



ANNUAL REPORT

YEAR ENDING 31 MARCH

2025



Clubs ABN: 77 001 067 205



CHAIRMAN'S REPORT

It is my pleasure to present the Tathra Beach Bowling Club Ltd Chairman's report for 2024-2025 financial year. The adverse economic times have resulted in a disappointing year for the Club. There were also increases in operating costs, and large capital expenditure and maintenance costs.

At the beginning of the financial year the new Pizza Room was just a bare shell. Considerable expense was required to fit it out with new commercial equipment before opening in late July. This new food option has been taken up well with members and guests.

The Board had to make some tough decisions throughout the year with regard to aging equipment that needed replacement. New equipment was purchased for the Bistro and Bar and nearly all the Club's Air-Conditioning was replaced having reached the end of its serviceability. I know that the new Bistro equipment was much appreciated by our cooking staff.

Bar sales, Bistro and Poker Machine receipts were all down compared to last year. The Bistro has been under-performing for some time. It again failed to make a profit this year (due to an increase in wages, and after accounting for depreciation, power and gas), and as a result, having to close one day per week. Many clubs have decided to outsource their catering activities.

Earnings before interest, tax, depreciation and amortization (EBITDA) is in the negative, which indicates that the Club is headed for financial stress and cannot continue to trade in this manner. Some clubs facing challenges have opted to amalgamate with other clubs to leverage scale and improve financial sustainability. One such Club in the Bega Valley is in the process of amalgamation with an ACT based Club.

The main revenue streams for all clubs are poker machines. The Club needs to undertake a refurbishment of this area of operations, including the enlargement of the smoking area. During the year four Directors retired, and two staff members from the Administration Section ceased employment. I wish to thank our CEO, Phil Bragg, for his guidance and perseverance during the year in bringing the Club up to Statutory requirements.

He has worked tirelessly on updating and delivering our new Constitution so that it can be voted on at this AGM. I wish to thank our Office staff, Bar and Bistro team, and Groundsman for their ongoing commitment and support. I also wish to thank our main volunteers, Lynton Riddell and Allan Thatcher, for the greens and surrounds maintenance they undertake every week. A special thanks to Terry Wilson, who never misses a raffle call. Whilst on the Board, Terry made a significant contribution to the Club over a number of years. Thank you to all sponsors of the Club for providing assistance to the bowling members.

The Board was again able to approve the provision of accommodation expenses earlier in the year for the Men's Grade 2 Pennants Team regional events, and the upcoming State event to be held at the end of June in Nowra amounting to some \$6K. We wish the Men's and Ladies' Bowling Clubs all the best for their future goals, and for our upcoming juniors.

From a personal perspective my biggest regret while on the Board was the Club not being given the opportunity to purchase its Crown Land lease, as the current Minister stated it was not in the community's interest to sell it. With the rising land values in the Tathra area, it is now likely to be out of reach for our small Club to pursue this matter any further. Furthermore, I wish to recognise the smooth handover afforded to me by Kirsti Fristad, the Club's former Chairperson. I extend my deepest sympathies to members who have lost loved ones.

I wish to acknowledge Board members Sharon Brown and Robert Grimes for their support and work and to Barry Brown for filling a recent vacancy at very short notice.

I am retiring from the Board at the end of this term having served 11 years. I wish the new Board all the best in its future endeavours.



Colin Goodacre
Chairman

CHIEF EXECUTIVE OFFICER REPORT

It has been just over a year since I arrived at the Club. I would like to thank all those members of the Club who warmly welcomed me and have offered me their support since my arrival.

As we reflect on the past year, it is clear our community, our economy and our Club have faced significant challenges. We have seen firsthand how high mortgage interest rates, increased living costs, and economic uncertainty have placed downward pressure on households, which in turn has affected discretionary spending and resulted in people spending less time and money at their local clubs.

When I arrived, Tathra Beach Bowling had hit a fork in the road. There were some difficult decisions to be made by the board. The most difficult decisions for boards in clubs tend to be those decisions that are best for the future of the club, but largely unpopular with the members.

The Club had \$1.7 million in bank when I arrived. Yet not one air conditioner was fully functioning and almost every piece of kitchen equipment was failing. There were broken tiles and water pipes behind the bar and staff were being exposed to WH&S hazards every day.

The board engaged the services of a Work, Health & Safety (WHS) specialist in January 2025 to report on hazards in the club that could potentially cause the board issues in the future. This resulted in a very detailed report back to the board that is currently being addressed by management.

We have now replaced the kitchen equipment, and the air conditioning is working, and we have maintenance contracts in place to ensure that it will continue to work when we most need it (summer and winter). The broken tiles and water pipes have been repaired. The rectification of those matters came at a massive cost to the Club.

The club's gaming technology systems (EBet Hardware) has not been updated for many years. This will now need to be updated at a greatly increased price.

As most members know, the Club's business is highly regulated by law. It is important that we remain abreast of all relevant requirements, and we need our staff to be familiar with those aspects of the business too, in order to function properly and lawfully.

We have now improved the Club's internal systems by implementing proper employment agreements and job descriptions for staff, staff training through Barrington's Training Modules, work health & safety systems and opening and closing procedures for the Club in general, including the bar & bistro. These are all matters that will assist in making the Club a better place for our members and our staff.

We have now complied with our Anti Money Laundering / Counter Terrorism Finance obligations with the implementation of a robust program as required under the law and lodged that with AUSTRAC. We have fixed the Club's CCTV system which had not been properly maintained. This can be a very important piece of equipment in our business. The Club building's non-compliance with fire regulations has also been addressed.

There were also some legacy items from the previous administration including an energy supply contract at 30 cents a kilowatt. The Club is currently paying energy bills in the order of \$10,000 per month instead of \$3,000 - \$3,500 per month. This contract expires on 31 December 2025.

It is no secret that the food operation at the Club has been losing money for some time and requires a lot of attention. This is largely the consequence of the food sales prices not adequately covering food costs. Unfortunately, the days where gaming profits would cover food losses, are gone. These days, every part of the Club's operations must contribute to profit, including food.

For many years the Club did not take account of quarterly Federal Government CPI increases when it came to beverage and food prices. So, our Club seems to be regarded as a cheap place to eat and drink, and whilst we need to remain competitive, we also need to ensure that we are not selling food for less than it costs us to produce, which is currently the case.

This issue requires operational change but also cultural change within our membership and the community. We need to get to a position where everyone using the Club understands and accepts that the Club is a business and not a charity.

This is what I mean when I refer to difficult decisions to be made and I ask the membership to understand that whilst we do what we can to make the use of the Club's facilities and amenities affordable to all our members, directors have a primary duty to act in the best interests of the company (the business). This is where the hard decisions are made.

We also need to improve the Club's gaming offering. It is imperative that the Club remains competitive in this area of the business. I congratulate the current board lead by Chairperson, Colin Goodacre and Vice Chairperson, Sharon Brown for having the courage to lead and to make some of those difficult decisions particularly relating to capital expenditure.

Many more challenging decisions will need to be made, and the new board will have to grapple with some of those early in their tenure.

I look forward to working with the new board and continuing to strive to make Tathra Beach Bowling Club a great club for all members and the community to enjoy.

I would like to close by offering my sincere thanks to the staff working across our Club who constantly and consistently strive to deliver valued service and products to Members and visitors every day. Much of what has been achieved at the Club operationally this year would not have been achieved without these wonderful people.

Regards



Phil Bragg
Chief Executive Officer

MEN'S BOWLING CLUB PRESIDENTS

REPORT 2024/2025

I am pleased to present my Presidents Report for this year. I wish to thank the Mens Bowls Committee, Ladies Bowls Committee and the members for their support and contribution to the Club during the year.

I would like to thank the Mens Bowls Committee:

Rob Armstrong, Bob Britton, John Chalker,

Trevor Maddock, Tony Sturt and Sheep Thatcher

for their continued support and assistance during the year. A special thank you to Col McCrae for performing umpiring duties throughout the year.

The green complex and Club surrounds are maintained by our group of volunteers with the assistance of Sean Cousins from Workability. I wish to thank you all for your assistance in keeping our Club looking in such wonderful condition.

Our pennant teams this year consisted of Grade 2, Grade 6 and Grade 7. The Grade 2 team competed in a composite Region wide competition with clubs from Huskisson, St Georges Basin, Ulladulla, Malua Bay and Merimbula.

Our team performed with distinction and won the Grade 2 Region pennant. They will now go on to play in the State Pennant Finals from 27th to 30th June at Nowra. Our Grade 6 and Grade 7 teams were competitive throughout the season and both just missed the Region playoffs.

The Club was honoured to co host (with Merimbula) the NSW Junior Championships in April.

We hosted the under 15 girls and boys Singles which showcased the best NSW junior bowlers in their age group. A huge congratulations to Charlie

McCudden on being selected in the NSW State Junior Gold squad. Congratulations also to Rob McCudden on being selected in the Open Region team.

2023/24

CLUB CHAMPIONSHIP RESULTS WERE AS FOLLOWS:

MAJOR SINGLES

Winner:

Rob McCudden R/Up: Dylan Cuthbert

MAJOR PAIRS

Winners: Charlie McCudden, Dylan Cuthbert

R/Up: Terry Wilson, Bruce Tate

TRIPLES

Winners: Bob Hart, Sheep Thatcher, Rob McCudden

R/Up: Rob Armstrong, KA Edwards, Trevor Maddock

FOURS

Winners: KA Edwards, Ken Childs, John Black,

Rob Armstrong

R/Up: Luke Tierney, Lachie McCallister, Bob Britton,

Paul McGrath

HANDICAP PAIRS

Winners: Neil Drumgold, Bob Grimes

R/Up: Jeff Langford, Rob Armstrong

MIXED PAIRS

Winners: Di Lockhart Paul McGrath

R/Up: Pat McCrae, Trevor Maddock

MINOR SINGLES

Winner: Barry Brown

R/Up: Mitch Cryer

CONSISTENCY SINGLES

Winner: Ron Ionn

R/Up: Sheep Thatcher

BOWLER OF THE YEAR

Rob McCudden

I wish everyone good health for the coming year and
look forward to a successful year for Tathra

Beach Bowling Club.

