



Annual Report

ACN: 000 957 362

**Cooma Ex-Services Club
Limited**

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www.coomaexservices.com.au



Cooma Ex-Services Club Limited

ACN: 000 957 362

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For the Year Ended 30 June 2023

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President's Report

Dear Members

I am pleased to present my report to our members for the 2023 financial year of the Cooma Ex-Services Club. With a full year of trading the Club posted an outstanding result of \$2,144,365.

Over the course of the year the Club was well patronised with people wanting to get back out in the community and begin socialising again. I thank all our members for getting back out and supporting us after a challenging few years.

The Club is in a strong financial position, with no debt the Club is planning its next development to further improve member facilities and provide a better community venue. Works being planned are the extension of the Club and car park to better house services we offer to members. It is a challenging but rewarding plan with the venue requiring significant and costly upgrades to accommodate the works and regulatory requirements.

To ensure our continued viability, the Board will continue to monitor trading as recent economic conditions may affect revenue, where the Board will amend its strategy as required to maintain services provided.

Our Caterers, Kamal and his team, continued to provide excellent meals to our patrons and I thank the team for their service over the last year.

Thanks also goes out to all our staff that weathered the pandemic, it was a challenging time and one we hope not to incur again soon. Thank you to our CEO Kade Morrell for leading the Club and team, managing the Club efficiently through the pandemic to the excellent trading result achieved this year.

To close, a big thanks to all our members for your continued support. We hope to have some exciting changes coming to the Club over the next 12 months you will all be able to enjoy.

Sincerely

John Rofle

PRESIDENT

CEO's Report

Dear Members

It is with pleasure I report on the Club's operations over the last year. Hopefully COVID shutdowns are a thing of the past and the Club can continue uninterrupted trade into the future. With a full trading year, the Club benefited in additional revenue and increased profit. Revenue for the year was \$7,764,592 (2022: 5,952,340) with an end of year profit of \$2,144,635 (2022: 1,358,764).

The profits will be used to assist the Club to improve our member facilities in the coming year. Works are currently being planned and likely to be conducted in 2 stages with stage 1 beginning early 2024.

The Club was able to continue its support of the community over the year providing \$117,031 in ClubGRANTS to local community and sporting organisations.

Continued rate rises and increased costs will be determining factors if the Club can maintain similar results over the coming year. Our members are likely to see financial pressures which may see reduced discretionary spending such as going out for meals and entertainment. The Club is seeing increased costs passed from suppliers from high inflation costs which is likely to be sustained over the next year.

During the COVID period the Club was faced with vast staff shortages and struggled to fill vacant positions with many of our staff stepping up to cover shortages to ensure our service standards continued to be provided to our members. A huge thanks to all our staff for making this happen.

Early in the year the Club lost Rhianna Clark from our events role but were lucky to secure her a short time later as Operations Manager. Over the course of the year, she helped the Club rebuild and provide leadership to our team and is now assisting in planning the requirements for the Club in the lead up to the proposed development. Thanks Rhianna for coming back!

It is difficult to find an employee passionate about numbers, fortunately our Finance Manager Alana Brown is. She provided great assistance to me in ensuring the Club's finances were maintained and suppliers paid on time. I thank her for her support. Additionally, I would like to thank the rest of our staff providing frontline service to our members. The service provided by everyone has been outstanding.

The Board continue to drive the direction of the Club and their support of initiatives presented ensures the operations and facilities delivered to members are continually improved each year. Their plans and ideas aim to attract patronage and benefit our community. I thank them for their support throughout the year.

Lastly, thank you to all our members for your ongoing support. Your patronage ensures the future of your Club and the facilities we offer.

