Profit and Loss - Members Report

ADAMSTOWN BOWLING CLUB CO-OP LTD
For the 3 months ended 30 June 2026

Prepared by Beam Bookkeeping Hunter Pty Ltd

Profit and Loss

ADAMSTOWN BOWLING CLUB CO-OP LTD
For the 3 months ended 30 June 2026

	APR-JUNE 2026	YEAR TO DATE
Operating Activities		
Bar		
Bar Revenue		
41100 - Bar Sales	957,790.30	1,783,564.93
45400 - Rebates	89,438.69	158,738.69
Total Bar Revenue	**1,047,228.99**	**1,942,303.62**
Bar COGS		
52110 - Bar Purchases (GST)	(355,280.69)	(637,100.51)
54000 - Closing Stock movement	8,638.46	(20,089.01)
61400 - Bar Promotions	(4,252.00)	(8,809.00)
Total Bar COGS	**(350,894.23)**	**(665,998.52)**
Total Bar	**696,334.76**	**1,276,305.10**
Bistro		
Bistro Revenue		
41450 - Catering Sales	384,774.73	768,096.15
Total Bistro Revenue	**384,774.73**	**768,096.15**
Bistro COGS		
61450 - Bistro Expenses	(1,430.89)	(2,782.69)
52210 - Food Purchases (GST)	(6,001.11)	(11,272.18)
52220 - Food Purchases (GST Free)	(152,738.04)	(303,509.72)
54500 - Closing Stock Movement Bistro	1,151.71	393.65
Total Bistro COGS	**(159,018.33)**	**(317,170.94)**
Total Bistro	**225,756.40**	**450,925.21**
Total Operating Activities	**922,091.16**	**1,727,230.31**
Non-Operating		
Venue & Booking		
41900 - Venue Hire & Rent	13,099.97	27,927.21
41800 - Green Fees	2,018.19	3,763.66
Total Venue & Booking	**15,118.16**	**31,690.87**
Gaming		
Poker Machines		
42200 - Net Poker Machine Revenue	94,959.24	211,102.89
Total Poker Machines	**94,959.24**	**211,102.89**
TAB		
46700 - TAB Commission	7,123.04	15,685.26
Total TAB	**7,123.04**	**15,685.26**
Keno		

	APR-JUNE 2026	YEAR TO DATE
46400 - KENO Commission	5,678.80	11,222.83
Total Keno	**5,678.80**	**11,222.83**
Raffles and Jackpots		
42400 - Raffles Income	24,794.57	52,156.39
64500 - Raffle Expenses	(38,040.56)	(75,784.05)
Total Raffles and Jackpots	**(13,245.99)**	**(23,627.66)**
Total Gaming	**94,515.09**	**214,383.32**
Members Income		
42100 - Members Subscriptions	12,036.01	21,490.47
64650 - Redemption	(2,989.41)	(6,242.86)
Total Members Income	**9,046.60**	**15,247.61**
Other Income		
41320 - Bowls Merchandise	160.02	450.92
46200 - ATM Commission	5,854.55	10,954.55
42550 - Stripe/Eftpos Surcharge	17,027.87	32,123.24
46100 - Amusement Machine Commission	529.04	1,132.49
41650 - ePurse Net Income	(1,000.87)	(2,577.79)
42500 - Sponsorship	2,000.00	7,000.00
81000 - Interest Income	146.01	220.76
41400 - Cash Variations	(320.69)	(1,119.82)
Total Other Income	**24,395.93**	**48,184.35**
Total Non-Operating	**143,075.78**	**309,506.15**
Gross Profit	**1,065,166.94**	**2,036,736.46**

Overheads

	APR-JUNE 2026	YEAR TO DATE
Audience		
Entertainment		
65100 - Security	35,472.61	57,859.77
61170 - Band Entertainment	25,433.88	59,547.54
62650 - Function Expenses	2,151.95	2,622.78
63800 - Pay TV	10,872.93	21,605.86
64100 - Poker Games	9,579.54	16,702.27
61800 - Complimentary Drinks	13,360.82	21,452.91
61350 - Bookings Expenses	599.52	1,199.04
61500 - Bowlers Expense	5,139.75	7,542.21
63460 - Member Draw	7,600.00	10,200.00
Total Entertainment	**110,211.00**	**198,732.38**
Marketing		
61100 - Advertising & Promotions	20,100.62	36,255.46
Total Marketing	**20,100.62**	**36,255.46**
Members		

