Profit and Loss

COWRA SERVICES CLUB LTD
For the 9 months ended 30 June 2026

	OCT 2025-JUNE 2026	OCT 2024-JUNE 2025
Trading Income		
Accommodation Takings	1,084,413.52	1,052,419.48
Breakfasts Motel	-	3,090.99
Machine Proceeds	2,429,903.19	2,116,473.12
Sales	3,341,565.09	2,778,829.61
Breakfast Income - Bistro	21,079.15	-
Total Trading Income	**6,876,960.95**	**5,950,813.20**
Cost of Sales		
Purchases	1,696,994.61	1,367,934.94
Closing Stock	(20,547.59)	18,256.90
Total Cost of Sales	**1,676,447.02**	**1,386,191.84**
Gross Profit	**5,200,513.93**	**4,564,621.36**
Other Income		
ATM Income	36,671.73	28,573.24
Bingo	44,251.25	38,565.21
Functions Deposits	(140.00)	(150.00)
Interest Received	37.21	15.45
Keno	50,271.72	46,695.60
Keno Overs/Unders	(937.73)	(426.39)
Market Night Income	59,573.40	74,807.97
Nominations	2.00	-
Other	193.49	379.29
Profit on Sale of Fixed Assets	22,956.50	35,063.09
Gain on Sale of Bartlett Street	-	304,775.34
Rent Received	-	9,373.03
Room & Equipment Hire	13,363.30	13,454.20
Show Tickets	30,858.95	12,580.33
Squash Court Hire	1,412.73	2,399.98
Subs Received	41,033.37	43,172.44
Sundry Income	13,022.22	15,930.45
T.A.B. Commission	5,484.26	9,180.62
Tab Overs/Unders	(235.81)	146.63
Total Other Income	**317,818.59**	**634,536.48**
Operating Expenses		
Advertising	15,335.77	23,793.70
Agents Commission	-	747.52
ATO - Fines & Interest	154.23	705.30
Audit & Accountancy Fees	26,607.44	11,670.00
Bank Charges	26,147.55	33,454.97

	OCT 2025-JUNE 2026	OCT 2024-JUNE 2025
Bar Wastage	371.06	298.92
Bingo Expenses	64,739.59	49,296.61
Bonus Points Expenses	36,413.86	32,665.66
Borrowing Costs written off	974.97	974.97
Cleaning	95,535.75	105,490.80
Computer Charges	70,877.88	73,756.91
Courtesy Bus Expenses	3,915.42	2,837.41
Data Monitoring	31,766.38	31,016.60
Directors Remuneration - Treasurer	2,000.00	2,000.00
Directors Remurnation - President	2,500.00	2,500.00
Donations		
Donations Promotional	33,157.96	47,060.50
Total Donations	**33,157.96**	**47,060.50**
Electricity & Gas	231,271.40	217,496.95
Entertainment - CJs	38,477.86	38,733.44
First Aid Expenses	123.05	122.20
Function Expenses	7,769.65	19,461.22
Holiday Pay	98,260.03	86,439.74
Insurances	135,041.76	147,218.85
Keno Expenses	4,339.62	4,268.90
Kitchen Accommodation	41.68	-
Kitchen Wastage	3,059.35	3,515.65
Let/Lease fee	-	54.78
Long Service Leave	9,077.24	27,023.65
Loss on Sale of Fixed Assets	14,560.41	1,116.68
Market Night Expenses	61,401.69	77,723.21
Member Expenses		
Members Badge Draws	26,150.00	15,500.00
Members Bar Discounts	129,666.70	84,139.10
Members Meal Discounts	186,807.30	107,370.00
Membership Expenses	3,330.00	22,521.21
Total Member Expenses	**345,954.00**	**229,530.31**
Merchant Fees	(441.04)	(654.24)
Overs/Unders	1,217.04	1,794.68
Pay T.V.	55,710.00	45,915.15
PM Licence Fees	72,117.22	85,218.06
Poker Machine Duty	409,549.32	348,217.58
Poker Machine Suspense	0.01	4,955.93
Printing Stationery & Postage	10,663.89	12,784.88
Provision for Linked P/Outs	33,508.36	(14,533.42)
Rates Shire & Water	71,353.91	64,436.05
Repairs & Maintenance	161,755.20	138,749.14
Rounding	(0.14)	(0.21)
Security	11,323.58	1,296.39

