Members Report

ADAMSTOWN BOWLING CLUB CO-OP LTD

For the 3 months ended 31 December 2025

Prepared by Beam Bookkeeping Hunter Pty Ltd

Profit and Loss

ADAMSTOWN BOWLING CLUB CO-OP LTD
For the 3 months ended 31 December 2025

	OCT-DEC 2025	YEAR TO DATE
Operating Activities		
Bar		
Bar Revenue		
41100 - Bar Sales	1,144,881.62	3,286,862.09
45400 - Rebates	131,677.02	422,830.88
Total Bar Revenue	**1,276,558.64**	**3,709,692.97**
Bar COGS		
52110 - Bar Purchases (GST)	(487,667.36)	(1,235,539.66)
54000 - Closing Stock movement	55,906.68	11,331.85
61400 - Bar Promotions	(3,959.00)	(19,002.48)
Total Bar COGS	**(435,719.68)**	**(1,243,210.29)**
Total Bar	**840,838.96**	**2,466,482.68**
Bistro		
Bistro Revenue		
41450 - Catering Sales	483,408.75	1,330,385.68
Total Bistro Revenue	**483,408.75**	**1,330,385.68**
Bistro COGS		
61450 - Bistro Expenses	(1,549.80)	(8,864.97)
52210 - Food Purchases (GST)	(11,402.38)	(25,102.80)
52220 - Food Purchases (GST Free)	(175,359.95)	(494,017.56)
54500 - Closing Stock Movement Bistro	1,163.93	1,242.87
Total Bistro COGS	**(187,148.20)**	**(526,742.46)**
Total Bistro	**296,260.55**	**803,643.22**
Total Operating Activities	**1,137,099.51**	**3,270,125.90**
Non-Operating		
Venue & Booking		
41900 - Venue Hire & Rent	20,872.67	59,468.04
41800 - Green Fees	1,054.54	7,577.26
41750 - Glow Bowls	727.27	909.09
Total Venue & Booking	**22,654.48**	**67,954.39**
Gaming		
Poker Machines		
42200 - Net Poker Machine Revenue	179,819.00	397,951.59
Total Poker Machines	**179,819.00**	**397,951.59**
TAB		
46700 - TAB Commission	9,629.95	29,940.66
Total TAB	**9,629.95**	**29,940.66**

	OCT-DEC 2025	YEAR TO DATE
Keno		
46400 - KENO Commission	6,537.53	18,130.07
Total Keno	**6,537.53**	**18,130.07**
Raffles and Jackpots		
42400 - Raffles Income	35,844.09	93,894.92
64500 - Raffle Expenses	(48,920.63)	(149,644.17)
Total Raffles and Jackpots	**(13,076.54)**	**(55,749.25)**
45200 - Gaming Tax Rebates	-	17,180.00
Total Gaming	**182,909.94**	**407,453.07**
Members Income		
42100 - Members Subscriptions	4,699.87	27,081.18
64650 - Redemption	(3,346.08)	(13,035.50)
Total Members Income	**1,353.79**	**14,045.68**
Other Income		
41320 - Bowls Merchandise	830.01	3,455.48
46200 - ATM Commission	4,554.54	15,225.17
42550 - Stripe/Eftpos Surcharge	19,745.60	55,631.83
46100 - Amusement Machine Commission	1,098.30	3,343.68
41650 - ePurse Net Income	(879.87)	416.15
42500 - Sponsorship	5,000.00	12,000.00
81000 - Interest Income	59.01	428.22
82000 - Profit/Loss on Sale of Assets	(1,169.02)	(10,698.21)
41400 - Cash Variations	(976.84)	(417.24)
Total Other Income	**28,261.73**	**79,385.08**
Total Non-Operating	**235,179.94**	**568,838.22**

