

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**

**Annual General Meeting**

Dear Member,

Notice is hereby given that the Annual General Meeting of Sutherland Bowling and Recreation Club Limited will be held in the clubhouse at 10:00 am on Saturday 29th July 2022. Men's Bowling Club AGM is prior, at 9:00am

**Agenda:**

- (a) Apologies
- (b) To confirm the minutes of the previous annual general meeting
- (c) To receive and consider the reports of the Board
- (d) To receive and consider the financial statements for the year ended 31st May 2023
- (e) To elect the Directors for the ensuing year
- (f) To deal with any business of which due notice has been given
- (g) General business
- (h) To elect an Auditor for the ensuing financial year
- (i) To elect a Patron for the ensuing year

For and on behalf of the Board of Directors

## **CHAIRMAN'S REPORT**

**AGM: 2023**

I would like to thank you as members for supporting your club throughout the year

Club Grill, Rocky and the staff have done a great job in the bistro and catering side and again this year are finalist in the Sutherland Shire Local Business Awards

The Club has put on some great shows over the past 12 months including Elton Out of The Closet, KISSTERIA - The Australian KISS Show, Running in the Shadows of Fleetwood Mac, Elvis Live - Starring Nic King, Cash up Front - The Ultimate Johnny Cash Show and Face to Face - The Angels Show plus our upcoming Oktoberfest on Saturday 14th October thank you to all who attended, we need your support to keep providing this great entertainment

Remember please check our Facebook page and website for what's on at your club.

This year we have gone to online membership and renewal on our website but you can still get paper forms if needed

If you are looking or know anyone who is looking to hold a Function or Barefoot Bowls party, your club can cater for all your needs. More information can be found on our website

I would like to thank all our wonderful staff for all the hard work they have put in this year and also the board for the many hours they have put into running your club.

Shaun Grills

Club Kirrawee Chairman

## SECRETARY'S REPORT

AGM: 2023

Of the issues facing the Secretary when I rejoined the Board shortly after the Club AGM, the major one was still finding and keeping good staff who could work the hours we needed them to work. In a market where many other venues were having the same problem, it was difficult to keep reliable staff even when we found them. Significant time went into interviewing and then the training of new staff. To facilitate providing shift advice two weeks in advance and have more control over the wages bill, the Board took over preparing staff rosters and continued to do so for the balance of the financial year.

Unfortunately my active participation was cut short by some serious health issues and I thank the other Board Members who have done a sterling job in running the Club, through some difficult times without the benefit of a Club Manager and particularly Cath Keelan, who has taken over much of the Secretary's role and also our Treasurer, David Bain who has hardly taken a day off from Club work.

I would also like to thank the dedicated office and bar staff, without whose ongoing effort we would not have been able to continue operating successfully.

I am still of the belief that the long term future of our Club will depend on us restructuring to develop a new income source and before my health issues prevented me from participation in the running of the Club for the balance of the financial year, arranged a credentials presentation from Formus (which involves ex Capital Bluestone Management). Formus are still anxious to proceed with a re-development of our site to provide new facilities and an ongoing income stream and I hope future Boards investigate the re-development option further.

Peter Wren  
Secretary

## TREASURER'S REPORT

AGM: 2023

In 2022-23 trading was inconsistent, but did result in an overall profit. Our published result shows an accounting profit of \$39.5k and after adding back depreciation I can report a cash profit of almost \$140k. This is a great turnaround from last year's loss & duly reflects the hard work of your Board and staff over the year.

As in the past 3 reports, a direct year to year comparison is still meaningless, given that last financial year included the 2<sup>nd</sup> Covid lockdown.

The problem of recruiting staff continues to be difficult and is an ongoing problem in the whole of the hospitality industry.

I would therefore like to thank all our staff and also thank you, our members for your ongoing support.

I'd also like to thank the numerous volunteers, from both our Bowling and our Social Members who give of their time & skills. Without them your club could not operate.

Your Board members continue to work hard & contribute huge amounts of their time, to keep our club functioning at a high level.

As always, please continue to support YOUR club, simply by being here as often as you can.

David Bain  
Hon. Treasurer

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
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**(Limited by Guarantee)**

**FINANCIAL REPORT FOR THE YEAR ENDED**  
**31ST MAY 2023**

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**

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**A Company Limited by Guarantee**

**DIRECTORS' REPORT**

The Directors of Sutherland Bowling & Recreation Club Limited Trading as Club Kirrawee, submit herewith their report for the financial year ended 31st May 2023.

**Directors**

The Directors in office as at the date of this report or who held office during the financial year were:-

**Name:** **Shaun Grills**  
**Title:** Chairman  
**Qualifications;**  
**Experience & Expertise:** Shaun has had nine years' experience on the Club Kirrawee Board and has also served on the Men's Bowling Club Committee for 8 years. Shaun was also a Director on the Board of Club Heathcote for 12 years before joining the Board of Club Kirrawee. Shaun has 39 years of Trade experience working in the Metal Fabrication Industry.