	OCT 2025-JUNE 2026	OCT 2024-JUNE 2025
Senior's Meal Discounts	282.00	-
Socials & Amenities Other	53,755.79	46,915.32
Subscriptions	32,906.11	15,277.60
Sundry Expenses	872.39	305.06
Sundry Licences/Permits	15,107.95	11,416.92
Telephone	19,013.49	12,269.60
Travel Expenses	2,802.03	1,489.91
Wastage-Kitchen	1,634.62	-
Wages Expenses		
Wages - Bar	289,180.12	246,686.04
Bus Driver	22,260.86	14,436.89
Wages - CJs	36,030.02	34,259.74
Cleaners	258,917.63	232,424.51
Wages - Coffee Shop	57,462.78	39,762.88
Functions Wages	60,085.78	59,455.63
Salaries - Managerial	592,266.84	528,170.91
Sick Pay	20,562.03	12,119.31
Training Expenses	38,214.33	32,138.99
Wages - Poker Machines	10,477.65	12,252.58
Door Person	56,307.92	50,151.42
Wages - Kitchen	652,910.30	569,091.96
Pay-Roll Tax	87,370.55	67,367.88
Worker's Comp. Suspense Acc.	3,804.55	6,382.57
Superannuation	257,791.02	214,055.84
Uniforms	10,297.83	8,643.93
Worker Compensation	83,630.04	61,286.87
Total Wages Expenses	**2,537,570.25**	**2,188,687.95**
Income Tax Expenses	(4,523.86)	(4,009.23)
Other Employee Expenses	10,150.00	4,107.00
Total Operating Expenses	**4,856,203.72**	**4,235,615.57**
Total Operating Profit	**662,128.80**	**963,542.27**

Interest Paid

Interest Paid	83,495.17	117,693.60
Total Interest Paid	**83,495.17**	**117,693.60**

Depreciation

Depreciation - Buildings	316,222.42	319,378.67
Depreciation - Other	72,758.10	63,366.74
Depreciation - Poker Machines	240,786.75	202,068.59
Total Depreciation	**629,767.27**	**584,814.00**
Net Profit	**(51,133.64)**	**261,034.67**

Balance Sheet

COWRA SERVICES CLUB LTD
As at 30 June 2026

	30 JUNE 2026	30 SEPT 2025
Assets		
Bank		
CBA General	105,599.03	176,029.37
CBA Keno Account	2,387.75	5,130.91
CBA TAB Account	342.69	142.58
Total Bank	**108,329.47**	**181,302.86**
Current Assets		
Cash on Hand	171,538.63	139,424.35
Cash on Hand ATM	21,490.00	29,000.00
Accounts Contra	147.70	-
Keno Contra	(4,611.66)	-
Prepayments	47,283.57	49,654.70
Prizes on Hand Bingo - M/Night	3,230.00	8,810.00
Stock on Hand - Bar	41,121.90	22,135.53
Stock on Hand - Bingo/M/Night	651.50	204.25
Stock on hand - Coffee Shop	3,305.52	3,981.14
Stock on Hand - Kitchen	20,051.00	17,814.16
Trade Debtors New	17,331.17	30,604.59
Total Current Assets	**321,539.33**	**301,628.72**
Fixed Assets		
Airconditioning		
Air Conditioning Equipment - at Cost	382,015.59	382,015.59
Airconditionng Equipment Provision for Depn	(331,396.31)	(327,436.53)
Total Airconditioning	**50,619.28**	**54,579.06**
Club Premises		
Club Premises - at Cost	12,774,759.00	12,756,759.00
Club Premises Provn for Depn	(5,035,407.23)	(4,833,471.74)
Total Club Premises	**7,739,351.77**	**7,923,287.26**
Courtesy Bus		
Courtesy Bus - At Cost	52,360.87	52,360.87
Courtesy Bus Provision for Depn	(50,403.21)	(50,187.09)
Total Courtesy Bus	**1,957.66**	**2,173.78**
Dwelling 111 Brisbane St		
Dwelling 111 Brisbane St	209,887.47	209,887.47
Dwelling 111 Brisbane St (motel Residence) Provision for Depn	(106,748.27)	(102,832.19)
Total Dwelling 111 Brisbane St	**103,139.20**	**107,055.28**
Furniture & Fittings		
Furniture & Fittings - At Cost	703,981.24	700,718.59

