

**Loyalty Program**

Members are eligible to earn points based on their in-club expenditure. Points are redeemable against any future purchases from the club. The points accumulate and expire at tiered rates and timeframes. A portion of takings relating to loyalty points are deferred to liabilities. Revenue is recognised when loyalty points are redeemed or the likelihood of the customer redeeming the loyalty points becomes remote.

**Function Income**
Deposits for functions are invoiced at the time of booking and are payable by the earlier of 30 days from the booking, or 10 days prior to the event. Full payment for the function is typically due by the day of the event. Contract liabilities are recognised when the booking is made, and for any part payments received prior to the time of the event. Revenue is recognised at the time the function is held.

**Ticket Sales**
Event tickets are invoiced when payment is received. Contract liabilities are recognised when tickets are sold prior to the date of the event. Revenue is recognised at the time the event is held.

**Donations**
Donations and bequests are recognised as revenue when received.

**Interest**
Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

## Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

## Investment Property

Investment property is measured at fair value, less any accumulated impairment losses.

## Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Except for certain non-depreciable assets, depreciation is provided for on a straight line basis.

The depreciation rates used for each class of depreciable asset are:

| Class of Fixed Asset | Depreciation Rate |
|---|---|
| Land & Buildings | 0 - 4% Prime Cost |
| Poker Machines | 20 - 30% Straight Line |
| General Plant | 7.5% - 40% Straight Line |

## Intangibles

**Poker machine licences**
Purchased poker machine licences have an infinite life in accordance with the licence terms, and are carried at cost. Poker machine licences are assessed annually for impairment, or more frequently if events or changes in circumstances occur.

## Impairment of Assets

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

## Income Tax

The company is exempt from income tax under section 50-45 of the Income Tax Assessment Act 1997.

## Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting year. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of other comprehensive income.

**Short term employee benefits**
Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current liabilities in the statement of financial position.

**Other long-term employee benefits**

The company classifies employee's long service leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The company's obligations for long-term employee benefits are presented as non-current liabilities in the statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

## Leases

**Fairway Drive Property**

The Club's lease for the property located 85 Fairway Drive North Nowra, is determined to be a perpetual lease, as it does not convey the right to use the underlying assets for a specified period of time. Therefore, as a perpetual lease arrangement lacks the essential characteristic of a lease under AASB 16, the lease is not brought to account as a liability on the Club's balance sheet.

**Aristocrat Cancellable Contracts**

The Club has lease agreements with Aristocrat for gaming licenses on twelve machines. The leases are cancellable leases, meaning there is no minimum specified contractual term. Cancellable leases do not meet the definition of leases in accordance with AASB 16, Para B34 so they are not brought to account in the Club's balance sheet. The annual payments on these contracts totalled $89,893 for the current financial year, and they can be cancelled at any time with no more than an insignificant penalty (30 days' notice and a $3,000 conversion payout per machine).

## Material Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

**Key Estimates: Employee benefits provision**
The liability for employee benefits expected to be settled more than 12 months from the reporting date are measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, attrition and pay rates have been estimated.

**Key Estimates: Poker machine licenses**
The Club holds poker machine licenses granted at no consideration by the NSW government, and poker machine licenses purchased at fair value during amalgamation. The Club has determined that the market for poker machine licenses does not meet the definition of an active market and consequently licenses recognised will not be revalued each year, but tested for impairment.

Impairment of poker machine entitlements is recognised based on a value in use calculations and is measured at the present value of the estimated future cash inflows available to the Club from the use of its licenses. In determining the present value of the cash inflows, growth rate and appropriate discount factors have been considered.

**Key Estimates: Wage and expense apportionment**
The Club allocates wages and certain overhead expenses across its three operating locations (Bomaderry Bowling Club, Berry Bowling Club and Nowra Golf Club). These allocations require management judgement as they are based on staff time, duties and operational activity at each location.

Under this methodology:
Administration wages (admin/payroll) are allocated as Bomaderry 90%, Berry 5% and Nowra 5%.
Greens wages (bowling greens and grounds maintenance) are allocated as Bomaderry 65% and Berry 35%, unless actual time records support a different split, and Nowra golf course wages are allocated on actual usage.
Insurance premiums are allocated as Bomaderry 80%, Berry 10% and Nowra 10%.
Sporting club expenses, claims and support are charged directly to the club that receives the benefit.
Workers' compensation premiums are allocated based on the average number of staff at each location, pro-rata to total payroll.