Gross Profit	**1,372,279.45**	**3,838,964.12**

Overheads

Audience		
Entertainment		
65100 - Security	32,424.05	113,408.41
61170 - Band Entertainment	31,304.55	107,071.97
62650 - Function Expenses	3,363.52	4,931.47
63800 - Pay TV	10,662.93	42,561.69
64100 - Poker Games	5,387.64	5,387.64
61800 - Complimentary Drinks	3,982.71	40,354.32
61350 - Bookings Expenses	599.52	2,398.08
61500 - Bowlers Expense	4,413.51	36,135.55
63460 - Member Draw	2,600.00	10,400.00
Total Entertainment	**94,738.43**	**362,649.13**
Marketing		
61100 - Advertising & Promotions	19,869.81	61,231.03

	OCT-DEC 2025	YEAR TO DATE
62300 - Donations	1,600.00	6,928.00
Total Marketing	**21,469.81**	**68,159.03**
Members		
65200 - Sponsorships	-	8,000.00
63500 - Memberships	-	44.55
Total Members	**-**	**8,044.55**
Total Audience	**116,208.24**	**438,852.71**
Labour		
Employee Costs		
68140 - Wages - Greenskeeper	23,655.84	80,767.58
68110 - Wages - Bar	126,485.81	369,842.51
68111 - Bar Contractor wages	4,601.81	11,367.84
68124 - Wages - Catering (Salary)	72,437.79	207,358.57
68125 - Wages - Catering (Casual)	74,799.39	242,561.23
68135 - Wages- Functions & Events	16,792.60	69,504.85
68126 - Contractor Catering Wages	1,155.00	42,990.25
68130 - Wages - Cleaning & Maintenance	-	4,332.80
68150 - Wages - Managers & Supervisors	59,796.04	252,009.97
68160 - Wages- Office	38,200.57	149,842.18
68300 - Payroll Tax Expense	8,232.79	18,151.90
68500 - Superannuation	48,305.58	161,041.43
68700 - Accrued Leave Expense	13,648.94	18,957.50
68600 - Staff Training & Amenities	21,238.84	69,786.72
68900 - Other Employer Expenses	4,956.82	8,709.27
68190 - Wages- Workers Compensation	-	16,169.86
85000 - Workers Compensation Reimbursment	(2,150.44)	(15,832.38)
Total Employee Costs	**512,157.38**	**1,707,562.08**
Office		
65500 - Uniforms	1,775.00	7,675.44
62000 - Computer Expenses	22,508.55	55,600.00
65400 - Telephone [65400]	2,187.08	6,514.98
65450 - Travel & Accommodation	497.04	3,009.05
63700 - Office supplies	2,283.26	7,141.34
Total Office	**29,250.93**	**79,940.81**
Total Labour	**541,408.31**	**1,787,502.89**
Building & Plant		
Assets		
62800 - Hire of Equipment	-	1,320.00
64350 - POS Equipment Lease	6,687.12	26,503.28
64300 - Poker Machine Expenses	5,663.21	22,197.20
64900 - Repairs & Maintenance	21,522.25	50,705.25

	OCT-DEC 2025	YEAR TO DATE
64351 - Cash Recycler Rental	6,669.00	21,635.30
Total Assets	**40,541.58**	**122,361.03**
Insurance		
63000 - Insurance	13,409.88	52,272.17
68800 - Workers Compensation	17,024.96	62,257.97
Total Insurance	**30,434.84**	**114,530.14**
Utilities		
64800 - Rent	18,272.76	68,534.94
64600 - Rates	-	2,373.88
62400 - Electricity & Gas	26,494.21	100,331.31
65600 - Water	6,075.57	14,444.76
65570 - Wastage	-	592.28
65550 - Waste Removal	4,075.27	14,086.13
Total Utilities	**54,917.81**	**200,363.30**
Club & Greens		
63400 - Maintenance - Greens	3,929.50	8,824.94
61700 - Cleaning	19,867.87	76,569.56
63900 - Pest Control	270.00	1,080.00
90001 - Sundry expense	-	90.73
62030 - Consumables	13,675.22	40,735.43
Total Club & Greens	**37,742.59**	**127,300.66**
Total Building & Plant	**163,636.82**	**564,555.13**
Business		
Professional		
61000 - Accounting & Audit Fees	20,000.00	38,862.71
61550 - Bookkeeping Fees	19,588.80	87,407.80
62050 - Consultancy	1,070.83	5,294.88
63200 - Legal Fees	-	10,731.00
62200 - Directors Expenses	324.09	1,647.39
Total Professional	**40,983.72**	**143,943.78**
Financial		
Fees & Charges		
62500 - Fees, Licences & Memberships	1,224.00	4,692.23
61200 - Bank Fees	1,058.33	3,369.81
63600 - Merchant fees	15,428.90	45,910.60
507 - Stripe Fees	1,130.26	2,558.21
63750 - PayPal Fees	20.01	257.46
Total Fees & Charges	**18,861.50**	**56,788.31**
Total Financial	**18,861.50**	**56,788.31**
Total Business	**59,845.22**	**200,732.09**
Total Overheads	**881,098.59**	**2,991,642.82**