Lynton Riddell

President Men's Bowls

WOMEN'S BOWLING CLUB

REPORT 2024/2025

The transition from Bega Imlay District Women's Bowling Association to South East Region has meant a change of mindset and in some ways, has been challenging. Membership at TBWBC is not large and currently, our ladies don't have the confidence to compete in the bigger arena.

In gratitude, we thank Match, for adjusting our Championship events to align with the financial year and the Bowls NSW calendar. Match made provision for extended time in each of the Club Championship rounds. This flexibility resulted in increased entry in all categories.

Many women have taken the opportunity to play mixed social bowls on Wednesday and Saturday afternoons. As well, they have also joined the Open Pennant sides in Grades 6 and 7. Playing in this wider field, has been a perfect opportunity to improve bowls skills by both experienced players and newer bowlers.

Classics Triples 2024 was a wonderful success. We had a full field of twenty-four teams, perfect weather and happy vibes throughout the weekend. Our thanks once again to Lynton Riddell and John Chalker for their expertise in digital organisation and display of progressive results, and to Col McRae for his efficiency and professionalism in umpiring throughout the two days tournament.

TBWBC took the initiative in introducing the Novice Singles event. This is a progression from the previous Faye Sproates District competition for new bowlers. The event is for new players affiliated for up to four years and had 8 entrants coming from as far north as Nowra. The event's inaugural winner, Barbara Lee from Bega, was ecstatic after her close contest with Merimbula's Miep Kretching as runner-up. Tathra novice players, Kate Walker and Pam McCambridge, did us proud. We look forward to their return in November for the 2025 competition. Despite the small field in Women's Pennant, Tathra fielded both a Grade 3 and Grade 4 side. Our 3s did very well competing against both Merimbula's 2s and 3s. Only a countback made the difference in progression to the next level. Our 4s played superbly and while not progressing this year, their future looks very promising.

Friday night Seafood Raffles has seen women bowlers volunteering tirelessly in the sale of raffle tickets. The profits from the raffles have provided financial assistance for both men and women, as they represent Tathra in their pursuit of State Flags. 2025 saw the resignation of Kirsti Fristad as Chair of TBBC Board. Kirsti, well respected amongst the lady bowlers, committed herself wholeheartedly to TBBC and certainly was an asset in all she did and finalised during her time as Chair. TBWBC is enormously grateful to Kirsti for her tireless and selfless dedication.

In late July the ladies hosted their annual Friendship Day, a day devoted to introducing men and women to the sport of bowls. Our many very happy visitors enjoyed a great morning of introductory bowls, a delicious BBQ lunch and plenty of fun in their anticipation for one of many raffle prizes.

TBWBC has an amazing Social Committee. These ladies do the extra special things – monthly BBQs, morning teas for events, arrange quarterly social outings and organise the food component of our big event, Classic Triples. Our Social Committee is truly the envy of other clubs. The commitment of the women's committee and the unfailing support of lady members are very much appreciated. Our Patron, Val, is loved by all. We cherish her attendance at our major functions and her frequent visits to Thursday Social Bowls.

Once again, we pay tribute to TBBC staff for their ongoing friendship and support of all we do. We are grateful to CEO Phil for his willingness to listen to our requests and suggestions, and very much so, for his consideration of what we believe is needed for women's events.

Much has happened on our calendar during 2024/25. We look forward to 2025/26 being enjoyable and fulfilling for all associated with TBBC and for the continued success of our club.

Pat McRae
Secretary TBWBC

DONATIONS & SPONSORSHIPS

Organisations supported throughout the year include:



TATHRA LIFEGUARD INITIATIVE



NOTICE OF ANNUAL GENERAL MEETING

The Annual General meeting of the Tathra Beach Bowling Club Limited will be held in the Club Rooms at Dilkera Road, Tathra NSW on Sunday 3 August 2025 at 10:00 am



1. Apologies
2. To confirm the Minutes of the previous Annual General Meeting held on Sunday, 28 July 2024.
3. To receive & consider the Chairperson's report & Director's declaration.
4. To receive & consider the Chief Executive Officer Report
5. To receive & consider the:
 - (a) Financial Report.
 - (b) Director's Report; and
 - (c) Auditor's Reportfor the year ending 31 March 2025.

***Please Note:** Members are respectfully asked to submit any questions they may have, in writing at least seven (7) days in advance of the meeting to the Secretary Manager, so informed responses can be provided at the meeting.

"Members are advised that memberships that expire 30 June 2025 must be renewed by 31 July 2025 to remain financial.

"Members are advised that the Club Annual Report 2025 can be collected from the Club or downloaded from the Clubs website <https://bit.ly/4lmOdZI>

6. To appoint a member as Club Patron for the ensuing year.
7. To consider and, if thought fit, pass the Five Ordinary Resolutions (set out below) conferring of benefits on Directors and specific members of the Club.
8. To consider and, if thought fit pass the Special Resolutions set out below.
9. Declaration from Returning Officer on the ballot electing directors



Ordinary Resolutions

First Ordinary Resolution

That pursuant to section 10(6A) (b) of the Registered Clubs Act 1976:

- (a) The Members hereby approve and agree to expenditure by the Club of a sum not exceeding \$5,000.00 until the next Annual General Meeting of the Club for the following activities of Directors:
 - (i) The reasonable cost of a meal and beverage for each Director immediately after a Board or Committee Meeting where the Meeting corresponds with a normal mealtime.
 - (ii) Reasonable expenses incurred by Directors in relation to such duties including the entertainment of special guests to the Club and other promotional activities performed by Directors which activities and the expenses there from are approved by the Board before payment is made on production of receipts, invoices, or other documentary evidence of such expenditure.
 - (iii) Reasonable expenditure on food and beverages for Directors and their spouses at functions where appropriate and required to represent the Club.
- (b) The Members acknowledge that the benefits in paragraph (a) of this First Ordinary Resolution above are not available to members generally but only for those who are Directors of the Club.

Second Ordinary Resolution

That pursuant to section 10(6A) (b) of the Registered Clubs Act 1976:

- (a) The Members hereby approve and agree to expenditure by the Club of a sum not exceeding \$5,000.00 for the professional development and education of Directors until the next Annual General Meeting of the Club and being the reasonable cost of Directors attending seminars, lectures, trade displays and other similar events as may be determined by the Board from time to time.
- (b) The Members acknowledge that the benefits conferred in paragraph (a) of this Second Ordinary Resolution are not available to members generally but only for those who are Directors of the Club.

Third Ordinary Resolution

That pursuant to section 10(6) (b) of the Registered Clubs Act 1976, the members approve and agree to:

- (a) confer, until the next Annual General Meeting of the Club, the following sums of honoraria on the office bearers specified, in respect of their services as a member of the Board and sub-committees as listed below;



Chairperson	- \$4,175
Vice Chairperson	- \$1,043
Directors	- \$1,043
TBWBC President	- \$523
TBMBC President	- \$523

- (b) the honoraria being paid in 6-month intervals in arrears;
- (c) the members acknowledge that the benefits conferred in this Third Ordinary Resolution are not available to members generally but only to those members of the Club specified in this Third Ordinary Resolution.

Fourth Ordinary Resolution

That pursuant to section 10(6A) (b) of the Registered Clubs Act 1976 and the Constitution of the Tathra Beach Bowling Club Limited, members agree and authorise the Board, at its discretion to allocate sufficient funds for the operating costs related to the sport of lawn bowls and the operating costs for the maintenance and upkeep of the Bowls Greens.

Fifth Ordinary Resolution

That pursuant to section 10(6A) (b) of the Registered Clubs Act 1976, the members approved and agree:

- (a) That the Club Chairperson or their nominated representative may authorise and announce, at his/her discretion, the provision of free refreshments for a short period to all members and guests in attendance for special occasions throughout the year.
- (b) That the members acknowledge that the benefits in paragraph (a) of this Fifth Ordinary Resolution are not available to members generally but are only for those who are in attendance in the Club at the time of the stated announcement.

Explanatory Message to Members regarding the Ordinary Resolutions

Section 10(1)(i) and (j) of the *Registered Clubs Act* 1976 prohibits the Club from offering a benefit or advantage to any member unless it is offered equally to all members of the Club.

Section 10(6) provides an exception to section 10(1)(i) and (j) where the benefit comprises an honorarium conferred on Directors of the Club.

Section 10(6A) (b) of the *Registered Clubs Act* 1976 allows a member to receive a benefit if the benefit conferred is not in the form of money (i.e. is in the form of meals, drinks, and other non-monetary benefits) and those benefits are approved by an ordinary resolution of the members of the Club in general meeting prior to the benefit being provided.

The First, Second, Fourth and Fifth Ordinary Resolutions are to have the members in general meeting approve, in accordance with section 10(6A) (b) of the *Registered Clubs Act* 1976, reasonable expenditure by the Club in relation to the conferral of non-monetary benefits on Directors and specific members as specified in each of the resolutions.

The Third Ordinary Resolution is to have the members in general meeting approve, in accordance with section 10(6)(b) of the *Registered Clubs Act* 1976, the conferral of an amount of money (i.e. honorarium) on office bearers of the Board, the TBWBC President and TBMBC President in recognition of their services as members of those committees.



10. To receive recommendations from the Members for the consideration of the Board of Directors and to discuss any matters brought forward of which due notice has been received (i.e. General Business.)