Sincerely

Kade Morrell

CEO



2023 Snapshot

4,761

Members

24,533

Visitors



58,254

Litres of Beer

18,119

Glasses of Wine



11,091

Coffees

84,906

Meals

\$107,536

In Raffle Prizes Won

\$232,000

Food and Beverage
Discounts for members

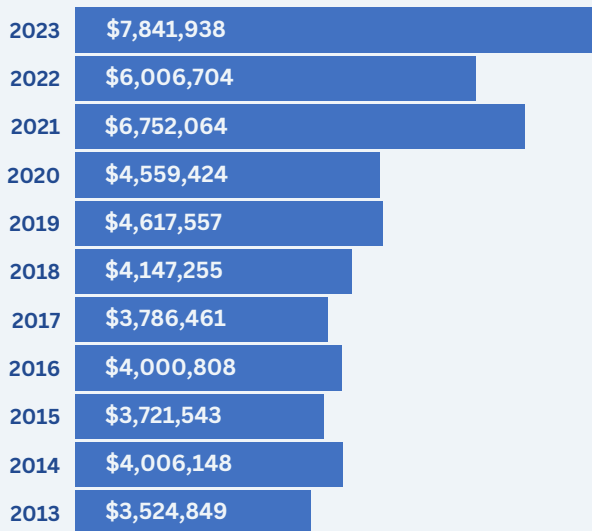
\$116,000

In ClubGRANTS To
The Community

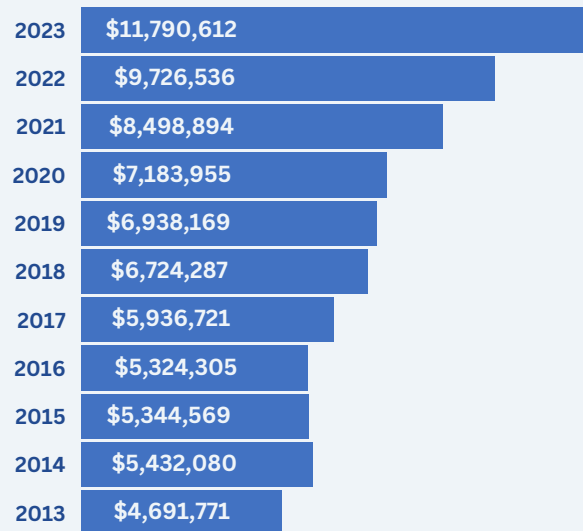


Financial Snapshot

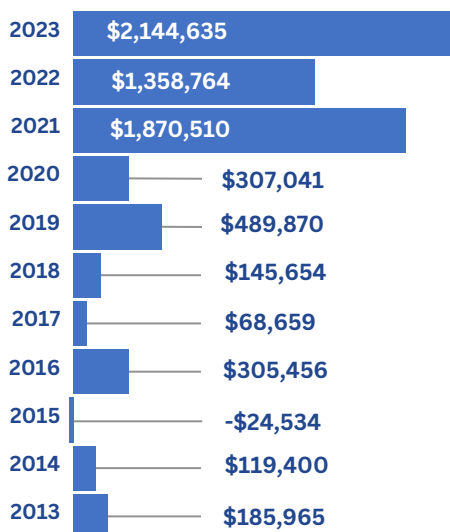
GROSS REVENUE \$



TOTAL ASSETS \$

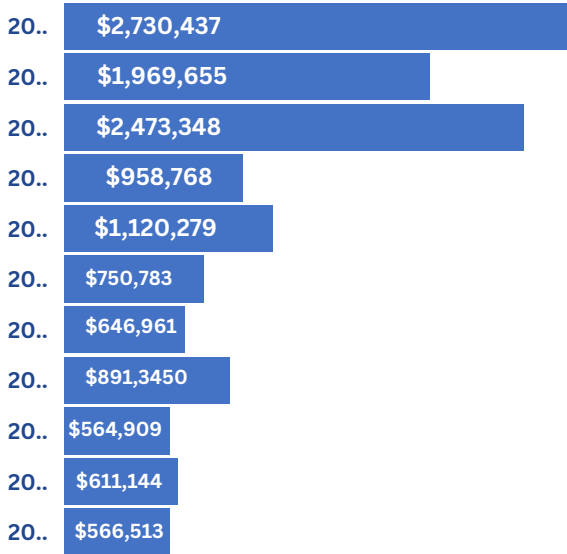


NET PROFIT \$

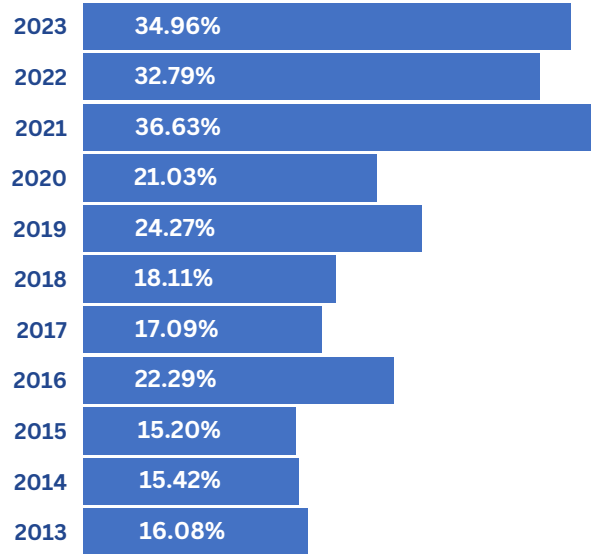


Financial Snapshot

EBITDA \$



EBITDA %





Community Support

Category 1



Category 2



ClubGRANT Recipients

CATEGORY 1 PROJECTS	CATEGORY 2 PROJECTS
Cooma Bombala Legacy	Cooma Pastoral Agricultural Association
Cooma Monaro RSL Sub-Branch	Cooma Netball Association
ANZAC Day Services	Cooma Gymnastics
Monaro Early Intervention Service	The Cooma Monaro Railway
St John Ambulance Cooma	Cooma Tigers Football Club
Country Education Foundation	Monaro Dance Centre
Monaro Community Access Service	Cooma Stallions Rugby League
Cooma Men's Shed	Cooma Bocce Club
Monaro High School	Berridale Tennis Club
The Disability Trust	Cooma District Darts Association
2MNO Community Radio	Cooma Australian Football Club
	Cooma Sporting Clays
	Monaro Air Rifle Club

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FINANCIAL REPORT

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Cooma Ex-Services Club Limited

ACN: 000 957 362

Financial Statements

For the Year Ended 30 June 2023

Cooma Ex-Services Club Limited

ACN: 000 957 362

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For the Year Ended 30 June 2023

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Cooma Ex-Services Club Limited

ACN: 000 957 362

Directors' Report

30 June 2023

The directors present their report on Cooma Ex-Services Club Limited for the financial year ended 30 June 2023.

