

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2024**

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

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# CALLALA R.S.L COUNTRY CLUB LIMITED

A.B.N. 36 001 816 799

## DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2024.

### Principal Activities

The principal activities of the company during the financial year were:

Licensed sporting club

### Significant Changes in State of Affairs

No significant changes in the state of affairs occurred during the financial year.

### Objectives & Strategies

The short and long term objectives of the company are to provide club facilities to members and guests.

The strategy for achieving these objectives is to conservatively manage and monitor the company's financial position, and ensure that member facilities are kept at the highest of standards.

### Performance Measurement

The company uses industry accepted financial and non-financial KPI's to monitor performance.

### Membership

The number of members registered in the Register of Members at 30 June 2024 were as follows:

Ordinary Members	3,744
Life Members	5
Total Members	<u>3,749</u>

The company is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the company is wound up, the Constitution states that each member is liable to contribute a maximum of \$2 each towards meeting any outstanding obligations of the entity. At 30 June 2024 the collective liability of members was \$7,498 (30 June 2023: \$6,970).

### Directors

The names of the directors in office at any time during or since the end of the year are:

#### Wayne Parrott

**President**

Appointed 21/05/2024

*Qualifications, experience, and special duties:*

Self Employed

#### Lynden Byrne

**Vice President**

*Qualifications, experience, and special duties:*

Retired.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
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**DIRECTORS' REPORT**

**Narelle Rosato**

Appointed 8/10/2023

*Qualifications, experience, and special duties:*

Hairdresser

**Vice President**

**Joan Donnici**

Appointed 8/10/2023

*Qualifications, experience, and special duties:*

Retired

**Treasurer**

**Edwin Dinnie**

*Qualifications, experience, and special duties:*

Ethanol Operator

**Director**

**Carol Grinter**

*Qualifications, experience, and special duties:*

Retired

**Director**

**Stephen Nott**

Appointed 8/10/2023

*Qualifications, experience, and special duties:*

Self Employed

**Director**

**Stephen Dunshea**

Appointed 8/10/2023

Resigned 21/05/2024

*Qualifications, experience, and special duties:*

Retired

**Former President**

**Cathy Dunshea**

Resigned 21/05/2024

*Qualifications, experience, and special duties:*

Office Administration

**Former Director**

**Robert Fowler**

Term completed 8/10/2023

*Qualifications, experience, and special duties:*

Retired

**Former Treasurer**

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

CALLALA R.S.L COUNTRY CLUB LIMITED  
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DIRECTORS' REPORT

Summary of Meeting Attendances:

9 ordinary meetings were held during the year.

	<i>Number of Meetings Eligible To Attend</i>	<i>Number of Meetings Attended</i>
Wayne Parrott	9	9
Lynden Byrne	9	9
Narelle Rosato	9	9
Joan Donnici	9	8
Edwin Dinnie	9	8
Carol Grinter	9	8
Stephen Nott	9	7
Stephen Dunshea	9	7
Cathy Dunshea	9	7
Robert Fowler	3	3

Auditor's Independence Declaration

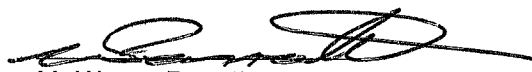
The lead auditor's independence declaration for the year ended 30 June 2024 has been received and can be found on page 6 of the financial report.

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

Director:

  
Mrs Lynden Byrne

Director:

  
Mr Wayne Parrott

Dated 16 September 2024

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
CALLALA R.S.L COUNTRY CLUB LIMITED  
A.B.N. 36 001 816 799**

**Audit Opinion**

We have audited the financial report of Callala R.S.L Country Club Limited (the company), which comprises the statement of financial position as at year ended 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Callala R.S.L Country Club Limited is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the company's financial position as at the year ended 30 June 2024 and of its performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

**Basis of Audit Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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 does not include the financial report and our auditor's report thereon, but comprises the Supplementary Information contained in the annual report, which we obtained prior to the date of this auditor's report, and the Vice President's Report, Treasurer's Report etc, which are expected to be made available to us after the date of this auditor's report.

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, 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.

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
CALLALA R.S.L COUNTRY CLUB LIMITED  
A.B.N. 36 001 816 799**

**Responsibilities of the Directors for the Financial Report**

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**Matters Relating to the Electronic Presentation of the Audited Financial Report**

The auditor's report relates to the financial report of Callala R.S.L Country Club Limited for the financial year ended 30 June 2024 included on the company's website. The directors are responsible for the integrity of the company's website. We have not been engaged to report on the integrity of the company's website. The auditor's report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this website.

