WOLLONGBAR - ALSTONVILLE RUGBY CLUB INC.

FINANCIAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2026

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COMMITTEE'S REPORT

Your Committee members present their report on Wollongbar - Alstonville Rugby Club Inc. ("the Association") for the year ended 30 September 2026.

Committee Members

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

Ern Sandrel (resigned 30 November 2025)	President
Michael Kerry (appointed 4 December 2025)	President
Sheryle Hounsell	Treasurer
Liz Bugden (role change occurred 30 Nov 2025)	Secretary, then Gear & Equipment
Wendy Fisher (appointed 30 November 2025)	Secretary
Andrew Ross (resigned 30 November 2025)	Senior Vice-President
Nick Chee (appointed 30 November 2025)	Senior Vice-President
Chris Duley	Junior Vice-President
Cheryl Grant (resigned 30 November 2025)	Bar Co-ordinator
Mark Cox (appointed 30 November 2025)	Bar Co-ordinator
Vicki Kerry (appointed 4 December 2025)	Canteen Co-ordinator
Ern Sandral (appointed 9 March 2026)	Grounds & Facilities
Lizzie Short (resigned 30 November 2025)	Marketing & Communications
Sam Kerry (appointed 30 November 2025)	Marketing & Communications
Bill Johnston	Sponsorships

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

Principal Activities

The principal activities of the Association during the financial year were to provide members of the local community with the opportunity to play, administer and spectate the game of Rugby Union within a stuctured club environment.

Significant Changes

No significant change in the nature of these activities occurred during the financial year.

Operating Result

The net profit for the financial year after providing for income tax and extraordinary items amounted to $53,259.

COMMITTEE'S REPORT (CONTINUED)

Likely Developments

The Association has successfully secured a new lease with Ballina Shire Council over the new Elvery Lane clubhouse and fields, including the adjacent change rooms and toilet building (collectively known by the Association, members and supporters as "Pioneer Park"), for a period of four years to 28 August 2030. The Association retains the use of the Lyle Park field and adjacent storage shed, with discussions ongoing with Council regarding its long-term use.

The Association has submitted several grant opportunities to funding providers, which are currently under consideration to fund future improvements to Pioneer Park, enhancing both player and spectator facilities. To support these long-term projects, a stand-alone "WAR Advisory Group" was formed in 2026 to assist the Committee with infrastructure and Council approval planning.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

_____

Name:
Position:

_____

Name:
Position:

Date:

DIVISIONAL TRADING STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Note	2026	2025
		$	$
BAR / CANTEEN			
SALES			
Bar / Canteen Sales		86,349	77,850
LESS COST OF GOODS SOLD			
Opening Stock		912	1,297
Purchases		41,125	37,082
EFTPOS Merchant Charges		1,289	1,201
		43,326	39,580
Closing Stock		1,156	912
		42,170	38,668
GROSS PROFIT		**44,179**	**39,182**
GROSS PROFIT PERCENTAGE		*51.2%*	*50.3%*

The accompanying notes form part of these financial statements.

DIVISIONAL TRADING STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Note	2026	2025
		$	$
CLOTHING & MERCHANDISE			
SALES			
Clothing & Merchandise Sales		6,963	6,562
LESS COST OF GOODS SOLD			
Opening Stock		8,428	6,743
Purchases		6,722	8,289
EFTPOS Merchant Charges		123	184
		15,273	15,216
Closing Stock		5,381	8,428
		9,892	6,788
GROSS PROFIT (LOSS)		**(2,929)**	**(226)**

The accompanying notes form part of these financial statements.

DIVISIONAL TRADING STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Note	2026 $	2025 $
ROLL-THE-JOKER			
PROCEEDS			
Roll-the-Joker Proceeds		39,115	56,388
LESS DIRECT COSTS			
Payouts - Roll-the-Joker Prize Winners		11,250	24,000
Less: Accrued Jackpot Prize B/Fwd		(2,000)	(11,500)
		9,250	12,500
Add: Accrued Jackpot Prize C/Fwd		4,250	2,000
		13,500	14,500
Purchases - Roll-the-Joker Prizes		9,960	10,905
Miscellaneous Expenses		711	581
		24,171	25,986
GROSS PROFIT		**14,944**	**30,402**

The accompanying notes form part of these financial statements.