Management considers this methodology to provide a reasonable and consistent basis for allocating wages and overheads to the locations that benefit from the related services and costs.

**Key Estimates: Internal Income**

Internally generated income, derived from member discounts, subsidies and points have been eliminated to remove the internal revenue, expenses, and balances to prevent double counting.

## Consolidated Entity Disclosure Statement

Subsection 295(3A)(a) of the Corporations Act 2001 does not apply to Bomaderry Bowling Club Limited as the company is not required to prepare consolidated financial statements by Australian Accounting Standards.

## 2 Revenue

| | 2026<br>$ | 2025<br>$ |
|---|---|---|
| **Revenue** | | |
| Bar Income | 2,297,080 | 2,405,956 |
| Bistro Income | 1,623,758 | 1,682,471 |
| Gaming Net Clearances | 8,132,620 | 7,563,021 |
| Golf Course Income | 884,550 | 845,553 |
| Greens Income | 29,933 | 22,560 |
| Interest Received | 246,120 | 226,416 |
| Keno and TAB Commissions | 574,148 | 521,472 |
| Members' Subscriptions | 308,177 | 277,310 |
| Raffle Income | 189,048 | 175,163 |
| Rent Received | 95,701 | 96,471 |
| Subsidiary Clubs | (9,548) | (8,128) |
| Sundry Income | 277,794 | 184,948 |
| Trading Revenue | 615,347 | 731,931 |
| | 15,264,728 | 14,725,144 |
| **Other Income** | | |
| Profit on Sale of Non Current Assets | 169,184 | 60,582 |
| | 169,184 | 60,582 |
| Total revenue and other income | 15,433,912 | 14,785,726 |

| | 2026<br>$ | 2025<br>$ |
|---|---|---|

## 3 Profit from Ordinary Activities

Profit from ordinary activities before income tax expense has been determined after:

| | | |
|---|---|---|
| **Expenses:** | | |
| Depreciation | 1,280,887 | 1,193,275 |
| Perpetual lease payments | 11,948 | 5,729 |
| Auditor's remuneration: | | |
| Audit Fees | 34,005 | 32,725 |
| Accountancy Fees | 82,445 | 79,347 |
| **Total auditor's remuneration** | 116,450 | 112,072 |

## 4 Cash and Cash Equivalents

| | | |
|---|---|---|
| **Current** | | |
| Cash on Hand | 789,842 | 988,472 |
| Berry Men's Bowling Club | 7,408 | 9,738 |
| Berry Women's Bowling Club | 10,743 | 12,750 |
| Maximiser Account | 1,182,791 | 903,546 |
| Term Deposit | 5,683,572 | 4,492,554 |
| Nowra Men's Golf Club | 11,218 | 19,835 |
| Nowra Women's Golf Club | 16,544 | 16,445 |
| Nowra Veteran's Golf Club | 17,932 | 13,396 |
| CBA Current Account | 278,293 | 395,145 |
| Bomaderry Keno Account | 10,000 | 10,000 |
| Bomaderry Bowls | 18,697 | 19,146 |
| Poker Machine Jackpot Account | 10,000 | 10,000 |
| | 8,037,040 | 6,891,027 |

## 5 Trade and Other Receivables

| | | |
|---|---|---|
| **Current** | | |
| Security Deposits | 10,500 | 10,500 |
| Other Debtors | 170,722 | 144,465 |
| | 181,222 | 154,965 |

| | 2026<br>$ | 2025<br>$ |
|---|---|---|

## 6 Investments

**Non-Current**

| | | |
|---|---|---|
| **Financial assets measured at fair value through profit or loss** | | |
| Shares ILG | 1,004 | 1,004 |
| | 1,004 | 1,004 |

## 7 Inventories

| | | |
|---|---|---|
| **Current** | | |
| Other Stock | 148,509 | 152,940 |
| Uniform Stock | 9,531 | 6,045 |
| Stock on Hand | 193,055 | 160,289 |
| | 351,095 | 319,274 |

## 8 Other Current Assets

| | | |
|---|---|---|
| **Current** | | |
| Prepayments | 322,349 | 281,672 |
| | 322,349 | 281,672 |

## 9 Investment Property

| | | |
|---|---|---|
| Moss Vale Rd Land, Valuation at 30.06.23 | 2,700,000 | 2,700,000 |

**Movements in Carrying Amounts**

Movements in carrying amount of investment properties between the beginning and the end of the financial year:

| | Carrying Value 1 Jul 2025 | Additions | Depreciation | Revaluations | Carrying Value 30 Jun 2026 |
|---|---|---|---|---|---|
| Moss Vale Rd Land, Valuation at 30.06.2023 | 2,700,000 | - | - | - | 2,700,000 |
| | 2,700,000 | - | - | - | 2,700,000 |

| | 2026<br>$ | 2025<br>$ |
|---|---|---|

**Revaluations**
The investment property was revalued by independent valuers, Walsh and Monaghan, as at 30 June 2023. The directors have reviewed this valuation as at 30 June 2026 and consider that the carrying amount continues to approximate fair market value.