**Booth Partners**



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Rebecka Schroeder, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 16 September 2024

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO THE DIRECTORS OF  
CALLALA R.S.L COUNTRY CLUB LIMITED  
A.B.N. 36 001 816 799**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been no contraventions of:

- i) the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii) any applicable code of professional conduct in relation to the audit.

**Booth Partners**



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Rebeka Schroeder, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 16 September 2024



**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Revenue	2	4,397,134	4,049,563
Other income	2	-	8,728
Cost of sales		(1,034,657)	(995,834)
Depreciation, amortisation and loss on disposal		(324,494)	(264,241)
Employee benefits		(1,536,315)	(1,316,006)
Interest expense		(14,276)	(75,604)
Lease Amortisation		(233,484)	(253,536)
Occupancy costs		(390,502)	(250,916)
Other Expenses		(527,492)	(445,124)
Poker Machine Expenses		(143,623)	(128,218)
Promotions & entertainment		(125,408)	(111,377)
Repairs & maintenance		(387,503)	(322,839)
<b>Loss before income tax</b>	<b>3</b>	<b>(320,620)</b>	<b>(105,404)</b>
Income tax expense		-	-
<b>Profit (loss) attributable to members of the company</b>		<b>(320,620)</b>	<b>(105,404)</b>
<b>Total comprehensive income (loss) attributable to members of the company</b>		<b>(320,620)</b>	<b>(105,404)</b>

The accompanying notes form part of these financial statements.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	474,701	771,451
Trade and other receivables	5	57,839	30,588
Inventories	6	105,530	119,471
Other current assets	7	148,101	235,144
<b>TOTAL CURRENT ASSETS</b>		<u>786,171</u>	<u>1,156,654</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	3,342,083	3,791,758
Intangible assets	9	72,896	72,896
<b>TOTAL NON-CURRENT ASSETS</b>		<u>3,414,979</u>	<u>3,864,654</u>
<b>TOTAL ASSETS</b>		<u>4,201,150</u>	<u>5,021,308</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	276,352	361,401
Borrowings	11	209,926	206,189
Short term provisions	12	162,607	135,474
Other current liabilities	13	37,396	42,994
<b>TOTAL CURRENT LIABILITIES</b>		<u>686,281</u>	<u>746,058</u>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	944,468	1,387,404
Long term provisions	12	28,463	27,733
Other non-current liabilities	13	27,509	25,064
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>1,000,440</u>	<u>1,440,201</u>
<b>TOTAL LIABILITIES</b>		<u>1,686,721</u>	<u>2,186,259</u>
<b>NET ASSETS</b>		<u>2,514,429</u>	<u>2,835,049</u>
<b>EQUITY</b>			
Retained earnings		<u>2,514,429</u>	<u>2,835,049</u>
<b>TOTAL EQUITY</b>		<u>2,514,429</u>	<u>2,835,049</u>

The accompanying notes form part of these financial statements.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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	<b>Retained Profits</b>
Balance at 1 July 2022	2,940,453
Profit (loss) for the year	(105,404)
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	<u>(105,404)</u>
Income tax expense	-
Balance at 30 June 2023	<u><u>2,835,049</u></u>
Balance at 1 July 2023	2,835,049
Profit (loss) for the year	(320,620)
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	<u>(320,620)</u>
Balance at 30 June 2024	<u><u>2,514,429</u></u>

The accompanying notes form part of these financial statements.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		4,353,460	4,062,264
Payments to suppliers and employees		(3,937,737)	(3,580,183)
Interest received		13,269	10,100
Borrowing costs paid		(14,276)	(75,603)
<b>Net cash provided by (used in) operating activities</b>		<u>414,716</u>	<u>416,578</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		(272,267)	(399,413)
<b>Net cash provided by (used in) investing activities</b>		<u>(272,267)</u>	<u>(399,413)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings - HP's and debenture		(12,529)	(12,021)
Repayment of borrowings - Leases		(426,670)	(186,730)
<b>Net cash provided by (used in) financing activities</b>		<u>(439,199)</u>	<u>(198,751)</u>
Net increase (decrease) in cash held		(296,750)	(181,586)
Cash at beginning of financial year		<u>771,451</u>	<u>953,037</u>
Cash at end of year	<b>4</b>	<u>474,701</u>	<u>771,451</u>

The accompanying notes form part of these financial statements.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**1 Summary of Material Accounting Policies**

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with the requirements of the Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in the financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accrual 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements of Callala R.S.L Country Club Limited for the year ended 30 June 2024 were authorised for issue in accordance with a resolution of the directors on 16 September 2024.

