

ALSTONVILLE PLATEAU BOWLS & SPORTS CLUB LIMITED

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of members of Alstonville Plateau Bowls & Sports Club Ltd will be held in the Club Auditorium on Sunday 1 November, 2026 at 10am.

Business

1. Apologies
2. Confirmation of minutes: Annual General Meeting held Sunday 9 November 2025
3. Consideration of:
 - a. Chairman's Annual Report
 - b. Treasurer's Annual Report
 - c. Secretary/Manager's Report
4. Consideration of Annual Report of the Board and to receive and consider the Financial Statements and Auditors Report for the Financial Year Ending 30 June 2026.
5. Election of:
 - a. Board
Per Clause 28.1 of the Alstonville Plateau Bowls and Sports Club Ltd Constitution, all Board member positions will be
“With effect from and for the purposes of the election of the Board and Annual General Meeting held in 2024, and thereafter, the directors will be elected every two years at Biennial General Meetings.”
 - b. Honorary Solicitor
 - c. External Auditor
 - d. Returning Officer
6. Ordinary Resolutions re: Director Expenses and Honorariums.
7. General Business
 - a. Amalgamation and Unsolicited Offers Disclosure
8. Close Meeting

Members that have any specific questions regarding the financial reports or items to be addressed in general business please submit to the General Manager in writing seven (7) days prior to the AGM

Marisa Poptie
General Manager
28 September 2026

ALSTONVILLE PLATEAU BOWLS AND SPORTS CLUB

ACN 002 063 994

PROCEDURAL MATTERS

1. To be passed the Ordinary Resolutions must receive a simple majority (50% + 1) votes in favour from those members who being eligible to do so vote in person on the Ordinary Resolutions at the meeting.
2. Life members, financial Ordinary
3. Under the Registered Clubs Act 1976 (NSW), members who are employees of the Club are not entitled to vote and proxy voting is prohibited.

FIRST ORDINARY RESOLUTION

That pursuant to the provisions of the Registered Clubs Act:

- A. The members hereby approve and agree to expenditure by the Club in an amount not exceeding \$10,000 over the following twelve months from the date of the Annual General Meeting in 2026 to the following Annual General meeting to be held in 2027, for the following activities of directors:
 - i The reasonable cost of a meal and/or beverage for each Director immediately before or immediately after a Board or Committee meeting on the day of that meeting when that meeting corresponds with a normal meal time;
 - ii The Annual Subscription of Directors to the Club Directors Institute.
 - iii The reasonable costs of directors attending seminars, lectures and other educational activities as determined by the board from time to time.
 - iv The reasonable costs (including travel and accommodation expenses) of Directors attending meetings, conferences and trade shows conducted by Clubs NSW, the Club Managers Association and other such conferences and trade shows as determined by the Board from time to time.
 - v The reimbursement of reasonable out of pocket expenses incurred by Directors in respect of their duties as directors of the Club approved by the Board on production of documentary evidence of such expenditure.
- B. The members acknowledge that the benefits in (A) above are not available to all members generally, but only for those who are Directors of the Club.

NOTES TO MEMBERS ON THE RESOLUTION

- i Ordinary Resolution One is to have members in general meeting approve expenditure by the Club to ensure that Directors of the Club have the opportunity to meet the Mandatory Director Training requirements in accordance with Legislation and Regulations which commenced July 1, 2013.
- ii Included in the Ordinary Resolution is the cost of Directors to attend seminars, lectures, trade displays and other similar events to be kept abreast of current trends and developments which may have a significant bearing on the Club, and for other out of pocket expenses.

- iii To be passed, the Ordinary Resolution must receive votes from the majority of those members who being eligible to vote, do so in person on the Ordinary Resolution at the Meeting.
- iv Only Life and financial social members shall be eligible to vote on the Ordinary Resolutions.
- v Under the Registered Clubs Act, members who are employees are not entitled to vote, and proxy voting is prohibited.
- vi The Board of Directors recommends the Ordinary Resolution to the members.

SECOND ORDINARY RESOLUTION

That pursuant to the Registered Clubs Act the members hereby approve and agree to the payment of the following honorariums to the Chairperson and the Treasurer over the following twelve months from the date of the Annual General Meeting in 2026 to the following Annual General meeting to be held in 2027:

Chairperson	\$1,000.00
Treasurer	\$750.00
Director	\$500.00

NOTES TO MEMBERS

1. This resolution seeks the approval of members to the payment of honorariums to the Chairperson of \$1,000.00, the Treasurer of \$750.00 and all other Directors \$500.00 for the following twelve-month period. Under the Registered Clubs Act members are required to approve any honorarium paid to a director or a member of the Club.
2. The resolution must be passed as a whole and cannot be amended from motions from the floor of the meeting or divided into two or more separate resolutions.
3. To be passed, the ordinary resolution must receive votes in its favour from not less than fifty percent (50%) of those members who are entitled to do so and who vote in person at the meeting.

Chairperson's Report 2025 - 2026

It is my pleasure to present the Chairperson's Report for Alstonville Plateau Bowls and Sports Club for 2026. This year has again been full of challenges for our club with ever increasing costs. This said it is good to see new faces supporting our Club.

Bowls is still an integral part of the club with bowling numbers slightly up on last year however the greens need to be used more as the cost of maintaining our excellent greens is nowhere near being covered from green fees. A big thanks to Duncan and his staff for presenting the greens and surrounds in tip top condition.

A big thank you to Marisa Poptie for her careful management which enabled the club to show a cash positive result. Thanks also goes to the staff that supported her. Also, a huge thankyou to my board for exceptional service and dedication throughout the year. Also thankyou to all the volunteers that have assisted with various activities around the Club

A new automatic door was installed December 2025 thanks to donations from ABC, Nutters, Mafia and club patrons all contributing towards the cost.

The Club are sponsoring the Alstonville & District Cricket Club and receiving support from the cricket club in running two up on Anzac Day and helping on Australia Day and Melbourne Cup.