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Note	2026 $	2025 $
INCOME			
Contributions:			
Player Fees		6,377	8,783
		6,377	8,783
Fundraising:			
Grant - Ballina RSL (PA System)		-	10,182
		-	10,182
Gross Profit (Loss) from Trading:			
Bar / Canteen		44,179	39,182
Clothing & Merchandise		(2,929)	(226)
Roll-the-Joker		14,944	30,402
		56,194	69,358
Sponsorships:			
General		44,650	27,830
Signage		-	-
		44,650	27,830
Sundry Income:			
Donations		6,000	-
Interest Received		1,448	1,285
Other Income		-	617
Promotions & Functions Revenue		10,623	4,318
Raffle Proceeds		557	1,504
		18,628	7,724
TOTAL INCOME		125,849	123,877

The accompanying notes form part of these financial statements.

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Note	2026 $	2025 $
LESS EXPENDITURE			
Club Overhead Expenses:			
Bad Debts Written Off / Provided		700	-
Bank Charges		156	225
Depreciation		7,864	5,295
Electricity		4,288	8,150
Gas		487	901
General Expenses		678	870
Grounds Maintenance		432	-
Hire of Equipment		-	368
Internet Usage		1,068	880
Licences, Registrations & Subscriptions		1,330	3,237
Loss on Disposal of Plant & Equipment Assets		-	2,126
New Clubhouse & Grounds - Expenditure Outlaid	6	-	2,232
Photo & Jersey Framing		600	159
Postage, Printing & Stationery		421	165
Rates		4,284	2,756
Rent		714	1,201
Repairs, Maintenance & Cleaning		1,184	529
Security		-	1,112
Waste Removal		667	629
		24,873	30,835
Direct Player Costs:			
Balls & Other Equipment		7,866	1,451
Finals Gate Entry Charges		1,080	1,759
First Aid & Supplies		6,606	6,403
Ground Manager Reimbursements		-	240
Jerseys & Clothing		13,607	14,120
Laundry		611	573
Match Recording		1,480	1,980
Representative Player Subsidies		700	250
Team Registrations		870	1,270
Travel Costs		384	364
Trophies		2,999	3,832
		36,203	32,242
Other Direct Costs:			
Promotions & Functions Expenses		11,464	6,684
Raffle Prizes		50	350
		11,514	7,034
TOTAL EXPENDITURE		72,590	70,111
NET OPERATING PROFIT		53,259	53,766

The accompanying notes form part of these financial statements.

PROFIT AND LOSS APPROPRIATION STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Note	2026 $	2025 $
NET OPERATING PROFIT		53,259	53,766
Income Tax Expense	2	-	-
OPERATING PROFIT AFTER INCOME TAX		53,259	53,766
Retained Profits at the Beginning of the Financial Year		123,444	69,678
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR		**176,703**	**123,444**

The accompanying notes form part of these financial statements.

BALANCE SHEET
AS AT 30 SEPTEMBER 2026

	Note	2026	2025
		$	$
CURRENT ASSETS			
Cash at Summerland Bank	3	132,313	165,175
Cash on Hand - Till Float		1,510	500
Sundry Debtors		2,590	4,605
Less: Provision for Doubtful Debts		(770)	-
Stock on Hand - at Cost	4	7,625	10,792
Prepaid Expenses		573	693
		143,841	181,765
NON-CURRENT INVESTMENTS			
Shares - Summerland Financial Services Limited		10	10
		10	10
FIXED ASSETS			
Plant & Equipment	5	50,415	55,844
		50,415	55,844
TOTAL ASSETS		194,266	237,619
CURRENT LIABILITIES			
Accrued Expenses		8,374	9,348
Doolan Family Fundraising Events - Held in Trust		-	36,996
Sundry Creditors		7,632	6,409
Tour Funds Held - 2024 & 2026 Tours		1,557	31,422
Unsecured Loans		-	30,000
		17,563	114,175
TOTAL LIABILITIES		17,563	114,175
NET ASSETS		**176,703**	**123,444**
EQUITY			
Retained Profits		176,703	123,444
TOTAL EQUITY		**176,703**	**123,444**

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	2026	2025
	$	$

1 Statement of Significant Accounting Policies:

The financial statements are a special purpose report prepared for use by the Committee and the members. The Committee has determined that the Association is not a reporting entity.