**Special Responsibilities:** Social Media, Website, Entertainment, Finance and Operations.

**Name:** **Peter Wren**  
**Title:** Director.  
Secretary  
**Qualifications:** A.F.A.I.A. (Dip)  
**Experience & Expertise:** Joined the Club in 2007. Served on the Men's Committee for 11 years, including six as President. Elected a Life Member of the Men's Bowling Club in 2018 and was instrumental in establishing the "Lawn Bowls for Beginners" course with the St. George Sutherland Community College. Peter is now retired after spending many years in Advertising and Marketing roles in the Private and Public Sectors. His last role was as Manager of the NSW Government Advertising Agency.

**Special Responsibilities:** Development and Operations Committees.

**Name:** **David Bain**  
**Title:** Director – Treasurer.  
**Qualifications:**  
**Experience & Expertise:** David joined the Club in August 2008 and was elected to the Men's Bowling Club Committee just a few weeks later. He has continued as an Office Bearer of the Men's Club ever since including, as Bowls Secretary and Chair of the Umpires Panel. David was elected a Life Member of the Men's Bowling Club in 2021 and has 35 years' experience in Banking and a further 12 years as a National Inventory Auditor.

**Special responsibilities:** Development, Maintenance, Finance and Operations Committees.

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**DIRECTORS' REPORT (Continued)**

**Directors (continued)**

**Name:** Sandra Alcock  
**Title:** Director  
**Qualifications:**  
**Experience & Expertise:** Sandra joined the Club in 2014 and works assisting the Bowling Clubs with their activities. Sandra was awarded a Bowls NSW Merit Badge for service to the Men's Club. Sandra is now retired after 33 years in the workforce and her last position was as Managerial Officer in charge of a large Sales and Service Company in the Food industry.

**Special Responsibilities:** Social and Operations Committees.

**Name:** David William Harrison (Resigned July 2022)  
**Title:** Director  
**Qualifications;**

**Experience & Expertise:** David joined the Club in 2017 and was appointed as a Director in October 2020 representing social members. He is a qualified carpenter and has 20 years' experience in the construction industry

**Special Responsibilities:** Stock Ordering and Acting Cellarman, Member of Operations Committee.

**Name:** Gayle Brogan  
**Title:** Director  
**Formal Qualifications:**  
**Experience & Expertise:** Gayle joined the club in 2019 and became Vice President of the Women's Club after 18 months and then President in 2022. She is still the current President of the Women's Bowling Club. Gayle was Secretary to the Head Accountant of Sunbeam as a young woman and left to raise her family. She worked in catering for approximately 30 years at Woronora Cemetery, catering after funeral functions and then at Sutherland United Club (now Club on East) in Bistro and catering Weddings, parties, wakes etc.

**Special Responsibilities:** Operations Committee.

**Name:** Michael Hodge  
**Title:** Director  
**Formal Qualifications:** F.A.I.I  
**Experience & Expertise:** Michael joined the Club in 2019 and was appointed to fill a Casual Vacancy on the Board in 2023. Michael was previously a member of the Board of Greenacre Bowling Club for 10 years. He worked in the insurance industry for 20 years and has 20 years' experience of running his own business.

**Special Responsibilities:** Finance, Maintenance and Operations Committees.

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**DIRECTORS' REPORT (Continued)**

**Directors (continued)**

<b>Name:</b>	<b>Catherine Keelan</b>
<b>Title:</b>	Director (Acting Secretary)
<b>Formal Qualifications:</b>	Bachelor of Business (Banking and Finance) Bachelor of Applied Science (Industrial Mathematics and Computing)
<b>Experience &amp; Expertise:</b>	Catherine joined the Club in September 2019 and was elected to the office of Women's Club Treasurer in 2021, a position she still holds. Now retired, Catherine worked in banking, IT, and IT finance during her 40 years in the workforce, with her last position as IT Finance Manager consulting to a major international airline.
<b>Special Responsibilities:</b>	Social, Finance and Operations Committees.



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**DIRECTORS' REPORT (Continued)**

**Principal Activities**

The principal activities of the Club during the year were the provision of lawn bowls and recreational activities for the members of the Club. The Club is registered under the Registered Clubs Act. No significant change in the nature of these activities has occurred during the financial year.

As at 31<sup>st</sup> May 2023 there were 1,465 financial members of the Club (2022 – 1,369 members).

**Trading Results**

The net operating Profit of the Club for the financial year ended 31<sup>st</sup> May, 2023 is \$39,494 (2022 – \$113,920 Loss).

**Dividends**

In accordance with the Corporations Law the Club is a company limited by guarantee and is not permitted to pay dividends to its members and accordingly the Directors state that no dividends have been paid nor recommended to be paid. The Company is a non-profit organisation. In accordance with the Club's constitution, Rules and By-laws the profits of the Club are to be retained and applied towards the continued operation of the Club.

**Significant Changes in the State of Affairs**

In the opinion of the directors, the results were not substantially affected by any item, transaction or event of material or unusual nature, not disclosed in Principle Activities and the accompanying financial statements .