	30 JUNE 2026	30 SEPT 2025
Furniture & Fittings Provision for Depn	(492,227.77)	(475,711.27)
Total Furniture & Fittings	**211,753.47**	**225,007.32**
Motel		
Motel - at Cost	5,795,214.25	5,795,214.25
Motel Building Prov for Depreciation	(1,786,279.08)	(1,675,908.23)
Total Motel	**4,008,935.17**	**4,119,306.02**
Plant & Equipment		
Plant & Equipment - At cost	1,531,618.06	1,382,000.06
Plant & Equipment Provision for Depn	(878,980.80)	(826,915.10)
Total Plant & Equipment	**652,637.26**	**555,084.96**
Poker Machines		
Poker Machine - At Cost	2,685,210.78	2,572,193.79
Poker Machine Provision for Depn	(1,633,107.71)	(1,571,589.51)
Total Poker Machines	**1,052,103.07**	**1,000,604.28**
Total Fixed Assets	**13,820,496.88**	**13,987,097.96**
Non-current Assets		
Land - Brisbane St - At Cost	241,934.00	241,934.00
Land - Liverpool St - At Cost	19,676.00	19,676.00
Land 107 Brisbane St (Motel) at Valuation (VG 12/5/98)	24,750.00	24,750.00
Land-111 Brisbane St (Motel Residence) - at Valuation (VG 1/4/06)	49,000.00	49,000.00
Poker Machine Entitlements	41,872.05	41,872.05
Total Non-current Assets	**377,232.05**	**377,232.05**
Total Assets	**14,627,597.73**	**14,847,261.59**

Liabilities

	30 JUNE 2026	30 SEPT 2025
Current Liabilities		
Aristocrat PM Licence Access Fee Liability - Current	95,292.00	64,074.00
GST Payable	47,283.24	48,688.97
Loan CBA Current	(703,265.32)	(608,265.32)
Roundings	0.02	-
Trade Creditors New	315,575.60	338,576.65
Loan - IQumulate (Insurance)	5,777.84	-
Total Current Liabilities	**(239,336.62)**	**(156,925.70)**
Non-current Liabilities		
Aristocrat PM Licence Access Fee Liability- Non Current	69,819.00	23,004.00
Loan CBA Non Current	2,048,629.67	2,121,439.62
Payroll Liabilities - Other	-	202.80
Payroll Liabilities - Super	-	32,863.79
Payroll Liabilities PAYGW	46,412.24	48,782.23
Prepaid Income	47,248.92	47,248.92
Provision for Bonus Points	20,022.01	24,755.57
Provision for Holiday Pay	176,289.75	175,994.31
Provision for Income Tax	(27,764.00)	(7,899.39)

	30 JUNE 2026	30 SEPT 2025
Provision for Long Service Leave	95,149.22	100,168.31
Provision for Linked Payouts	81,454.80	47,946.44
Provision for Sick Pay	64,690.31	64,690.31
Sundry Accruals	40,040.65	68,914.96
Total Non-current Liabilities	**2,661,992.57**	**2,748,111.87**
Total Liabilities	**2,422,655.95**	**2,591,186.17**
Net Assets	**12,204,941.78**	**12,256,075.42**

Equity

Capital Profits Reserve	59,818.00	59,818.00
Current Year Earnings	(51,133.64)	219,140.27
Retained Earnings	12,196,257.42	11,977,117.15
Total Equity	**12,204,941.78**	**12,256,075.42**