1. General information

Directors

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

Names

Barry Alan Ager
Robert de Rooy
Shane William Evans
Terrence Klumper
Donald Murphy
Raymond Peters-Smith
Lorayne Roberson
John Rolfe
Paul Sullivan

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

Information on directors

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

Barry Alan Ager

Experience

7 years as a Director of Cooma Ex Services Club; Member of the Club Directors Institute; Director Foundation & Management Collaboration; Finance for Club Boards certification; previous Operations Manager of the Cooma Ex Services Club for 20 years; employee of the Cooma Ex Services Club for 43 years.

Robert de Rooy

Experience

8 years as a Director of Cooma Ex Services Club with a 1 year break; Member of the Club Directors Institute; Director Foundation & Management Collaboration and Finance for Club Boards certification; 43 years of Military Service currently working as a consultant to Defence.

Cooma Ex-Services Club Limited

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Directors' Report

30 June 2023

1. General information

Shane William Evans

Qualifications

Certificates and licences in Electrical, Refrigeration and Air-conditioning, Business Finance Management, Responsible Service of Alcohol (RSA) and Project Management

Experience

2 years service as a director of Cooma Ex Services Club; 10 years service in Australian Army with a further 7 years as a reservist; 3 years HVAC specialist; 1 year as General Manager of electrical and HVAC company; 9 years as Director of own electrical and HVAC company; 1 year General Manager of Generation Support Services Snowy Hydro; Currently Vendor Manager Future Generation

Terrence Klumper

Qualifications

Certificate of Responsible Service of Alcohol (RSA); Responsible Conduct of Gambling (RCG)

Experience

15 years service as a Director of Cooma Ex Services Club with a 1 year break; Member of the Club Directors Institute; Director Foundation & Management Collaboration and Finance for Club Boards certification; Past Co-Vice President Australian Legion of Ex-Service Men & Women; 2 years National Service 1966-1968 (Army Air Transport); Member of the Institute of Automotive Mechanical Engineers (HV Div); Retired.

Donald Murphy

Qualifications

Certificates in; Director Foundation and Management Collaboration, Finance for Club Boards, Hospitality Training Package - Responsible Service of Alcohol, Cert 11 Transport and Distribution - Warehousing and Storage, Certificate in Purchasing and Supply, Equity Advisor Certificate, Hazard Management, On the Job Trainer, LPG Decanting into Forklift Cylinders, Workplace Communication and Implementing Change, Certificate 11 in Security (Guarding), Robbery Safety, Senior First Aid

Experience

4 years service as a Director of Cooma Ex Services Club, Service Member. Past 3 years Treasurer Cooma Monaro RSL Sub Branch. Posted to Papua New Guinea as Stores Advisor to PNG Air Transport Squadron, to oversee and assist with the relocation of stores from Lae to Port Moresby. Served more than 20 years in the Australian Defence Force, Army, culminating with last post as CSM/ Warehousing Supervisor in Randwick. Discharged with rank of Warrant Officer Class 2.

Cooma Ex-Services Club Limited

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Directors' Report

30 June 2023

1. General information

Raymond Peters-Smith

Qualifications

Certificate in Bookkeeping; Certificate in Cookery

Experience

14 years as a director of Cooma Ex-Services Club with a 1 year break; Member of the Club Directors Institute; Director Foundation & Management Collaboration and Finance for Club Boards certification; Current President of Cooma Monaro RSL sub-branch and 16 years as Secretary; 9 years service the Australian Regular Army; 14 years as a qualified chef; 17 years service in the SES; 3 years as Pension & Welfare Officer for Cooma-Bombala Legacy.

Lorayne Roberson

Qualifications

Responsible Service of Alcohol (RSA); Responsible Conduct of Gambling (RCG); Justice of the Peace; Certificate III in Customer Service

Experience

17 years service as a Director of Cooma Ex-Services Club with a 1 year break; Member of the Club Directors Institute; Director Foundation & Management Collaboration and Finance for Club Boards certification; Past Director of Sir William Hudson Memorial Centre; Member for Legacy; Manager/ Owner of local retail business Cooma Power Equipment. Previously 12 years as a staff member and bar manager Cooma Ex-Services Club; 12 years committee member both Cooma Public and Monaro High Schools; Volunteer on various community committees over the years.

John Rolfe

Qualifications

Responsible Service of Alcohol (RSA); Certificate in Occupational First Aid

Experience

15 years as a director of Cooma Ex-Services Club including holding the position of President for 7 years; Member of the Club Directors Institute; Director Foundation & Management Collaboration and Finance for Club Boards certification; 24 years with Liquorland with 17 years as store manager; 10 years with Snowy Hydro as finance officer including chairperson of the OH&S Committee.

Cooma Ex-Services Club Limited

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Directors' Report

30 June 2023

1. General information

Paul Sullivan

Qualifications

Bachelor of Commerce (Accounting and Finance); Master of Business Administration; Graduate Australian Institute of Company Directors

Experience

13 years as a director of Cooma Ex Services Club; Member of the Club Directors Institute; Director Foundation & Management Collaboration and Finance for Club Boards certification; Administrator of the Snowy Valleys Council (2016-2017); Paul has been an independent business professional for the past 34 years; He has a background as a Corporate Advisor and was a member of various community Boards including long term Director of Rural Financial Counselling (Southern region).

Principal activities

The principal activities of Cooma Ex-Services Club Limited during the financial year were:

- to promote the activities of a Registered Club,
- to promote all and any of the objectives of the Returned Services League of Australia and the Australian Legion of Ex-Servicemen and Women, and
- to promote welfare, education and benefits of members and Ex-Service personnel and their families.