As the Company is a corporation limited by guarantee, there are no shares held by the Directors of the Company.

The short and long-term objectives of the Club are to continue to provide benefits for members in accordance with our constitution. These objectives are achieved by continuing to maintain a level of operational profitability that supports the objectives.

There are no particulars of Directors' interest in contracts or proposed contracts with the Company with the exception of related party disclosure Note 13.

Since the end of the previous financial year, no director has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by directors shown in the financial report, or the fixed salary of a full-time employee of the Company or a related corporation), by reason of a contract made by the Company with the Director or with a firm of which he is a member, or with a company in which he has a substantial financial interest.

The Company has not, during or since the financial year, in respect of any person who is or has been an officer or auditor of the Company or a related body corporate:

- (i) indemnified or made any relevant agreement for indemnifying against a liability incurred as an officer, including costs and expenses in successfully defending legal proceedings; or
- (ii) paid or agreed to pay a premium in respect of a contract insuring against a liability incurred as an officer for the costs or expenses to defend legal proceedings;

with the exception of the following matters :

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**DIRECTORS' REPORT (Continued)**

**Significant Changes in the State of Affairs (Continued)**

During the financial year the club has paid premiums to insure each of the directors against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity of director of the Company, other than conduct involving a wilful breach of duty in relation to the Company.

No person has applied for leave of Court to bring proceedings on behalf of the Club or intervene in any proceedings to which the Club is a party for the purpose of taking responsibility on behalf of the Club for all or any part of those proceedings.

The club was not a party to any such proceedings during the year.

The Club measures success by focussing on two key areas:

1. The financial performance of the Club, measured through:
  - (i) Earnings before interest, tax depreciation, amortisation, rent and donations (EBITARD)
  - (ii) Revenue
  - (iii) Wages costs
  - (iv) Profitability
  - (v) Patron visitations
  - (vi) Return on capital employed

The provision of social welfare for the Club's membership and the community.

**Short and Long Term Objectives**

The principle long and short term objectives of the Club are to operate a licensed social club for the use of the members and their guests, as well as provide lawn bowls and recreational activities for the members of the club.

**Strategy for achieving the Objectives**

The Board of Management regularly address cash flow forecasts and apply budgetary controls to ensure that the objectives are achieved.

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**DIRECTORS' REPORT (Continued)**

**Performing Measurement and Key Performance Indicator**

A number of performance indicators are employed by the company in order to measure and improve the company's performance. The company uses gross profit percentage and wages to sales percentage to measure the financial performance of each department.

The club will continue to operate in accordance with its principal activities noted above and continue to upgrade facilities when appropriate.

No person has applied to the court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the company, or to intervene in any proceedings on behalf of the company, for the purpose of taking responsibility on behalf of the company, for all or part of the proceedings.

The Club's operations are not regulated by any environmental regulation under a law of the Commonwealth or of a State or Territory.

(a) The Directors of the Company in office and their particulars at any time during or since the end of the financial year are:-

Shaun Grills	David Bain	Peter Wren
Sandra Alcock	David Harrison (Resigned July 2022)	Gayle Brogan
Michael Hodge	Catherine Keelan	

**Directors Meetings**

During the Financial Year 1st June 2022 to 31st May 2023 there were 23 Meetings of the Board of Club Kirrawee.

	<b>Board Meetings Held While a Director</b>	<b>Board Meetings Attended</b>
S. Grills	23	23
D Bain	23	23
P. Wren	23	15
S. Alcock	23	20
D. Harrison (Resigned July 2022)	4	4
G. Brogan (Elected July 2022)	19	15
C. Keelan (Elected July 2022)	19	17
M. Hodge (Elected February 2023)	7	7

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**Auditor's Independence Declaration**

A copy of the auditor's independence declaration as required under Section 307C of the Corporations Act 2001 is set out on the next page.

Signed at Kirrawee in accordance with a resolution of the Directors on 21<sup>st</sup> June 2023

.....

**SHAUN GRILLS**  
**Chairman of the Board**

.....

**DAVID BAIN**  
**Director**

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**

**TO THE DIRECTORS OF SUTHERLAND BOWLING & RECREATION CLUB LIMITED  
Trading As CLUB KIRRAWEE**

I declare that, to the best of my knowledge and belief, during the year ended 31 May 2023 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.

