

2025-26 • COLEAMBALLY

ANNUAL REPORT

Coleambally Community Club Limited



IT'S THE PLACE TO BE

A strong year. A stronger club. A bigger story than the numbers.

A year worth celebrating

The audited numbers tell a pretty upbeat story.



ABOUT \$820 PROFIT FOR EVERY DAY OF THE YEAR.

Not bad for a community club in Coleambally.

Based on the audited financial statements for the year ended 30 June 2026.

FUN FACT

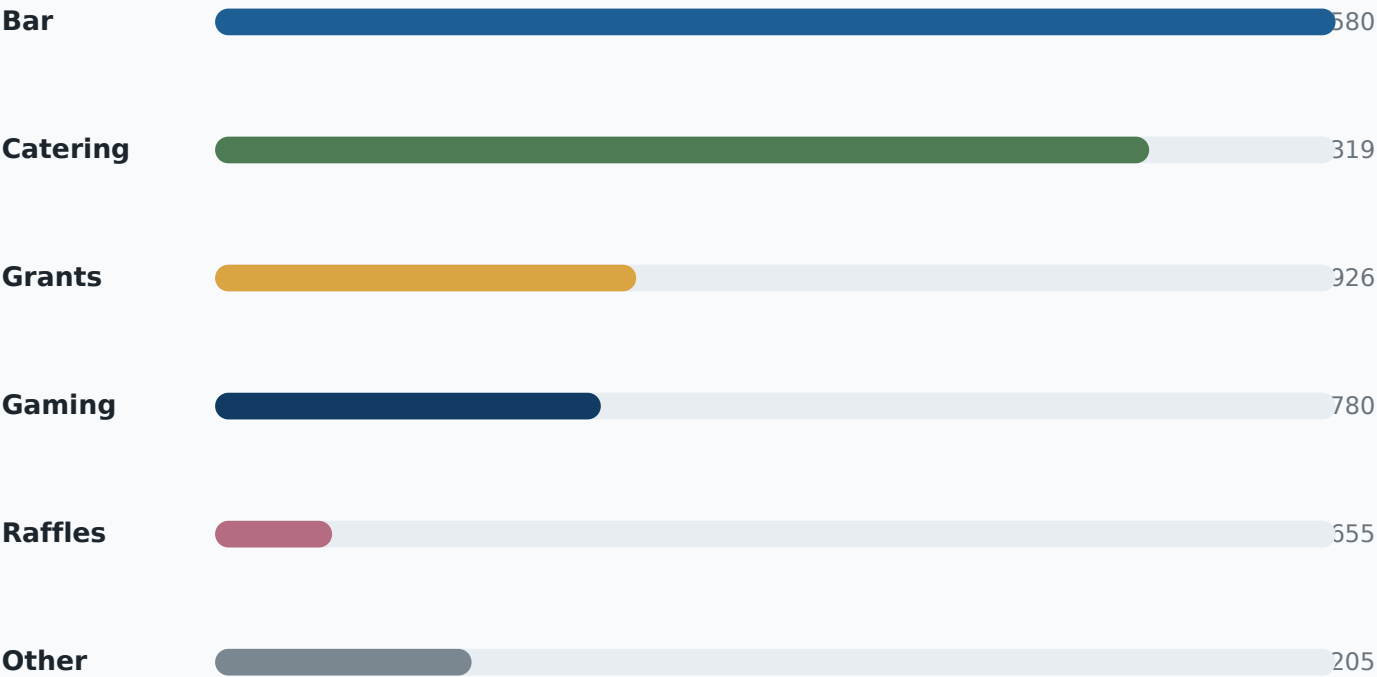
Catering income grew more than 12x
from \$35,935 in 2025 to \$452,319 in 2026.

FUN FACT

Cash grew 74%
from \$352,481 to \$613,422.

Where the year’s income came from

A broader mix of revenue helped drive the result.



Catering was the headline act.

The move to an in-house kitchen operation transformed the revenue mix. Catering income rose to \$452,319, while bar income remained strong at \$542,580.

THE BIG PICTURE

Total income: \$1,566,465

Compared with \$1,027,274 in 2025.

Money at work around the Club

A healthy result matters because it gives the Club room to invest.