No significant changes in the nature of the company's activity occurred during the financial year.

Short term objectives

The company's short term objectives are to:

- provide outstanding facilities and services to the Club's members and guests,
- continue to support ex-service personnel,
- enhance the Club's organisation performance,
- enhance services delivery quality, and to
- invest in organisational flexibility and performance.

Cooma Ex-Services Club Limited

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Directors' Report

30 June 2023

1. General information

Long term objectives

The company's long term objectives are to:

- remain a viable and vibrant part of the Cooma community and economy, and
- to continue to expand our facilities whilst only taking on measured amounts of debt to ensure financial stability,
- identify, analyse and report on lines-of-business opportunities, and
- diversify the Club's lines of business.

Strategy for achieving the objectives

To achieve these objectives, the company has adopted the following strategies:

- continued monitoring of the Club's financial progress through diligent budgeting and reporting; and
- continued training and education of the team and Board to ensure the Club remains competent and aware of industry changes that may be impacted by technology, political or social change.

How principal activities assisted in achieving the objectives

The principal activities assisted the company in achieving its objectives by:

- creating the cashflows to allow for continued improvements, and
- continuing to support the ex-servicemen and women.

Performance measures

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

- monthly management reports comparing actuals to budget,
- quarterly financial statements,
- gaming machines reporting,
- EBITDA, and
- operating KPI's as determined by Management and the Board.

Cooma Ex-Services Club Limited

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Directors' Report

30 June 2023

1. General information

Members' guarantee

Cooma Ex-Services Club Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 2 subject to the provisions of the company's constitution.

2. Operating results and review of operations for the year

Operating results

The profit of the company after providing for income tax amounted to \$ 2,144,635 (2022: \$ 1,358,764).

Review of operations

A review of the operations of the company during the financial year and the results of those operations show the Club has experienced an increased profit on the previous year. The result is after a depreciation charge of \$617,795 (2022: \$608,958).

Meetings of directors

During the financial year, 12 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

Directors' meetings	
Number eligible to attend	Number attended
Barry Alan Ager	9
Robert de Rooy	12
Shane William Evans	7
Terrence Klumper	10
Donald Murphy	10
Raymond Peters-Smith	11
Lorayne Roberson	11
John Rolfe	11
Paul Sullivan	10

Cooma Ex-Services Club Limited

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Directors' Report

30 June 2023

Auditor's independence declaration

The auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 30 June 2023 has been received and can be found on page 8 of the financial report.

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



Director:
John Rolfe



Director:
Raymond Peters-Smith

Dated 21 August 2023


Cooma Ex-Services Club Limited

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Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Cooma Ex-Services Club Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Caroline Wilcher
Director
Boyce Assurance Services Pty Limited

Dubbo
Dated 21 August 2023

167 Brisbane Street
PO Box 1100
Dubbo NSW 2830
www.boyceca.com

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F 02 6882 6030
E assuranceservices@boyceca.com



Cooma

Dubbo

Goulburn

Moree

Wagga Wagga

Authorized Audit Company
Registered Auditor Number: 278282

Knowledge. Insight. Experience.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
Revenue	3(a)	7,764,592	5,952,340
Other income	3(b)	77,346	54,364
Profit/(loss) on disposal of assets		(9,987)	(13,790)
Cost of goods sold		(525,221)	(393,808)
Administration expenses		(177,878)	(157,278)
Club grants		(118,312)	(82,930)
Depreciation	9(a)	(617,795)	(608,958)
Employee benefits expense		(1,788,408)	(1,572,257)
Gaming machine expenses		(1,100,727)	(810,930)
Interest paid		-	(2,256)
Operating expenses		(279,486)	(229,201)
Other expenses		(245,734)	(166,520)
Promotions and members' badge draws		(502,600)	(346,410)
Repairs and maintenance		(151,442)	(146,491)
Social expenses		(179,713)	(117,111)
Profit before income tax		2,144,635	1,358,764
Income tax expense	4	-	-
Profit for the year		2,144,635	1,358,764
Total comprehensive income for the year		2,144,635	1,358,764

The accompanying notes form part of these financial statements.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Statement of Financial Position

As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	4,476,917	2,881,943
Trade and other receivables	6	391	9,355
Inventories	7	39,346	38,914
Other assets	8	41,884	32,070
TOTAL CURRENT ASSETS		<u>4,558,538</u>	<u>2,962,282</u>
NON-CURRENT ASSETS			
Property, plant and equipment	9	7,069,606	6,608,786
Intangible assets	10	162,468	162,468
TOTAL NON-CURRENT ASSETS		<u>7,232,074</u>	<u>6,771,254</u>
TOTAL ASSETS		<u>11,790,612</u>	<u>9,733,536</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	428,175	579,875
Borrowings	12	56,928	28,464
Employee benefits	13	178,715	159,622
Other liabilities	14	46,055	26,376
TOTAL CURRENT LIABILITIES		<u>709,873</u>	<u>794,337</u>
NON-CURRENT LIABILITIES			
Borrowings	12	49,812	42,696
Employee benefits	13	2,118	12,329
Other liabilities	14	3,000	3,000
TOTAL NON-CURRENT LIABILITIES		<u>54,930</u>	<u>58,025</u>
TOTAL LIABILITIES		<u>764,803</u>	<u>852,362</u>
NET ASSETS		<u>11,025,809</u>	<u>8,881,174</u>
EQUITY			
Retained earnings		<u>11,025,809</u>	<u>8,881,174</u>
TOTAL EQUITY		<u>11,025,809</u>	<u>8,881,174</u>

The accompanying notes form part of these financial statements.