## 10 Property, Plant and Equipment

| | | |
|---|---|---|
| **Land and Buildings** | | |
| Bomaderry Land, Valuation at 30.06.24 | 2,900,000 | 2,900,000 |
| Bomaderry Buildings, Valuation at 30.06.24 | 9,600,000 | 9,600,000 |
| Berry Land, Valuation at 30.06.24 | 1,750,000 | 1,750,000 |
| Berry Buildings at Cost, Valuation at 30.06.24 | 2,100,000 | 2,100,000 |
| Bomaderry Greens & Grounds, Valuation at 30.06.24 | 1,871,814 | 1,869,450 |
| Bomaderry Building Improvements at cost | 2,634 | 13,213 |
| | 18,224,448 | 18,232,663 |
| Less: Accumulated Depreciation | (679,302) | (340,388) |
| | (679,302) | (340,388) |
| Nowra Golf Club Leasehold Improvements & Buildings, at cost | 1,223,424 | 882,159 |
| Less: Accumulated Depreciation | (187,459) | (162,030) |
| | 1,035,965 | 720,129 |
| **Total Land and Buildings** | 18,581,111 | 18,612,404 |
| **Plant and Equipment** | | |
| Plant & Equipment, at Cost | 3,068,598 | 2,683,241 |
| Less: Accumulated Depreciation | (1,556,322) | (1,234,930) |
| | 1,512,276 | 1,448,311 |
| Motor Vehicles, at Cost | 335,773 | 359,265 |
| Less: Accumulated Depreciation | (253,518) | (233,717) |
| | 82,255 | 125,548 |
| Poker Machines, at Cost | 6,008,817 | 5,830,186 |
| Less: Accumulated Depreciation | (4,254,414) | (4,195,825) |
| | 1,754,403 | 1,634,361 |
| **Total Plant and Equipment** | 3,348,934 | 3,208,220 |
| **Total Property, Plant and Equipment** | 21,930,045 | 21,820,624 |

| | 2026 $ | 2025 $ |
|---|---|---|

**Movements in Carrying Amounts**
Movements in carrying amount for each class of property, plant and equipment between the beginning and the end of the financial year:

| | Carrying Value 1 Jul 2025 | Revaluations | Additions | Disposals | Depreciation | Carrying Value 30 Jun 2026 |
|---|---|---|---|---|---|---|
| Land & Buildings | 18,612,404 | - | 330,059 | - | (361,352) | 18,581,111 |
| Poker Machines | 1,634,361 | - | 684,603 | (26,361) | (538,200) | 1,754,403 |
| General Plant | 1,573,859 | - | 402,007 | - | (381,335) | 1,594,531 |
| | 21,820,624 | - | 1,416,669 | (26,361) | (1,280,887) | 21,930,045 |

**Core Property**
In accordance with the Registered Clubs Act 1976, the properties at 154 Meroo Road Bomaderry, 140 Princes Highway Berry and 86 Fairway Drive North Nowra are classified as core property of the Club.
Land and buildings at Bomaderry and Berry were revalued to fair value by independent valuers, Walsh and Monaghan, as at 30 June 2024. The directors have reviewed these valuations as at 30 June 2026 and consider that the carrying amounts continue to approximate fair market value.