	APR-JUNE 2026	YEAR TO DATE
65200 - Sponsorships	1,500.00	4,522.73
Total Members	**1,500.00**	**4,522.73**
Total Audience	**131,811.62**	**239,510.57**
Labour		
Employee Costs		
68140 - Wages - Greenskeeper	19,277.62	38,082.22
68110 - Wages - Bar	91,154.86	185,392.34
68111 - Bar Contractor wages	523.84	1,383.78
68124 - Wages - Catering (Salary)	93,273.60	159,202.49
68125 - Wages - Catering (Casual)	42,346.26	110,375.19
68135 - Wages- Functions & Events	20,632.20	39,606.92
68126 - Contractor Catering Wages	-	1,090.50
68130 - Wages - Cleaning & Maintenance	1,054.00	1,282.48
68150 - Wages - Managers & Supervisors	94,465.97	167,482.79
68160 - Wages- Office	39,999.96	80,039.94
68300 - Payroll Tax Expense	8,237.07	15,465.18
68500 - Superannuation	46,854.16	90,541.00
68700 - Accrued Leave Expense	14,163.41	2,275.22
68600 - Staff Training & Amenities	17,114.50	35,972.22
68900 - Other Employer Expenses	5,753.38	8,485.59
Total Employee Costs	**494,850.83**	**936,677.86**
Office		
65500 - Uniforms	205.00	1,595.00
62000 - Computer Expenses	15,646.11	28,866.75
65400 - Telephone [65400]	1,919.67	5,347.27
65450 - Travel & Accommodation	633.24	712.06
63700 - Office supplies	2,044.88	3,265.78
Total Office	**20,448.90**	**39,786.86**
Total Labour	**515,299.73**	**976,464.72**
Building & Plant		
Assets		
62800 - Hire of Equipment	4,388.75	4,388.75
64350 - POS Equipment Lease	6,741.10	13,428.22
64300 - Poker Machine Expenses	6,181.32	11,851.11
64900 - Repairs & Maintenance	24,928.36	37,723.97
64351 - Cash Recycler Rental	6,669.00	13,338.00
Total Assets	**48,908.53**	**80,730.05**
Insurance		
63000 - Insurance	14,338.78	27,748.66
68800 - Workers Compensation	16,361.22	32,722.44
Total Insurance	**30,700.00**	**60,471.10**
Utilities		

	APR-JUNE 2026	YEAR TO DATE
64800 - Rent	18,808.74	37,510.28
64600 - Rates	-	1,224.00
62400 - Electricity & Gas	27,858.05	55,641.89
65600 - Water	2,052.91	6,309.63
65550 - Waste Removal	4,011.67	9,533.73
Total Utilities	**52,731.37**	**110,219.53**
Club & Greens		
63400 - Maintenance - Greens	758.80	2,621.29
61700 - Cleaning	18,594.91	38,797.85
63900 - Pest Control	290.00	560.00
62030 - Consumables	14,418.35	23,909.74
Total Club & Greens	**34,062.06**	**65,888.88**
Total Building & Plant	**166,401.96**	**317,309.56**
Business		
Professional		
61000 - Accounting & Audit Fees	4,500.00	5,193.64
61550 - Bookkeeping Fees	19,651.78	39,240.58
63200 - Legal Fees	2,850.00	2,850.00
62200 - Directors Expenses	1,202.85	3,552.18
Total Professional	**28,204.63**	**50,836.40**
Financial		
Fees & Charges		
62500 - Fees, Licences & Memberships	7,077.38	10,651.07
61200 - Bank Fees	859.44	1,466.98
63600 - Merchant fees	13,810.12	25,968.32
507 - Stripe Fees	468.92	1,019.81
63750 - PayPal Fees	165.50	184.97
Total Fees & Charges	**22,381.36**	**39,291.15**
Total Financial	**22,381.36**	**39,291.15**
Total Business	**50,585.99**	**90,127.55**
Total Overheads	**864,099.30**	**1,623,412.40**
Operating Profit	**201,067.64**	**413,324.06**

Other Activities

	APR-JUNE 2026	YEAR TO DATE
Other Revenue		
42600 - Sundry Income	11,366.33	11,366.33
Total Other Revenue	**11,366.33**	**11,366.33**
Depreciation		
62100 - Depreciation	(55,067.53)	(100,545.13)
Total Depreciation	**(55,067.53)**	**(100,545.13)**
Interest		

	APR-JUNE 2026	YEAR TO DATE
91000 - Interest Expense	(2,357.37)	(5,935.39)
Total Interest	**(2,357.37)**	**(5,935.39)**
Total Other Activities	**(46,058.57)**	**(95,114.19)**
Net Profit	**155,009.07**	**318,209.87**