Cooma Ex-Services Club Limited

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Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Retained earnings	Total
	\$	\$
Balance at 1 July 2022	8,881,174	8,881,174
Profit attributable to members	2,144,635	2,144,635
Balance at 30 June 2023	11,025,809	11,025,809

2022

	Retained earnings	Total
	\$	\$
Balance at 1 July 2021	7,522,409	7,522,409
Profit attributable to members	1,358,764	1,358,764
Balance at 30 June 2022	8,881,174	8,881,174

The accompanying notes form part of these financial statements.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	7,824,021	5,977,370
Payments to suppliers and employees	(5,222,587)	(3,835,622)
Interest received	31,993	323
Interest paid	-	(2,256)
Membership subscriptions	-	(2,256)
Net cash provided by/(used in) operating activities	19 <u>2,633,427</u>	<u>2,137,559</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of plant and equipment	53,499	(13,790)
Purchase of property, plant and equipment	9(a) <u>(1,078,614)</u>	<u>(795,367)</u>
Net cash provided by/(used in) investing activities	<u>(1,025,115)</u>	<u>(809,157)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	85,392	71,160
Repayment of borrowings	(49,812)	(372,000)
Net cash provided by/(used in) financing activities	<u>35,580</u>	<u>(300,841)</u>
Net increase/(decrease) in cash held	1,643,892	1,027,561
Cash and cash equivalents at beginning of year	2,881,943	1,821,068
Cash and cash equivalents at end of financial year	5 <u><u>4,525,835</u></u>	<u><u>2,848,629</u></u>

The accompanying notes form part of these financial statements.

Cooma Ex-Services Club Limited

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Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial report covers Cooma Ex-Services Club Limited as an individual entity. Cooma Ex-Services Club Limited is a not-for-profit company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Cooma Ex-Services Club Limited is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

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

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

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of significant accounting policies

(a) Revenue and other income

The key revenue streams of the Club are:

Bar sales

Revenue from the sale of drinks and goods at the Club's bars are recognised at the point of sale.

Gaming machines

Gaming machine revenue is recognised as the net profit taken from gaming machines for the period after deducting player winnings and promotional credits.

Social income

Revenue from raffles and other activities is recognised upon receipt.

Bistro sales retentions

The Club retains a percentage of Bistro sales distributed to the contracted providers on a weekly basis. This income is recognised on a cash receipts basis.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of significant accounting policies

Commissions

Commissions received from the Club's ATM, TAB and Keno providers is recognised on an accruals basis in the period in which the Club becomes entitled to the commission.

Member subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the period to which the subscription relates. Membership revenue received for periods subsequent to balance date are recognised as a contract liability in the statement of profit or loss and other comprehensive income.

Other income

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

(b) Income tax

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting year. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary difference and losses can be utilised.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

As member income is excluded under the principle of mutuality, only non-member income of the company is assessable for tax.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of significant accounting policies

(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.

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) Inventories

Inventories are measured at the lower of cost and net realisable value.

(e) Property, plant and equipment

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

Depreciation

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

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	1.5% - 4%
Plant and equipment	6% - 50%
Furniture, fixtures and fittings	10% - 50%
Office equipment	13% - 40%
Gaming machines	10% - 30%

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.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of significant accounting policies

(f) Financial instruments

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

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

Financial assets

Financial assets comprise of cash at bank, term deposits and trade and other receivables measured at amortised cost.

Financial liabilities

The company's financial liabilities include borrowings and trade and other payables, which are measured at amortised cost using the effective interest rate method.

Impairment of financial assets

At the end of the reporting period the company assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

(g) Intangible assets

Intangible assets consist of gaming machine licences recognised at cost. The licences have an infinite life and are reviewed annually for impairment.

(h) Employee benefits

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

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

Cooma Ex-Services Club Limited

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Notes to the Financial Statements

For the Year Ended 30 June 2023

3 Revenue and other income

(a) Revenue

	2023	2022
	\$	\$
- Bar sales	1,441,943	1,096,554
- Bistro sales retentions	371,282	259,663
- Commissions received - TAB	31,307	17,770
- Commissions received - Keno	81,313	66,499
- Commissions received - ATM	49,763	34,473
- Functions net income	41,117	27,776
- Gaming machine income	5,536,962	4,297,433
- Membership income	14,569	31,058
- Social income	179,156	103,934
- Subsidies - GST gaming	17,180	17,180
	<u>7,764,592</u>	<u>5,952,340</u>

(b) Other income

- Rental income	42,694	50,456
- Sundry income	2,660	1,630
- Insurance recovery	-	1,955
- Interest income	31,993	323
	<u>77,347</u>	<u>54,364</u>

4 Income tax expense

The Club has carried forward tax losses that have been generated due to the adjustments allowed under the principal of mutuality which ensures income tax is only applied to non member revenue and commissionable items. No deferred tax asset has been recognised as it unlikely to be recovered in the future as long as the current formulas are allowed to be applied. Accordingly there is also no relevant income tax expense.