Finally, condolences are extended to all members of our club that have lost loved ones and family members during the last twelve months.

David Gallagher
Chairperson

Treasurer's Report 2025 - 2026

Where 2024-2025 was a year of consolidation for Plateau Bowls and Sports Club the emphasis for the past year 2025-2026 has been to increase income and profit levels whilst minimising costs, And that's not easy.

Fixed costs are substantial for this small club – electricity, rates, insurance, accountancy and audit fees totalled \$176,215. Wages and superannuation increase annually.

Net profit from bar trading is down slightly, almost 4%. That has been offset by significant increased profits in Keno (up 61%), Gaming Machines (up 10%) and increased activity on the greens returned a further 10% of maintenance costs there.

Business loan continues to be reduced and is currently \$75,511.

The Club recorded a loss for the year of \$24,843, however after depreciation and other non-operational costs aside reflected a trading profit of \$79,627.

The Board is well aware of the continuing challenges the Club is facing and strives to find ways to improve operational performance and improve profitability to fund day-to-day activities and to invest in future growth.

I would be remiss if I didn't acknowledge the contribution of our Board members. All have previously operated a business or worked for a successful one. Their knowledge, experience, also their hands-on when building and maintenance is needed has resulted in substantial savings for the Club. Main thanks, team.

Thanks also to Brett Lane from TNR for his patience, support and management reports and to our CEO, Marisa Poptie for her astute operational management.

Russ Green
Treasurer

General Manager’s Report 2025- 2026

It is a pleasure to present the General Manager’s Report to our members for the 30 June 2026 EOFY. It has undoubtedly been a period of resilience and growth for our Club. Amongst continuing rising utility costs, increases in interest rates, and ongoing national and global economic uncertainty have all placed considerable pressure on fuel levies for suppliers. These pressures have understandably affected discretionary spending, as well as the time many are able to spend at local clubs and hospitality venues.

Trading Results and Industry

Over the past year, the navigating of external challenges has required a continuous, dedicated effort to manage expenses and drive revenue. Our strategic goal remains ensuring a positive financial outcome for the Alstonville Plateau Bowls and Sports Club. Through prudent financial management, we have prioritized maintaining the high standard of facilities and services our members and guests expect from their Club throughout 2025–2026.

Employee costs and the cost of goods sold (COGS) remain the Club’s largest financial outlays, together accounting for 56% of total expenditure. Management has closely monitored these expenses over the past 12 months and will maintain this financial discipline moving forward.

Given the increasing expenditure imposed on the club, it is pleasing to report that the Club’s cash reserves and working capital have grown throughout the reporting period. This is a direct result of ongoing operational improvements, highlighting the need to manage cash outflows effectively so the Club can maintain daily operations while building reserves for future growth.

<i>Departmental Highlights</i>	FY2026	FY2025
<i>Revenues</i>		
Bar	\$843,833	\$809,661
Gaming Machines	\$566,651	\$512,546
Greens	\$63,743	\$51,734
<i>Total Revenue</i>	<i>\$1,654,834</i>	<i>\$1,548,675</i>
<i>Expenses</i>		
Wages	\$465,642	\$455,747
Greens	\$116,627	\$115,299
Employee Benefits	\$57,361	\$42,723
<i>Total Expenses</i>	<i>\$1,708,296</i>	<i>\$1,686,807</i>
Profit for the year	(\$24,843)	(\$103,177)
Cashflow from operations	\$79,627	\$27,270
Borrowings	\$75,511	\$98,457
Membership	1,891	1,880

Community

Throughout the year, we are privileged to host many memorable sporting moments at the Alstonville Plateau Bowls and Sports Club. Maintaining a strong, collaborative partnership with the Alstonville Bowling Club remains essential. This unified connection allows us to deliver exceptional events and uphold our proud, long-standing reputation within the Northern Rivers bowls community. Bringing the community together through lawn bowls is a great way to enhance our Club membership and build a vibrant, active social hub.

We are proud to return as the Major Sponsor of the Alstonville & District Cricket Club. This enduring partnership reflects our shared commitment to the local community. You can see this collaboration in action every Wednesday night at the club raffles, on ANZAC Day at the two-up ring, during the Melbourne Cup Calcutta, and at numerous events throughout the season. We deeply value this relationship and look forward to supporting the club long into the future.

Our People

I'd like to formally thank Chairperson David Gallagher and the Board of Directors for their guidance this year. Your leadership has been vital as we work together to stabilise the Club financially and upgrade our facilities for the future.

The 2025–2026 year has brought plenty of exciting changes. We've said goodbye to a few familiar faces and welcomed some fantastic new team members who bring fresh energy to the floor. A special mention must go to our Management Team — Sarah and Peter — whose dedication and support is an incredible asset to the Club.

To Mark, Finbar, David, and our newest recruits Jenny, Zoe, and Jackson: thank you for your passion and commitment to first-class service. You make every member and guest feel welcome, and your hard work does not go unnoticed.

We are also incredibly grateful to Elfco Greenkeeping for keeping our greens in pristine, regional-best condition. And a massive thank you to the brilliant team at Gurkhas on the Green, particularly Sabu and Niram, whose culinary passion and authentic traditions provide a dining experience that our members and visitors absolutely love.

Our club thrives because of the tireless dedication of our volunteers. Your willingness to help shines through in everything you do. Whether you are transforming our grounds through landscaping and painting, working on building projects, running the bottle recycling, or simply offering a welcoming smile at the front door—you make a profound difference. We are deeply grateful for your support.

Looking Forward

Over the past few months, the Board of Directors and I have been working closely together to enhance our operations, boost departmental revenues, and strengthen the Club's overall financial position.

Thanks to these efforts, we introduced several key venue enhancements:

- **Club Facilities:** Installation of new automatic double doors at the end of 2025 for easy access. Enhancement of our gaming spaces to improve the member experience, and behind the scenes building works to adhere to safety standards.
- **Events:** Driving exciting events including Twilight Bowls, Karaoke and Band nights and a multitude of community supported fundraising activities – Bowls, Beats and Eats, Melbourne Cup Luncheon, Tickled Pink High Tea and more...