General Notes to Members

1. To be passed, each Ordinary Resolution must receive votes in its favor from not less than a majority (50%+1) of those members who being eligible to do so, vote in person at the meeting.
2. As a result of the provisions of the *Corporations Act 2001*, the Ordinary Resolutions must be considered as a whole and cannot be altered by motions from the floor of the meeting.
3. Members should read the Explanatory Message to Members following the Ordinary Resolutions, which explains the nature and effect of each Ordinary Resolution.
4. Please direct any questions or concerns about the Ordinary Resolutions to the Secretary Manager of the Club, if possible before the meeting.
5. Members of the Club, who are employees of the Club, cannot vote on the Ordinary Resolutions.
6. Junior Members are not entitled to attend or vote at the Annual General Meeting.
7. Members are asked to respectfully submit any questions they may have regarding the Financial Report, Directors Report, and the Auditor's Report, in writing at least seven (7) days in advance of the meeting to the Secretary Manager, so informed responses can be provided at the meeting.
8. Proxy Votes are not allowed under the Registered Clubs Act 1976.

NOTICE OF ANNUAL GENERAL MEETING (Continued)

9. Please note that all Members of the Tathra Beach Bowling Club Limited shall be entitled to vote for the candidates for the position of Board & attend the Annual General meeting.

By Order of the Board


Phil Bragg
Chief Executive Officer
5 July 2025



Special Resolutions

[The Special Resolution is to be read in conjunction with the notes to members set out below.]

That the Constitution of Tathra Beach Bowling Club Ltd be amended by:

(a) **inserting** the following new Rules 2.5 and 2.6 as follows:

"2.5 Every member is bound by and must comply with the Constitution and By-laws of the Club and any other applicable determination, resolution or policy which may be made or passed by the Board.

2.6. The Constitution and By-laws of the Club have effect as a contract between:

(a) the Club and each member; and

(b) the Club and each director;

(c) each member and each other member,

under which each person agrees to observe and perform the Constitution and By-laws so far as they apply to that person."

(b) **inserting** the following new Rules 3.1(b), (g), (i), (j), (l), (o), (q), (s) and (u) and **renumbering** the remaining provisions accordingly:

*"(b) **"Biennial General Meeting"** means the Annual General Meeting of the Club held in the year 2015 (which was the first Biennial General Meeting) and every second Annual General Meeting thereafter, being the meeting at which the Board of Directors is to Retire and a new Board of Directors is appointed being elected in accordance with this Constitution.*

*(g) **"Community Gaming Act"** means the Community Gaming Act 2018 and any regulation made under the Community Gaming Act. Any reference to a provision of the Community Gaming Act includes a reference to the same or similar provision in any legislation replacing, amending or modifying the Community Gaming Act however that provision may be amended in that legislation.*

*(i) **"Director Identification Number"** means the number that is referred to by the same words in section 1272C of the Act that a member of the club must have before that member can be elected or appointed to office as a director of the Club.*

*(j) **"Financial and financial member"** means a member who has renewed their membership by the relevant due date and/or has paid any annual subscription, levy or other payments owing to the Club.*



- (l) **“Gaming Activity”** has the meaning given in the Community Gaming Act but does not include the playing of an Approved Gaming Machine under the Gaming Machines Act.
- (o) **“Liquor or Gaming Policy”** means any determination or policy made by the Club for the purpose of implementing and/or enforcing gaming or liquor harm minimization.
- (q) **“Non-Financial member”** means a member who has not renewed their membership by the relevant due date and/or has not paid all joining fees, subscriptions, levies and other payments to the Club by the relevant due dates.
- (s) **“Quarter”** means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.
- (u) **“Retire”** means to withdraw from office.”
- (c) **deleting** Rule 3.2 and **renumbering** the remaining provision accordingly.
- (d) **deleting** Rule 4.1(g) and in its place **inserting** the following new Rule 4.1(g):
 - “(g) To construct, provide, maintain, demolish or alter any buildings, sporting or playing areas, facilities and grounds and other conveniences and works necessary or convenient for the purposes of the Club and the enjoyment and amenity of the members and to permit the same to be used by members and other persons either gratuitously or for payment subject to the Registered Clubs Act 1976.”
- (e) **deleting** from Rule 4.1(r) the words “Clause 5 of this Memorandum” and in its place **inserting** the word and figure “Rule 9.1.”
- (f) **inserting** the following new Rule 10.7:
 - “10.7 Notwithstanding any other provision of this Constitution, the Club has power to implement and enforce any Liquor or Gaming Policy which may include preventing anyone (including members) from entering or remaining on the premises or any part of the premises of the Club and the provisions of Rule 21 and the principles of procedural fairness and natural justice shall not apply to the exercise of such power.”
- (g) **re-numbering** rule 11 so that all sub-rules are in numerical order;
- (h) **deleting** from the beginning of renumbered Rule 11.10(b) the words “subject to 10.8(c) 11.8(c)”.
- (i) **deleting** from Rule 13.2 the words “within six (6) weeks from the date of the nomination form being given to the Secretary or should that person's application for membership be refused (whichever is the sooner)”.
- (j) **inserting** the following new Rule 13.5 and **renumbering** the remaining provisions accordingly:
 - “13.5 The Secretary or senior employee then on duty may refuse a Provisional member admission to the Club's premises or terminate the membership of any Provisional member at any time without notice and without having to provide any reason. If the membership of a Provisional member is terminated in accordance with this Rule, the Club must return any joining fee and annual subscription (if any) paid by the Provisional member when applying for membership of the Club.”
- (k) **inserting** the following new Rule 15.3 and **renumbering** the remaining provisions accordingly:
 - “A person may be admitted to Temporary membership for a period of up to, but not exceeding seven (7) consecutive days (or such longer period as approved by the relevant regulatory body). A person admitted to Temporary membership under this Rule shall only be



required to enter their relevant details in the register of Temporary members referred to in 19.1(c) on the first day that they enter the Club's premises during that period."

- (l) **deleting** renumbered Rule 15.6 and in its place **inserting** the following new Rule 15.6:

"15.6. The Secretary or senior employee then on duty may refuse a person admission to the Club as a Temporary member and/or terminate the membership of any Temporary member at any time without notice and without having to provide any reason."
- (m) **deleting** Rule 16.4(d) and in its place **inserting** the following new Rules 16.4(d) and (e) and **renumbering** the remaining provisions accordingly:

"(d) the telephone number of the applicant;
(e) the email address of the applicant."
- (n) **deleting** from Rule 16.8 the words *"and address"*.
- (o) **deleting** Rule 17.1 and in its place **inserting** the following new Rule 17.1:

"17.1 For the purposes of section 30(2B) of the Registered Clubs Act, the Board shall determine the joining fees, subscriptions, levies and other payments payable by members of the Club."
- (p) **deleting** Rule 17.3 and in its place **inserting** the following new Rule 17.3:

"17.3 Any person elected during the financial year of the Club to any class of membership shall pay such proportion of the annual subscription as may be determined by the Board from time to time."
- (q) **deleting** the first sentence of Rule 18.1 and in its place **inserting** the following words *"Notwithstanding any Rule contained in this Constitution, a Non-Financial member shall not be entitled to:"*.
- (r) **deleting** Rule 19.1(a)(ii) and **renumbering** the remaining provisions accordingly.
- (s) **inserting** at the beginning of renumbered Rule 19.1(a)(iv) the following words *"for the purposes of the Registered Clubs Act only,"*.
- (t) **deleting** Rule 20 and in its place **inserting** the following new heading and Rule 20:

"20. NOTIFICATION TO CLUB REGARDING CHANGE IN MEMBER'S DETAILS"
Every member must advise the Secretary of any change to their contact details (including address, email address and telephone number) within seven (7) days of the change of their details."
- (u) **inserting** the following new Rule 21.2(ii) and **renumbering** the remaining provision accordingly:

"(ii) the particulars of the charge, including the alleged facts and circumstances which give rise to the charge against the member;"
- (v) **deleting** from Rule 21.2 the words *"by a prepaid letter sent by post to the member's last known address at least"*.
- (w) **inserting** the following new sub Rule 21.2(c)(iii):

"(iii) call witnesses provided that:



- (1) *if a proposed witness fails to attend the hearing or provide evidence at the hearing, the Board can still hear and determine the charge; and*
 - (2) *the Club cannot and will not enforce any person (including a member) proposed by the member charged as a witness to attend and provide evidence at the hearing."*
- (x) **inserting** the following new Rules 21.2(d), (3) and (f) and **renumbering** the remaining provisions accordingly:
 - "(d) The member charged must act in an appropriate manner at the meeting (and in particular and without limitation, the member must not act in an offensive or disruptive manner)."*
 - (e) *If the chairperson determines (in their absolute discretion) that the member charged is not acting in an appropriate manner, the chairperson may issue the member charged with a warning regarding the member's conduct and advise the member that if the member fails to comply with the warning, the member may be asked to leave the meeting and the Board will continue to consider and deal with the charge in the absence of the member.*
 - (f) *If the member charged does not comply with the warning given in accordance with paragraph (e) of this Rule, the chairperson (in their absolute discretion) may exclude the member charged from the meeting and continue to consider and deal with the charge in his or her absence."*
- (y) **deleting** renumbered Rule 21.2(h) and in its place **inserting** the following new Rules 21.2(h), (i), (j) and (k) and **renumbering** the remaining provisions accordingly:
 - "(h) After the Board has considered the evidence put before it, the Board may:*
 - (i) immediately come to a decision as to the member's guilt in relation to the charge; or*
 - (ii) advise the member that the Board requires additional time to consider the evidence put before it in order to determine whether or not the member is guilty of the charge.*
 - (i) After the Board has come to a decision as to the member's guilt in relation to the charge it must:*
 - (i) in the case of a decision under Rule 21.2(h)(i) of this Rule, immediately inform the member of the Board's decision; or*
 - (ii) in the case of a decision under Rule 21.2(h)(ii), inform the member of the Board's decision in writing within seven (7) days of the date of the decision of the Board.*
 - (j) If the member charged has been found guilty the member must be given a further opportunity to address the Board in relation to an appropriate penalty for the charge of which the member has been found guilty. The Board shall in its absolute discretion, determine whether or not the member will address the issue of penalty:*
 - (i) at the meeting or afterwards; and*
 - (ii) by way of verbal or written submissions or a combination thereof.*
 - (k) After the Board has made a decision on the issue of penalty, the Board must advise the member of its decision.*
- (z) **deleting** from renumbered Rule 21.2(l) the words "by secret ballot".