The statements are prepared on a cash basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

No Australian Accounting Standards, Australian Accounting Interpretations Views or other authoritative pronouncements of the Australian Accounting Standards Board have been intentionally applied, except for AASB 120: Accounting for Government Grants and Disclosure of Government Assistance.

2 Income Tax:

The Association is exempt from income tax under either or both of Sections 50-10 or 50-45 of the Income Tax Assessment Act 1997 as it has been established for community service purposes (not being political purposes or lobbying purposes), and / or has been established for the encouragement of a game or sport.

3 Cash at Summerland Bank:

Trading Account	69,857	80,536
Savings Account #1	8,711	8,534
Savings Account #2	35,334	31,159
Junior Development & Support Fund	16,354	13,024
Junior Tours Account	1,557	31,422
Petty Cash (Sweep) Account	500	500
	132,313	165,175

4 Stock on Hand - at Cost:

Bar	770	760
Canteen	386	152
Clothing & Merchandise	6,469	9,880
	7,625	10,792

5 Plant & Equipment:

At Cost	80,923	78,488
Less Accumulated Depreciation	30,508	22,644
Total Plant & Equipment	50,415	55,844

6 New Clubhouse & Grounds - Expenditure Outlaid:

In accordance with AASB 120: Accounting for Government Grants and Disclosure of Government Assistance, the closing carrying value of the Wollongbar Sports Fields (Pioneer Park) net building costs paid over and above Government funding received, have been expensed in the Profit & Loss Statement as the Association's current leases in place are for too short a time period to give sufficient right of tenure.

DEPRECIATION SCHEDULE
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	RATE & TYPE	COST ON HAND	OPENING WDV	ADDIT'NS	DATE ORIG. ADDIT'N	SALE PRICE	PARTSALE PRICE	PROFIT (LOSS)	DISPOSAL DATE	COST	CAPITAL GAIN/LOSS	DEPN	ACCUM DEPN	CLOSING WDV
Plant & Equipment														
Rubber Floor Mats (5)	15.00D	450	17	-	18/07/2005	-	-	-		-	-	3	436	14
Westinghouse Upright Freezer	20.00D	1,100	45	-	12/05/2011	-	-	-			-	9	1,064	36
Honour Board Extension	20.00D	855	42	-	16/02/2012	-	-	-			-	8	821	34
Portable BBQ	20.00P	1,473	-	-	27/11/2012	-	-	-			-	-	1,473	-
Scrum Machine	20.00D	10,500	773	-	15/01/2014	-	-	-		-	-	155	9,884	616
iPad With Connectivity	25.00P	1,026	-	-	08/01/2019	-	-	-		-	-	-	1,026	-
iPad No Connectivity	25.00P	795	-	-	01/02/2019	-	-	-		-	-	-	795	-
Defibrillator	20.00P	2,230	-	-	14/06/2019	-	-	-		-	-	-	2,230	-
Square Reader & Charger	20.00D	95	46	-	07/07/2022	-	-	-		-	-	9	58	37
Canteen Floor Mat	20.00D	72	43	-	14/05/2023	-	-	-		-	-	9	38	34
Deep Fryer (Anglican Op Shop)	15.00D	45	34	-	18/12/2023	-	-	-		-	-	5	16	29
Office Furniture & Equipment (Novaskill)	15.00D	255	199	-	15/03/2024	-	-	-		-	-	30	86	169
Moffat Fast Fat Fryer	15.00D	2,728	2,253	-	22/07/2024	-	-	-		-	-	338	812	1,916
Airex Countertop Fridge 78L	15.00D	924	762	-	22/07/2024	-	-	-		-	-	114	276	648
Roband Pie Warmer	15.00D	763	630	-	22/07/2024	-	-	-		-	-	95	228	536
S/S Steam Pans & Lids (5)	15.00D	143	118	-	22/07/2024	-	-	-		-	-	18	43	100
LG Microwave Oven	30.00D	316	253	-	23/07/2024	-	-	-		-	-	38	101	215
Westinghouse Single Door Fridge 242L	15.00D	820	677	-	23/07/2024	-	-	-		-	-	102	245	575
Westinghouse Chest Freezer 500L	15.00D	1,013	836	-	23/07/2024	-	-	-		-	-	125	302	711
Westinghouse Chest Freezer 200L	15.00D	482	398	-	23/07/2024	-	-	-		-	-	60	144	338
Folding Tables (10)	15.00D	727	597	-	24/07/2024	-	-	-		-	-	90	220	507
Security Cameras + Installation (9)	18.75D	2,230	1,840	-	05/08/2024	-	-	-		-	-	276	666	1,564
Towel Dispensers (2)	30.00D	92	75	-	15/08/2024	-	-	-		-	-	11	28	64
Soap Dispensers (2)	30.00D	158	106	-	15/08/2024	-	-	-		-	-	32	84	74
Portable Stage (ex A'ville Baptist Church)	15.00D	273	229	-	30/08/2024	-	-	-		-	-	34	78	195
Robartherm Hot Water Urn 10L	20.00D	323	258	-	01/10/2024	-	-	-		-	-	39	104	219
Bain-Marie (New)	30.00D	909	739	-	15/02/2025	-	-	-		-	-	222	392	517
Coolroom	10.00D	29,443	27,878	-	21/03/2025	-	-	-		-	-	2,788	4,353	25,090
PA System	13.33D	10,342	9,651	-	01/04/2025	-	-	-		-	-	1,286	1,977	8,365
Shelving (Offices)	20.00D	525	484	-	11/05/2025	-	-	-		-	-	97	138	387
Outdoor Mats (2)	20.00D	111	102	-	11/05/2025	-	-	-		-	-	20	29	82
Canteen Safety Floor Mats (3)	20.00D	72	66	-	11/05/2025	-	-	-		-	-	13	19	53
Shelving (Storerooms)	20.00D	525	492	-	07/06/2025	-	-	-		-	-	98	131	394