Balance Sheet

ADAMSTOWN BOWLING CLUB CO-OP LTD
As at 30 June 2026

	30 JUNE 2026	31 DEC 2026
Assets		
Current Assets		
Cash At Club		
11950 - Safe	130,000.00	130,000.00
12100 - ATM Cash	6,850.00	(49,270.00)
Total Cash At Club	**136,850.00**	**80,730.00**
Cash At Bank		
NAB Trading	655,434.30	679,346.52
NAB Jackpots	53,675.30	54,275.30
NAB Raffles/BarPurchasing Visa	2,665.60	7,672.73
NAB TAB	8,500.00	8,500.00
NAB Keno	2,500.00	7,445.31
NAB Staff Accruals	431.81	431.81
NAB Building Visa	2,794.48	2,794.48
702 - New Stripe AUD	-	709.79
Stripe AUD	-	(39.02)
AUD PayPal	-	(9.41)
Total Cash At Bank	**726,001.49**	**761,127.51**
Clearing Accounts:		
11752 - Cash Banking Clearing	(599.95)	10,876.35
11750 - Eftpos Clearing	1,674.41	(1,323.53)
11751 - POS Data Clearing	-	15,722.80
11755 - Bar Tab Clearing	-	(824.55)
21230 - TAB Clearing Account	(16.00)	9,381.99
21220 - KENO Clearing Account	(1,146.00)	(5,066.00)
21231 - Poker Machine Payout Clearing	(0.02)	(0.02)
21243 - Punters Club Clearing	(6,346.10)	(6,784.10)
Total Clearing Accounts:	**(6,433.66)**	**21,982.94**
Trade & Other Receivables		
16200 - Trade Debtors	12,571.35	9,953.73
16850 - Accrued Rebates	16,363.89	16,363.89
Total Trade & Other Receivables	**28,935.24**	**26,317.62**
Inventory		
16300 - Inventory	102,381.11	102,381.11
16350 - Inventory Bistro	9,565.29	9,565.29
Total Inventory	**111,946.40**	**111,946.40**
Other Current Assets		
Prepayments:		
16800 - Prepayment - Rent	22,570.48	22,570.48

	30 JUNE 2026	31 DEC 2026
16801 - Prepayment - Insurance	13,409.77	13,409.77
16803 - Prepayment - Clubs NSW	4,082.92	4,082.92
Total Prepayments:	**40,063.17**	**40,063.17**
Total Other Current Assets	**40,063.17**	**40,063.17**
11759 - NRL Tipping Clearing	(2,650.00)	(2,650.00)
11756 - Travelling bowlers Clearing	(2,858.00)	(495.00)
11757 - Fishing Club Clearing	(2,405.00)	(425.00)
Total Current Assets	**1,029,449.64**	**1,038,597.64**
Non-current Assets		
Fixed Assets		
18040 - Building Improvements - Incomplete Projects	94,951.51	101,545.51
18410 - Air Conditioning - at Cost [18410]	12,479.69	12,479.69
18420 - Air Conditioning - Dep'n	(4,937.76)	(4,937.76)
18020 - Bistro Equipment - at Cost	183,093.77	183,093.77
18025 - Bistro Equipment - Dep'n	(113,215.84)	(113,215.84)
18510 - Greens Equipment - at Cost	31,932.43	31,932.43
18520 - Greens Equipment - Dep'n	(27,030.57)	(27,030.57)
18110 - Leasehold Premises - at Cost	560,984.00	560,984.00
18120 - Leasehold Premises - Dep'n	(208,319.87)	(208,319.87)
18610 - Office Equipment - at Cost	31,825.37	31,825.37
18620 - Office Equipment - Dep'n	(17,314.78)	(17,314.78)
18210 - Plant & Equipment - at Cost	1,128,914.17	1,128,914.17
18220 - Plant & Equipment - Dep'n	(491,079.73)	(491,079.73)
18310 - Poker Machines - at Cost	211,629.99	211,629.99
18320 - Poker Machines - Dep'n	(121,467.65)	(121,467.65)
18710 - Capital Works in Progress - At Cost	15,172.41	15,172.41
Total Fixed Assets	**1,287,617.14**	**1,294,211.14**
Total Non-current Assets	**1,287,617.14**	**1,294,211.14**
Total Assets	**2,317,066.78**	**2,332,808.78**

Liabilities

	30 JUNE 2026	31 DEC 2026
Current Liabilities		
Trade & Other Payables		
21250J - Trade Creditors New	99,383.17	101,396.86
21255 - Other Creditors	9,258.42	9,258.42
Total Trade & Other Payables	**108,641.59**	**110,655.28**
Accruals		
21445 - Accrued Payroll Costs	8,329.94	8,329.94
21260 - Members Cash Draw Accrual	200.00	1,000.00
Total Accruals	**8,529.94**	**9,329.94**
Loans		
23025 - Loan Outside LED- Westpac	750.30	750.30
Total Loans	**750.30**	**750.30**

	30 JUNE 2026	31 DEC 2026
Employee Liabilities & Provisions		
21440 - Provision for Annual Leave	95,858.33	95,858.33
21460 - Provision - Long Service Leave	25,829.96	25,829.96
21455 - Provision - RDO's	3,454.48	3,454.48
Total Employee Liabilities & Provisions	**125,142.77**	**125,142.77**
Taxes		
21300 - GST	77,957.71	92,019.99
21430 - PAYG Withholding Payable	27,540.40	42,317.40
21500 - ATO Integrated Client Account	37,429.12	25,429.12
21435 - Accrued Payroll Tax	3,124.22	3,124.22
Total Taxes	**146,051.45**	**162,890.73**
Other Current Liabilities		
99999 - Suspense Account	-	0.50
Total Other Current Liabilities	**-**	**0.50**
Total Current Liabilities	**389,116.05**	**408,769.52**
Total Liabilities	**389,116.05**	**408,769.52**
Net Assets	**1,927,950.73**	**1,924,039.26**

Equity

Current Year Earnings	318,209.87	314,298.40
Retained Earnings	1,609,740.86	1,609,740.86
Total Equity	**1,927,950.73**	**1,924,039.26**