(aa) **inserting** new Rule 21.2(o) as follows:

“(o) The Board may authorise the Secretary and other persons to attend the meeting to assist the Board in considering and dealing with the charge but those persons shall not be entitled to vote at the meeting.”

(bb) **inserting** above Rule 21.3 the following new heading:

“PROVISIONAL SUSPENSION PENDING DISCIPLINARY HEARING”

(cc) **deleting** Rules 21.4 to 21.6 inclusive and in their place **inserting** the following new heading and Rules 21.4 to 21.8:

“ADDITIONAL DISCIPLINARY POWERS OF SECRETARY

21.4 *If, in the opinion of the Secretary (or his or her delegate), a member has engaged in conduct that is unbecoming of a member or prejudicial to the interests of the Club, then the Secretary (or his or her delegate) may suspend the member from some or all rights and privileges as a member of the Club for a period of up to three (3) months.*

21.5 *In respect of any suspension pursuant to Rule 21.4, the requirements of Rule 21.2 shall not apply.*

21.6 *If the Secretary (or his or her delegate) exercises the power pursuant to Rule 21.4, the Secretary (or his or her delegate) must notify the member (by notice in writing) that:*

- (a) the member has been suspended as a member of the Club; and*
- (b) the period of suspension;*
- (c) the privileges of membership which have been suspended; and*
- (d) if the member wishes to do so, the member may request by notice in writing sent to the Secretary, the matter be dealt with by the Board pursuant to Rule 21.2.*

21.7 *If a member submits a request under Rule 21.6(d):*

- (a) the member shall remain suspended until such time as the charge is heard and determined by the Board; and*
- (b) the Club must commence disciplinary proceedings against the member in accordance with the requirements of Rule 21.2;*
- (c) the determination of the Board in respect of those disciplinary proceedings shall be in substitution for and to the exclusion of any suspension imposed by the Secretary (or his or her delegate).*

21.8 *This Rule 21 applies to Full members only and it does not limit or restrict the Club from exercising the powers contained in Rule 24 of this Constitution and the powers contained in section 77 of the Liquor Act.”*

(dd) **inserting** the following new Rule 22.5 as follows:

“22.5 This Rule 22 applies to Full members only and it does not limit or restrict the Club from exercising the powers contained in Rules 21.4 or 24 of this Constitution and the powers contained in section 77 of the Liquor Act.”

(ee) **deleting** Rule 24.1(b) and in its place **inserting** the following new Rule 24.1(b):



- (b) *whose presence on the premises of the Club renders the Club or the Secretary liable to a penalty under the Registered Clubs Act, the Liquor Act and any other applicable law;*
- (ff) **deleting** Rule 24.1(d) and in its place **inserting** the following new Rule 24.1(d):
- (d) *who uses, or has in his or her possession, while on the premises of the Club any substance that the Secretary or an employee exercising this power suspects of being a prohibited drug or prohibited plant."*
- (gg) **inserting** into Rule 24.1(e) the word "by law," after the words "club licence,".
- (hh) **inserting** new Rule 28.2 as follows and **renumbering** the remaining provisions accordingly:
- "28.2 *The Board will be elected biennially in accordance with Rule 30.*"
- (ii) **inserting** new renumbered Rules 28.5(f) and (g) and **renumbering** the remaining provisions accordingly:
- (f) *is disqualified or prohibited from being a director by reason of any order or declaration made under the Act, Liquor Act, Registered Clubs Act or any other applicable legislation.*
- (g) *is of unsound mind or whose person or estate is liable to be dealt with any way under the law relating to mental health."*
- (jj) **inserting** the following new Rule 28.6:
- "28.6 *A member shall not be entitled to be elected or appointed to the Board if he or she does not hold a Director Identification Number on the proposed date of election or appointment to the Board.*"
- (kk) **deleting** Rule 29 and in its place **inserting** the following new Rule 29:
- "29. PARTICIPATION IN GAMING ACTIVITY**
- 29.1 *As determined by the rules of any Gaming Activity conducted by the Club (including a Sub club of the Club), the following persons must not participate in the Gaming Activity:*
- (a) *any person conducting the Gaming Activity including any person who determines who is to win a prize in the Gaming Activity; and*
- (b) *any person who is involved in the management of the benefitting organization;*
- (c) *any employee of the Club (but only as determined by the rules of the Gaming Activity).*
- 29.2 *For the purposes of Rule 29.1(a) all persons prescribed by Section 6 of the Community Gaming Act are taken to conduct a Gaming Activity including each director and officer (as defined in section 9 of the Act) of the Club.*
- 29.3 *Any breach of this Rule 29 by a member (including a director) shall be deemed to be conduct unbecoming a member of the Club or conduct prejudicial to the interests of the Club under Rule 21 and may be dealt with by the Board or Disciplinary Committee accordingly."*
- (ll) **deleting** from Rules 30.1(b), 30.1(m), 30.1(bb) and 39.3 the word "Annual" and in its place **inserting** the word "Biennial".



- (mm) **deleting** Rules 30.1(d)(i) and (ii) and in their place **inserting** the following new Rules 30.1(d)(i) and (ii):
- (i) *Chairperson;*
 - (ii) *Vice Chairperson;”*
- (nn) **inserting** the following new Rule 30.4:
- “30.4 The election of the Board (including without limitation, the results of the election of the Board) shall not be invalidated or voided if the procedure set out in Rule 30 is not strictly complied with provided there is no substantive injustice for any candidates.”*
- (oo) **deleting** Rules 32.1 to 32.3 and in their place **inserting** the following new Rule 32.1 and renumbering the remaining provisions accordingly:
- “32.1 Any person who is elected or appointed to the Board, must, unless exempted, complete such mandatory training requirements for directors as required by the Regulations made under the Registered Clubs Act.”*
- (pp) **inserting** the following new Rule 33.3(a) and **renumbering** the remaining provisions accordingly:
- “(a) Delegate any of its powers to directors, members, employees, committees, Sub clubs or any combination thereof.”*
- (qq) **inserting** the following new Rule 33.3(h) and **renumbering** the remaining provisions accordingly:
- “(h) issue requests and directions to members which may be reasonably required for the proper conduct and management of the Club.”*
- (rr) **inserting** the following new Rule 33.10 and **renumbering** the remaining provisions accordingly:
- “33.10 The Board will have the power to dissolve committees or remove committee members from office.”*
- (ss) **inserting** the following new Rule 33.11(f) and **renumbering** the remaining provisions accordingly:
- “(f) dissolve Sub clubs or remove committee members from office of Sub clubs.”*
- (tt) **inserting** the following new Rule 33.18 and **renumbering** the remaining provisions accordingly:
- “33.18 All assets in the possession and control of a Sub club (including cash reserves) are owned by the Club.”*
- (uu) **deleting** from Rule 34.1 the words “calendar month” and in their place **inserting** the word “Quarter”.
- (vv) **inserting** at the end of Rule 34.8 the following:
- “In addition to this, a resolution may be passed by the Board if the proposed resolution is emailed to all directors and all directors agree to the proposed resolution by sending a reply email to that effect. The resolution shall be passed when the last director sends their email agreeing to the resolution.”*
- (ww) **inserting** the following new Rule 39.1(a) and **renumbering** the remaining provisions accordingly:
- “(a) dies;”*
- (xx) **deleting** renumbered Rules 39.1(e) and (f) and in their place **inserting** the following new Rules 39.1(e) and (f):



(e) *is absent from meetings of the Board for a continuous period of ninety (90) days (calculated from the last meeting of the Board attended) without the prior written consent of the Board unless the Board determines that their office is not vacant as a result of that absence.*

(f) *by notice in writing resigns from office as a director."*

(yy) **inserting** the following new Rules 39.1(l) to (r) inclusive:

(l) *"was not eligible to stand for or be elected or appointed to the Board.*

(m) *ceases to hold the necessary qualifications to be elected or appointed to the Board.*

(n) *is convicted of an indictable offence (unless no conviction is recorded).*

(o) *is not a financial member of the Club.*

(p) *is found guilty of a disciplinary charge and suspended from membership of the Club for a period exceeding three (3) months.*

(q) *is removed from office as a director in accordance with the Act and this Constitution.*

(r) *does not hold a Director Identification Number (unless exempted from doing so)."*

(zz) **deleting** Rules 39.3 to 39.5 and **renumbering** the remaining provision accordingly.

(aaa) **deleting** Rule 40.8(c) and in its place **inserting** the following new Rule 40.8(c):

(c) *in the case of a Biennial General Meeting to declare the results of the election of the Board and/or conduct any further election as may be required by this Constitution;"*

(bbb) **inserting** the following new Rule 40.19 and **renumbering** the remaining provisions accordingly:

"40.19 The chairperson:

(a) *is responsible for the conduct of the general meeting; and*

(b) *shall determine the procedures to be adopted and followed at the meeting;*

(c) *may refuse a member admission to a general meeting or require a member to leave a general meeting if in his or her opinion, the member is not complying with reasonable directions and/or is acting in an offensive and disruptive manner at the meeting."*

(ccc) deleting the heading before renumbered Rule 40.37 and in its place inserting the following new heading:

"ADJOURNMENT OF AND USE OF TECHNOLOGY FOR GENERAL MEETINGS"

(ddd) **inserting** the following new Rules 40.41 to 40.44 inclusive:

"40.41 *The Board may cancel or postpone any general meeting prior to the date on which it is to be held, except where such cancellation or postponement would be contrary to the Act. The Board may give such notice of the cancellation or postponement as it thinks fit but any failure to give notice of the cancellation or postponement does not invalidate the cancellation or postponement of any resolution passed at a postponed meeting. This Rule will not operate in relation to a meeting called pursuant to a request or requisition of members.*



- 40.42 *The Board may withdraw any resolution which has been propose by the Board and which is to be considered at a general meeting, except where the withdrawal of such a resolution would be contrary to the Act.*
- 40.43 *The Club may hold a general meeting (including Annual General Meeting) at two (2) or more venues using any technology that gives the members as a whole a reasonable opportunity to participate at the meeting.*
- 40.44 *If permitted by the Act, the Club may hold virtual only general meetings or annual general meetings. The provisions of the Act shall apply to such meetings and to the extent of any inconsistencies between the Act and the Constitution, the provisions of the Act shall prevail."*

(eee) **deleting** from Rule 42.4 the word "December" and in its place inserting the word "March".