5 Cash and cash equivalents

Cash on hand	213,000	207,000
Bank balances	4,263,917	2,674,943
	<u>4,476,917</u>	<u>2,881,943</u>

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

6 Trade and other receivables

	2023	2022
	\$	\$
CURRENT		
Trade receivables	391	9,355
	<u>391</u>	<u>9,355</u>

7 Inventories

CURRENT		
At cost:		
Stock on hand - Bar	39,346	38,914
	<u>39,346</u>	<u>38,914</u>

8 Other assets

CURRENT		
Prepayments	41,884	32,070
	<u>41,884</u>	<u>32,070</u>

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

9 Property, plant and equipment

	2023	2022
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At cost	518,254	518,254
Total land	<u>518,254</u>	<u>518,254</u>
Buildings		
At cost	7,588,293	7,049,181
Accumulated depreciation	(2,921,050)	(2,694,462)
Accumulated impairment	(136,170)	(136,170)
Total buildings	<u>4,531,073</u>	<u>4,218,549</u>
PLANT AND EQUIPMENT		
Capital works in progress		
At cost	268,375	287,739
Total capital works in progress	<u>268,375</u>	<u>287,739</u>
Plant and equipment		
At cost	661,513	676,572
Accumulated depreciation	(409,414)	(397,134)
Total plant and equipment	<u>252,099</u>	<u>279,438</u>
Furniture, fixtures and fittings		
At cost	418,944	383,166
Accumulated depreciation	(196,710)	(172,408)
Total furniture, fixtures and fittings	<u>222,234</u>	<u>210,758</u>
Office equipment		
At cost	104,368	81,474
Accumulated depreciation	(43,060)	(38,448)
Total office equipment	<u>61,308</u>	<u>43,026</u>
Gaming machines		
At cost	2,416,575	2,342,111
Accumulated depreciation	(1,200,312)	(1,291,089)
Total gaming machines	<u>1,216,263</u>	<u>1,051,022</u>
	<u>7,069,606</u>	<u>6,608,786</u>

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

9 Property, plant and equipment

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Capital works in progress	Land	Buildings	Plant and equipment	Furniture, fixtures and fittings	Office equipment	Gaming machines	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Year ended 30 June 2023								
Balance at beginning of year	287,739	518,254	4,218,549	279,438	210,758	43,026	1,051,022	6,608,786
Additions	(19,364)	-	575,943	27,231	61,858	37,761	458,672	1,142,101
Disposals	-	-	(12,130)	(2,934)	(5,292)	(2,161)	(40,969)	(63,486)
Depreciation expense	-	-	(251,289)	(51,636)	(45,090)	(17,318)	(252,462)	(617,795)
Balance at the end of the year	268,375	518,254	4,531,073	252,099	222,234	61,308	1,216,263	7,069,606

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

10 Intangible assets

	2023	2022
	\$	\$
Gaming machine licences - at cost	<u>162,468</u>	<u>162,468</u>
	<u>162,468</u>	<u>162,468</u>

11 Trade and other payables

CURRENT

Trade payables	309,040	494,512
Accrued expenses	23,695	6,800
Gaming machine tax liability	95,440	78,563
	<u>428,175</u>	<u>579,875</u>

12 Borrowings

CURRENT

Gaming machine finance	<u>56,928</u>	<u>28,464</u>
	<u>56,928</u>	<u>28,464</u>

NON-CURRENT

Gaming machine finance	<u>49,812</u>	<u>42,696</u>
	<u>49,812</u>	<u>42,696</u>

The Club has the following facilities in place as at 30 June 2023 with the ANZ bank:

- ANZ Business One (commercial credit cards) - \$50,000
- Overdraft Facility - \$150,000

The security for the Club's borrowings is a general security interest over the Club and first registered mortgages over the Club's real property.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

13 Employee benefits

	2023	2022
	\$	\$
CURRENT		
Annual leave and RDOs	78,638	77,329
Long service leave	100,077	82,293
	<u>178,715</u>	<u>159,622</u>
NON-CURRENT		
Long service leave	2,118	12,329
	<u>2,118</u>	<u>12,329</u>

14 Other liabilities

CURRENT		
Subscriptions received in advance	46,055	26,376
	<u>46,055</u>	<u>26,376</u>
NON-CURRENT		
Security deposit - Caterers	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

15 Key management personnel disclosures

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any director of the company.

The remuneration paid to key management personnel of the company is \$ 257,327 (2022: \$ 290,361).

16 Contingencies

In the opinion of the directors, the company did not have any contingencies at 30 June 2023 (30 June 2022:None).

17 Related parties

(a) The company's main related parties are as follows:

Key management personnel, close family members of key management personnel and entities that are controlled or significant influenced by those key management personnel or their close family members.

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

17 Related parties

(b) Transactions with related parties

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

Total purchases from related parties during the year were \$1,880 (excluding GST).