## 11 Intangible Assets

| | | |
|---|---|---|
| Poker Machine Entitlements at cost (Amalgamation) | 852,000 | 852,000 |
| **Total** | 852,000 | 852,000 |

**Movements in Carrying Amounts**
Movements in carrying amount of each class of intangibles between the beginning and the end of the financial year:

| | Carrying Value 1 Jul 2025 | Additions | Disposals | Amortisation | Carrying Value 30 Jun 2026 |
|---|---|---|---|---|---|
| PM Entitlements - RSL | 702,000 | - | - | - | 702,000 |
| PM Entitlements - NGC | 150,000 | - | - | - | 150,000 |
| | 852,000 | - | - | - | 852,000 |

## 12 Trade and Other Payables

**Current**

| | | |
|---|---|---|
| Accounts Payable | 767,044 | 818,667 |
| Net G.S.T. Liability | 43,693 | 84,076 |
| | 810,737 | 902,743 |

| | 2026<br>$ | 2025<br>$ |
|---|---|---|

## 13 Borrowings

| | | |
|---|---|---|
| **Current** | | |
| BBC Credit Card | 541 | 2,942 |
| | 541 | 2,942 |

## 14 Provisions

| | | |
|---|---|---|
| **Current** | | |
| Provision for Holiday Leave | 158,054 | 161,393 |
| Provision for Hyperlink Jackpot | 193,228 | 182,516 |
| Provision for Long Service Leave | 354,828 | 387,550 |
| | 706,110 | 731,459 |
| **Non-Current** | | |
| Provision for Long Service Leave | 132,828 | 167,452 |
| Provision for Annual Leave | 40,493 | 39,052 |
| | 173,321 | 206,504 |

**Movements in Carrying Amounts**

Movements in carrying amount for each class of non-employee provision between the beginning and the end of the financial year:

| | Carrying Value<br>1 Jul 2025 | Additions | Charges | Unused Amounts Reversed | Carrying Value<br>30 Jun 2026 |
|---|---|---|---|---|---|
| Annual Leave | 200,445 | 204,438 | (206,336) | - | 198,547 |
| Long Service Leave | 555,002 | 9,427 | (76,773) | - | 487,656 |
| Hyperlink | 182,516 | 593,213 | (582,501) | - | 193,228 |
| | 937,963 | 807,078 | (865,610) | - | 879,431 |

## 15 Other Liabilities

| | | |
|---|---|---|
| **Current** | | |
| Income In Advance | 44,514 | 31,332 |
| Security Deposits Held | 9,167 | 9,167 |
| Subscriptions in Advance | 321,452 | 278,475 |
| | 375,133 | 318,974 |

| | 2026<br>$ | 2025<br>$ |
|---|---|---|

## 16 Reserves

| | | |
|---|---|---|
| Asset Revaluation Reserve | 8,351,204 | 8,351,204 |
| Business Combinations | 455,455 | 455,455 |
| | 8,806,659 | 8,806,659 |

The asset revaluation reserve arises on the revaluation of land and buildings. The revaluation increase or decrease is recognised in other comprehensive income in accordance with the Australian Accounting Standards.

## 17 Retained Earnings

| | | |
|---|---|---|
| Retained earnings at the beginning of the financial year | 22,051,285 | 21,506,891 |
| Net profit attributable to members of the company | 1,450,969 | 544,394 |
| Retained earnings at the end of the financial year | 23,502,254 | 22,051,285 |

## 18 Key Management Personnel Compensation

| | | |
|---|---|---|
| Total Compensation | 326,801 | 573,631 |

For the 2026 financial year, Key Management Personnel comprise the directors and two senior managers of the Club.
For the 2025 financial year, Key Management Personnel comprised the directors and two senior managers of the Club, one of whom retired during the 2025 financial year.

## 19 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions. These terms and conditions are no more favourable than those available to other parties unless otherwise stated.

| | 2026<br>$ | 2025<br>$ |
|---|---|---|

## 20 Entity Details

Bomaderry Bowling Club Limited is domiciled and incorporated in Australia.

**Registered Office**
154 Meroo Road
Bomaderry
NSW 2541

**Principal Place of Business**
154 Meroo Road
Bomaderry
NSW 2541

# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## DIRECTORS' DECLARATION

The directors of the company declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001 and:

   (a) comply with Australian Accounting Standards.

   (b) give a true and fair view of the financial position of the company as at 30 June 2026 and of its performance for the year ended on that date.

2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the board of directors.

**Director:** _____
Peter Ingram

Dated 26 August 2026

# BOMADERRY BOWLING CLUB LIMITED
# A.B.N. 93 000 952 705

## DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION

The additional information on the following pages is in accordance with the books and records of Bomaderry Bowling Club Limited which have been subjected to the auditing procedures applied in the audit of the company for the year ended 30 June 2026. It will be appreciated that the audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

**Booth Partners**

_____

Rebeka Schroeder, CA
52 Osborne Street, Nowra NSW 2541
Dated 26 August 2026