(fff) **deleting** Rules 47.1 to 47.3 inclusive and in their place **inserting** the following new Rules 47.1 to 47.7 inclusive:

"47.1 A notice may be given by the Club to any member either:

- (a) personally; or*
- (b) by sending it by post to the address of the member recorded for that member in the Register of Members kept pursuant to this Constitution;*
- (c) by displaying the notice on the Club notice board and/or the Club's website;*
- (d) by sending it by any electronic means; or*
- (e) by notifying the member, either personally, by post, or electronically, that the notice is available and how the member can access the notice.*

47.2 Where a notice is provided personally in accordance with Rule 47.1(a), the notice is taken to have been given on the day on which it was provided to the member.

47.3 Where a notice is sent by post to a member in accordance with Rule 47.1(b) the notice shall be deemed to have been received by the members:

- (a) In the case of a notice convening a meeting, on the day following that on which the notice was posted; and*
- (b) In any other case, at the time at which the notice would have been delivered in the ordinary course of post.*

47.4 Where a notice is sent by electronic means, the notice is taken to have been received on the day following that on which it was sent.

47.5 Where a notice is given by displaying a notice on the Club Notice Board or by displaying a notice on the Club's website, the notice is taken to have been given on the day on which it was displayed.

47.6 Where a member is notified is notified of a notice in accordance with Rule 47.1(e), the notice is taken to have been received on the day following that on which the notification was sent.

47.7 If a member has not made a specific election on how to receive notices, they shall be deemed to have elected to receive notices by the Club publishing a copy of the notice on the noticeboard."

(ggg) **inserting** the following new Rule 51:



“51 MEETINGS AND VOTING

51.1 *In accordance with section 30C (3) of the Registered Clubs Act, the Club, the Board, or a committee of the Club may (but is not required to):*

- (a) Distribute a notice of, or information about, a meeting or election of the Club, the Board, or a committee of the Club by electronic means, and/or*
- (b) Allow a person entitled to vote at a meeting of the Club, the Board, or a committee of the Club to vote in person or by electronic means.*

51.2 *If there is any inconsistency between Rule 51.1 and any other provision of this Constitution, Rule 51.1 shall prevail to the extent of that inconsistency.”*

(hhh) **making** such other consequential amendments necessary to give effect to this Special Resolution including ensuring that the accuracy of all Rule numbers and cross referencing of Rules and paragraphs in the Constitution.

Notes to Members on Special Resolution

1. The Special Resolution proposes a series of amendments to the Club's Constitution to bring it into line with best practice and the requirements of the Corporations Act, Liquor Act and Registered Clubs Act (**RCA**).
2. Paragraph **(a)** inserts new Rules to clarify that each member is bound by the Constitution, and it operates as a contract between the Club and each member, the Club and each Director and between each member and each other member.
3. Paragraphs **(b)** and **(c)** insert new definitions into the Constitution and amends an existing definition.
4. Paragraphs **(d)** and **(e)** amend existing the objects to remove outdated references.
5. Paragraph **(f)** inserts a new Rule which provides the Club with the power to exclude persons from the premises of the Club in accordance with house policies on the responsible service of alcohol and the responsible conduct of gambling.
6. Paragraph **(g)** re-numbers the Sub-rules of Rule 11 (which had multiple rule “11.1”s at different places).
7. Paragraph **(h)** removes reference to a non-existent Rule.
8. Paragraph **(i)** removes the six week time limit on a person's application for Provisional membership.
9. Paragraph **(j)** relates to Provisional membership including allowing for the removal of a Provisional member from the Club's Premises.
10. Paragraph **(k)** relates to changes to Temporary membership to bring the Constitution into line with the RCA.
11. Paragraph **(l)** relate to changes to Temporary membership including allowing for the removal of a Provisional member from the Club's Premises.
12. Paragraphs **(m)**, **(n)** and **(r)** amend existing provisions relating to applications for membership of the Club to bring the Constitution into line with best practice and the RCA. The RCA no longer requires the Club to record the occupation of an applicant for



membership, or to display the address of an applicant for membership on the Club's noticeboard. The proposed amendments give effect to these changes.

13. Paragraphs **(o)**, **(p)** and **(s)** amend the provisions dealing with member subscriptions to remove the requirement to charge an annual subscription fee of no less than a minimum of \$2.00. This requirement has recently been removed from the RCA.
14. Paragraph **(q)** clarifies that Non Financial members, including members who have failed to renew their membership when required, are not entitled to enjoy the privileges of membership (including voting at general meetings of the Club) until any subscriptions or other amounts due to the Club have been paid or their membership is renewed or recommenced.
15. Paragraph **(t)** clarifies that members must notify the Club of changes to their contact details.
16. Paragraphs **(u)** to **(aa)** inclusive amend existing provisions relating to disciplinary proceedings to bring the Constitution into line with best practice.
17. Paragraph **(u)** clarifies information that is to be included in a notice of disciplinary charge.
18. Paragraph **(v)** removes the requirement that a notice of charge be sent by post and instead allows a notice to be sent in accordance with the Constitution including by email.
19. Paragraph **(w)** makes clear that while a member can call a witness the Board does not have the power to compel any such witness to attend a disciplinary hearing.
20. Paragraph **(x)** clarifies that a member must act in an appropriate manner and that if the member does not the chairperson of the proceeding may warn the member and if the member does not comply with the warning, the member can be excluded from the hearing and the charge heard in the members absence.
21. Paragraph **(y)** allows the board or committee hearing a charge to advise the member it needs time to consider the evidence before it. If more time is required the board or committee will write to the member within seven (7) days and advise the member of its determination and, if the member is guilty of the charge, invite them to make a submission on penalty either verbally or in writing.
22. Paragraph **(z)** removes the requirement that the board hold a secret ballot in a disciplinary hearing (the board can still choose to vote by secret ballot if it so chooses).
23. Paragraph **(aa)** clarifies that the Board is allowed to authorise the Secretary of the Club or other persons to attend a disciplinary hearing (although they will not be allowed to vote at the hearing).
24. Paragraph **(bb)** adds a heading to make the constitution easier to read.
25. Paragraph **(cc)** inserts new rules which give the Secretary the power to issue a suspension of membership for a period of up to 3 months if the Secretary is of the view that a member has engaged in conduct unbecoming of a member or conduct that is prejudicial to the interests of the Club. However, the member concerned has the right to request that the matter be referred to the Board to be dealt with in the usual way at a disciplinary hearing.
26. Paragraph **(dd)** makes clear that the Secretary is still able to use their powers under section 77 of the Liquor Act.
27. Paragraph **(ee)**, **(ff)** and **(gg)** amend existing provisions relating to the removal of persons from the Club's premises to bring the Constitution into line with the Liquor Act.



28. Paragraph (hh) merely amends the Constitution to move a provision dealing with the Biennial election to part of the Constitution that deals with



-
49. To be passed, the Special Resolution requires votes from not less than three quarters of those members who being eligible to do so, vote in person on the Special Resolution at the Annual General Meeting.
 50. Under the Club's Constitution only Life members and financial Bowling members are eligible to vote on the Special Resolution.
 51. Under the *Registered Clubs Act* proxy voting is prohibited and members who are employees of the Club are ineligible to vote.
 52. The Board of the Club recommends that members vote in favour of the Special Resolution as it will keep the Club's Constitution current with relevant legislation affecting clubs.
-

Dated: 7 July 2025

By direction of the Board

Phillip Bragg
Chief Executive Officer



Tathra Beach Bowling Club Limited

ABN: 77 001 067 205

**A Company Limited by
Guarantee**

Financial Statements
For the year ended 31 March 2025

Tathra Beach Bowling Club Limited

Table of contents

For the year ended 31 March 2025

Directors' report	29
Auditor's independence declaration	32
Statement of profit or loss and other comprehensive income	33
Statement of financial position	34
Statement of changes in equity	35
Statement of cash flows	36
Notes to the financial statements	37
Directors' declaration	49
Independent audit report	50
Supplementary Information	52

Tathra Beach Bowling Club Limited

Directors' report

31 March 2025

The directors present their report on Tathra Beach Bowling Club Limited for the financial year ended 31 March 2025.

Information on directors

The names of each person who has been a director during the year and to date of the report are:

Colin GOODACRE

Qualifications	Retired Public Servant
Date of Appointment	13 July 2014

Sharon BROWN

Qualifications	Retired
Date of Appointment	4 July 2021

Robert GRIMES

Qualifications	Retired Police Officer
Date of Appointment	29 November 2022

Barry BROWN

Qualifications	Retired Soldier
Date of Appointment	21 March 2025

John FISHER

Date of Resignation	28 July 2024
---------------------	--------------

Kirsti FRISTAD

Date of Resignation	24 September 2024
---------------------	-------------------

Terry WILSON

Date of Resignation	8 January 2025
---------------------	----------------

Don CAMERON-STEPHEN

Date of Appointment	30 July 2024
Date of Resignation	20 March 2025

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

Tathra Beach Bowling Club Limited

Directors' report

31 March 2025

Principal activities

The principal activity of Tathra Beach Bowling Club Limited during the financial year was the provision of bowling facilities and that of a licensed club. No significant changes in the nature of the Company's activity occurred during the financial year.

Short and long term objectives

The Company's short and long term objectives are to provide quality Club and bowling facilities in Tathra for the benefit of members and guests.

Strategy to achieving the objectives

To achieve these objectives, the Company adopts current licensed club industry practices and strategies to ensure that the short and long term objectives are met.