18 Auditors' remuneration

	2023	2022
	\$	\$
Remuneration of Boyce Assurance Services Pty Ltd		
- Audit 2023 (Interim fees invoiced)	10,000	-
- Audit 2022	16,000	5,000
- Audit 2021	-	18,500
- AML/CTF programme and policies review	1,100	-
	<u>27,100</u>	<u>23,500</u>
Remuneration of Boyce Pty Ltd		
- Accounting and taxation services	31,416	25,279
	<u>58,516</u>	<u>48,779</u>

19 Reconciliation of result for the year to cashflow from operating activities

Net profit for the year	2,144,635	1,358,764
Non-cash flows in profit:		
- depreciation	617,795	608,958
- net (profit)/loss on disposal of plant and equipment	9,987	13,790
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	8,965	7,307
- (increase)/decrease in inventories	(432)	6,461
- (increase)/decrease in other assets	(9,814)	(1,127)
- increase/(decrease) in trade and other payables	(151,700)	179,762
- increase/(decrease) in other liabilities	19,679	(5,259)
- increase/(decrease) in employee benefits	8,881	2,215
Cash flows from operations	<u>2,647,996</u>	<u>2,170,872</u>

Cooma Ex-Services Club Limited

ACN: 000 957 362

Notes to the Financial Statements

For the Year Ended 30 June 2023

20 Contracted commitments

Prior to the date of issuing these financial statements, the Club has entered into a contract with Meridian Construction Services Pty Ltd for the preparation of plans for development work, and the associated investigative works to allow lodgement of a DA application.

The Club has committed to expenditure of \$590,000 for this contract.

21 Events after the end of the reporting period

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.

22 Statutory information

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

Cooma Ex-Services Club Limited
106 Vale Street
COOMA NSW 2630

Cooma Ex-Services Club Limited

ACN: 000 957 362

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 - Simplified Disclosures; and
 - b. give a true and fair view of the financial position as at 30 June 2023 and of the performance for the year ended on that date of the company.
2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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



Director

John Rolfe



Director

Raymond Peters-Smith

Dated 21 August 2023

Independent Auditor's Report to the members of Cooma Ex-Services Club Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Cooma Ex-Services Club Limited (the company), which comprises the statement of financial position as at 30 June 2023, 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, 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 the company is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures and the *Corporations Regulations 2001*.

Basis for Opinion

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

We confirm that the independence declaration required by the *Corporations Act 2001* has been given to the directors of the company 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 obtained at the date of this auditor's report is included in the Directors' Report, President's Report, CEO's Report, Membership Report, 2022 AGM Minutes and Detailed Profit and Loss Statement (but does not include the financial report and our auditor's report thereon).

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Cooma

Dubbo

Goulburn

Moree

Wagga Wagga

Authorised Audit Company
Registered Auditor Number: 2702802

Knowledge. Insight. Experience.

Independent Auditor's Report to the members of Cooma Ex-Services Club Limited

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materiality consistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If based on the work we have performed on the other information obtained prior to the date of this auditor's report, we consider that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - 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 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.

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Registered Auditor Number: 278282

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Independent Auditor's Report to the members of Cooma Ex-Services Club Limited

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.



Caroline Wilcher
Director
Boyce Assurance Services Pty Limited

Dubbo
Dated 21 August 2023

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Registered Auditor Number: 278282

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Cooma Ex-Services Club Limited

ACN: 000 957 362

Disclaimer

For the Year Ended 30 June 2023

The additional financial data presented on the accompanying pages is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in our statutory audit of the company for the year ended 30 June 2023. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Cooma Ex-Services Club Limited) in respect of such data, including any errors or omissions therein however caused.



Caroline Wilcher
Director
Boyce Assurance Services Pty Limited

Dubbo
Dated 21 August 2023

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Registered Auditor Number: 278282

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Profit and Loss

Cooma Ex-Services Club Limited
For the year ended 30 June 2023

	2023	2022
Income		
Bar Revenue		
Bar sales	1,435,652	1,099,527
Bar sundries	6,609	18
Total Bar Revenue	1,442,261	1,099,546
Total Income	1,442,261	1,099,546
Less Cost of Sales		
Closing stock - Bar	(38,914)	(38,914)
Freight and cartage - Bar	11,090	8,842
Opening stock - Bar	38,914	45,375
Purchases bar stock	513,818	383,306
Purchases bar sundries	8,336	3,026
Stock Movement	(432)	-
Total Less Cost of Sales	532,811	401,635
Gross Profit	909,451	697,910
Plus Other Income		
100 Club Raffles	7,362	4,926
Asset realisation	500	-
Commission - EFTPOS	49,763	34,473
Commission received - Club Keno	81,313	66,499
Commission received - TAB	31,307	17,770
Dine & Discover Vouchers (Service NSW)	(318)	(2,991)
Function catering retention	16,704	11,965
Function catering sales	1,043	-
Insurance recoveries	-	1,955
Interest received	31,993	323
NSW Gaming GST rebate	17,180	17,180
Payouts Gaming, Keno, Tab	-	-
Poker machines	5,536,962	4,297,433
Profit on sale of assets	40,644	16,351
Rent received - Caterer	42,171	34,057
Rent received - House	573	18,000
Room and equipment hire	23,061	15,404
Subscriptions - Members	14,569	31,058
Sundry income	2,660	1,630
Sundry income - Functions income	309	407
Taxi income	18,302	14,394
Training subsidies	(355)	-
Bistro Revenue		
Bistro retention	365,182	238,813
Bistro sales	6,100	20,850
Total Bistro Revenue	371,282	259,663
Raffles		
Market Income - Friday	16,348	2,283
Market Income - Thursday	63,110	39,094
Market Income - Wednesday	57,226	37,500
Market Income Sat Or Special Income	16,808	5,736
Market Prizes - Friday	(8,252)	(105)
Market Prizes - Thursday	(38,478)	(31,539)
Market Prizes - Wednesday	(39,173)	(29,417)
Market Prizes Sat Or Special	(11,860)	(5,615)
Total Raffles	55,730	17,937
Total Plus Other Income	6,342,754	4,858,436