Property, plant & equipment additions

\$128,411

Practical investment in the venue and equipment.



Members amenities & entertainment

\$87,837

Keeping the Club enjoyable, social and active.



Repairs & maintenance

\$51,042

Looking after the place so it keeps looking after us.



Donations & sponsorships

\$17,448

Backing local groups, sport and community causes.

STRONGER BALANCE SHEET. MORE OPTIONS.

Net assets finished the year at \$1,146,758, up \$299,327.

Members, directors & plenty of meetings

Good clubs are built by people showing up.

716

ORDINARY MEMBERS

11 Board meetings during the year

Attendance below is attended / eligible.
Eligibility reflects time each director held office.

DIRECTOR	ATTENDANCE
Chris Hardy	10 / 11
Colleen Kelly	3 / 4
Keith Burge	10 / 11
Brett Hogan	11 / 11
Amanda Avery	11 / 11
Chris Noack	8 / 11
Louise Wiseman	1 / 1
Debbie Whelan	7 / 7
Neileen Doherty	3 / 3

THE CLUB'S PURPOSE DIDN'T CHANGE.

Operate a licensed club, promote lawn bowling, maintain a premier community facility and keep supporting local charities, schools and sporting clubs.

Same purpose. More capacity.

The audited report sets a straightforward direction for the year ahead.

1

Keep the Club strong

Continue containing costs and building sustainable profits.

2

Keep improving the venue

Maintain and improve facilities for members.

3

Keep backing the community

Support charities, schools and sporting clubs.

A club in a better position to say “yes”.

The best part of a strong year is not the number at the bottom of the page. It is the extra capacity it gives the Club to improve the venue, support local groups and keep delivering a place the community can be proud of.

Fun facts from around the Club

Because the story of the year isn't just in the numbers.



4,608
dim sims
consumed

A Club favourite
that never goes
out of style.



Over
2,000kg
of rice cooked up

The backbone
of many great meals
at the Club.



746
plates of
honey chicken

A crowd favourite
on the menu.



12,399
schooners of
Dry 3.5 poured

Good times, great
company.



8,586
cans of soft drink
cracked open

Keeping members
and families refreshed
all year.



2,074
cups of coffee/tea
made

Small moments
that make a big
difference.

**GOOD FOOD. COLD DRINKS.
GREAT COMPANY.**

It's these everyday moments that bring our Club to life.

AUDITED FINANCIAL STATEMENTS

The following pages are the Club's audited financial statements for the year ended 30 June 2026. They are reproduced in full so the formal financial report, notes, declarations and auditor's report remain together. The Directors' Report includes a corrected meeting-eligibility figure.

A quick reminder of the headline numbers:

- Profit: \$299,327
- Cash: \$613,422
- Net assets: \$1,146,758
- Members: 716

Coleambally Community Club Limited

ACN: 001 394 109

Financial Statements

For the year ended 30 June 2026

Coleambally Community Club Limited

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ACN 001 394 109

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Coleambally Community Club Limited

ACN 001 394 109

DIRECTORS' REPORT

The Directors present their report together with the accounts of the Coleambally Community Club Limited for the year ended 30 June 2026 and the auditor's review report thereon.

DIRECTORS & SECRETARY

The Directors and Secretary in office at the date of this report are:

DIRECTOR	DATE OF APPOINTMENT / (RESIGNATION)	YEARS' SERVICE
Chris Hardy	25 November 2015	10 years, 7 months
Colleen Kelly	25 November 2015/ 11 November 2025	9 years, 7 months
Keith Burge	10 November 2021	4 years, 7 months
Brett Hogan	15 June 2022	4 years
Amanda Avery	13 September 2023	2 year, 9 months
Chris Noack	14 February 2025	2 year, 4 months
Debbie Whelan	11 November 2025	7 Months
Louise Wiseman	11 November 2025 / 5 December 2025	1 Month
Neileen Doherty	21 April 2026	2 Months

At the date of this report the number of members of the company were: -

716 (2025: 713) Ordinary Members

DIRECTORS' MEETINGS

The number of Directors' meetings and number of meetings attended by each of the Directors of the company during the financial year are:

DIRECTOR	NUMBER ELIGIBLE TO ATTEND	NUMBER ATTENDED
Chris Hardy	11	10
Colleen Kelly	4	3
Keith Burge	11	10
Brett Hogan	11	11
Amanda Avery	11	11
Chris Noack	11	8
Louise Wiseman	1	1
Debbie Whelan	7	7
Neileen Doherty	3	3

* Reflects the number of meetings held during the time the director held office during the period.