Performance measures

The following measures are used within the Company to monitor performance:

- the quality of the service and facilities provided to members;
- the ability to generate strong cash flows from its operating activities;
- the trading and overall financial result; and
- the stability of the balance sheet with respect to the Company's liquidity.

Members' guarantee

Tathra Beach Bowling 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 and any person who ceased to be a member in the year prior to the winding up, is limited to \$4, subject to the provisions of the company's constitution. At 31 March 2025 the collective liability of members was \$7,188 (2024: \$7,668).

Significant changes in state of affairs

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

Events after the reporting date

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.

Tathra Beach Bowling Club Limited

Directors' report

31 March 2025

5 year summary – Key Figures

	2021	2022	2023	2024	2025
Revenue	2,290,254	2,625,604	3,461,795	3,500,886	3,474,115
Bar Sales	801,327	1,058,281	1,274,663	1,358,253	1,288,860
COGS	344,565	445,795	531,731	555,657	550,545
Bar Margin %	57	58	58	59	57
Poker Machine Receipts	585,813	693,803	934,550	931,031	920,176
Catering Sales	420,674	593,509	793,951	845,838	839,497
Employee Expenses	687,550	837,549	976,890	1,127,904	1,371,223
Depreciation	232,141	238,233	235,605	236,873	331,249
Operating Surplus/(Deficit)	298,544	134,259	456,004	175,687	(406,202)
Earnings before Interest, Taxation, Depreciation and Amortisation (EBITDA) %	18	11	15	11	(4)
Net Assets	2,488,075	2,622,334	3,078,338	3,254,025	2,874,843

Meetings of directors

During the financial year, 17 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Colin GOODACRE	17	17
Sharon BROWN	17	16
Robert GRIMES	17	17
Barry BROWN	1	1
John FISHER	4	4
Kirsti FRISTAD	7	5
Terry WILSON	12	12
Don CAMERON-STEPHEN	13	11

Auditor's Independence Declaration

The auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 31 March 2025 has been received and can be found on the following page of the financial report.

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



Colin GOODACRE
Director



Sharon BROWN
Director

Dated: 27 May 2025



Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Tathra Beach Bowling Club Limited

I declare that, to the best of my knowledge and belief, during the year ended 31 March 2025, there have been:

- (i) no contraventions of the auditor 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.

KOTHES ACCOUNTING GROUP

A handwritten signature in black ink, appearing to read 'S.N. Byrne'.

S.N. BYRNE
Partner
Registered Company Auditor (#153624)

TATHRA
27 May 2025



DIRECTORS
Simon Byrne
Fiona Dunham
Ben Marshman
Kevin Philistin
Gary Skelton
Deni Tomat

BEGA
MERIMBULA
EDEN
BOMBALA
BERMAGUI
COOMA
JINDABYNE

T 02 6491 6491
admin@kothes.com.au
163 Auckland St, Bega NSW 2550
PO Box 21 Bega NSW 2550
www.kothes.com.au
Kothes Accounting Group
ABN 94 376 019 586

Independent Regional Member of Walker Wayland Australasia Limited

Tathra Beach Bowling Club Limited
Statement of profit or loss and other comprehensive income
For the year ended 31 March 2025

	Note	2025 \$	2024 \$
Revenue	5	3,397,291	3,460,404
Finance income - interest on cash at bank		76,824	36,172
Other income - net gain disposal of plant & equipment		-	4,310
Depreciation and amortisation		(331,249)	(236,873)
Employee benefit expenses		(1,371,223)	(1,127,904)
Finance expenses - interest on insurance loan		(5,051)	-
Cost of sales		(1,056,258)	(998,929)
Advertising and promotions expenses		(109,507)	(94,848)
Affiliated club expenses		(59,537)	(66,954)
Contract work		(71,872)	(71,084)
Entertainment expenses		(102,310)	(120,103)
Insurance		(142,338)	(100,398)
Legal costs		(36,183)	-
Light & power		(82,077)	(61,258)
Poker Machine Tax		(1,249)	(4,849)
Rates & taxes		(31,846)	(25,407)
Rent - Land		(53,119)	(50,933)
Repairs and maintenance		(202,326)	(150,422)
Restaurant expenses		(19,518)	(48,622)
SKY Channel and Foxtel		(12,261)	(12,261)
Travel fund expenses		(5,600)	-
Other expenses **		(186,793)	(154,354)
(Deficit) / Surplus before income tax		(406,202)	175,687
Income tax	3.a	-	-
(Deficit) / Surplus for the year		(406,202)	175,687

** Refer to Supplementary Information for further details on Other Expenses.

The accompanying notes form part of these financial statements.

Tathra Beach Bowling Club Limited

Statement of financial position

As at 31 March 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	7	1,468,175	1,771,401
Trade and other receivables	8	43,438	79,015
Inventories	9	42,301	88,973
Prepayments		63,565	66,561
Total current assets		1,617,479	2,005,950
Non-current assets			
Property, plant and equipment	10	1,813,172	1,768,943
Total assets		3,430,651	3,774,893
Liabilities			
Current liabilities			
Trade and other payables	11	392,652	308,292
Employee benefits	14	51,116	36,535
Provisions	13	59,764	53,476
Other liabilities	12	24,160	63,777
Total current liabilities		527,692	462,080
Non-current liabilities			
Trade and other payables	11	28,116	58,788
Total liabilities		555,808	520,868
Net assets		2,874,843	3,254,025
Equity			
Retained earnings		2,836,600	3,254,025
Reserves	17	38,243	-
Total equity		2,874,843	3,254,025

The accompanying notes form part of these financial statements.

Tathra Beach Bowling Club Limited

Statement of changes in equity
For the year ended 31 March 2025

	Retained earnings	Travel Fund Reserve	TBWBC Sub Club Reserve Account	Total equity
	\$	\$	\$	\$
2024				
Opening balance	3,078,338	-	-	3,078,338
Result for the year	175,687	-	-	175,687
Closing balance	3,254,025	-	-	3,254,025

	Retained earnings	Travel Fund Reserve	TBWBC Sub Club Reserve	Total equity
	\$	\$	\$	\$
2025				
Opening balance	3,254,025	-	-	3,254,025
Result for the year	(406,202)	-	-	(406,202)
Transfers to reserve accounts	(11,223)	10,848	375	-
Reserve accounts balances as at 1 April	-	20,111	6,909	27,020
2024 recognised in Company balance sheet				
Closing balance	2,836,600	30,959	7,284	2,874,843

The accompanying notes form part of these financial statements.

Tathra Beach Bowling Club Limited

Statement of cash flows

For the year ended 31 March 2025

	2025	2024
	\$	\$
Cash flows from operating activities:		
Receipts from customers	3,724,518	3,781,789
Payments to suppliers and employees	(3,715,540)	(3,393,322)
Interest received	68,325	36,172
Interest paid	(5,051)	-
Net cash flows from/(used in) operating activities	72,252	424,639
Cash flows from investing activities:		
Proceeds from sale of plant and equipment	-	4,310
Purchase of property, plant and equipment	(375,478)	(343,010)
Net cash provided by/(used in) investing activities	(375,478)	(338,700)
Net increase/(decrease) in cash and cash equivalents	(303,226)	85,939
Cash and cash equivalents at beginning of year	1,771,401	1,685,462
Cash and cash equivalents at end of financial year	1,468,175	1,771,401

The accompanying notes form part of these financial statements.

Tathra Beach Bowling Club Limited

Notes to the financial statements

For the year ended 31 March 2025

1. Introduction

The financial report covers Tathra Beach Bowling Club Limited as an individual entity. Tathra Beach Bowling Club Limited is a not-for-profit Company Limited by Guarantee, incorporated and domiciled in Australia. The company was incorporated on 27 November 1972 (# 001 067 025) under the NSW Companies Act, 1961, NSW. It is registered with the Australian Business Register (Australian Business Number 77 001 067 205) and is registered for Goods & Services Tax purposes. The registered office and principal place of business of the company is 2 Preo Place, TATHRA, NSW, 2550.

The functional and presentation currency of Tathra Beach Bowling Club Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 27 May 2025.

Comparatives are consistent with prior years, unless otherwise stated.

2. 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.

3. Material accounting policy information

a. Income tax

The Company is a Not-for-Profit Entity with a main objective of providing quality lawn bowling facilities in Tathra NSW and supporting/promoting the game of lawn bowls. The Board has reviewed its income tax status and have assessed the Company to be exempt from income tax under section 50-45 of the Income Tax Assessment Act, 1997 (Cth). Consequently, no provision for taxation has been made in the financial statements.

b. Revenue

i. Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control 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.

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

3. Material accounting policy information (continued)

b. Revenue (continued)

ii. Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Sales revenue

Sale revenue includes bar sales, poker machine income, catering income, Keno income and TAB income. All of the services and goods for these revenue items are provided to customers at the time of the sale and income is accounted for at that time. If deposits are held for any of these revenue items a liability is booked until the service or goods have been provided to the customer and then for as income.

Membership income

Membership income is received in advance for the period of membership paid for. A liability is booked for membership income received in advance with the income spread over the membership period paid for.

iii. Grant revenue

Amounts arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. The Company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

iv. Other income

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

c. Property, plant and equipment

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

i. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's 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 estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Buildings	40 years
Plant and equipment	3 to 15 years

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

3. Material accounting policy information (continued)

c. Property, plant and equipment (continued)

i. Depreciation (continued)

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.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

d. 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

e. Employee benefits

Provision is made for the Company's liability for employee benefits, those 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, plus related on-costs.

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
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

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

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

3. Material accounting policy information (continued)

f. Financial instruments (continued)

Financial assets (continued)

Amortised cost

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 is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for 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). 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 contracts assets

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.

Other financial assets measured at amortised cost

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.

Tathra Beach Bowling Club Limited

Notes to the financial statements

For the year ended 31 March 2025

3. Material accounting policy information (continued)

f. Financial instruments (continued)

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 of trade payables.