	OCT-DEC 2025	YEAR TO DATE
Operating Profit	**491,180.86**	**847,321.30**
Other Activities		
Other Revenue		
49200 - Community Grant	-	89,500.00
42600 - Sundry Income	12,602.73	52,102.73
Total Other Revenue	**12,602.73**	**141,602.73**
Depreciation		
62100 - Depreciation	(50,436.05)	(184,734.70)
Total Depreciation	**(50,436.05)**	**(184,734.70)**
Interest		
91000 - Interest Expense	(9,047.20)	(29,347.63)
Total Interest	**(9,047.20)**	**(29,347.63)**
Total Other Activities	**(46,880.52)**	**(72,479.60)**
Net Profit	**444,300.34**	**774,841.70**

Balance Sheet

ADAMSTOWN BOWLING CLUB CO-OP LTD
As at 31 December 2025

	31 DEC 2025	31 DEC 2024
Assets		
Current Assets		
Cash At Club		
11950 - Safe	130,000.00	80,000.00
12100 - ATM Cash	10,680.00	3,230.00
Total Cash At Club	**140,680.00**	**83,230.00**
Cash At Bank		
NAB Trading	674,896.36	318,789.52
NAB Jackpots	48,254.54	67,891.32
NAB Raffles/BarPurchasing Visa	4,946.28	4,336.39
NAB TAB	8,500.00	8,500.00
NAB Keno	3,199.39	2,500.00
NAB Staff Accruals	431.81	431.81
NAB Building Visa	2,794.48	2,794.48
702 - New Stripe AUD	1.92	780.85
AUD PayPal	37.64	2,629.36
Total Cash At Bank	**743,062.42**	**408,653.73**
Clearing Accounts:		
11752 - Cash Banking Clearing	835.50	(851.85)
11750 - Eftpos Clearing	13,337.13	10,170.43
11755 - Bar Tab Clearing	-	(1,947.00)
21230 - TAB Clearing Account	(3,151.20)	(1,879.75)
21220 - KENO Clearing Account	(1,403.00)	(997.00)
21243 - Punters Club Clearing	(10,058.35)	-
Total Clearing Accounts:	**(439.92)**	**4,494.83**
Trade & Other Receivables		
16200 - Trade Debtors	17,821.87	21,768.00
16850 - Accrued Rebates	37,035.08	-
Total Trade & Other Receivables	**54,856.95**	**21,768.00**
Inventory		
16300 - Inventory	122,470.12	111,138.27
16350 - Inventory Bistro	9,171.64	7,928.77
Total Inventory	**131,641.76**	**119,067.04**
Other Current Assets		
Prepayments:		
16800 - Prepayment - Rent	3,654.51	19,032.36
16801 - Prepayment - Insurance	40,229.53	59,104.31