**LITTLEWOODS**

**Aubrey Reisen**

21<sup>st</sup> June, 2023  
Suite 601  
74 Pitt Street  
SYDNEY NSW 2000

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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31ST MAY, 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
Revenue from ordinary activities	2	1,246,889	828,228
Changes in inventories of finished goods		(1,708)	5,710
Other expenses from ordinary activities		(1,105,353)	(838,841)
		139,828	(4,903)
Profit from Ordinary Activities before depreciation		139,828	(4,903)
Depreciation, amortisation and income tax		100,334	109,017
<b>Profit/(Loss) from Ordinary Activities before Income Tax</b>		39,494	(113,920)
Income tax expense from ordinary activities	1(c)	-	-
		39,494	(113,920)
<b>Net Profit/(Loss) from Ordinary Activities</b>		39,494	(113,920)
		39,494	(113,920)
<b>Total change in equity other than those resulting from transactions with owners as owners</b>		<b>\$ 39,494</b>	<b>\$ (113,920)</b>
		1,402,172	1,516,092
Balance as at 1 <sup>st</sup> June		1,402,172	1,516,092
<b>Profit/(Loss) from Ordinary Activities</b>		39,494	(113,920)
		39,494	(113,920)
<b>Total Change in Equity</b>		<b>39,494</b>	<b>(113,920)</b>
		1,441,666	1,402,172
<b>Balance as at 31<sup>st</sup> May</b>		<b>\$ 1,441,666</b>	<b>\$ 1,402,172</b>

The accompanying Notes form part of these Financial Statements and should be read in conjunction herewith.

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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST MAY 2023**

	Note	2023	2022
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	466,239	369,444
Trade and Other Receivables	4	5,000	5,000
Inventories	5	33,928	36,415
Other	6	572	440
		<hr/>	<hr/>
<b>TOTAL CURRENT ASSETS</b>		<b>505,739</b>	<b>411,299</b>
		<hr/>	<hr/>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment	7	992,543	1,039,647
Intangibles	8	38,000	38,000
		<hr/>	<hr/>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,030,543</b>	<b>1,077,647</b>
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>		<b>\$ 1,536,282</b>	<b>\$ 1,488,946</b>
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	63,841	58,670
Short Term Provisions	10	30,775	28,104
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		<b>94,616</b>	<b>86,774</b>
		<hr/>	<hr/>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Provisions	10	-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		<b>\$ 94,616</b>	<b>\$ 86,774</b>
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>\$ 1,441,666</b>	<b>\$ 1,402,172</b>
		<hr/>	<hr/>
<b>ACCUMULATED FUNDS</b>			
Retained Profits		<b>\$ 1,441,666</b>	<b>\$ 1,402,172</b>
		<hr/>	<hr/>

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MAY, 2023**

	Note	2023	2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from Members and Non-Members		1,244,105	828,153
Interest Received		2,784	75
Payments to Suppliers and Employees		(1,104,023)	(838,520)
		<hr/>	<hr/>
Net Cash Provided by Operating Activities		<b>\$ 142,866</b>	<b>\$ (10,292)</b>
		<hr/>	<hr/>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds on Disposal of Property, Plant & Equipment		8,000	-
Payments for Plant and Equipment		(54,071)	(11,037)
Proceeds from/(Payment for) Investments		-	-
		<hr/>	<hr/>
Net Cash Used in Investing Activities		<b>(46,071)</b>	<b>(11,037)</b>
		<hr/>	<hr/>
<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>			
Proceeds from Borrowings		-	-
Repayment of Borrowings		-	-
		<hr/>	<hr/>
Net Cash Provided by Financing Activities		-	-
		<hr/>	<hr/>
<b>Net Increase/(Decrease) in Cash Held</b>		<b>96,795</b>	<b>(21,329)</b>
		<hr/>	<hr/>
<b>Cash at Beginning of Financial Year</b>		<b>369,444</b>	<b>390,773</b>
		<hr/>	<hr/>
<b>CASH AT END OF FINANCIAL YEAR</b>		<b>\$ 466,239</b>	<b>\$ 369,444</b>
		<hr/>	<hr/>

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**NOTES TO AND FORMING PART OF THE STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MAY, 2023**

**1. RECONCILIATION OF CASH**

For the purposes of this statement of cash flows, cash includes:-

- (i) Cash on hand and in at call deposits with banks or financial institutions, net of bank overdrafts; and
- (ii) Investments in money market instruments readily convertible to cash.

Cash at the end of the year is shown in the balance sheet as:-

	<b>2023</b>	<b>2022</b>
Cash on Hand	49,145	49,145
Cash at Bank	417,094	320,299
	\$ <b>466,239</b>	\$ <b>369,444</b>

**RECONCILIATION OF CASH FLOW FROM**  
**OPERATIONS WITH OPERATING PROFIT AFTER TAX**

<b>2. Operating Profit/(Loss) after Income Tax</b>	39,494	(113,920)
<b>Non-Cash Flows in Operating Profit/(Loss)</b>		
Depreciation	100,334	109,017
Charges to Provisions	2,671	9,567
Profit On Sale Of Fixed Assets	(7,159)	-
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in Inventories	2,487	(5,710)
(Increase)/Decrease in Other Assets	(132)	220
Increase/(Decrease) in Trade and Other Payables	5,171	(9,466)
	\$ <b>142,866</b>	\$ <b>(10,292)</b>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

The Sutherland Bowling & Recreation Club Limited Trading As Club Kirrawee is a company limited by guarantee, incorporated and domiciled in Australia.

The financial statements were authorised for issue, in accordance with a resolution of Directors, on 21<sup>st</sup> June, 2023.