4. Critical accounting estimates and judgements

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.

a. Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

5. Revenue and other income

	2025 \$	2024 \$
Revenue from contracts with customers		
Bar sales	1,218,916	1,299,174
Beer pourage rebate	69,944	59,079
Bistro sales	839,497	845,838
Bowls product sales	2,275	5,077
Poker machine income	937,356	948,211
Commissions	17,366	18,561
Raffle and bingo income	89,450	107,744
Keno commission	19,857	22,029
Tab commission	22,260	11,468
Bowls income	61,569	61,837
Member subscriptions	22,927	23,335
Sundry income	15,648	12,819
TBWBC income	7,514	10,232
Travel Fund raffle income	16,448	-
TBWBC - Sub Club income	10,572	-
	3,351,599	3,425,404
Revenue from other sources		
Grants	45,692	35,000
	3,397,291	3,460,404

6. Auditor's remuneration

	2025 \$	2024 \$
Remuneration of the auditor of the Company, Kothes Accounting Group, for:		
Auditing the financial statements	19,500	18,350
Accounting services **	15,936	-
Total	35,436	18,350

** Accounting services included basic accounting assistance to temporarily assist the Club in monthly accrual accounting reporting for the Board and management due to changes in administration which are now being addressed and a grant audit acquittal conducted during the year as well.

Tathra Beach Bowling Club Limited

Notes to the financial statements

For the year ended 31 March 2025

7. Cash and cash equivalents

a. Cash and cash equivalent details

	2025	2024
	\$	\$
Cash at bank and on hand	1,429,932	1,771,401
TBWBC and Travel Fund Bank Accounts *	38,243	-
	1,468,175	1,771,401

* *Restricted Cash*

Tathra Beach Women's Bowling Club Sub Club (TBWBC) and Travel Fund bank accounts have been accounted for as assets of the Company in the 2025 financial year. The funds are 'restricted' to the purposes of TBWBC and the Travel Fund and are not available for Company operations. Reserve balances have been accounted for in equity of the Company (Note 17) to differentiate these funds from other Company net assets.

b. Reconciliation of cash

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	1,468,175	1,771,401
---------------------------	-----------	-----------

8. Trade and other receivables

Current	2025	2024
	\$	\$
Trade receivables	10,320	2,925
Sundry receivables	33,118	76,090
	43,438	79,015

9. Inventories

Current	2025	2024
	\$	\$
Stock on hand - Bistro	13,334	18,998
Stock on hand - Bar	28,967	62,782
Stock on hand - Bowls	-	7,193
	42,301	88,973

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

10. Property, plant and equipment

a. Property, plant and equipment details

Summary	2025 \$	2024 \$
Buildings - Core Assets		
At cost	2,479,063	2,353,828
Accumulated depreciation	(1,349,681)	(1,242,823)
Total Buildings - Core Assets	1,129,382	1,111,005
Plant and equipment		
At cost	1,042,172	970,751
Accumulated depreciation	(901,312)	(853,249)
Total Plant and equipment	140,860	117,502
Motor vehicles		
At cost	51,863	51,863
Accumulated depreciation	(51,863)	(51,662)
Total Motor vehicles	-	201
Bowling greens and surrounds		
At cost	559,990	559,990
Accumulated depreciation	(385,044)	(349,880)
Total Bowling greens and surrounds	174,946	210,110
Kitchen equipment		
At cost	340,786	217,937
Accumulated depreciation	(230,073)	(192,264)
Total Kitchen equipment	110,713	25,673
Poker machines		
At cost	1,494,952	1,513,289
Accumulated depreciation	(1,237,681)	(1,208,837)
Total Poker machines	257,271	304,452
	1,813,172	1,768,943

Buildings

All buildings were valued for insurance purposes on 5 June 2018 by a Certified Practising Valuer. This valuation exceeded the book value that is carried in the financial statements.

Core Property as per the Registered Clubs Act

All land and buildings of the Company is considered Core Property as per Registered Clubs Act.

Land

The land associated with the clubhouse and surrounding grounds is under perpetual lease with NSW Crown Lands. As the lease is a perpetual lease, the lease is not accounted for under AASB 16 Leases with rental payments expensed when payable.

Gaming Machine Entitlements

The Club operates 42 poker machines and holds a corresponding 44 Gaming Machine Entitlements. No value has been booked for the gaming machine entitlements in the financial statements.

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

10. Property, plant and equipment (continued)

a. Property, plant and equipment details (continued)

2025	Buildings	Plant and equipment	Bowling greens and surrounds	Kitchen equipment	Motor vehicles	Poker machines	Total
	\$	\$	\$	\$	\$	\$	\$
Opening balance	1,111,005	117,502	210,110	25,673	201	304,452	1,768,943
Additions	125,235	75,408		122,849	-	51,986	375,478
Depreciation	(106,858)	(52,050)	(35,164)	(37,809)	(201)	(99,167)	(331,249)
Closing balance	1,129,382	140,860	174,946	110,713	-	257,271	1,813,172

11. Trade and other payables

Current	2025	2024
	\$	\$
Trade payables	182,143	193,029
Sundry creditors & accruals	113,476	52,569
Poker machine liability	65,328	62,694
Land lease liability	31,705	-
	392,652	308,292

Non-current

Poker machine liability	28,116	58,788
-------------------------	--------	--------

Poker machine liability

This liability is for purchases of poker machines payable over a 3 year period. The liability is non-interest bearing. The assets associated with this liability are included in Fixed Assets in Note 10 to the financial statements. The book value amount of these assets is above the liability booked above. The security for this liability is the poker machines purchased through this agreement.

12. Other liabilities

Current	2025	2024
	\$	\$
Poker machine GST rebate in advance	7,158	2,863
Sponsorship in advance	-	5,906
Grant income in advance	-	36,904
Member subscriptions in advance	17,002	18,104
	24,160	63,777

Tathra Beach Bowling Club Limited

Notes to the financial statements
For the year ended 31 March 2025

13. Provisions

Current	2025	2024
	\$	\$
Provision for bonus and member points	26,160	19,629
Provision for poker machine jackpots	33,604	33,847
	59,764	53,476

14. Employee benefits

Current	2025	2024
	\$	\$
Long service leave	19,642	17,216
Annual leave	31,474	19,319
	51,116	36,535

15. Leasing commitments

	2025	2024
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
Not later than one year	2,628	2,628
Between one year and five years	1,533	4,161
	4,161	6,789

An operating lease is in place for one photocopier as at 31 March 2025. Due to the remaining lease payments being insignificant no asset and liability has been booked under AASB 16 Leases for the leased photocopier.

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 \$4 each towards meeting any outstanding obligations of the Company. At 31 March 2025 the number of members was 1,797 (2024: 1,917).

Tathra Beach Bowling Club Limited

Notes to the financial statements

For the year ended 31 March 2025

17. Reserves

	2025	2024
	\$	\$
Travel Fund reserve account	30,959	-
TBWBC sub club reserve account	7,284	-
	38,243	-

Tathra Beach Women's Bowling Club (TBWBC) Sub Club and Travel Fund bank accounts have been accounted for as assets of the Company in the 2025 financial year. The funds are 'restricted' to the purposes of TBWBC and the Travel Fund and not available for Company operations. The above reserve balances have been accounted for in equity of the Company to differentiate these funds from other Company net assets.

18. Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 2025 (2024: None).

19. Key management personnel remuneration

The directors did not receive any remuneration from the company during the year other than reimbursement of out of pocket expenses through honorariums that have been fully substantiated.

Other key management personnel transactions

The Company is run by the Board of Directors. All major business decisions are made by the Board. The day to day business of the Company is run by the employees of the Company. As all major business decisions are made by the Board, no key management personnel disclosures are deemed appropriate.

20. Related parties

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

Key management personnel - refer to Note 19.

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

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. Former director Kirsti Fristad assisted with the management of the Club which was needed for a period early in the financial year and was paid \$3,000 for these services. A relative of former director Terry Wilson was employed by the Company during the financial year under normal employment conditions.

Tathra Beach Bowling Club Limited

Notes to the financial statements

For the year ended 31 March 2025

21. Cash flow information

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

	2025	2024
	\$	\$
Result for the year	(406,202)	175,687
Add / (less) non-cash items:		
(Profit) / loss on sale of assets	-	(4,310)
Depreciation and amortisation	331,249	236,873
Changes in assets and liabilities:		
(increase) / decrease in receivables	35,577	(56,952)
(increase) / decrease in inventories	46,672	(30,648)
(increase) / decrease in other assets	2,996	(1,736)
increase / (decrease) in payables	53,688	92,044
increase / (decrease) in provisions	6,288	(1,372)
increase / (decrease) in employee benefits	14,581	(23,409)
increase / (decrease) in other liabilities	(39,617)	38,462
increase / (decrease) in reserves	27,020	-
Cash flows from operations	72,252	424,639

Tathra Beach Bowling Club Limited

Directors' declaration

In the directors opinion:

The financial statements and notes for the year ended 31 March 2025 are in accordance with the *Corporations Act 2001* and:

- comply with Australian Accounting Standards - Simplified Disclosures; and
- give a true and fair view of the financial position as at 31 March 2025 and of the performance for the year ended on that date of the Company.

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.



Colin GOODACRE
Director



Sharon BROWN
Director

Dated: 27 May 2025



Independent Audit Report to the members of Tathra Beach Bowling Club Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Tathra Beach Bowling Club Limited (the Company), which comprises the statement of financial position as at 31 March 2025, the statement of profit and loss and other comprehensive income, statement of changes in equity, and the 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 the Company is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Company's financial position as at 31 March 2025 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards 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 (including Independence Standards)* (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 obtained at the date of this auditor's report is included in the annual report, (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. 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 on the other information obtained prior to the date of this auditor's report, 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 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.