	31 DEC 2025	31 DEC 2024
16803 - Prepayment - Clubs NSW	3,831.49	-
Total Prepayments:	**47,715.53**	**78,136.67**
Total Other Current Assets	**47,715.53**	**78,136.67**
Total Current Assets	**1,117,516.74**	**715,350.27**
Non-current Assets		
Fixed Assets		
18040 - Building Improvements - Incomplete Projects	44,345.93	15,779.48
18041 - Building Improvements - Dep'n	15,415.97	-
18060 - Design & Branding	(0.32)	(0.32)
18410 - Air Conditioning - at Cost [18410]	12,479.69	12,479.69
18420 - Air Conditioning - Dep'n	(3,303.23)	(7.08)
18020 - Bistro Equipment - at Cost	183,093.77	173,599.77
18025 - Bistro Equipment - Dep'n	(107,709.92)	(96,299.19)
18510 - Greens Equipment - at Cost	31,932.43	25,885.54
18520 - Greens Equipment - Dep'n	(26,465.17)	(25,482.29)
18110 - Leasehold Premises - at Cost	550,621.00	481,431.12
18120 - Leasehold Premises - Dep'n	(197,024.25)	(177,281.51)
18610 - Office Equipment - at Cost	22,361.23	17,585.73
18620 - Office Equipment - Dep'n	(14,900.79)	(12,578.44)
18210 - Plant & Equipment - at Cost	954,586.75	900,849.77
18220 - Plant & Equipment - Dep'n	(427,654.70)	(322,178.17)
18310 - Poker Machines - at Cost	175,629.99	145,129.99
18320 - Poker Machines - Dep'n	(105,763.01)	(110,229.13)
18710 - Capital Works in Progress - At Cost	15,172.41	-
Total Fixed Assets	**1,122,817.78**	**1,028,684.96**
Total Non-current Assets	**1,122,817.78**	**1,028,684.96**
Total Assets	**2,240,334.52**	**1,744,035.23**

Liabilities

Current Liabilities		
Trade & Other Payables		
21250J - Trade Creditors New	144,693.63	185,362.33
21255 - Other Creditors	7,014.43	75,518.82
21550 - Loan - Insurance Premium Funding	34,617.77	22,306.62
21436 - Deferred Income	-	62,650.00
Total Trade & Other Payables	**186,325.83**	**345,837.77**
Accruals		
21445 - Accrued Payroll Costs	15,157.56	7,749.66
21260 - Members Cash Draw Accrual	7,700.00	3,600.00
Total Accruals	**22,857.56**	**11,349.66**
Loans		
23005 - Loan Catering Equipment	4,299.28	15,863.85
23010 - Loan Kitchen Equipment	-	9,355.93

	31 DEC 2025	31 DEC 2024
23025 - Loan Outside LED- Westpac	5,184.21	13,712.39
23035 - Loan PA Equipment	4,150.21	13,621.16
Total Loans	**13,633.70**	**52,553.33**
Employee Liabilities & Provisions		
21410 - SGC Super Payable	34,885.42	18,605.12
21440 - Provision for Annual Leave	97,432.58	81,689.48
21460 - Provision - Long Service Leave	22,846.24	20,025.52
21455 - Provision - RDO's	2,588.73	2,195.05
Total Employee Liabilities & Provisions	**157,752.97**	**122,515.17**
Taxes		
21300 - GST	103,746.64	71,886.96
21430 - PAYG Withholding Payable	30,874.40	27,654.40
21500 - ATO Integrated Client Account	112,086.12	249,240.00
21435 - Accrued Payroll Tax	4,916.84	41,199.18
Total Taxes	**251,624.00**	**389,980.54**
21434 - Accrued Audit Fees	11,500.00	-
Total Current Liabilities	**643,694.06**	**922,236.47**
Total Liabilities	**643,694.06**	**922,236.47**
Net Assets	**1,596,640.46**	**821,798.76**
Equity		
Current Year Earnings	774,841.70	(221,452.85)
Retained Earnings	821,798.76	1,043,251.61
Total Equity	**1,596,640.46**	**821,798.76**