**1. STATEMENT OF ACCOUNTING POLICIES**

**Basis of Preparation**

The financial report is a general-purpose financial report that has been prepared in accordance with Accounting Standards – Reduced Disclosure Requirements Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

**New, Revised or Amending Accounting Standards and Interpretations Adopted**

The company has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**(a) Basis of Accounting**

The financial report is prepared in accordance with conventional historical cost principles.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

**1. STATEMENT OF ACCOUNTING POLICIES (Continued)**

**(b) Property, Plant and Equipment**

**(i) Owned Assets**

Items of property, plant and equipment are stated at cost or deemed cost less accumulated depreciation/amortisation (see below) and impairment losses (see accounting policy (f)).

**(ii) Subsequent Costs**

The Club recognises in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when that cost is incurred if it is probable that the future economic benefits embodied within the item will flow to the Club and the cost of the item can be measured reliably. All other costs are recognised in the income statement as an expense as incurred.

**(b) Property, Plant and Equipment (Continued)**

**(iii) Depreciation/Amortisation**

Depreciation/amortisation is charged to the income statement on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. The estimated useful lives in the current and comparative periods are as follows:

	<b>Depreciation Rate</b>
Plant and Equipment	5 - 20%
Poker Machines	20 -25%
Buildings	2.5%

**(c) Trade and Other Receivables**

Trade and other receivables are stated at their cost less impairment losses (see accounting policy (f)).

**(d) Inventories**

Inventories are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

**(e) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash balances and call deposits.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

**1. STATEMENT OF ACCOUNTING POLICIES (Continued)**

**(f) Impairment**

The carrying amounts of the Club's assets, other than inventories (see accounting policy (d) and deferred tax assets (see accounting policy (l)), are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated (see accounting policy (f) (i)).

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the income statement, unless an asset has previously been revalued, in which case the impairment loss is recognised as a reversal to the extent of that previous revaluation with any excess recognised through profit or loss.

Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to cash-generating units (group of units) and then, to reduce the carrying amount of the other assets in the unit (group of units) on a pro rata basis.

**(i) Calculation of Recoverable Amount**

The recoverable amount of assets other than held-to-maturity securities and receivables carried at amortised cost is the greater of their net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

**(ii) Reversals of Impairment**

In respect of assets other than held-to-maturity securities and receivables carried at amortised cost, an impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

**(g) Employee Benefits**

Provision is made for the Club's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
**A Company Limited by Guarantee**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

**1. STATEMENT OF ACCOUNTING POLICIES (Continued)**

**(h) Trade and Other Payables**

Trade and other payables are stated at cost, which approximates amortised cost.

**(i) Provisions**

A provision is recognised in the balance sheet when the Club has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

**(j) Revenue**

**(i) Goods Sold and Services Rendered**

Revenue from the sale of goods comprises revenue earned from the provision of food, beverage and other goods and is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from gaming facilities together with other services to members and other patrons of the club is recognised in the income statement when the services are provided. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, the costs incurred or to be incurred cannot be measured reliably, there is a risk of return of goods or there is continuing management involvement with the goods.

**(k) Expenses**

**(i) Operating Lease Payments**

Payments made under operating leases are recognised in the income statement on a straight-line basis over the term of the lease. Lease incentives received are recognised in the income statement as an integral part of the total lease expense and spread over the lease term.

**(ii) Net Financing Costs**

Net financing costs comprise interest payable on borrowings calculated using the effective interest method, and interest receivable on funds invested.

Interest income is recognised in the income statement as it accrues, using the effective interest method. The interest expense component of finance lease payments is recognised in the income statement using the effective interest rate method.

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

**1. STATEMENT OF ACCOUNTING POLICIES (Continued)**

**(l) Income Tax**

The Company continues to claim full exemption from income tax per section 50-45 of the Income Tax Assessment Act 1997.

**(m) Goods and Services Tax**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the taxation authority is included as a current asset or liability in the balance sheet.

**(n) Intangible Assets**

Poker Machine Entitlements that are acquired by the Company which have infinite useful lives are measured at cost less accumulated impairment losses. Poker Machine Entitlements have indefinite useful lives as they have no expiry date. Accordingly, such intangible assets are not amortised but are systematically tested for impairment at each reporting date

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>2. OPERATING REVENUE</b>		
<b>Bar Revenue</b>	<b>628,650</b>	<b>408,764</b>
<b>Other Revenue</b>	<hr/>	<hr/>
Food Sales & socials	45,896	16,941
Gaming	273,738	183,543
Green Fees	106,621	62,920
Interest Received	2,784	75
Raffles	94,141	54,198
Rent Received	32,160	6,000
Rebate Received	36,607	23,846
Subscriptions	23,388	20,420
Sundry Income	1,509	4,553
Government Grant/Cash Flow Boost/Job Keeper	1,395	46,968
	<hr/>	<hr/>
<b>Total Other Revenue</b>	<b>618,239</b>	<b>419,464</b>
	<hr/>	<hr/>
<b>TOTAL REVENUE</b>	<b>\$ 1,246,889</b>	<b>\$ 828,228</b>
	<hr/>	<hr/>
<b>3. CASH AND CASH EQUIVALENTS – CURRENT</b>		
Cash on Hand	49,145	49,145
Cash at Bank	417,094	320,299
	<hr/>	<hr/>
	<b>\$ 466,239</b>	<b>\$ 369,444</b>
	<hr/>	<hr/>
<b>4. TRADE AND OTHER RECEIVABLES – CURRENT</b>		
TAB – Security Deposit	5,000	5,000
	<hr/>	<hr/>
	<b>\$ 5,000</b>	<b>\$ 5,000</b>
	<hr/>	<hr/>