Coleambally Community Club Limited

Directors' report

ACN 001 394 109

30 June 2026

Principal activities

The principal activities of Coleambally Community Club Limited during the financial year were unchanged and were to conduct a licensed club and promote lawn bowling.

There were no significant changes to the principal activities of the Company during the year.

Operating results

The profit of the Company amounted to \$299,327 (2025: \$219,615).

Dividends paid or recommended

No dividends were paid or declared since the start of the financial year. The constitution prohibits distribution of the Company's income and property by way of dividend.

Significant changes in state of affairs

The following significant changes in the state of affairs of the Company occurred during the financial year:

- The kitchen moved from an external contractor basis to an in-house operation.

Events after the reporting date

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

Future developments and results

The Company will continue to pursue its policy of providing facilities for the recreation of its members and providing the Company is successful in containing costs, the Directors are confident that profits will be obtained.

Short and long term objectives

The short-term objectives of the Company are to continue to maintain the premier community facility in the area for the benefit of its members. The long-term objectives of the Company are to continue to support associated charities, schools and sporting clubs and to improve the facilities offered to its members.

Environmental issues

The Company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

The Club will remain committed to conducting its operations in a responsible and sustainable manner, including adhering to environmental duties of care and minimising any potential environmental impact arising from its activities.

Coleambally Community Club Limited

Directors' report

ACN 001 394 109

30 June 2026

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Coleambally Community Club Limited.

Proceedings on behalf of the Company

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

The Company was not a party to any such proceedings during the period.

Auditor's Independence Declaration

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

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



Chris Hardy
Director



Amanda Avery
Director

Dated this 15 September 2026

Auditor's independence declaration to the directors of Coleambally Community Club Limited

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

- no contraventions of the auditor independence requirements as set out in section 307C of the *Corporations Act 2001* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

Bush & Campbell Audit Pty Ltd
Authorised Audit Company



David Rosetta
Director

Wagga Wagga
15 September 2026

Coleambally Community Club Limited

Statement of profit or loss and other comprehensive income

ACN 001 394 109

For the year ended 30 June 2026

	Note	2026 \$	2025 \$
Sales revenue	5	994,899	562,389
Cost of sales	6.a	(384,208)	(261,773)
Gross profit		610,691	300,616
Other revenues from ordinary activities	5	571,566	464,885
Depreciation and amortisation		(60,253)	(49,708)
Employee benefit expenses	6.b	(522,571)	(230,401)
Finance expenses		(5,558)	(513)
Members amenities and entertainment		(87,837)	(71,522)
Operational expenses	6.c	(146,726)	(142,679)
Repairs and maintenance		(51,042)	(50,156)
Other expenses		(8,943)	(907)
Profit/(loss) before income taxes		299,327	219,615
Income tax	3.a	-	-
Profit/(loss) for the year		299,327	219,615
Other comprehensive income, net of income tax		-	-
Total comprehensive income for the year		299,327	219,615

The accompanying notes form part of these financial statements.

Coleambally Community Club Limited

Statement of financial position

ACN 001 394 109

As at 30 June 2026

	Note	2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents	7	613,422	352,481
Trade and other receivables	8	2,523	10,880
Inventories	9	42,689	38,633
Total current assets		658,634	401,994
Non-current assets			
Property, plant and equipment	10	602,600	535,421
Other assets		-	6,978
Total non-current assets		602,600	542,399
Total assets		1,261,234	944,393
Liabilities			
Current liabilities			
Trade and other payables	11	46,781	39,063
Borrowings	12	28,565	28,294
Employee benefits	13	11,901	8,951
Total current liabilities		87,247	76,308
Non-current liabilities			
Borrowings	12	27,229	20,654
Total liabilities		114,476	96,962
Net assets		1,146,758	847,431
Equity			
Retained earnings		1,146,758	847,431

The accompanying notes form part of these financial statements.