**Change in Accounting Policy**

**AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities**

Amendments to various standards arising from the above were adopted from 1 January 2023. Although the amendments did not result in any changes to the accounting policies themselves, they impacted the accounting policy information disclosed in the financial statements. The amendments require the disclosure of 'material', rather than 'significant', accounting policies. The amendments also provide guidance on the application of materiality to disclosure of accounting policies, assisting entities to provide useful, entity-specific accounting policy information that users need to understand other information in the financial statements. Management reviewed the accounting policies and made updates to the information disclosed in Material Accounting Policies (2022: Significant Accounting Policies) in line with the amendments where applicable.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**Revenue and Other Income**

The company has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058).

Material revenue policies are as follows:

**Goods and Services**

All goods and services other than those detailed below are delivered, invoiced, and paid for simultaneously. This includes sales of liquor, gaming products, golf games, and other products.

Revenue is recognised immediately at the point of sale. The impact of the loyalty program has been detailed below.

**Memberships**

Membership is granted following payment of annual fees and in the case of new members, board approval of their application. Payment for new members is due on application, and payment for renewing members is due within one month of the renewal date.

Contract liabilities are recognised on receipt of payment, and revenue is recognised on a straight line basis over the period of membership.

**Loyalty Program**

Members are eligible to earn points based on their poker machine usage. Points are redeemable against any future purchases from the company. The points accumulate and expire once a year on 31 December.

A portion of poker machine takings relating to loyalty points are deferred to contract liabilities. Revenue is recognised when loyalty points are redeemed or the likelihood of the customer redeeming the loyalty points becomes remote.

**Advertising and Sponsorships**

Advertising and sponsorships are invoiced prior to the agreed period of coverage and invoices are typically payable within 30 days.

Contract liabilities are recognised when the invoices are issued, and revenue is recognised on a straight line basis over the agreed period of coverage.

**Function Income**

Deposits for functions are invoiced at the time of booking and are payable by the earlier of 30 days from the booking, or 10 days prior to the event. Full payment for the function is typically due by the day of the event.

Contract liabilities are recognised when the booking is made, and for any part payments received prior to the time of the event. Revenue is recognised at the time the function is held.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**Ticket Sales**

Event tickets are invoiced when payment is received.

Contract liabilities are recognised when tickets are sold prior to the date of the event. Revenue is recognised at the time the event is held.

**Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

**Property, Plant and Equipment**

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

Except for certain non-depreciable assets, depreciation is provided for on a straight line basis.

Leasehold Improvements	2% - 40% Straight Line
Plant & Equipment	3.5% - 40% Straight Line
Poker Machines	25% - 40% Straight Line
Motor Vehicles	22.5% Straight Line

**Intangibles**

**Poker machine licences**

Purchased poker machine licences are initially recognised at cost. They have an infinite life in accordance with the licence terms, and are carried at cost. Poker machine licences are assessed annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired.

**Income Tax**

The company is exempt from income tax under section 50-45 of the Income Tax Assessment Act 1997.

**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.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting period. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of other comprehensive income.

**Short term employee benefits**

Provision is made for the obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are recognised as a part of current liabilities in the statement of financial position.

**Other long-term employee benefits**

Employee's long service leave entitlements are classified as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense. Obligations for long-term employee benefits are presented as non-current liabilities in the statement of financial position, except where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

**Member Points**

The club recognises a provision for unredeemed member points, adjusted for the probability of redemption determined by historical data. Points are expected to be redeemed within 12 months.

**Key Management Personnel Compensation**

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the company, directly or indirectly, including any directors (whether executive or otherwise). Compensation includes all forms of employee benefits paid, payable or provided by or on behalf of the company in exchange for services rendered.



**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>2 Revenue</b>		
<b>Revenue</b>		
Bar Rebate Income	37,244	38,016
Bar Sales	1,216,056	1,128,190
Bistro Sales	1,025,026	991,024
Golf Shop Other Income	268,490	199,989
Golf Shop Sales	18,240	13,552
Interest Income	13,269	10,100
Keno Commissions	54,944	59,016
Members Subscriptions	18,229	16,265
Motel Income	387,087	263,395
Poker Machine Net Clearances	1,202,269	1,235,990
Poker Machine Rebate Income	17,180	17,180
Sub Club Income	27,885	17,917
Sundry Income	52,569	47,584
TAB Commissions	15,841	11,345
Workers Compensation Reimbursements	42,805	-
	<b>4,397,134</b>	<b>4,049,563</b>
<b>Other Income</b>		
Profit on Sale of Non Current Assets	-	8,728
	-	8,728
	<b>4,397,134</b>	<b>4,058,291</b>
<b>Total revenue and other income</b>	<b>4,397,134</b>	<b>4,058,291</b>

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>3 Loss from Ordinary Activities</b>		
Loss from ordinary activities before income tax expense has been determined after:		
<b>Expenses:</b>		
Amortisation	233,484	253,536
Depreciation	324,494	264,241
Rental expense on operating leases	3,682	3,985
Auditors remuneration:		
Audit Fees	21,835	19,454
Accountancy Fees	18,600	16,571
Total auditor's remuneration	40,435	36,025
<b>4 Cash and Cash Equivalents</b>		
<b>Current</b>		
Cash on Hand	100,000	110,200
Bendigo Bank	94,268	390,386
Bendigo Bank - Term Deposits	268,061	263,855
Commonwealth Bank	12,372	7,010
	474,701	771,451
<b>5 Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	57,839	30,588
	57,839	30,588
<b>6 Inventories</b>		
<b>Current</b>		
Stock on Hand - Other	26,509	26,055
Stock on Hand	79,021	93,416
	105,530	119,471

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>7 Other Current Assets</b>		
<b>Current</b>		
Prepayments	148,101	235,144
	148,101	235,144
<b>8 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Leasehold Improvements and ROU Assets	6,287,619	6,551,842
Less: Amortisation	(3,561,563)	(3,478,605)
	2,726,056	3,073,237
<b>Total Land and Buildings</b>	2,726,056	3,073,237
<b>Plant and Equipment</b>		
Plant & Equipment	2,578,167	2,411,693
Less: Provision for Depreciation	(2,036,371)	(1,829,016)
	541,796	582,677
Poker Machines	257,102	257,102
Less: Provision for Depreciation	(182,871)	(121,258)
	74,231	135,844
<b>Total Plant and Equipment</b>	616,027	718,521
<b>Total Property, Plant and Equipment</b>	3,342,083	3,791,758

**Movements in Carrying Amounts**

Movements in carrying amount for each class of property, plant and equipment between the beginning and the end of the financial year:

	<b>Carrying Value</b>				<b>Carrying Value</b>
	<b>1 Jul 2023</b>	<b>Additions</b>	<b>Disposals</b>	<b>Depreciation</b>	<b>30 Jun 2024</b>
Leasehold Improvements	3,073,235	105,797	(163,551)	(289,425)	2,726,056
Plant & Equipment	502,108	166,470	-	(188,700)	479,878
Poker Machines	135,843	-	-	(61,612)	74,231
Motor Vehicles	80,574	-	-	(18,656)	61,918
	3,791,760	272,267	(163,551)	(558,393)	3,342,083

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2024**                      **2023**  
**\$**                                      **\$**

Movements in carrying amount for each class of right of use assets included in the above:

	<b>Carrying Value</b>				<b>Carrying Value</b>
	<b>1 Jul 2023</b>	<b>Additions</b>	<b>Disposals</b>	<b>Depreciation</b>	<b>30 Jun 2024</b>
Leasehold Improvements	1,456,645	-	(163,551)	(205,281)	1,087,813
Plant & Equipment	65,257	-	-	(28,203)	37,054
	<u>1,521,902</u>	<u>-</u>	<u>(163,551)</u>	<u>(233,484)</u>	<u>1,124,867</u>

**Core Property**

All of the leasehold improvements owned by the club are located at Callala Beach Road, Callala, and are considered 'Core Property' (as defined in the Registered Club Act 1976)

**Leasehold Improvements**

We refer to the carrying amount of the leasehold improvements at 30 June 2024. This cost incurred by Callala RSL Country Club Limited would be expected to remain with the owners of the land at Callala Beach Road, Callala. The building improvements themselves would be difficult to relocate from the land itself.

**Right of Use Assets**

During the year the Clubhouse and Motel leases were reassessed to exclude the effect of factored in CPI adjustments from the beginning of the lease. This reassessment resulted in a reduction in both the Right of Use Assets and the Lease liabilities for these assets.

**9 Intangible Assets**

Poker Machine Entitlements	72,896	72,896
<b>Total</b>	<u>72,896</u>	<u>72,896</u>

**Movements in Carrying Amounts**

Movements in carrying amount of each class of intangibles between the beginning and the end of the financial year:

	<b>Carrying Value</b>				<b>Carrying Value</b>
	<b>1 Jul 2023</b>	<b>Additions</b>	<b>Disposals</b>	<b>Amortisation</b>	<b>30 Jun 2024</b>
Poker Machine Licences	72,896	-	-	-	72,896
	<u>72,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,896</u>

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<hr/>		
<b>10 Trade and Other Payables</b>		
<b>Current</b>		
Trade Creditors & Accruals	239,247	347,070
GST Payable	37,105	14,331
	<u>276,352</u>	<u>361,401</u>
<b>11 Borrowings</b>		
<b>Current</b>		
Hire Purchase Liability	3,286	13,145
Less: Unexpired Hire Purchase Liability	(88)	(616)
<b>Lease Liability</b>		
Lease Liability - Axsess Today	-	2,881
Lease Liability - Callala RSL Sub Branch	78,554	71,612
Lease Liability - Northern Managed Finance	11,733	11,215
Lease Liability - Motel Building	111,819	103,602
Lease Liability TPC (Multiscreen)	3,374	3,176
Lease Liability Motel Wifi gig switches and access	1,248	1,174
	<u>206,728</u>	<u>193,660</u>
	<u>209,926</u>	<u>206,189</u>
<b>Non-Current</b>		
Hire Purchase Liability	-	3,286
Less Unexpired Hire Purchase Liability	-	(88)
<b>Lease Liability</b>		
Lease Liability - Callala RSL Sub Branch	661,420	919,332
Lease Liability - Northern Managed Finance	14,625	26,357
Lease Liability - Motel Building	260,312	425,784
Lease Liability TPC (Multiscreen)	4,515	7,889
Lease Liability Motel Wifi gig switches and access	3,596	4,844
	<u>944,468</u>	<u>1,384,206</u>
	<u>944,468</u>	<u>1,387,404</u>

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

2024	2023
\$	\$

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The lease between Callala RSL Country Club and Callala RSL Sub Branch for the land and building is a 5 year lease, expiring 30 June 2027. There is an option to extend another 5 years and it is highly likely the Company will take this up. As such we have taken up the value of the lease payments for 10 years at present value on 30 June 2022 to determine the lease liability and right of use asset values.

There are two leases between Callala RSL Country Club and Northern Managed Finance. One is a 5 year lease for Telephones, expiring December 2025. There is no option on this lease. We have taken up the value of the lease payments at present value at the beginning of the lease to determine the lease liability and right of use asset values. The other Northern Managed Finance lease is also a 5 year lease for Cameras, expiring April 2027. There is no option on this lease. We have taken up the value of the lease payments at present value at the beginning of the lease to determine the lease liability and right of use asset values.

The lease between Callala RSL Country Club and Nidaal Pty Ltd for the Motel Building is a 5 year lease, expiring August 2027. There is an option to renew for another 5 years but at this stage it is not known if the Club will take up the option. As such we have taken up the value of the lease payments for 5 years at present value at the beginning of the lease on 30 September 2022 to determine the lease liability and right of use asset values.

The lease between Callala RSL Country Club and TPC Finance for the Multiscreen Communications System is a 4 year lease, expiring September 2026. There is no option to renew and as such we have taken up the value of the lease payments for 4 years at present value at the beginning of the lease on 18 October 2022 to determine the lease liability and right of use asset values.

The lease between Callala RSL Country Club and Easytel for Motel Wifi Boosters and Access Points is a 5 year lease, expiring January 2028. There is no option to renew and as such we have taken up the value of the lease payments for 5 years at present value at the beginning of the lease on 8 February 2023 to determine the lease liability and right of use asset values.

The financing lease between Callala RSL Country Club and Toro Finance is a 4 year lease for a Fairway Mower. This lease ends in September 2024.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>12 Provisions</b>		
<b>Current</b>		
Provision for Annual Leave	98,387	92,574
Provision for Long Service Leave	28,358	20,975
Provision for Members Points	18,869	11,389
Provision for PM Jackpot	13,311	10,536
Make Good Provision on Lease	3,682	-
	<u>162,607</u>	<u>135,474</u>
<b>Non-Current</b>		
Provision for Long Service Leave	28,463	27,733
	<u>28,463</u>	<u>27,733</u>

**Movements in Carrying Amounts**

Movements in carrying amount for each class of provision between the beginning and the end of the financial year:

	<b>Carrying Value</b>			<b>Unused Amounts Reversed</b>		<b>Carrying Value</b>
	<b>1 Jul 2023</b>	<b>Additions</b>	<b>Charges</b>		<b>30 Jun 2024</b>	
Annual Leave	92,574	98,407	(92,594)	-	98,387	
Long Service Leave	48,708	12,620	(4,507)	-	56,821	
Member Points	11,389	106,007	(98,527)	-	18,869	
Provision for PM Jackpot	10,536	13,311	(10,536)	-	13,311	
Make Good Provision on Lease	-	3,682	-	-	3,682	
	<u>163,207</u>	<u>234,027</u>	<u>(206,164)</u>	<u>-</u>	<u>191,070</u>	

**13 Other Liabilities**

**Current**

Subscriptions in Advance	26,868	23,679
Other Income in Advance	10,528	19,315
	<u>37,396</u>	<u>42,994</u>

**Non Current**

Subscriptions in advance	27,509	25,064
	<u>27,509</u>	<u>25,064</u>

**14 Key Management Personnel Compensation**

Total Compensation	128,817	119,561
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**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2024**  
**\$**

**2023**  
**\$**

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**15 Related Party Transactions**

Transactions between related parties are on normal commercial terms and conditions. These terms and conditions are no more favourable than those available to other parties unless otherwise stated.

**16 Entity Details**

Callala R.S.L Country Club Limited is domiciled and incorporated in Australia.

**Registered Office**

43 Callala Beach Rd, Callala Beach NSW 2540

**Principal Place of Business**

43 Callala Beach Rd, Callala Beach NSW 2540



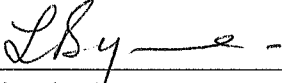
**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**DIRECTORS' DECLARATION**

The directors of the company declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001 and:
  - (a) comply with Australian Accounting Standards.
  - (b) give a true and fair view of the financial position of the company as at 30 June 2024 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the board of directors.

Director:   
Mrs Lynden Byrne

Director:   
Mr Wayne Parrott

Dated 16 September 2024

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION**

The additional information on the following pages is in accordance with the books and records of Callala R.S.L Country Club Limited which have been subjected to the auditing procedures applied in the audit of the company for the year ended 30 June 2024. It will be appreciated that the audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.



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Rebeka Schroeder, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 16 September 2024

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>Bar Trading</b>			
Sales		1,216,056	1,128,190
		1,216,056	1,128,190
<b>LESS: COST OF GOODS SOLD</b>			
Purchases		539,959	496,118
		539,959	496,118
<b>GROSS PROFIT FROM TRADING</b>		<b>676,097</b>	<b>632,072</b>
Alcohol Rebates		37,244	38,016
		37,244	38,016
<b>EXPENDITURE</b>			
Wages		353,216	337,760
Amortisation		2,520	3,765
Member Points/ Voucher Expense		5,617	5,209
Repairs & Requisites		2,604	16
Superannuation		40,932	36,690
		404,889	383,440
<b>NET PROFIT</b>		<b>308,452</b>	<b>286,648</b>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>TAB Trading</b>			
<b>INCOME</b>			
TAB Commissions		15,841	11,345
		15,841	11,345
<b>EXPENDITURE</b>			
Superannuation		63	63
Wages		600	600
		663	663
<b>NET PROFIT</b>		15,178	10,682

The accompanying notes form part of these financial statements.

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**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
Note	\$	\$
<b>Poker Machine Trading</b>		
Gross Clearances	4,674,916	4,679,318
Poker Machine GST Rebate	17,180	17,180
Poker Machine Payouts	(3,472,647)	(3,443,328)
	1,219,449	1,253,170
<b>EXPENDITURE</b>		
Monitoring Costs	21,404	20,131
Supplementary Tax	92,650	82,068
Wages	16,332	15,785
Community Donations	7,753	4,065
Depreciation and Loss on Disposal	61,613	47,994
Member Points/ Voucher Expense	21,816	21,954
Repairs & Maintenance	22,606	23,566
Superannuation	1,780	1,657
	245,954	217,220
<b>NET PROFIT</b>	<b>973,495</b>	<b>1,035,950</b>

The accompanying notes form part of these financial statements.

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**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>Golf Course Trading</b>			
Shop Sales		18,240	13,552
		18,240	13,552
<b>LESS: COST OF GOODS SOLD</b>			
Purchases		10,980	9,167
		10,980	9,167
<b>GROSS PROFIT FROM TRADING</b>			
		7,260	4,385
<b>INCOME</b>			
Apprenticeship rebates		3,148	23,503
Competition Fees		2,461	678
Donations		5,139	6,598
Fund Raising		259	-
Golf Advertising		1,600	1,999
Golf Cart Hire		76,668	48,882
Green Fees		130,490	82,641
Memberships		44,528	34,292
Sponsorships		1,955	1,021
Sundry Income		2,242	375
		268,490	199,989
<b>EXPENDITURE</b>			
Advertising		1,714	690
Affiliation Fees		9,599	9,495
Amortisation of Development Costs		18,354	18,327
Depreciation		604	798
Donation		-	94
General Expenses		2,129	2,302
Golf Cart Lease Expenses		4,166	3,374
Golf Course Maintenance		149,017	135,163
Insurance		2,406	2,699
Interest Lease Expense		-	408
Postage Printing & Stationery		3,592	1,938
Presentation and Catering		223	431

The accompanying notes form part of these financial statements.

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**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Superannuation		17,047	17,776
Telephone		111	864
Vehicle Expenses		4,773	4,658
Wages		<u>156,791</u>	<u>169,297</u>
		<u>370,526</u>	<u>368,314</u>
<b>NET LOSS</b>		<u><u>(94,776)</u></u>	<u><u>(163,940)</u></u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>Keno Trading</b>			
<b>INCOME</b>			
Keno Commissions		54,944	59,016
		54,944	59,016
<b>EXPENDITURE</b>			
Repairs & Maintenance		3,186	3,739
Superannuation		63	63
Wages		600	600
		3,849	4,402
<b>NET PROFIT</b>		<b>51,095</b>	<b>54,614</b>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.



**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>Bistro Trading</b>			
Sales		1,025,026	991,024
		1,025,026	991,024
<b>LESS: COST OF GOODS SOLD</b>			
Purchases		483,718	490,549
		483,718	490,549
<b>GROSS PROFIT FROM TRADING</b>			
		541,308	500,475
<b>EXPENDITURE</b>			
Bistro Electricity and Gas		31,101	27,056
Bistro Repairs and Maintenance		11,327	8,109
Bistro Requisites		29,954	41,090
Interest Lease Expense		20	405
Member Points/ Voucher Expense		4,673	4,453
Superannuation		54,659	41,874
Wages		474,654	398,802
Wastage		433	585
		606,821	522,374
<b>NET LOSS</b>		<b>(65,513)</b>	<b>(21,899)</b>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>Motel Trading</b>			
<b>INCOME</b>			
Interest Income		1,420	624
Motel Accommodation Income		387,078	263,356
Motel Food and Drinks		9	39
		<u>388,507</u>	<u>264,019</u>
<b>EXPENDITURE</b>			
Advertising		7,520	23,403
Depreciation		37,003	30,932
Electricity & Gas Motel		10,886	7,302
Insurance		10,777	8,056
Interest Lease Expense		7,933	21,960
Lease Amortisation		121,944	106,686
Minor Equipment		312	11,069
Motel Booking Site Commission		35,503	25,995
Motel Computer Expenses		5,132	5,382
Motel Mobile		1,080	649
Motel Supplies		6,195	125
Motel Vouchers		122	134
Printing, Stationery & Postage		313	1,356
Rates & Taxes Motel		7,742	6,435
Repairs & Maintenance		66,124	36,965
Superannuation		14,305	3,195
Uniforms		293	-
Wage Costs - Motel		131,473	93,556
Wastage		89	-
		<u>464,746</u>	<u>383,200</u>
<b>NET LOSS</b>		<u>(76,239)</u>	<u>(119,181)</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Bar Trading	308,452	286,648
TAB Trading	15,178	10,682
Poker Machine Trading	973,495	1,035,950
Golf Course Trading	(94,776)	(163,940)
Keno Trading	51,095	54,614
Bistro Trading	(65,513)	(21,899)
Motel Trading	(76,239)	(119,181)
Interest Received	11,849	9,476
Members Subscriptions	18,229	16,265
Profit on Sale of Non Current Assets	-	8,728
Sub Groups	<b>17</b> 27,885	17,917
Sundry Income	<b>18</b> 95,374	47,584
	<u>1,265,029</u>	<u>1,182,844</u>
<b>LESS : EXPENDITURE</b>		
Accountancy Fees	18,600	16,572
Advertising	14,733	26,160
Affiliation Fees	5,835	5,399
Amortisation	63,150	58,736
Audit Fees	21,835	19,454
Bank Charges	41,278	22,612
Bowling Green Maintenance	76,896	76,636
Cleaning Materials & Contractors	99,343	91,658
Courtesy Bus Expenses	97,705	36,207
Depreciation	141,250	103,689
Directors Meals & Duty Expenses	3,106	1,693
Donations	1,218	1,891
Electricity & Gas	66,886	65,107
Entertainment & Promotion Expenses	<b>19</b> 102,214	98,236
General Expenses	<b>20</b> 89,102	62,979

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**SUPPLEMENTARY INFORMATION**  
**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Insurance	249,060	110,997
Interest Lease Expense	(11,713)	47,878
Interest Paid	18,036	4,953
Lease Amortisation	111,540	146,850
Leasing Charges	3,682	3,985
Long Service Leave	8,113	3,788
Payroll Tax	19,344	-
Printing, Stationery & Postage	8,386	7,690
Rates & Taxes	3,808	2,865
Repairs & Maintenance	55,743	38,645
Security	2,356	1,130
Superannuation	17,736	13,819
Telephone	10,541	5,848
Trade Waste & Effluent Removal	22,966	22,940
Transport & Travelling Costs	893	-
Under/Over Banking	(4,950)	1,693
Wage Costs - Administration	168,235	176,109
Wages paid on Work Cover	48,792	-
Water Rates	9,930	12,029
	<u>1,585,649</u>	<u>1,288,248</u>
<b>OPERATING PROFIT</b>	<b>(320,620)</b>	<b>(105,404)</b>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>17 Sub Groups</b>		
Callala RSL Bowling Club	21,696	11,191
Fishing Club	(697)	(676)
Ladies Golf Club	(1,261)	(297)
Mens Golf Club	6,233	3,803
Veterans Golf Club	1,914	3,896
	<u>27,885</u>	<u>17,917</u>
	<u>27,885</u>	<u>17,917</u>
<b>18 Sundry Income</b>		
Advertising Fees	109	436
Auditorium Hire	409	3,395
Callala Club Shirts	23	-
Commissions	28,835	21,869
Donations	3,055	1,530
Entertainment	-	68
Insurance Recoveries	-	12,814
Sundry Income	20,138	7,472
Workers Compensation	42,805	-
	<u>95,374</u>	<u>47,584</u>
	<u>95,374</u>	<u>47,584</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**CALLALA R.S.L COUNTRY CLUB LIMITED**  
**A.B.N. 36 001 816 799**

**NOTES TO THE SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>19 Entertainment &amp; Promotion Expenses</b>		
Entertainment	52,239	44,790
Major Draw	7,127	7,000
Members Birthday	9,172	7,628
National Poker League	9,724	23,481
Net Raffle and Bingo	(30,672)	(29,248)
Net Special Events	(1,204)	(1,776)
Pool Competition	379	-
Promotions	100	-
Sky Channel & Austar	55,349	46,361
	<u>102,214</u>	<u>98,236</u>
<b>20 General Expenses</b>		
Computer Expenses	1,660	6,112
Consultancy	3,480	180
Fines	820	-
Flowers	227	-
Hire of Plant & Equipment	2,757	3,361
Hygiene	9,461	8,943
Legal Fees	-	412
Licence Fees	5,269	4,987
Lucky Badge	21,727	12,091
Safety	18,388	11,441
Staff Meals and Drinks	2,605	200
Staff Training & Welfare	8,975	4,372
Subscriptions	10,185	9,339
Sundry Expenses	3,548	1,541
	<u>89,102</u>	<u>62,979</u>

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