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>5. INVENTORIES</b>		
Finished Goods	\$ <b>33,928</b>	\$ <b>36,415</b>
	<hr/>	<hr/>
<b>6. OTHER – CURRENT ASSETS</b>		
Prepayments	-	-
Other Debtors	572	440
	<hr/>	<hr/>
	<b>\$ 572</b>	<b>\$ 440</b>
	<hr/>	<hr/>



**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

**7. PROPERTY, PLANT AND EQUIPMENT**

	<b>Land &amp; Buildings</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>COST</b>			
Balance at 1 June 2021	1,414,211	2,242,712	3,656,923
Additions	-	11,037	11,037
Disposals	-	-	-
Balance at 31 May 2022	1,414,211	2,253,749	3,667,960
Balance at 1 June 2022	1,414,211	2,253,749	3,667,960
Additions	-	54,072	54,072
Disposals	-	(17,048)	(17,048)
Balance at 31 May 2023	1,414,211	2,290,773	3,703,482
<b>Depreciation and Impairment Losses</b>			
Balance at 1 June 2021	617,660	1,901,636	2,519,296
Depreciation for Year	27,276	81,741	109,017
Disposals	-	-	-
Balance at 31 May 2022	644,936	1,983,377	2,628,313
Balance at 1 June 2022	644,936	1,983,377	2,628,313
Depreciation for Year	26,355	66,820	93,175
Disposals	-	(9,047)	(9,047)
Balance at 31 May 2023	671,291	2,041,150	2,712,441
<b>Carrying Amount</b>			
31 May 2021	796,551	341,076	1,137,627
31 May 2022	769,275	270,372	1,039,647
31 May 2023	742,920	249,623	992,543

**Current Valuation of Land & Buildings**

An independent valuation of Land and buildings owned by the Company at 99 and 101 Oak Road Kirrawee was performed by a Certified Practicing Valuer, Gentle & Associates Pty Limited as at 20 February 2009.

Land, Buildings are considered Core Property in reference to Section 41 J of the registered Clubs Act.

Core Property includes business premises/clubhouse and any facility provided by the Club for use of members.

Core Property per Registered Clubs Act can only be disposed if approved by a resolution passed by the majority of ordinary members.

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>8. INTANGIBLE ASSETS</b>		
Poker Machine Licences	\$ <b>38,000</b>	\$ <b>38,000</b>

Poker Machine Entitlements are stated at cost less accumulated impairment losses.  
Poker Machine Entitlements have an indefinite useful life given they have no expiry date and accordingly are not amortised but are to be assessed annually for impairment

<b>9. TRADE AND OTHER PAYABLES</b>		
Trade Creditors	7,043	6,140
Accrued Expenses	30,943	27,786
Other Creditors	6,546	9,542
Members Subscriptions in Advance	19,309	15,202
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 63,841</b>	<b>\$ 58,670</b>

<b>10. PROVISIONS - CURRENT</b>		
Provision for Employee Entitlements	\$ <b>30,775</b>	\$ <b>28,104</b>
<b>NON-CURRENT</b>		
Provision for Employee Entitlements	\$ -	\$ -

**11. COMPANY DETAILS**

The registered office of the Company is:  
101 Oak Road, Kirrawee NSW 2232

<b>12. AUDITORS' REMUNERATION</b>		
Amounts received or due and receivable by the Auditors for:-		
- Auditing the Financial Statements	7,200	6,650
- Other Services	-	-
	<b>\$ 7,200</b>	<b>\$ 6,650</b>

(The Auditors received no other benefits)

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
**A Company Limited by Guarantee**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>13. RELATED PARTY TRANSACTIONS</b>		
During the year, the following expenditure was incurred relating to directors, which were not generally available to members:-		
Directors Expenses	3,368	2,159
Honorarium Paid	-	-
	_____	_____
	<b>\$ 3,368</b>	<b>\$ 2,159</b>
	_____	_____

There were no related party transactions during the year with Director related entities.

**14. KEY MANAGEMENT PERSONNEL COMPENSATION**

**a) Key Management Personnel**

Names and positions held of key management personnel in office at any time during the Financial year are:

<b>Key Management Personnel</b>	<b>Position</b>
S. Grills	Chairman
D Bain	Director
P. Wren	Director
S. Alcock	Director
G. Brogan	Director
M. Hodge	Director
C. Keelan	Director

**15. CONTINGENT LIABILITIES**

Nil

**16. EVENTS SUBSEQUENT TO BALANCE DATE**

Nil

**17. MEMBERS' GUARANTEE**

The company is limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10.00 each towards meeting any outstanding obligations of the company. At 31 May 2023 the number of members was 1,465 (2022 – 1,369).