Coleambally Community Club Limited

Statement of changes in equity

ACN 001 394 109

For the year ended 30 June 2026

	Retained earnings \$
2025	
Opening balance	627,816
Profit for the year	219,615
Closing balance	847,431
	Retained earnings \$
2026	
Opening balance	847,431
Profit/(Loss) for the year	299,327
Closing balance	1,146,758

The accompanying notes form part of these financial statements.

Coleambally Community Club Limited

Statement of cash flows

ACN 001 394 109

For the year ended 30 June 2026

	Note	2026 \$	2025 \$
Cash flows from operating activities:			
Receipts from customers		1,581,800	971,462
Payments to suppliers and employees		(1,199,294)	(699,682)
Net cash flows from/(used in) operating activities	14	382,506	271,780
Cash flows from investing activities:			
Purchase of property, plant and equipment		(128,411)	(89,788)
Net cash provided by/(used in) investing activities		(128,411)	(89,788)
Cash flows from financing activities:			
Proceeds from borrowings (net)		6,846	7,918
Net increase/(decrease) in cash and cash equivalents		260,941	189,910
Cash and cash equivalents at beginning of year		352,481	162,571
Cash and cash equivalents at end of financial year	7.c	613,422	352,481

The accompanying notes form part of these financial statements.

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

1. Introduction

The financial report covers Coleambally Community Club Limited (the Company) as an individual entity. Coleambally Community Club Limited is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Coleambally Community Club Limited is Australian dollars.

The principal activities of the Company for the year ended 30 June 2026 were to conduct a licensed club.

The financial report was authorised for issue by the Directors on 28 August 2026.

Comparatives are consistent with prior years.

The Company is an entity to which ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183 applies and, accordingly amounts in the financial statements and directors' report have been rounded to the nearest dollar.

2. Basis of preparation

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

The financial statements are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

3. Material accounting policy information

a. Income tax

The Company has self assessed as being exempt from the payment of income tax under s50-45 of the *Income Tax Assessment Act 1997*, being a not-for-profit Company established for the promotion of games and sport.

b. Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

c. Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST.

Coleambally Community Club Limited

Notes to the financial statements

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For the year ended 30 June 2026

3. Material accounting policy information (continued)

c. Goods and services tax (GST) (continued)

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

d. Financial instruments

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

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

i. Financial assets

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

1) Classification

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

- amortised cost

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

2) Amortised cost

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

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

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

ii. Financial liabilities

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

The financial liabilities of the Company comprise trade payables and borrowings.

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

3. Material accounting policy information (continued)

e. Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2026, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

4. Critical accounting estimates and judgements

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

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

The significant estimates and judgements made have been described below.

a. Key estimates - impairment of property, plant and equipment

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

b. Key estimates - Useful lives of property, plant and equipment

The depreciation charge for property, plant and equipment is based on the estimated useful lives of the assets. The estimation of useful lives requires judgement by management and is based on historical experience, expected usage, physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets.

Useful lives and residual values are reviewed at each reporting date and adjusted where appropriate. Changes in these estimates may result in a change in depreciation expense in current and future periods.

c. Key estimates - inventory

Each item on inventory is reviewed on an annual basis to determine whether it is being carried at higher than its net realisable value. During the year, management have written down inventory based on best estimate of the net realisable value, although until the time that inventory is sold this is an estimate.

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

4. Critical accounting estimates and judgements (continued)

d. Key estimates - provisions

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

e. Key estimates - receivables

The receivables at the reporting date have been reviewed to specifically provide for any debts which are considered irrecoverable. The remaining debts have been subject to expected credit loss testing based on the history of the association with the counterparty, the current economic climate and any future expectations relating to the industry and circumstances of the counterparty.

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

5. Revenue and other income

a. Accounting policy

i. Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

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

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

ii. Specific revenue streams

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

1) Sale of goods

Revenue from the sale of goods is recognised in accordance with AASB 15, being recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

2) Gaming revenue

Gaming revenue is recognised in accordance with AASB 15, being recognised at the point in time when a gaming transaction is completed, being when the outcome of each game is determined.