Profit and Loss

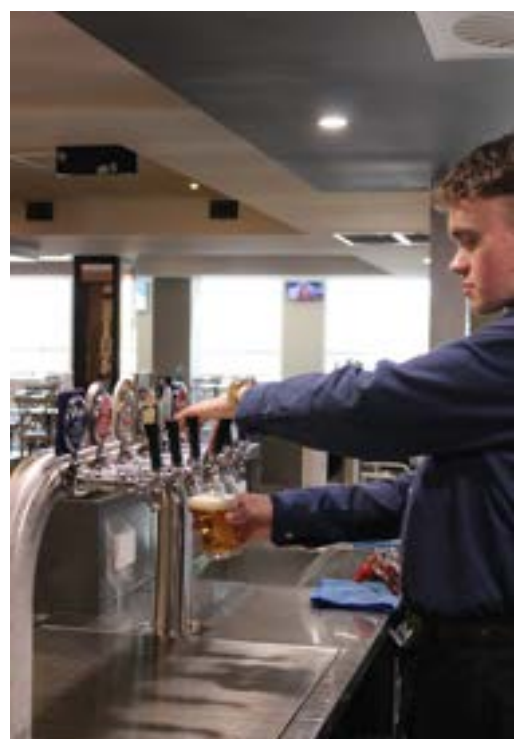
Cooma Ex-Services Club Limited
For the year ended 30 June 2023

	2023	2022
Less Operating Expenses		
Accountancy	31,416	25,279
Advertising	4,144	3,690
Agents costs - House rental	50	1,602
Audit fees	27,100	23,500
Badge draws	900	7,100
Bank charges	22,483	19,299
Central monitoring system	40,276	34,645
Childrens christmas party	7,285	-
Cleaning	23,642	19,080
Cleaning - Prepayments	10	-
Club grants - Category 1	58,600	41,351
Club grants - Category 2	58,431	41,413
Computer costs	2,847	12,044
Computer costs - Prepayments	166	-
Conferences	9,366	2,725
Covid-19 pandemic expenses	0	1,103
Depreciation	617,795	608,958
Directors expenses	8,413	7,344
Donations	1,281	166
Electricity	119,215	109,062
Entertainment - Special	(210)	-
Entertainment - Standard	7,920	6,160
Free drinks and meals	7,067	3,884
Freight and courier	28,187	2,530
Function expenses	12,662	8,440
Gaming machine subscriptions	23,374	21,720
Gas	35,118	27,499
Insurance - General - Prepayments	(1,143)	-
Insurance - Stamp Duty	18,074	6,240
Insurance - Workers compensation	22,195	35,818
Insurance-General	75,101	59,573
Interest - Building Loan	-	2,256
Keno expenses	13,030	7,454
Lease-Fuji Xerox Photocop	2,520	3,780
Legal	9,944	12,439
Licences, permits and fees	21,994	18,157
Licences, permits and fees - Prepayments	(996)	-
Loss on sale of assets	51,131	30,141
Marketing - Advertising	40,493	29,269
Marketing - Bonus Points	35,429	6,968
Marketing - Gaming Promotions	32,939	43,223
Marketing - Loyalty Program	316,661	200,971
Marketing - Member Badge Draws	16,182	5,727
Marketing - Member Promotions	61,118	53,152
Members functions	9,035	-
Newspapers and periodicals	2	50
Payroll tax	23,006	13,278
Poker machine tax	1,037,077	754,565
Postage	1,705	3,221
President's honorarium	5,775	5,473
Printing and stationery	27,797	18,931
Promotions - Bonus points	(1,650)	-
Promotions General	527	-
R&M - Bar equipment	10,159	17,240
R&M - Building	13,640	9,402
R&M - Glasses	3,089	672
R&M - House equipment	43,962	39,784
R&M - House equipment - Prepayments	(26)	-
R&M - Kitchen equipment	10,286	12,155

Profit and Loss

Cooma Ex-Services Club Limited
For the year ended 30 June 2023

	2023	2022
R&M - Office equipment	2,469	1,894
R&M - Poker machines	60,385	47,667
R&M - Rental house	7,236	12,989
R&M - Squash courts	243	4,689
Rates	27,534	19,164
Security	9,046	7,748
Security - Prepayments	424	-
Sky channel/Pay TV	49,370	31,316
Social expenses	4,674	3,163
Staff amenities	10,443	9,194
Staff drinks	17,273	12,309
Staff meals	25,246	16,522
Subscriptions	61,474	41,322
Subscriptions - Prepayments	(8,248)	-
Superannuation - Employees	150,867	157,062
Taxi payment	57,329	38,833
Telephone	13,310	12,750
Trade waste	19,695	13,840
Training	15,924	8,977
Unders/Overs	3,500	1,015
Uniforms	9,329	19,502
Wages - Employees	1,466,713	1,269,686
Wages - Leave provisions	8,881	2,216
Wages allowances	47,860	47,196
Total Less Operating Expenses	5,107,570	4,197,582
Operating Profit	2,144,635	1,358,764
Net Profit	2,144,635	1,358,764





Cooma Ex-Services Club Limited

A.B.N: 43 000 957 362