Looking ahead, we will continue to strategically upgrade our facilities and strengthen relationships with our key stakeholders. Our goal for the coming year is to bring more exciting entertainment and events to the Club — allowing us to attract new members while continuing to celebrate and warmly welcome our loyal, long-standing community.

Marisa Poptie
General Manager

Alstonville Plateau Bowls & Sports Club Ltd

Financial Statements

For the Year Ended 30 June 2026

Alstonville Plateau Bowls & Sports Club Ltd

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For the Year Ended 30 June 2026

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Alstonville Plateau Bowls & Sports Club Ltd

Directors' Report

30 June 2026

The directors present their report on Alstonville Plateau Bowls & Sports Club Ltd for the financial year ended 30 June 2026.

1. General information

Information on directors

The names, qualifications, experience and special responsibilities of each person who has been a director during the year and to the date of this report are:

D Gallagher	
Qualifications	Retired Business Owner
Experience	Board Member 9 Years
Special responsibilities	Chairperson
A Marron	
Qualifications	Retired Manager
Experience	Board Member 4 Years
Special responsibilities	Vice Chairperson
R Green	
Qualifications	Retired Real Estate Agent
Experience	Board Member 4 Years
Special responsibilities	Treasurer
K Howard	
Qualifications	Retired
Experience	Board Member 3 Years
C Lomax	
Qualifications	Retired Solicitor
Experience	Board Member 3 Years
N Alcorn	
Qualifications	Retired
Experience	Board Member 2 Years
T Holdsworth	
Qualifications	Retired
Experience	Board Member 2 Years

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

Principal activities and significant changes in nature of activities

The Club endeavours to provide quality service, products and amenities to its members and their guests to ensure continual growth to membership subscriptions and to ensure it provides a continued family friendly atmosphere for its members and the community.

Alstonville Plateau Bowls & Sports Club Ltd

Directors' Report

30 June 2026

1. General information

Principal activities and significant changes in nature of activities

This is assisted through the Clubs principal activities of supplying, maintaining and operating quality sporting facilities, operation of bar, poker machines, keno and TAB, and providing quality entertainment.

There was no significant changes to the nature of the Clubs activities during the financial year.

Objectives of the Club

The Alstonville Plateau Bowls and Sports Club Limited objectives are:

- to promote and conduct the game of bowls and other such sports, games and amusements and entertainment and entertainers, pastimes and recreation indoor and outdoor as the Club may deem expedient.
- to purchase, lease or otherwise acquire and hold freehold or leasehold property or any easements right or privileges which the Club may think requisite for the purpose of or capable of being conveniently used in connection with any objectives of the Club.
- to construct, establish, provide, maintain and conduct playing area and grounds as the Club may determine and to construct, provide, establish, furnish and maintain Club houses, pavilions and other buildings containing such amenities, conveniences and accommodation either residential or otherwise as the Club may from time to time determine.
- to construct, maintain and alter any buildings or works necessary or convenient for the purposes of the Club
- any other objectives as listed in the Clubs constitution.

Measurement of Performance

The Club measures its performance using various key performance indicators which include financial tools to assist with identifying profit margins and measure performance against trends and benchmarks. Membership growth and members feedback on service, product and facilities is also used to measure performance in line with the Clubs short and long term objectives.

Members' guarantee

Alstonville Plateau Bowls and Sports Club Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member is limited to \$10 for members subject to the provisions of the company's constitution.

At 30 June 2026 the collective liability of members was \$18,910 (2025: \$18,880).

2. Other items

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Real Property

The core property of the Club at the end of the financial year was the Club premises at 10-14 Deegan Drive, Alstonville, NSW, 2477. There was no non-core property held by the Club at the end of the financial year.

Directors' Report
30 June 2026

Meetings of directors

During the financial year, 10 meetings of directors were held. Attendances by each director during the year were as follows:

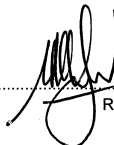
	Directors' Meetings	
	Number eligible to attend	Number attended
D Gallagher	10	8
A Marron	10	7
R Green	10	9
K Howard	10	9
C Lomax	10	10
N Alcorn	10	6
T Holdsworth	10	6

Auditor's independence declaration

The auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001* for the year ended 30 June 2026 has been received and can be found on page 4 of the financial report.

This director's report is signed in accordance with a resolution of the Board of Directors.

Director: 
D Gallagher

Director: 
R Green

Dated 25 September 2026

**Alstonville Plateau Bowls and Sports Club Limited
Auditor's Independence Declaration under section 307C of
the Corporations Act 2001**

24 September 2026

The Board of Directors
Alstonville Plateau Bowls and Sports Club Limited
Deegan Drive
ALSTONVILLE NSW 2477

**REGISTERED
COMPANY
AUDITORS**

SI Trustum

BBus, CA, DipFP

TL Kirkland

BBus, CA

MP McNamara
BBus, CA

**SMSF
AUDITORS**

SI Trustum

BBus, CA, DipFP

MJ Gahan

BBus, CA, DipFP

This declaration is made in connection with our audit of the financial report of the Alstonville Plateau Bowls and Sports Club Limited for the year ended 30 June 2026 and in accordance with the provision of the Corporations Act 2001.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been:

- i. no contraventions of the auditor's independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Yours faithfully,

WCA audit & assurance services pty ltd
Authorised Audit Company

T. Kirkland

Tania L Kirkland
Director

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Alstonville Plateau Bowls & Sports Club Ltd

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2026

		2026	2025
	Note	\$	\$
Revenue	4	1,683,454	1,583,630
Sale of goods		(573,968)	(532,834)
Depreciation and amortisation expense		(107,041)	(115,800)
Employee benefits expense		(544,188)	(540,828)
Finance costs		(12,494)	(15,322)
Other operating expenses	5	(470,605)	(482,023)
Profit before income tax		(24,843)	(103,177)
Income tax expense		-	-
Profit for the year		(24,843)	(103,177)
Total comprehensive income for the year		(24,843)	(103,177)

The accompanying notes form part of these financial statements.

Alstonville Plateau Bowls & Sports Club Ltd

Statement of Financial Position

As At 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	221,711	188,695
Trade and other receivables	7	11,597	9,581
Inventories	8	31,369	35,780
Other financial assets	9	760	760
Other assets	11	12,396	14,033
TOTAL CURRENT ASSETS		277,833	248,849
NON-CURRENT ASSETS			
Property, plant and equipment	10	992,801	1,076,176
TOTAL NON-CURRENT ASSETS		992,801	1,076,176
TOTAL ASSETS		1,270,634	1,325,025
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	130,149	144,129
Borrowings	13	75,511	98,457
Employee benefits	15	57,361	42,723
Other liabilities	14	7,060	5,450
TOTAL CURRENT LIABILITIES		270,081	290,759
NON-CURRENT LIABILITIES			
Employee benefits	15	13,340	22,210
TOTAL NON-CURRENT LIABILITIES		13,340	22,210
TOTAL LIABILITIES		283,421	312,969
NET ASSETS		987,213	1,012,056
EQUITY			
Retained earnings		987,213	1,012,056
TOTAL EQUITY		987,213	1,012,056

The accompanying notes form part of these financial statements.

Alstonville Plateau Bowls & Sports Club Ltd

Statement of Changes in Equity

For the Year Ended 30 June 2026

2026

	Retained Earnings
	\$
Balance at 1 July 2025	1,012,056
Profit/(Loss) for the year	(24,843)
Balance at 30 June 2026	987,213

2025

	Retained Earnings
	\$
Balance at 1 July 2024	1,115,233
Profit/(Loss) for the year	(103,176)
Balance at 30 June 2025	1,012,056

The accompanying notes form part of these financial statements.

Alstonville Plateau Bowls & Sports Club Ltd

Statement of Cash Flows For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		1,844,636	1,722,337
Payments to suppliers and employees		(1,752,515)	(1,679,745)
Interest paid		(12,494)	(15,322)
Net cash provided by/(used in) operating activities	21	<u>79,627</u>	<u>27,270</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		-	5,459
Purchase of property, plant and equipment		(23,665)	(16,984)
Net cash provided by/(used in) investing activities		<u>(23,665)</u>	<u>(11,525)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from borrowings		20,000	-
Repayment of borrowings		(42,946)	(40,323)
Net cash provided by/(used in) financing activities		<u>(22,946)</u>	<u>(40,323)</u>
Net increase/(decrease) in cash and cash equivalents held		33,016	(24,578)
Cash and cash equivalents at beginning of year		188,695	213,273
Cash and cash equivalents at end of financial year	6	<u>221,711</u>	<u>188,695</u>

The accompanying notes form part of these financial statements.

Alstonville Plateau Bowls & Sports Club Ltd

Notes to the Financial Statements

For the Year Ended 30 June 2026

The financial report covers Alstonville Plateau Bowls & Sports Club Ltd as an individual entity. Alstonville Plateau Bowls & Sports Club Ltd is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Alstonville Plateau Bowls & Sports Club Ltd is Australian dollars.

The financial report was authorised for issue by the Directors on 25 September 2026.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Corporations Act 2001*.

The financial statements have been prepared on an accruals 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.

Material accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Material Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Interest revenue

Interest is recognised using the effective interest method.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(b) Revenue and other income

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value.

Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

(e) Property, plant and equipment

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

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

Fixed asset class	Depreciation rate
Buildings	2.5%
Furniture, Fixtures and Fittings	10%
Greens	1%
Plant and Equipment	10%

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(e) **Property, plant and equipment**

Fixed asset class	Depreciation rate
Poker machines	20%
Motor Vehicles	15%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) **Financial instruments**

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(f) Financial instruments

Financial assets

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables and contract assets

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(f) Financial instruments

Financial assets

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and finance lease liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Notes to the Financial Statements
For the Year Ended 30 June 2026

4 Revenue

	2026	2025
	\$	\$
- Bar Sales	843,833	809,661
- Poker machine income	566,651	529,726
- Bar rebates	36,645	37,814
- Greens Sales	63,743	51,734
- Keno/TAB Sales	25,739	32,175
- Other income	64,903	40,821
- Members subscriptions	5,932	7,068
- Raffle Income	47,388	39,676
Total Revenue from contracts with customers	1,654,834	1,548,675

	2026	2025
	\$	\$
Other Income		
- Profit/(Loss) on sale of assets	-	7,703
- Sub Entities Income	28,620	27,253
	28,620	34,956

Disaggregation of revenue from contracts with customers

Revenue from contracts with customers has been disaggregated into timing of revenue recognition and the following table shows this breakdown:

	2026	2025
	\$	\$
Timing of revenue recognition		
- at a point in time	1,602,554	1,503,793
- over time	52,280	44,882
Revenue from contracts with customers	1,654,834	1,548,675

Alstonville Plateau Bowls & Sports Club Ltd

Notes to the Financial Statements

For the Year Ended 30 June 2026

5 Result for the Year

The result for the year includes the following specific expenses:

	2026	2025
	\$	\$
Accounting fees	28,642	26,007
Advertising	16,739	20,398
Cleaning	52,118	47,805
Electricity	36,145	37,886
Insurance	57,468	65,486
Members Amenities	27,715	19,337
Members Entertainment Costs	46,161	49,351
Raffle Expenses	47,681	47,517
Rates	17,686	28,426
Repairs and Maintenance House	3,418	2,586
Sponsorship	9,082	7,900
Sub Entities Expense	35,026	21,385

6 Cash and Cash Equivalents

	2026	2025
	\$	\$
Cash at bank	221,711	188,695
	<u>221,711</u>	<u>188,695</u>

7 Trade and Other Receivables

	2026	2025
	\$	\$
CURRENT		
Sundry debtors	4,988	4,988
Other receivables	3,465	4,593
Total current trade and other receivables	<u>11,597</u>	<u>9,581</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Inventories

	2026	2025
	\$	\$
At cost:		
Inventories	31,369	35,780
	<u>31,369</u>	<u>35,780</u>

Notes to the Financial Statements
For the Year Ended 30 June 2026

9 Other Financial Assets

(a) Amortised Cost

	2026	2025
	\$	\$
CURRENT		
Shares	760	760
	<u>760</u>	<u>760</u>

Alstonville Plateau Bowls & Sports Club Ltd

Notes to the Financial Statements
For the Year Ended 30 June 2026

10 Property, plant and equipment

	2026 \$	2025 \$
Freehold land		
At cost	1,093	1,093
Total Land	<u>1,093</u>	<u>1,093</u>
Buildings		
At cost	1,635,026	1,617,298
Accumulated depreciation	<u>(996,224)</u>	<u>(948,613)</u>
Total buildings	<u>638,802</u>	<u>668,685</u>
Plant and equipment		
At cost	683,934	677,996
Accumulated depreciation	<u>(606,295)</u>	<u>(586,145)</u>
Total plant and equipment	<u>77,639</u>	<u>91,851</u>
Furniture, fixtures and fittings		
At cost	130,583	130,583
Accumulated depreciation	<u>(109,640)</u>	<u>(107,829)</u>
Total furniture, fixtures and fittings	<u>20,943</u>	<u>22,754</u>
Motor vehicles		
At cost	40,000	40,000
Accumulated depreciation	<u>(20,812)</u>	<u>(14,812)</u>
Total motor vehicles	<u>19,188</u>	<u>25,188</u>
Floor Coverings		
At cost	4,749	4,749
Accumulated amortisation	<u>(4,749)</u>	<u>(4,749)</u>
Total leasehold improvements	<u>-</u>	<u>-</u>
Bowling greens		
At cost	301,994	301,994
Accumulated depreciation	<u>(112,993)</u>	<u>(103,835)</u>
Total bowling greens	<u>189,001</u>	<u>198,159</u>
Poker machines		
At cost	427,420	427,420
Accumulated depreciation	<u>(381,285)</u>	<u>(358,974)</u>
Total poker machines	<u>46,135</u>	<u>68,446</u>
Total property, plant and equipment	<u>992,801</u>	<u>1,076,176</u>

Notes to the Financial Statements

For the Year Ended 30 June 2026

10 Property, plant and equipment

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Freehold land \$	Buildings \$	Plant and equipment \$	Furniture, fixtures and fittings \$
Year ended 30 June 2026				
Opening balance	1,093	668,685	91,851	22,754
Additions	-	17,728	5,938	-
Depreciation	-	(47,610)	(20,150)	(1,811)
Balance at the end of the year	1,093	638,802	77,639	20,943

	Greens and Surrounds \$	Poker machines \$	Motor Vehicle \$	Total \$
Year ended 30 June 2026				
Opening balance	198,159	68,446	25,188	1,076,176
Additions	-	-	-	23,666
Depreciation	(9,158)	(22,311)	(6,000)	(107,040)
Balance at the end of the year	189,001	46,135	19,188	992,801

(b) Land value

Land is carried at historic cost value. The latest valuer general value is \$1,240,000.

11 Other Assets

	2026 \$	2025 \$
CURRENT		
Prepayments	12,396	14,033
	12,396	14,033

Notes to the Financial Statements

For the Year Ended 30 June 2026

12 Trade and Other Payables

	2026	2025
	\$	\$
Current		
PAYG payable	8,972	15,243
Trade payables	102,321	118,905
GST payable	18,856	9,979
	<u>130,149</u>	<u>144,127</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

13 Borrowings

	2026	2025
	\$	\$
CURRENT		
Secured liabilities:		
Bank loans	75,511	98,457
Total current borrowings	<u>75,511</u>	<u>98,457</u>

(a) Bank and mortgage loans

The bank loan held with Summerland Credit Union is secured by first registered mortgage over the Club's Land and Building.

14 Other Liabilities

	2026	2025
	\$	\$
CURRENT		
Subscriptions in advance	7,060	5,450
Total	<u>7,060</u>	<u>5,450</u>

15 Employee Benefits

	2026	2025
	\$	\$
Current liabilities		
Provision for employee benefits	57,361	42,723
	<u>57,361</u>	<u>42,723</u>
Non-current liabilities		
Provision for employee benefits	13,340	22,210
	<u>13,340</u>	<u>22,210</u>

Alstonville Plateau Bowls & Sports Club Ltd

Notes to the Financial Statements

For the Year Ended 30 June 2026

16 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 10 each towards meeting any outstandings and obligations of the Company. At 30 June 2026 the number of members was 1,891 (2025: 1,888).

17 Key Management Personnel Remuneration

The total remuneration paid to key management personnel of the Company is \$ 227,599 (2025: \$ 222,271).

18 Auditors' Remuneration

	2026	2025
	\$	\$
Remuneration of auditors WCA Audit & Assurance Services Pty Ltd:		
- auditing or reviewing the financial statements	13,660	13,162
- other services	6,266	6,038
Total	19,926	19,200

19 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2026 (30 June 2025: None).

20 Related Parties

(a) The Company's main related parties are as follows:

Key management personnel - refer to Note 17.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

(b) Transactions with related parties

From time to time the directors of the company, or director related entities may purchase/supply goods or services from/to the company. These purchases/supplies are on the same terms and conditions as those entered into with other company employees, members, customers or suppliers unless otherwise stated.

21 Cash Flow Information

(a) Reconciliation of cash

	2026	2025
	\$	\$
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	221,711	188,695

Notes to the Financial Statements

For the Year Ended 30 June 2026

21 Cash Flow Information

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2026	2025
	\$	\$
Profit/(loss) for the year	(24,843)	(103,177)
Non-cash flows in profit:		
- depreciation	107,041	115,800
- net (gain)/loss on disposal of property, plant and equipment	-	(7,703)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(2,016)	3,422
- (increase)/decrease in other assets	1,637	(3,144)
- (increase)/decrease in inventories	4,411	2,052
- increase/(decrease) in income in advance	1,610	(1,185)
- increase/(decrease) in trade and other payables	(13,980)	8,337
- increase/(decrease) in employee benefits	5,767	12,868
Cashflows from operations	79,627	27,270

22 Events after the end of the Reporting Period

The financial report was authorised for issue on 25 September 2026 by the Board of Directors.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

23 Statutory Information

The registered office and principal place of business of the company is:

Alstonville Plateau Bowls & Sports Club Ltd
10-14 Deegan Drive
Alstonville NSW 2477

Alstonville Plateau Bowls & Sports Club Ltd

Consolidated Entity Disclosure Statement
For the Year Ended 30 June 2026

Alstonville Plateau Bowls & Sports Club Limited does not have any controlled entities and therefore the financial statements presented are for a standalone entity. Consequently the Consolidated Entity disclosure required by s295(3A)(a) of the Corporations Act is not required.

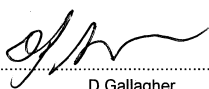
Alstonville Plateau Bowls & Sports Club Ltd

Directors' Declaration

The directors of the Company declare that:

- 1. The financial statements and notes, as set out on pages 5 to 21, are in accordance with the *Corporations Act 2001* and:
 - a. comply with Australian Accounting Standards - Simplified Disclosure Requirements; and
 - b. give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Company.
 - c. the information detailed in the consolidated entity disclosure statement is true and correct.
- 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

D Gallagher

Director

R Green

Dated: 25 September 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALSTONVILLE PLATEAU BOWLS AND SPORTS CLUB LIMITED

Opinion

We have audited the financial report of Alstonville Plateau Bowls and Sports Club Limited. (the Company), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other 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 Alstonville Plateau Bowls and Sports Club Limited is in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and the *Corporations Regulations 2001*.

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 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 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 comprises the information included in the Company's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

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

**REGISTERED
COMPANY
AUDITORS**

SI Trustum
BBus, CA, DipFP

TL Kirkland
BBus, CA

MP McNamara
BBus, CA

**SMSF
AUDITORS**

SI Trustum
BBus, CA, DipFP

MJ Gahan
BBus, CA, DipFP

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALSTONVILLE PLATEAU BOWLS AND SPORTS CLUB LIMITED

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.

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 - Reduced Disclosure Requirements 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.

wca audit & assurance services pty ltd
Authorised Audit Company

T. Kirkland

Tania L Kirkland
Director

Date: 25 September 2026

**REGISTERED
COMPANY
AUDITORS**

SI Tristum
BBus, CA, DipFP

TL Kirkland
BBus, CA

MP McNamara
BBus, CA

**SMSF
AUDITORS**

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MJ Gahan
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Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026

Detailed Trading Account - Bar Sales

	2026	2025
	\$	\$
Bar Sales		
Sales revenue		
Sales	843,833	809,661
Bar rebates	36,645	37,814
	<u>880,478</u>	<u>847,475</u>
Cost of sales		
Opening stock	35,780	37,832
Purchases	395,619	359,331
Closing stock	(31,369)	(35,780)
	<u>400,030</u>	<u>361,383</u>
Cost of goods sold		
	<u>480,448</u>	<u>486,092</u>
Gross profit	54.57 %	57.36 %
Less: Direct expenses		
Beer Gas	1,708	1,071
Depreciation	4,423	5,417
Provision for employee benefits	2,376	3,050
Bar repair, Replacements maintenance and cleaning	11,505	9,839
Superannuation	31,890	32,421
Wages	271,414	265,093
Workers Compensation Insurance	5,133	11,230
	<u>328,449</u>	<u>328,121</u>
Net profit / (loss)	<u>151,999</u>	<u>157,971</u>

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026

Detailed trading account - Keno Trading

	2026	2025
	\$	\$
Keno Trading		
Sales revenue		
Sales	17,354	12,367
	<u>17,354</u>	<u>12,367</u>
Less: Direct expenses		
Repairs and maintenance	1,160	1,144
Superannuation	362	366
Wages	3,084	3,070
Provision for employee benefits	28	35
Workers Compensation	58	130
Keno promotions	342	-
	<u>5,034</u>	<u>4,745</u>
Net profit / (loss)	<u>12,320</u>	<u>7,622</u>

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026

Detailed trading account - Poker Machines

	2026	2025
	\$	\$
Poker Machine Trading		
Poker Machine Revenue	549,471	512,546
GST Poker machine compensation	17,180	17,180
	566,651	529,726
Less: Direct expenses		
Data Monitoring Costs	12,625	11,792
Depreciation - Poker Machines	22,311	28,668
Maintenance & Contracts	9,828	11,171
Provision for employee benefits	283	347
Workers Compensation	583	1,301
Superannuation	3,619	3,658
Wages	30,843	30,700
	80,092	87,637
Net profit / (loss)	486,559	442,089

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026

Detailed trading account - TAB Trading

	2026 \$	2025 \$
TAB Trading		
Income		
TAB Commissions Received	<u>8,385</u>	<u>19,808</u>
	8,385	19,808
Less: Direct expenses		
Provisions for employee benefits	28	35
Sky Channel/TVN Fees	14,909	16,264
Superannuation	362	366
Workers compensation	58	130
Wages	3,084	3,070
TAB Expenses (Charges)	<u>5,233</u>	<u>4,871</u>
	23,674	24,736
Net profit / (loss)	<u>(15,289)</u>	<u>(4,928)</u>

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026

Detailed trading account - Greens Trading

	2026	2025
	\$	\$
Greens Trading		
Income		
Greens Maintenance Donation	63,743	51,734
	<u>63,743</u>	<u>51,734</u>
Less: Direct expenses		
Maintenance - Greens	116,627	115,299
	<u>116,627</u>	<u>115,299</u>
Net profit / (loss)	<u>(52,884)</u>	<u>(63,565)</u>