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**

**Trading As CLUB KIRRAWEE**

**A.B.N. 20 000 090 979**

**A Company Limited by Guarantee**

**DIRECTORS' DECLARATION**

The Directors of Sutherland Bowling & Recreation Club Limited Trading as Club Kirrawee declare that:-

1. The Financial Statements and Notes as set out on pages 1 to 23 are in accordance with the Corporations Act 2001.
  - (a) comply with Accounting Standards and the Corporations Regulations 2001 and
  - (b) give a true and fair view of the financial position as at 31st May 2023 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Dated at Kirrawee this 21<sup>st</sup> June, 2023

.....  
**SHAUN GRILLS**  
**Chairman of the Board**

.....  
**DAVID BAIN**  
**Director**

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
**A Company Limited by Guarantee**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF**  
**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**

**Report on the financial report**

We have audited the accompanying financial report of Sutherland Bowling & Recreation Club Limited Trading As Club Kirrawee (the company), which comprises the Statement of Financial Position as at 31st May, 2023, the Statement of Comprehensive Income, Statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the directors' declaration of the company.

*Directors' responsibility 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 is free from material misstatement, whether due to fraud or error. In Note 1, the directors also state, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, that the financial statements comply with International Financial Reporting Standards.

*Auditor's responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. The Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The Procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

*Independence*

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*.

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
**A Company Limited by Guarantee**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF**  
**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**

*Auditor's Opinion*

In our opinion:

- a. the financial report of Sutherland Bowling & Recreation Club Limited Trading As Club Kirrawee is in accordance with the *Corporations Act 2001*, including
  - (i) giving a true and fair view of the company's financial position as at 31st May, 2023 and of its performance for the year ended on that date; and
  - (ii) Complying with Australian Accounting Standards – Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Corporations Regulations 2001.
- b. the financial report also complies with International financial Reporting Standards as disclosed in Note 1.

Sydney 21<sup>st</sup> June, 2023

Suite 601  
74 Pitt Street  
SYDNEY NSW 2000

LITTLEWOODS  
Chartered Accountants

A Reisen, C.A., Principal

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
**A Company Limited by Guarantee**

**BAR TRADING STATEMENT**  
**FOR THE YEAR ENDED 31ST MAY, 2023**

	2023	2022
<b>BAR TRADING ACCOUNT</b>		
<b>Bar Revenue</b>	<b>628,650</b>	<b>408,764</b>
Opening Bar Stock	31,412	25,372
Bar Purchases	270,517	180,160
Closing Bar Stock	(29,704)	(31,412)
	<hr/>	<hr/>
<b>TOTAL COST OF SALES</b>	<b>272,225</b>	<b>174,120</b>
	<hr/>	<hr/>
<b>GROSS PROFIT (56.7% - 2023; 57.4% - 2022)</b>	<b>356,425</b>	<b>234,644</b>
	<hr/>	<hr/>
<b>LESS EXPENSES</b>		
Depreciation Bar Fittings	4,223	6,455
Repairs & Maintenance Bar	14,832	16,083
Wages Bar Staff	160,135	117,086
Cleaning & General Expenses	3,880	1,956
	<hr/>	<hr/>
<b>DIRECT EXPENSES</b>	<b>183,080</b>	<b>141,580</b>
	<hr/>	<hr/>
<b>NET PROFIT</b>	<b>\$ 173,345</b>	<b>\$ 93,064</b>
	<hr/>	<hr/>

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
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**GAMING REVENUE STATEMENT**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>Income</b>		
Poker Machines Revenue	273,738	183,543
Club Keno Commissions	8,456	5,910
TAB Commission	14,706	5,134
Profit on Sale of Poker Machines	7,159	-
<b>TOTAL INCOME</b>	<b>304,059</b>	<b>194,587</b>
<b>LESS DIRECT EXPENSE</b>		
Data Monitoring Charges	10,549	7,342
Depreciation Poker Machines	41,403	39,249
Keno Expenses	1,983	1,015
TAB Expenses	4,979	2,572
Less: Gaming Assistance GST Offset	(21,475)	(12,885)
Repairs & Maintenance	18,379	13,048
Wages Gaming	35,090	29,386
Sundry Expenses	1,886	561
<b>TOTAL EXPENSE</b>	<b>92,794</b>	<b>80,288</b>
<b>NET PROFIT</b>	<b>\$ 211,265</b>	<b>\$ 114,299</b>



**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
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**DETAILED PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 31ST MAY, 2023**