3) Interest revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

iii. Other income

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

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

5. Revenue and other income (continued)

b. Revenue and other income

	2026	2025
	\$	\$
Bar income	542,580	526,454
Catering income	452,319	35,935
Other income		
Commission income	4,809	7,260
Donations income	58,854	5,795
Gaming income	186,780	152,846
Grant income	203,926	115,841
Interest income	17,117	7,196
Insurance recoveries	-	54,126
Member raffle income	56,655	60,698
Membership subscriptions	14,841	10,855
Other income	28,584	50,268
Total	571,566	464,885
	1,566,465	1,027,274

6. Expenses

a. Cost of sales

	2026	2025
	\$	\$
Bar purchases	258,546	242,737
Catering purchases	125,662	19,036
Total	384,208	261,773

b. Employee benefits

	2026	2025
	\$	\$
Salaries and wages	468,372	208,149
Superannuation	54,199	22,252
Total	522,571	230,401

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

6. Expenses (continued)

c. Operational expenses

	2026	2025
	\$	\$
Cleaning	22,123	23,329
Donations and sponsorships	17,448	16,978
Electricity and gas	21,973	17,221
Insurance	41,622	28,685
Licenses and subscriptions	7,397	4,613
Rates and water charges	3,194	3,251
Rent expense	11,000	
Security	1,138	480
Other operational expenses	20,831	48,122
Total	146,726	142,679

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

7. Cash and cash equivalents

a. Accounting policy

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities in the statement of financial position.

b. Cash and cash equivalent details

	2026	2025
	\$	\$
Cash at bank	87,054	81,808
Cash on hand	29,200	26,040
Short-term deposits	497,168	244,633
	613,422	352,481

c. Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2026	2025
	\$	\$
Cash and cash equivalents	613,422	352,481

8. Trade and other receivables

Current	2026	2025
	\$	\$
Trade receivables	1,945	10,608
Clearing accounts	578	272
	2,523	10,880

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

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

9. Inventories

a. Accounting policy

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date.

b. Inventory details

Current	2026	2025
	\$	\$
At cost		
Bar and kitchen inventories on hand	42,689	38,633

10. Property, plant and equipment

a. Accounting policy

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

i. Depreciation

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

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings and improvements	2.5%
Plant and equipment	10 - 50%

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

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

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

10. Property, plant and equipment (continued)

b. Property, plant and equipment details

	2026 \$	2025 \$
Buildings and improvements		
Land and buildings - at cost	811,857	766,402
Less: Accumulated Depreciation	(453,472)	(445,448)
	358,385	320,954
Plant and equipment		
Plant and equipment - at cost	609,806	528,753
Less: Accumulated Depreciation	(365,591)	(314,286)
	244,215	214,467
	602,600	535,421

2026	Land and Buildings \$	Plant and equipment \$	Total \$
Opening balance	320,954	214,467	535,421
Additions	45,455	82,956	128,411
Disposals	-	(979)	(979)
Depreciation	(8,024)	(52,229)	(60,253)
Closing balance	358,385	244,215	602,600

c. Core property

Section 41 of the *Registered Clubs Amendment Act 2006* requires the Company to nominate its core and non core property assets.

Core property assets are the Company's freehold land and buildings at 3 Falcon Road Coleambally NSW 2707.

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

11. Trade and other payables

Current	2026	2025
	\$	\$
Trade payables	19,404	17,658
GST payable	11,881	11,526
Employee benefits	450	4,548
Accrued expenses	10,467	2,660
Other trade and other payables	4,579	2,671
	46,781	39,063

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

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

12. Borrowings

Current	2026	2025
	\$	\$
Poker machine finance	28,565	28,294
Non-current	2026	2025
	\$	\$
Poker machine finance	27,229	20,654
Total borrowings	55,794	48,948

a. Summary of borrowings

The Company has entered into finance arrangements to fund the acquisition of gaming machines. These borrowings are measured at amortised cost.

- Poker machine equipment with an initial cost of \$40,310 has terms allowing the payment over 36 months at an interest rate of 3.77% p.a. The monthly payment inclusive of interest is \$1,186 per month.

- Ticket-in-ticket-out equipment with an initial cost of \$24,002 has terms allowing the payment over 36 months at an interest rate of 6.23% p.a. The monthly payment inclusive of interest is \$734 per month.

- Poker machine equipment with an initial cost of \$40,310 has terms allowing the payment over 36 months at an interest rate of 8.79% p.a. The monthly payment inclusive of interest is \$1,278 per month.

- The club maintains a \$30,000 limit overdraft facility with Bendigo Bank at an annual percentage rate of 11.29% p.a

b. Defaults and breaches

During the current and prior year, there were no defaults or breaches on any borrowings.

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

13. Employee benefits

a. Accounting policy

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

b. Employee benefit details

Current	2026	2025
	\$	\$
Annual leave	11,901	8,951

14. Cash flow information

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

	2026	2025
	\$	\$
Profit for the year	299,327	219,615
Add/(less) non-cash items:		
Depreciation and amortisation	60,253	49,708
Disposal of property, plant & equipment	979	-
Changes in assets and liabilities:		
(increase)/decrease in receivables	15,335	(1,686)
(increase)/decrease in inventories	(4,056)	(11,736)
increase/(decrease) in payables	7,718	11,552
increase/(decrease) in employee benefits	2,950	4,328
Cash flows from operations	382,506	271,781

15. Financial risk management

Financial assets	2026	2025
	\$	\$
Held at amortised cost		
Cash and cash equivalents	613,422	352,481
Trade and other receivables	2,523	10,880
	615,945	363,361
Financial liabilities		
Financial liabilities measured at amortised cost	102,575	88,011

Coleambally Community Club Limited

Notes to the financial statements

ACN 001 394 109

For the year ended 30 June 2026

15. Financial risk management (continued)

The Company's exposure to financial risks is limited to credit risk and liquidity risk.

Credit risk arises primarily from trade receivables and is managed through monitoring outstanding balances. Liquidity risk is managed by maintaining adequate cash reserves and access to banking facilities. The Company is not exposed to significant market risk.

16. Contingencies

In the opinion of the directors, the Company did not have any contingencies at the end of 2026 (2025:nil).

17. Contracted commitments

There are no contracted commitments outstanding at the end of the year (2025: nil).

18. Related parties

a. Key management personnel (KMP) remuneration

Any persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, including any board members (whether executive or otherwise) of that entity are considered KMP.

Key management personnel (KMP) include the Directors and the Secretary Manager of the Company.

b. Other related parties

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

c. Transactions with related parties

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

Transactions with other related parties include the following:

- A close family member of key management personnel was paid \$5,095 for repairs and maintenance services.

19. Events occurring after the reporting date

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

Coleambally Community Club Limited

Notes to the financial statements

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For the year ended 30 June 2026

20. Members guarantee

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 required to contribute a maximum of \$20 each towards meeting any outstandings and obligations of the Company.

At 30 June 2026 the number of members was 716.

21. Statutory information

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

Coleambally Community Club Limited

3 Falcon Road

Coleambally NSW Australia

2707

Coleambally Community Club Limited

Consolidated entity disclosure statement

ACN 001 394 109

30 June 2026

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

Coleambally Community Club Limited

Directors' declaration

In the directors opinion:

1. the financial statements and notes for the year ended 30 June 2026 are in accordance with the *Corporations Act 2001* and:
 - comply with Australian Accounting Standards - Simplified Disclosures; and
 - give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Company.
2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due.
3. the consolidated entity disclosure statement required by the *Corporations Act 2001* is true and correct.

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



Chris Hardy
Director



Amanda Avery
Director

Dated: 15 September 2026

Independent audit report to the members of Coleambally Community Club Limited

Report on the audit of the financial report

Opinion

We have audited the accompanying financial report, being a simplified disclosure financial report of Coleambally Community Club Limited (the Company), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements, the consolidated entity disclosure statement and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001*, including:

1. giving a true and fair view of the Company's financial position as at 30 June 2026 and of its financial performance for the year ended; and
2. complying with Australian Accounting Standards - Simplified Disclosures and the *Corporations Act 2001*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the auditor independence requirements of 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.

Information other than the financial report and Auditor's report thereon

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Information other than the financial report and Auditor's report thereon (continued)

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of directors for the financial report

The directors of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the *Corporations Act 2001*, and for such internal control as the directors determine is necessary to enable the preparation of the financial report 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 management either intends to liquidate the Company or to cease operations, or has 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:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

Bush & Campbell Audit Pty Ltd

Authorised Audit Company



David Rosetta

Director

Wagga Wagga

15 September 2026