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026
Profit and Loss Account

	2026 \$	2025 \$
Income		
Gross Profit Contribution from: Bar Trading	151,999	157,971
Gross Profit Contribution from: Keno Trading	12,320	7,622
Gross Profit Contribution from: Poker Machine Trading	486,559	442,089
Gross Profit Contribution from: TAB Trading	(15,289)	(4,928)
Gross Profit Contribution from: Greens Trading	(52,884)	(63,565)
Income		
Members Subscriptions	5,932	7,068
Raffle Income	47,388	39,676
Profit/(Loss) on sale of assets	-	7,703
Other Income	64,903	40,821
Sub Entities Income	28,620	27,253
Total income	146,843	122,521
Less: Expenses		
Advertising	16,739	20,398
Amortisation	9,158	10,281
Auditors remuneration - Audit	13,660	13,162
Auditors remuneration - Other services	6,266	6,038
Bank charges	6,532	6,604
Bingo Expenses	6,048	8,271
Accounting fees	28,642	26,007
Cleaning	52,118	47,805
Computer expenses	8,467	8,420
Directors Expenses	1,623	1,653
Depreciation - buildings	47,610	46,873
Depreciation - plant & furnishings	14,742	14,737
Depreciation - Catering Equipment	2,797	3,824
Depreciation - Motor vehicles	6,000	6,000
Donations	1,928	300
Electricity	36,145	37,886
Finance costs - external	12,494	15,322
Insurance	57,468	65,486
Legal and Consulting Fees	-	10,943
Maintenance - House	3,418	2,586
Members Entertainment and Amenities		
Members Entertainment Costs	46,161	49,351
Members Amenities	27,715	19,337
MV Expenses	1,024	1,202
Printing and stationery	6,126	3,989
Raffle Expenses	47,681	47,517
Rates	17,686	28,426
Repairs and maintenance	6,530	4,773
Security costs	2,360	1,624
Sponsorship	9,082	7,900
Staff Training	3,377	3,944
Staff amenities	1,091	837

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026
Profit and Loss Account

	2026	2025
	\$	\$
Sub Entities Expense	35,026	21,385
Subscriptions	7,442	9,950
Sundry expenses	12,096	18,421
Telephone	3,183	1,765
Under/Over Banking	(617)	1,076
Waste disposal	5,587	4,965
Admin employment expenses		
Wages	160,217	153,814
Provision for employee benefits	3,051	9,403
Superannuation	18,850	16,094
Workers compensation	8,863	6,516
	190,981	185,827
Total Expenses	754,391	764,887
Other items:		
Profit before income tax	(24,843)	(103,177)

Alstonville Plateau Bowls & Sports Club Ltd
For the Year Ended 30 June 2026
Profit and Loss Account

	2026	2025
	\$	\$
Sub Entities Expense	35,026	21,385
Subscriptions	7,442	9,950
Sundry expenses	12,096	18,421
Telephone	3,183	1,765
Under/Over Banking	(617)	1,076
Waste disposal	5,587	4,965
Admin employment expenses		
Wages	160,217	153,814
Provision for employee benefits	3,051	9,403
Superannuation	18,850	16,094
Workers compensation	8,863	6,516
	190,981	185,827
Total Expenses	754,391	764,887
Other items:		
Profit before income tax	(24,843)	(103,177)

Alstonville Plateau Bowls & Sports Club Ltd

Minutes of the 102nd Annual General Meeting

Sunday 9 November, 2025

Meeting opened by Chairperson D.Gallagher at 10:03am

Present: As Recorded in Attendance Register

30 Bowling / Life Members, 9 Club / Sporting Members

1. Apologies: As recorded in Attendance Register - Apologies

David Lowien, Ian Hill, Barry Sams, Neil Davies, Helen Single, Ken Baird,
Pat Collingwood

Welcome all Life Members and Patrons

2. Minutes of Previous Annual General Meeting held 3 November 2024

Moved A. Brown Seconded J. Lowien CARRIED

Business Arising – Nil

3. Consideration of:

a. Chairman's Report: As tabled in Annual Report.

D Gallagher spoke to the Report.

Moved D.Gallagher Seconded T. McLean CARRIED

b. Treasurer's Report: As tabled in Annual Report.

R. Green spoke to the Report.

Moved R. Green Seconded M. Phillips CARRIED

c. Secretary / Manager's Report As tabled in Annual Report.

M Poptie spoke to the Report.

Moved M. Poptie Seconded P. Basso CARRIED

4. Consideration of the Financial Statements and Auditors Report.

**a. Financial Statements for Year Ending 30 June 2025, receive and consider
the Balance Sheet, Income and Expenditure Accounts and Auditor Report.**

T. Kirkland from WCA Chartered Accountants spoke to the Financial
Statements and Auditor Report for Year ended 30 June 2025.

NIL questions received from the floor.

5. Election of:

a. Honorary Solicitor

D. Gallagher called for acceptance to reappoint current Honorary Solicitor – Andrew McInnes

Moved A. Brown Seconded P. Jarrett CARRIED

b. Club Auditor – Year Ending 30 June 2025

D. Gallagher called for acceptance to reappoint current Club Auditor – WCA
Question raised by M. Storey in relation to auditor fees for Year Ending 30 June 2025. “Motion” raised could not be dealt with unless due notice had been provided to the Secretary Manager and will be followed up at the next Board meeting.