DIRECTORS
Simon Byrne
Fiona Dunham
Ben Marshman
Kevin Philistin
Gary Skelton
Deni Tomat

BEGA
MERIMBULA
EDEN
BOMBALA
BERMACUI
COOMA
JINDABYNE

T 02 6491 6491
admin@kothes.com.au
163 Auckland St. Bega NSW 2550
PO Box 21 Bega NSW 2550
www.kothes.com.au
Kothes Accounting Group
ABN 94 376 019 586

Independent Regional Member of Walker Wayland Australasia Limited

Independent Audit Report to the members of Tathra Beach Bowling Club Limited (Continued)

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 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 the 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: https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

KOTHES ACCOUNTING GROUP

A handwritten signature in black ink, appearing to read 'S.N. Byrne', with a stylized flourish at the end.

S.N. BYRNE
Partner
Registered Company Auditor (#153624)

TATHRA
27 May 2025



Supplementary Information

For the Year Ended 31 March 2025

The additional financial data presented on the following pages is in accordance with the books and records of the Company which have been subjected to the auditing procedures applied in our statutory audit of the Company for the year ended 31 March 2025. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Tathra Beach Bowling Club Limited) in respect of such data, including any errors or omissions therein however caused.

KOTHES ACCOUNTING GROUP

A handwritten signature in black ink, appearing to read 'S.N. Byrne', is written over a horizontal line.

S.N. BYRNE
Partner
Registered Company Auditor (#153624)

TATHRA
27 May 2025



DIRECTORS
Simon Byrne
Fiona Dunham
Ben Marshman
Kevin Philistin
Gary Skelton
Deni Tomat

BEGA
MERIMBULA
EDEN
BOMBALA
BERMACUI
COOMA
JINDABYNE

T 02 6491 6491
admin@kothes.com.au
163 Auckland St. Bega NSW 2550
PO Box 21 Bega NSW 2550
www.kothes.com.au
Kothes Accounting Group
ABN 94 376 019 586

Independent Regional Member of Walker Wayland Australasia Limited

Tathra Beach Bowling Club Limited

ABN: 77 001 067 205

For the Year Ended 31 March 2025

Profit and Loss Account

	2025	2024
	\$	\$
Income		
Bar trading account	294,632	437,559
Poker machine trading account	754,093	759,967
Bistro trading account	(204,078)	(54,349)
Keno trading account	15,729	8,629
TAB trading account	5,051	(13,247)
Bowling greens and bowls trading account	6,974	5,008
T.B.W.B.C trading account	1,269	(482)
Interest income	76,824	36,172
Commissions	17,366	18,561
Gain on disposal of assets	-	4,310
Member subscriptions	22,927	23,335
Other income	3,998	4,062
Raffle and bingo income	89,450	107,743
Wage subsidies	11,650	8,908
Total income	1,095,885	1,346,176
Less: Expenses		
Accounting fees	15,936	3,840
Advertising and promotions	5,579	7,889
Auditors' remuneration	19,500	18,350
Bad debts	1,450	-
Bank charges	15,127	14,688
Bingo equipment	-	1,231
Bingo trophies and prizes	2,145	6,198
Catering - bar snacks	-	474
Cleaning and refuse disposal	44,697	39,341
Club promotions	55,980	28,182
Coffee machine expenses	-	1,142
Consultancy	-	1,200
Contract - Cleaning	71,872	71,084
Courtesy bus	11,760	8,369
Depreciation - buildings	106,858	73,955
Depreciation - greens and grounds	35,164	39,053
Depreciation - motor vehicles	402	7,788
Depreciation - plant and equipment	51,844	27,936
Donations and sponsorship	8,282	16,474
Entertainment - Music	26,950	36,130
Equipment rental	4,605	2,628
General expenses	4,227	3,081
Honorarium - Directors	9,673	10,895
Insurance (general and workers compensation insurance)	142,338	100,398
Interest on insurance loan	5,051	-
Legal costs	36,183	-

Tathra Beach Bowling Club Limited

ABN: 77 001 067 205

For the Year Ended 31 March 2025

Profit and Loss Account

	2025	2024
	\$	\$
Light and power	82,077	61,258
Long service leave	8,344	(4,203)
Member benefits	26,275	38,004
Members' draw	21,671	20,773
Payroll tax	9,000	-
Permits, licences and fees	9,760	4,228
Poker expenses	540	-
Printing, postage and stationery	15,957	8,754
Raffles – Bingo	-	190
Raffles - Friday	41,158	44,535
Raffles - Tuesday	32,057	31,344
Rates and taxes	31,846	25,407
Refreshments - AGM, directors and members	3,243	2,038
Rent - Land	53,119	50,933
Repairs and maintenance - Buildings	13,370	7,809
Repairs and maintenance - Greens & grounds	2,101	2,797
Repairs and maintenance - Plant and equipment	48,255	30,685
Security costs	7,007	4,073
Staff amenities	-	1,586
Staff and director training	14,613	6,527
Staff expenses - allowances	911	10,900
Subscriptions	15,018	6,001
Superannuation contributions	145,682	108,956
Telephone	2,483	1,847
Travelling expenses	-	28
Unders and overs	728	1,280
Uniforms	1,843	9,303
Wages - Administration	278,697	163,649
Wages - Bus	8,429	34,859
Wages - Greens	1,695	5,936
Wages – Promotons	-	1,162
Wages - Training	-	4,504
Workplace Health & Safety expense	7,500	-
Total Expenses	1,559,002	1,205,489
Surplus before grant income, Travel Fund and TBWBC Sub Club net income	(463,117)	140,687
Grant income	45,692	35,000
Travel Fund raffle income	16,448	-
Travel Fund expenses	(5,600)	-
TBWBC Sub Club income	10,572	-
TBWBC Sub Club expenses	(10,197)	-
(Deficit) / Surplus before income tax	(406,202)	175,687

Tathra Beach Bowling Club Limited

ABN: 77 001 067 205

For the Year Ended 31 March 2025

Detailed trading account

	2025	2024
	\$	\$
BAR		
Sales revenue		
Sales	1,218,916	1,299,024
Beer rebate	69,944	59,079
	<u>1,288,860</u>	<u>1,358,103</u>
Cost of sales		
Opening stock	62,782	44,199
Purchases	501,822	559,253
Freight, gas and administration charges	14,908	12,013
Closing stock	(28,967)	(62,782)
	<u>550,545</u>	<u>552,683</u>
Cost of goods sold		
	<u>550,545</u>	<u>552,683</u>
Gross profit	<u>738,315</u>	<u>805,420</u>
Less: Direct expenses		
Wages	411,799	351,060
Replacements	-	3,323
Bar wastage	7,201	2,503
Staff drinks & meals	5,540	10,975
Repairs and maintenance	19,143	-
	<u>443,683</u>	<u>367,861</u>
Net profit / (loss)	<u>294,632</u>	<u>437,559</u>
POKER MACHINES		
Income		
Net receipts	920,176	931,030
Poker machine GST rebate	17,180	17,080
	<u>937,356</u>	<u>948,210</u>
Less: Direct expenses		
Poker machine tax	1,249	4,849
Repairs and maintenance	47,068	37,938
Wages	7,252	36,674
Depreciation	99,167	80,253
Poker machine monitoring	28,527	28,529
	<u>183,263</u>	<u>188,243</u>
Net profit / (loss)	<u>754,093</u>	<u>759,967</u>

Tathra Beach Bowling Club Limited

ABN: 77 001 067 205

For the Year Ended 31 March 2025

Detailed trading account

	2025 \$	2024 \$
BOWLING & GREENS		
Sales revenue		
Sales - Bowls shop and products	2,275	5,077
Bowls Raffles	2,283	4,390
Competition Fees	13,174	12,653
Green Fees	17,228	19,663
Roll Up Fees	8,077	7,445
Sponsorship	20,808	17,686
	63,845	66,914
Cost of sales		
Opening stock	7,193	4,619
Purchases	6,223	8,240
Closing stock	-	(7,193)
Cost of goods sold	13,416	5,666
Less: Direct expenses		
Affiliation fees	4,978	413
General expenses	1,767	437
Catering	-	7,199
Travelling expenses	18,406	10,218
Trophies and prizes	9,305	24,684
Raffles - Bowls	8,999	12,653
Bowls promotions	-	636
	43,455	56,240
Net profit / (loss)	6,974	5,008
BISTRO		
Sales revenue		
Sales	839,497	845,838
Cost of sales		
Opening stock	20,398	9,507
Purchases	483,708	463,229
Closing stock	(14,093)	(20,398)
Cost of goods sold	490,013	452,338
Gross profit	349,484	393,500
Less: Direct expenses		
Depreciation – kitchen plant and equipment	37,814	7,888
Power and gas	19,517	36,866
Wages	496,231	403,095
	553,562	447,849
Net profit / (loss)	(204,078)	(54,349)

Tathra Beach Bowling Club Limited

ABN: 77 001 067 205

For the Year Ended 31 March 2025

Detailed trading account

	2025 \$	2024 \$
TBWBC		
Income		
Competition fees	3,691	3,600
Green fees	3,823	4,737
Sponsorship	-	1,909
	<u>7,514</u>	<u>10,246</u>
Less: Direct expenses		
Affiliation fees	73	962
Audit fees	-	725
Bowls prizes	5,737	7,668
Catering	-	864
Competition fees	345	240
General expenses	90	199
Raffles	-	70
	<u>6,245</u>	<u>10,728</u>
Net profit / (loss)	<u>1,269</u>	<u>(482)</u>
KENO		
Income		
Commissions received	19,857	22,029
Less: Direct expenses		
Bank charges	19	100
Maintenance charges	1,584	1,491
Stationery	478	534
Wages	2,047	11,106
Unders and overs	-	169
	<u>4,128</u>	<u>13,400</u>
Net profit / (loss)	<u>15,729</u>	<u>8,629</u>
TAB		
Income		
Commissions received	22,260	11,468
Less: Direct expenses		
Sky Channel	12,261	12,261
Bank charges	27	100
Wages	2,047	11,106
Stationary charges	2,874	882
Unders and overs	-	366
	<u>17,209</u>	<u>24,715</u>
Net profit / (loss)	<u>5,051</u>	<u>(13,247)</u>

NOTES