	<b>2023</b>	<b>2022</b>
<b>INCOME</b>		
Bar Trading Net profit	173,345	93,064
Food Sales & Socials	45,896	16,941
Gaming Net Profit	211,265	114,299
Green Fees	106,621	62,920
Interest Received	2,784	75
Raffles	94,141	54,198
Rental Received	32,160	6,000
Subscriptions	23,388	20,420
Rebate/Commissions	36,607	23,846
Sundry Income	1,509	4,553
Government Grant/Cashflow Boost/Jobkeeper	1,395	46,968
	\$ 729,111	\$ 443,284
<b>LESS EXPENSES - ADMINISTRATION</b>		
Advertising & Promotion	2,586	1,397
Affiliation Fees	21,134	16,694
Accountancy and Audit	7,200	6,650
Bank Charges	5,055	3,167
Cleaning	29,925	18,031
Computer Expenses	3,110	1,989
Depreciation	54,708	63,313
Directors Expenses	3,368	2,159
Electricity & Gas	45,372	45,139
Entertainment	-	356
Food Sales & Social Costs	28,424	4,784
Foxsports & Sky	24,816	13,595
Honoraria	-	-
Insurance	46,240	40,698
Legal Expenses	-	-
Postage	553	329
Printing & Stationery	3,054	3,192
Provision for Employees Annual Leave	1,368	6,651
Provision for Employee Entitlements Long Service Leave	1,302	2,916
Raffle Prizes	59,011	37,735
Rates & Taxes	6,268	8,231
Repairs & Maintenance	157,022	136,402
Rink Prizes & Trophies	6,445	1,918
	506,961	415,346
Sub Total Carried Forward	506,961	415,346

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
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**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 31ST MAY, 2023**

	<b>2023</b>	<b>2022</b>
<b>EXPENSES (Continued)</b>		
Balance Brought Forward	506,961	415,346
Security	4,401	2,768
Subscriptions & Licences	7,922	7,360
Sundries	27,929	20,066
Superannuation – Employees	31,254	22,748
Telephone	2,444	2,264
Uniforms – Staff & Directors	1,270	155
Wages	100,959	81,522
Waste Collection	6,477	4,975
	_____	_____
<b>TOTAL EXPENSES</b>	<b>\$ 689,617</b>	<b>\$ 557,204</b>
	_____	_____
<b>TOTAL NET PROFIT/(LOSS)</b>	<b>\$ 39,494</b>	<b>\$ (113,920)</b>
	_____	_____

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
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**SUTHERLAND MEN'S BOWLING CLUB**  
**STATEMENT OF INCOME & EXPENDITURE**  
**YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>INCOME</b>		
Carnivals	-	931
Donations Received	-	-
Green Fees	53,648	32,551
Raffles	14,879	6,792
Subscriptions & Lockers	12,925	11,357
Sundries	263	588
<b>TOTAL INCOME</b>	<b>81,715</b>	<b>52,219</b>
<b>EXPENSES</b>		
Affiliation Fees	11,382	9,751
Carnivals	-	-
Catering	3,037	1,470
Club Championship	4,001	145
Donations	-	-
Entry Fees	400	-
Postage	164	-
Raffle Prizes	5,987	2,778
Rink Prizes	1,881	1,318
Sundries	807	-
<b>TOTAL EXPENSE</b>	<b>27,659</b>	<b>15,462</b>
<b>NET CONTRIBUTION</b>	<b>\$ 54,056</b>	<b>\$ 36,757</b>

This information does not form part of the audited accounts and is provided for member's purposes only.

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
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**SUTHERLAND WOMEN'S BOWLING CLUB**  
**STATEMENT OF INCOME & EXPENDITURE**  
**YEAR ENDED 31ST MAY 2023**

	<b>2023</b>	<b>2022</b>
<b>INCOME</b>		
Catering Fees	1,918	1,809
Carnivals	-	-
Donations Received	26	78
Green Fees	29,414	17,391
Raffles	7,467	4,546
Subscriptions & Lockers	9,042	7,909
Sundries	-	-
	47,867	31,733
<b>TOTAL INCOME</b>	<b>47,867</b>	<b>31,733</b>
<b>EXPENSES</b>		
Affiliation Fees	6,903	6,943
Carnivals	-	-
Catering	2,762	2,614
Donations	-	-
Entry Fees	162	455
Postage	45	33
Printing & Stationery	91	9
Raffle Prizes	1,319	595
Rink Prizes	-	-
Sundries	1,985	705
Welfare	-	-
	13,267	11,354
<b>TOTAL EXPENSE</b>	<b>13,267</b>	<b>11,354</b>
<b>NET CONTRIBUTION</b>	<b>\$ 34,600</b>	<b>\$ 20,379</b>

This information does not form part of the audited accounts and is provided for member's purposes only.

**SUTHERLAND BOWLING & RECREATION CLUB LIMITED**  
**Trading As CLUB KIRRAWEE**  
**A.B.N. 20 000 090 979**  
**A Company Limited by Guarantee**

**GREENS MAINTENANCE**  
**STATEMENT OF EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	2023	2022
<b>EXPENSES</b>		
Repairs & Maintenance	51	420
Green Options	112,327	103,881
	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>\$ 112,378</b>	<b>\$ 104,301</b>
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