Moved G. Hunter Seconded T. McLean CARRIED

6. Consideration of Resolution

6.1 FIRST ORDINARY RESOLUTION

That pursuant to the provisions of the Registered Clubs Act:

- A. The members hereby approve and agree to expenditure by the Club in an amount not exceeding \$10,000 over the following twelve months from the date of the Annual General Meeting in 2025 to the following Annual General meeting to be held in 2026, for the following activities of directors:
- i The reasonable cost of a meal and/or beverage for each Director immediately before or immediately after a Board or Committee meeting on the day of that meeting when that meeting corresponds with a normal meal time;
 - ii The Annual Subscription of Directors to the Club Directors Institute.
 - iii The reasonable costs of directors attending seminars, lectures and other educational activities as determined by the board from time to time.
 - iv The reasonable costs (including travel and accommodation expenses) of Directors attending meetings, conferences and trade shows conducted by Clubs NSW, the Club Managers Association and other such conferences and trade shows as determined by the Board from time to time.
 - v The reimbursement of reasonable out of pocket expenses incurred by Directors in respect of their duties as directors of the Club approved by the Board on production of documentary evidence of such expenditure.
- B. The members acknowledge that the benefits in (A) above are not available to all members generally, but only for those who are Directors of the Club.

D Gallagher spoke on the First Ordinary Resolution.

VOTE YES – 30 CARRIED

6.2 SECOND ORDINARY RESOLUTION

That pursuant to the Registered Clubs Act the members hereby approve and agree to the payment of the following honorariums to the Chairperson and the Treasurer over the following twelve months from the date of the Annual General Meeting in 2025 to the following Annual General meeting to be held in 2026:

Chairperson	\$1,000.00
Treasurer	\$750.00
Director	\$500.00

D Gallagher spoke on the Second Ordinary Resolution.

VOTE YES – 32 **CARRIED**

6.3 LIFE MEMBERSHIP RESOLUTIONS

“Kerrie Howard Member #958 be elected to Life Membership of the Club under rule 10.31 of the Constitution of Alstonville Plateau Bowls and Sports Club Ltd.”

Peter Jarrett spoke in regard to the nomination of Kerrie Howard to Life Membership of the Alstonville Plateau Sports and Bowls Club.

VOTE YES – ALL **CARRIED**

7. General Business

- a. Amalgamation and Unsolicited Offers Disclosure – D. Gallagher advised the meeting of the following Notice to Member posted on the Member Noticeboard in March 2025:

10 March 2025

MEMBERS AMALGATION UPDATE

In May 2024, the Alstonville Plateau Bowls and Sports Club Ltd put forward an EOI for Amalgamation to all Clubs in NSW via the Clubs NSW Circular network. From this process the club received 2 written expressions of interest – from Ballina RSL Club and Cherry Street Sports Group.

Since the closing date of the EOI process, 28 June 2024, the Board carried out discussions with both submission venues and deliberated over the strategic benefits of each venue to ensure the best outcome for our club’s future.

As previously advised at the Annual General Meeting, held on 3 November 2024, during the informal due diligence process Cherry Street Sports group retracted their submission to the Board, date 28 August 2024.

In September 2024, it was further determined by the Board to enter formal Due Diligence processes with the Ballina RSL Club. Both parties commenced individual formal Due Diligence investigations at this time.

On 7 February 2025, Ballina RSL Club formally advised the APBSC Board of their withdrawal from the amalgamation process.

What happens next?

The Board are considering the next steps in the strategic plan of the Alstonville Plateau Bowls and Sports Club Ltd. and further updates will be provided to Club Ltd members in due course.

Additionally, there have been no unsolicited amalgamation offers during the previous 12 months.

- b.** P. Joyce advised meeting that he had met with the General Manager prior to today's AGM in relation to several queries and the responses received were acceptable.

P. Joyce advised that the Balance Sheet was the best in 10 years due to saving of costs, but there were several items of concern:

Friday Night Raffles – dropped revenues

Alstonville Soccer Club – P. Joyce declared his intention to move a motion for a committee from APBSC to approach the Alstonville Soccer Club, led by the General Manager to negotiate with the Soccer Club to come on board as a Sub Club of the APBSC, not as a Sponsor. The APBSC Board responded that the "Motion" raised could not be dealt with as General Business, unless due notice had been provided to the Secretary Manager and will be followed up at the next Board meeting.

- c.** T. Standing – spoke as a local family who supports their community club who is concerned with the potential of losing their club during difficult times. T. Standing advised at times she felt unwelcome, even though the Club's messaging highlights "friendly club".

T. Standing highlighted concerns such as raffle sound not projected in playground area. Condition of playground was lacklustre, soft fall matts a hazard. More family friendly events such as "twilight bowls". Agreed Alstonville Soccer Club as good fit for the APBSC to support.

- d. P. Jarrett queried that if motions were not allowed to be raised at AGM, then notification of motions requiring 42 days prior to meeting should be announced. Board advised this will be reviewed for next AGM / General Meeting.
- e. D. Dee – provided suggestion for Friday Member Badge Draw, to be drawn 15 minutes after the end of the raffle rather than randomly between 5.30pm to 8.30pm.
- f. J. Dee – enquired if the APBSC had submitted for any grant applications through the year. R. Green advised that the Board had submitted several NSW Government Grant applications, which had been declined. Building grants must include approved DA applications.
- g. G. Hunter – queried if the Board had a 5-year strategic plan to drive visitor demographic changes. The Board and Club Management are working on Communication Strategy to change how we communicate with members based on demographic segmentation and event planning.
- h. P. Daley – enquiry regarding the APBSC Business Loan end of term date. Meeting advised that the Business Loan was refinanced several years ago due to capital works - solar panel installation. P. Daley advised it was pleasing to see the club moving forward without amalgamation.
- i. J. Lowien – advised it was pleasing to see successful events such as Twilight Bowls bringing new participants to bowls during quiet periods. Meeting then queries why the Twilight Bowls was finishing for the year so early, why not keep doing it? Outcome – R. Green will review opportunity for “fun day” type event rather than a competitive style event over the Holiday season.
- j. E. Astone – raised query in regard to start times of ABC weekly games. Advised this was an ABC concern, not to be discussed at the APBSC AGM.

Meeting closed at 11.01am

D.Gallagher thanked Members for their attendance

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Chairperson

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Secretary Manager