The accompanying notes form part of these financial statements.

DEPRECIATION SCHEDULE
FOR THE YEAR ENDED 30 SEPTEMBER 2026

	RATE & TYPE	COST ON HAND	OPENING WDV	ADDIT'NS	DATE ORIG. ADDIT'N	SALE PRICE	PARTSALE PRICE	PROFIT (LOSS)	DISPOSAL DATE	COST	CAPITAL GAIN/LOSS	DEPN	ACCUM DEPN	CLOSING WDV
Samsung 98" Smart TV (Wall Mounted)	33.33D	4,713	4,253	-	16/06/2025	-	-	-		-	-	1,418	1,878	2,835
Modular S/S Bench with Splash-Back	10.00D	691	684	-	27/08/2025	-	-	-		-	-	68	75	616
Modular S/S Undershelf	10.00D	244	242	-	27/08/2025	-	-	-		-	-	24	26	218
Blinds for Office Windows (2)	20.00D	54	54	-	21/09/2025	-	-	-		-	-	11	11	43
PA System (Ancilliary Accessories)	13.33D	971	969	-	25/09/2025	-	-	-		-	-	129	131	840
Baby Changing Table	15.00D	146	-	146	25/03/2026	-	-	-		-	-	11	11	135
Portable Scoreboard	15.00D	970	-	970	20/06/2026	-	-	-		-	-	41	41	929
Plates (60), Cutlery & Storage Tub	15.00D	451	-	451	29/06/2026	-	-	-		-	-	17	17	434
Slimline Smart Door Lock	15.00D	525		525	23/07/2026	-	-	-		-	-	15	15	510
"Atkinson" & "Davison" Clubhouse Signs	15.00D	343	-	343	09/08/2026	-	-	-		-	-	7	7	336
		80,923	55,844	2,435		-	-	-		-	-	7,864	30,508	50,415
Total Assets		80,923	55,844	2,435		-	-	-		-	-	7,864	30,508	50,415

The accompanying notes form part of these financial statements.

STATEMENT BY MEMBERS OF THE COMMITTEE

The Committee has determined that the Association is not a reporting entity and that the special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the financial report as set out on pages 4 to 13:

1. Presents a true and fair view of the financial position of Wollongbar - Alstonville Rugby Club Inc. as at 30 September 2026 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that Wollongbar - Alstonville Rugby Club Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

_____

Name:
Position:

_____

Name:
Position:

Date: