



COOMEALLA
MEMORIAL SPORTS CENTRE LIMITED

ANNUAL REPORT

2024

THE FRIENDLY CLUB



SUPPORTING OUR COMMUNITY

*Board of Directors
& Management 2024*



Daryl Wescombe
President



Aaron Hawkins
Deputy President



Peter Nunan
Vice President



Craig Copley
Director



Sean Jolley
Director



Jan Zilno
Director



Norm Simms
Director



Mick Weeding
Director



Tom Bath
Director



Craig Muir
General Manager



Tanya Lay
Finance Manager



Andrew Williams
Operations Manager



COOMEALLA

MEMORIAL SPORTING CLUB LIMITED

A.B.N. 49 001 058 180

MATONG STREET, DARETON N.S.W. 2717
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EMAIL: admin@coomeallaclub.com.au

OFFICE BEARERS 2023/2024

President:	D.W. Wescombe	General Manager:	C.A. Muir
Deputy President:	A.P. Hawkins	Finance Manager:	T.L. Lay
Vice President:	A.P. Nunan	Operations Manager:	A.J. Williams
Directors:	T.C. Bath	Duty Managers:	H.P.L. Beruldsen
	C.J. Copley		J.E. Bracken
	S.A. Jolly		M.J. Bysouth
	N.W. Simms		I. Castle
	M.K. Wedding		R.J. Hawkins
	J.M. Ziino		D.T. Martin
		Executive Chef:	J. Almond
		Golf Shop/Golf Manager	W.D. Fitzgerald
		Golf Course	
		Superintendent	
		Contractor:	G.A. Cumming
Life Members:	J.J. Blair	Resort Managers	B & C Wakefield
	C.F. Casey		
	G.J. Harding	Auditors:	Andrew Frewin
	C.A. Muir		Stewart
	L.A. Redpath	Bank:	Wentworth District
	R.W. Rigby		Community Bank,
	N.W. Simms		Bendigo Bank

MEMBERSHIP AS AT 30TH SEPTEMBER, 2024

Ordinary Members	4515
Pensioner Members	6086
Special Life Members	22
Honorary Life Members	7
TOTAL	10,630

NOTICE OF MEETING:

Notice of Meeting:

NOTICE is hereby given that the Annual General Meeting of the Coomealla Memorial Sporting Club Limited will be held in the clubrooms, Matong Street, Dareton on Sunday 1st December 2024 at 10:00 a.m.

BUSINESS:

1. To confirm the minutes of the Annual General Meeting held on Sunday 3rd December 2023.
2. To receive the Report of the Directors
3. To receive the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and Auditors Report for year ended 30th September 2024.
4. To set the Honorariums and Director's Benefit for the ensuing period. That pursuant to the provisions of the Registered Clubs Act, consider and if thought fit, pass the following as an Ordinary Resolution:

That the following honorariums be paid in respect of services to the Board and Committee of the Club until the Annual General Meeting of the Club in the year 2025.

President	\$6,500
Directors	\$2,750
Intra Club Presidents / Secretaries / Treasurers (Angling, Bowls, Cricket, Cycling, Indoor Bowls, Mountainless Bike, Social, Swimming)	\$350
Golf Club President	\$600
Golf Club Secretary	\$600
Golf Club Captain	\$600
Golf Club Handicapper	\$600
Golf Club Treasurer	\$600
Golf Club Lady Captain	\$600
Sports Officer	\$5,500

5. That pursuant to the provisions of the Registered Clubs Act, consider and if thought fit, pass the following as Ordinary Resolutions for the provision of the following benefits until the Annual General Meeting of the Club in the year 2025.
 - 5.1 Approve an Annual Board of Directors Dinner attended by Directors, Management, invited guests and partners.
 - 5.2 Approve the supply of lunch and refreshments for Directors and Life Members at the conclusion of the Annual General Meeting.
 - 5.3 Approve the reasonable provision of light refreshments to members for our Intra Clubs, Inter Club and visiting teams as nominated by the Board of Directors.
 - 5.4 Approve an allowance of \$150 per day for Directors whilst they are representing the Club outside the district.
 - 5.5 Approve the reasonable provision of meals/drinks for Directors, when on duty or representing the club.
 - 5.6 Approve expenditure for Directors to attend meetings and seminars of the ClubsNSW Association and other recognised associations and Trade Shows within the Club Industry for accommodation, seminar/conference fees and travel costs.
 - 5.7 Approve the provision of Directors uniforms, iPads and / or other items deemed necessary to assist Directors perform their duties.
 - 5.8 Approve the provision of reasonable refreshments and supper for Directors whilst attending Board meetings.
 - 5.9 Approve the provision to Golf Club Committee of six (6) car parking spaces.
 - 5.10 Approve the reasonable provision of a meal, at a team dinner, for successful sporting teams representing the Club, as nominated by the Board of Directors.
 - 5.11 Approve the reasonable provision of a meal for individual successful sportspeople representing the Club, as nominated by the Board of Directors.
 - 5.12 Approve a subsidy to a maximum of \$1000 towards the cost of the Wake of any Honorary Life Member held on the premises of the Club.

5.13 Approve the provision of refreshments for one (1) hour following each Intra club Annual General Meeting held at the Coomealla Memorial Sporting Club. Provided, however, that the total cost to the club of the benefits in 5.1 to 5.13 inclusive does not exceed \$50,000.

Special Note to Members:

Ordinary resolutions 4 to 5.13 inclusive reflect requirements of the Registered Clubs Act wherein the benefits received by the Directors and certain other members, but not generally by all members, must be submitted and approved at the Annual General Meeting each year.

6. To deal with any other business of which due notice has been given.
7. General Business
8. To declare the Election of Directors

PRESIDENTS REPORT

Dear Members, I am pleased to present the Presidents report for financial year 2024.

The past 12 months has seen a return to a near “business as usual” type year after many years of projects and renovations not to mention the Covid & Flood years.

Once again on the financial front, the Club has performed admirably, with another strong profit posted of \$3,346,126. This is a great result and once again Craig, his management team and staff have provided a high level of service to our members and guests. I truly believe it is the personal touch and the genuine “family” feel that our members and visitors experience when enjoying the Club amenities that sets us apart.

Congratulations to our General Manager Craig Muir, Management team of Tanya Lay (Finance Manager), Andrew Williams (Operations Manager) Jonny Almond (Executive Chef), Warren Fitzgerald (Golf Shop Manager), Brian and Corinna Wakefield (Resort Managers), Duty Managers and Supervisors and ALL the staff for a fantastic year. It is so pleasing to regularly hear from members and visitors of the Club that “nothing is too much trouble” or “I feel like part of a family”.

Community Centenary

ANZAC day weekend was not only a commemoration of our military history, but it was also a celebration of Dareton’s 100-year centenary. Planning for the event commenced some 2 years prior and we should recognise the efforts put in by the Dareton/Coomealla Centenary committee ably led by Chair Andy Murdoch and volunteer local community members. A fantastic 4-day weekend seen many old faces return to the town and memories relived. Many who returned shared fond memories of times past and found that their old hometown has many strong years in front of it. Again, the Coomealla Club was the centre of activity hosting 2 dinners in the auditorium and providing comfortable and friendly surrounds for many to catch up on old acquaintances. Once again, I thank our management and staff for their efforts over that weekend.

Donations, Grants and Sponsorship

One of the most fulfilling tasks for the board of directors is assessing and awarding many requests for donations, grants and sponsorships throughout the year. This year we reached an all-time record in Community investment via Category 1 & 2 ClubGRANTS program. With over \$1,000,000 approved during 2024, we far exceeded our average spend in grants, sponsorship and donations of around \$300,000 pa.

Notably two of our larger donations: -

Mildura Health Foundation, Dr. Julia Zrna cancer centre currently under construction in 13th Street Mildura. The Club made an initial donation of \$25,000 in 2023 Category 1 grants and the Foundation again applied for funding in 2024. The project will provide accommodation for cancer patients both local and outside the

Sunraysia district whilst they undergo treatment. Our Club has experienced several successful years, and the board recognised what a wonderful project this is, not only for cancer patients, but also to bring much needed medical specialists into Mildura. Everyone in some way has been touched by cancer through family and friends. The board was keen to see this project get off the ground and thought it worthy of our support via a further donation of \$500,000

The Dareton Mens Shed – New Shed project had stalled somewhat with additional funding required to complete the fire services required to be installed to allow the shed to open. The Club has supported this project since inception and we agreed to provide the \$186,500 required to ensure fire services were installed to ensure the men can start to move into the shed as soon as possible.

Please refer Annual Report for full list of Grants, Donation and sponsorship funding

Dareton Shops re-opening

In 2023, the Club purchased 6 shops in the Dareton CBD. These shops were severely dilapidated, untenable and had remained vacant and an eyesore for many years. Since purchased, the shops have been undergoing extensive renovations over the past 12 months. We are glad to see our confidence in our town paid off with the now completed shops/offices fully tenanted. I believe this was a very successful, strategic investment of approximately \$1.5M in our local town which has now provided a high level of pride and confidence from the general community.

Intra Clubs

Thanks to all volunteers who fulfil positions on the committees of our 9 intra Clubs, without your efforts and dedication, none of these intra clubs could exist.

Board of Directors

After 15 years of service on the board, Director Jan Ziino has decided not to continue in the role from this year's AGM. On behalf of the board, I would like to thank Jan for her service to the Club over the years as well as her friendship and laughs along the way. We wish you all the best for the future and hope you enjoy your travels wherever they may take you.

To my fellow Directors thank you for your input over the past 12 months. There has been a lot of strategic decision-making taking place in recent years and I believe we are heading in the right direction with some great outcomes along the way. It has been a pleasure working with you all and I have enjoyed the debates, laughs and professionalism you have all shown.

Thank you to the Members, guests and visitors that continue to support our Club.

Daryl Wescombe
President.

GENERAL MANAGERS REPORT

Dear Members

2024 has been another fabulous year for Coomealla Memorial Sporting Club, highlighted with the celebration of the Dareton-Coomealla Centenary, the opening of five (5) shop spaces within the main street and being able to provide record community support in excess of One (1) Million dollars.

Of course, the ability for our club to be able to continue to partner and invest in our community is due to the ongoing support from Members and Guests, demonstration of the strength and importance of the ClubsNSW network.

Financially the year has again been strong with an operating net profit of \$3.34mil resulting from increased sales in the majority of departments and despite the increased pressure of the economy which we can all relate too, supply costs have been well contained to achieve this strong financial result, accordingly I wish to acknowledge the work and thank our Management Team, various Supervisors and All Coomealla Club / Fuel Station Employees for their continued efforts and support to achieve these results – *Well Done Team*.

As noted within the Presidents Report, the Coomealla Club provided its single largest donation this year with support to the establishment of the Mildura Health Foundation – Dr. Julia Zrna Cancer Patient Accommodation Centre, whilst this facility will largely support cancer patients and families from outside our district, such facilities are critical to the on-going development and delivery of improved medical services within our region. I take this opportunity to acknowledge the dedicated work and commitment of the Mildura Health Foundation Board and fellow community partners assisting to ensure our community has access to the best medical services.

Forward / Strategic Planning.

During the year the Board of Directors and Management Team have undertaken another Forward Planning Strategic Planning session to identify opportunities / ideas for the long-term benefit of the Coomealla Club and community. Whilst many of the ideas put forward will require due investigation and time, we will see some of these projects come to fruition in the very near future.

- ***Improved Energy Efficiency Accommodation Resort:*** within months solar panels and batteries sufficient to cover majority of the operational energy requirements for both Motel and Caravan Park guests will be installed.

- **Multi-Layout Large Television Screen:** now seven (7) years since establishment of the Sport Bar area we need to revitalize patronage of this area – a full wall size (6m x 2.5m) television screen will be installed allowing for multiple screen displays at the one-time.
- **Multi-Sport Simulators:** as indicated above the Café / Sports Bar was established 7 years ago, unfortunately the outdoor / terrace area of the café has not been utilized, accordingly we are investigating installation of “Multi-Sport Simulators” to enhance market appeal and tap into one of the latest trends “competitive socializing” – watch this space.

Our Board of Directors continue to show strong leadership and commitment to ensuring the continued development not only of Dareton-Coomealla but our wider districts, I extend my sincere thanks to President Daryl Wescombe and Directors for their support and direction.

To our Intra-Club Committees and participating players across our nine (9) Intra-Clubs thank you for the continued work and support.

Lastly, but by no-means least, Members - Thank You for your continued support over the past twelve (12) months, you are the key ingredient to our continued success. I wish All Members and Families a Healthy and Safe New Year.

Craig Muir
General Manager.

COOMEALLA ANGLING CLUB

Fishing catches were greatly improved this season, with most members enjoying good catches. Places we fished at were Lake Cullulleraine, Lock 10 Wentworth, Coomealla sand bar, ski reserve behind Wentworth Hospital, Bottle Bend (near Monak), Lock 9 (near Lake Cullulleraine) and the 14 mile on the Murray, where Arty Baldock cooked up a delicious spaghetti bolognese dinner. We also returned to the Coomealla sand bar, Geoff Halls cooked up a very tasty camp oven tea. Pollards shearers quarters is where we had our traditional Christmas in July dinner.

In December we held our Christmas party at the Magenta Woolshed at the Inland Botanical Gardens, prawns, cold meats and salads were served, followed by sweats.

Our BBQ trailer was upgraded with a fresh coat of paint, the canvas cover was adorned with the Coomealla Club and Angling Club logos.

In March we traveled to Port Turton on our annual trip away. Most members did well on fishing charters, catching King George Whiting and a variety of other fish including Shark. Some members tried crabbing off the jetty, however this was not very successful.

The Angling Club cooked 2 BBQ's in April, one taking part in the Dareton/Coomealla Centenary Celebrations and the other to celebrate the opening of the new Men in a Shed building,

In April we released 24,700 Perch fingerlings into the river at the Dareton boat ramp, the cost of this restocking program is shared with the Coomealla Memorial Sporting Club.

The following Awards were made at our recent Annual General Meeting:

Ladies most points	Wendy St Leon
Men's most points	Jamie Fox
Nippers most points	Ollie Fox
Ladies largest Perch	Wendy St Leon
Ladies largest Carp	Julie Gillin
Ladies largest Redfin	Julie Gillin
Men's largest Perch	Jamie Fox
Men's largest Carp	Peter St Leon
Men's largest Redfin	Gordon Garner
Nippers largest Perch	Ollie Fox
Nippers largest Carp	Ollie Fox
Most Carp caught	Jamie Fox
Bev Dumbrell trophy (Largest native fish angled)	Jamie Fox

I would like to thank Management and Staff of the Coomealla Memorial Sporting Club for their ongoing support during the year. I would also like to thank Angling Club Members and Committee for their support.

Peter St Leon
President

COOMEALLA BOWLING CLUB

It was a wonderful 12-month period for the Coomealla Bowling Club. Our new state of the art facility has garnered much interest from the bowling community both locally and nationally. Even Bowls Australia have shown interest with Australian team selectors recommending that the club be considered for future Australian Team training camps.

Our bowlers continue to be busy, Sunraysia Bowls have embraced our new greens and this has resulted in the club hosting District Grand Finals, Champion of Champions tournaments and several other high-profile events. We had lady bowlers playing in the Annecto competition, 4 teams in men's Vets pennant with 2 mixed teams involved in Saturday pennant and a further team in Division 1 midweek pennant.

In an unprecedented year Coomealla Cannons won their first ever open Pennant in our 70-year history by winning the Division 4 Grand Final. A magnificent achievement for our club which has been great for club morale and encouraged our members to chase further titles.

President Mark Deakin stood down after 12 months in the role, whilst it was a short period, it was nevertheless an important task to fill during the transitional period, Many thanks to Mark for his vital contribution.

The incumbent President Ian Gibson and the new Committee had very little time to get bedded in before the challenge of hosting the Australian Blind Bowling Championships. Teams from Victoria, New South Wales, Western Australia and Queensland fought it out over a week for the coveted national title.

The standard of bowls was outstanding with several Australian, Commonwealth Games and World Champions showing us sighted bowlers how it's done! Many new friendships were forged with an incredible bunch of bowlers proving that this is a wonderful sport irrespective of age, sex, physical impediments etc.

The Blind Bowling Championships were a resounding success with the Australian Blind Bowling Association declaring it the best championship ever. The event took an amazing amount of work. I would like to take this opportunity to commend the incredible work done by Craig Muir, Duty Managers and staff who went above and beyond for this event

Club Champions 2023-2024

Men's Singles Champion: Brandon Tyers

Ladies Champion: Tania Gust

Men's Pairs: Tom Bath, Adrian Barko (s)

Ladies Pairs: Carol Ross, Delwyn Milner (s)

Men's Fours: Robbie O'Brien, Ron Kuhn, Rob Nichols, Harold Bradley (s)

Ladies Fours: Jeanette Tisler, Gloria Stephenson, Raelene Jenkins, Delwyn Milner (s)

Men's B Grade: Ron McAdam

I would like to take a moment to sincerely thank all Bowling Club members and the Committee for their tireless support during a busy year. I would specifically like to highlight the work done by Secretary John Ter Bogt, Vice President Ron Kuhn and Treasurer Coralie Lever for their guidance and tireless work in my first year as President.

Finally, I would like to extend a sincere thank you to the unwavering support of the Coomealla Memorial Sporting Club's Board of Directors and senior management during the past year. Without your assistance and guidance none of our highly successful year would be possible.

Ian Gibson
President

COOMEALLA/WENTWORTH CRICKET CLUB

Off Field

In alignment with the 2023-2025 Strategic Plan the 23/24 season saw the implementation of an on-field Growth Plan by Tim Plumridge and a focus on developing our own people. The highlight of this implementation has undoubtedly been the growth in our Leadership Group both as individuals and as a collective. To consolidate leadership growth in the new CWCC culture the committee introduced the CWCC Leadership Award. The inaugural winner was very appropriately Katelin Freeman, who along with captaining our Women's Team and receiving the Sunraysia Cricket Association Most Valuable Player Award for 23/24, also contributed significantly to the CWCC Leadership Group.

Our players' technical development has been driven again through our Winter Academy, this year split into Juniors and Seniors. 13 players undertook the Coaching Assistant training with Rick Cullinan of the Victorian Metro Cricket Academy and a massive 27 participants in the Junior Academy. Huge thanks go to those volunteer coaches, the Coomealla Memorial Sporting Club and Fox and Lillie Rural for their support of this initiative.

On Field

Our two combine sides were the standout teams for the 23/24 season; Our women combined with a second Nichols Point team to reach the Grand Final and the u16s team (combined with Gol Gol) made the semis. Again, we proudly entered teams in all five senior and all four junior grades, with numbers in Fourth Division strengthening as the season progressed. Our coaches, both junior and senior and our non-parent coaches are to be highly commended on their commitment to our player development.

Social

Functions included the Xmas party, Trivia Night, Games Night, Anabranch vs Pooncarie Mental Health Match and the Presentation night which was a great event to wrap up our season with 130 people in attendance at the Coomealla Memorial Sporting Club, our major sponsor. A big thanks to Daryl, Craig and all the staff for their continued support this year.

* Our superstars, trophy, and award winners.												
Senior Awards	Boskin Trophy	Col Cullinan Award	McKenzie Shield	Fair Play Shield	Brian McKenzie Memorial Shield	SCA Team of the year	SCA MVP Award	Kayden Cullinan Memorial Shield	Jeremy Goldings Best Club Person	CWCC Batting	CWCC Bowling	CWCC Feilding
Colby Wade (1 st – Av)										300 @ 26.7		
Bryan Wade (1 st – Agg)	✓	✓	✓							383		
Liam Freeman (1 st – Agg & Av)			✓			✓					26 @ 17.9	
Justin Freeman (1 st)												✓
Katelin Kemp © (W - Agg & Av)			✓			✓	✓			342 @ 17.1		
Tatiana Kenna-Gill (W - Agg & Av)						✓					18 @ 9.5	
Tatara Ranguna (W)												✓
Eirbe Neagle (W)						✓	And SCA u16 Player of the Year					
Tom Douglas (2 nd – Agg & Av)										269 @ 25.9		✓
Oscar Crisp (2 nd – Av)							And SCA 2 nd XI bowling Average	✓			20 @ 16	
Marcus Parker (2 nd – Agg)							And Gordon Carey Award (SCA League Bowling Aggregate)					31
Jeremy Giddings © (3 rd – Agg & Av)										411 @ 37.4		
Max Baird (3 rd – Agg)											14	
Jack Andrews (3 rd)												✓
Saxon Wottard (4 th – Agg & Av)										267 @ 21.4		
Rydan Collins (4 th – Agg)											12	
Fletcher Collins (4 th)												✓
Tim Plumridge					✓							
Nicholas Crisp								✓				
Junior Awards	U16s					U14s						
Batting Average	Harvy Vandenberg 126 runs @ 31.5					Jamon Baird 146 runs @ 11.2						
Batting Aggregate	Joshua Tankard © 215 runs					Jamon Baird 146 runs						
Bowling Average	Brock Lyall 14 wickets @11.9					Hayden Healy 11 wickets @ 10.2						
Bowling Aggregate	Brock Lyall 14 wickets					Cooper Bell 13 wickets						
Feilding Award	Lincoln Fazulla					Bryce Witte						
Most Improved	Oliver Boldiston					Hayden Healy						
Coaches Award	Harrison Sobkowiak					Noah Boldiston						
Encouragement Award	NA					Rydan Collins						
Most Promising Junior	Jyle Scadding											

Phil Baird
President

MILDURA - COOMEALLA CYCLING CLUB

The last 12 months have seen some highs and lows along with some great club racing.

The 2023-2024 season has seen the club racing experience little to no disruptions unlike the previous years of Covid 19 and floods thankfully. The committee decided along with feedback from riders that Time/Distance Handicap races were the best option for weekend races along with the Tuesday afternoon time trials. Some weekends experienced up to 15 participants while other races were cancelled due to low numbers.

Participation

To gain participants the committee started talking early in 2024 about trialling a Winter Series, which led to the Winter-Sun five race series being formed. Some serious prize money has been put on offer and this bought a good number of riders out considering some of the weather, especially the most recent event on Meridian Road where heavy rain and strong winds were experienced. The Riverland Cycling Club has had a big contribution to these numbers which has been appreciated by the club, along with good numbers from local members.

Congratulations to all the grade and trophy winners over the 12 months, and the current participants who have been travelling away for racing as well as the local races.

The 2023 Champion of Champions Dion Strike was able to take out all three 2023 Championship races considerably, his performance locally and away has been exceptional and the club takes pride in seeing his improvements.

Committee

Thank you to the committee and their support during the difficult times when decisions of cancelling races had to be made, this was not something that the club enjoyed doing.

The club plan to take a break from racing for the next 12 months with hope that social rides, activities and the lease of Millsy's Shed located beside the bridge might gain some prospective new or old members that are eager to race, and we can only hope that at this time next year the club are considering racing to resume.

Thank you to past and present sponsors, especially the Coomealla Memorial Sporting Club for its ongoing support throughout the year, without this support the cycling club wouldn't be in this position financially.

Thanks to the volunteers and family members that help tirelessly on race days, and behind the scenes, especially Alison Curry for her continued dedication to the club.

Tonight sees an end to my term as the President, I sincerely appreciate the support I have had while being in this position. My growing young family along with work commitments don't leave a lot of time at the end of each day, which unfortunately means I have to step away from the roll.

Shaun James
President

COOMEALLA GOLF CLUB

2023-2024 has been a successful one for the Coomealla Golf Club. We have continued to work closely with the Coomealla Memorial Sporting Club board as we have dealt with ongoing implications of the flooding of the course in 2022-2023. The Coomealla Memorial Sporting Club has continued in significant support through a multi-faceted package including financial and expert personnel contributions to works and planning.

The course has received a multitude of compliments from members and visitors on the quality of the course post-flood conditions. The greens have been outstanding with some minor changes during reconstruction having positive impacts.

The fairways have been a challenge for the maintenance team who need to be highly commended for their expertise and commitment to improvements and sustaining playing conditions to such a high level.

There were many unexpected complications which arose as the water table and sediment from the flood had impacts on the ability of ground staff to grow and maintain the traditional Santa Anna fairway grasses. Again, the Board of the Coomealla Club and Golf Club staff must be commended on exceptional responses as these challenges arose.

Members playing regularly and visitors sharing our course have accepted the playing conditions and challenges with good grace and overwhelming support for our efforts to re-establish the golf course as the premier course in the district.

As this report is being produced, a number of fairways on the front nine have been closed to enable extensive work to be conducted to recondition these fairways so that we can finally allow the Santa Ana grasses to become established and flourish into the summer months and beyond. This short-term pain is necessary for long-term gain and return to pre-flood standards respected and expected by all.

The Committee of the Coomealla Golf Club must be thanked for their input and support over the past twelve months. Cath Eddie (secretary), Kylie Walters (treasurer), Anne Bowen (Ladies Captain), Ross Robertson (Men's Captain), Dave Eddie, Andrew Rix, Mackie Warchow, Troy Neville, Peter Shadwick, Tim Earl, Warren Fitzgerald and Aussie Cumming have all contributed time and energy to enabling the Golf Club to build such a strong and successful club atmosphere and competitions.

The Coomealla Golf Club hosted special tournaments during the past year including the final Shane Doherty Memorial Tri-State Masters Golf Tournament. Kym Doherty must be highly commended on the contributions that Kym and Shane made to the Sunraysia area by establishing this tournament which attracted so many golfers to our region since 1993. The Golf Club would like to acknowledge the ongoing support of so many sponsors and we look forward to the erection of new information boards for each hole which will also provide sponsors with recognition throughout the year.

All staff working at the Coomealla Golf Club either within the clubrooms or on the course deserve our thanks and acknowledgement for another year of sustained effort to enable members and visitors to enjoy the wonderful facilities available. Thanks to all members for your ongoing contribution to our club and we welcome feedback and encourage participation in club events.

We look forward to 2024-2025 as a year where we can build on the ground work of the past two years to re-establish our golf course to the high standards that we have enjoyed over many years

Tony Finn
President

COOMEALLA INDOOR BOWLS CLUB

Committee for 2024

President:	Janice Saunders
Vice President:	Gloria Vincent
Secretary:	Mary Talent
Treasurer:	Alicia Graham
Committee:	Faye Sibbons, Lilly Jacka, Darren Smith, Amanda Doolan, Ann Smith

We have had a good year. In August three teams travelled to Boort and Warrnambool in Victoria. All had an enjoyable time.

Our two-day tournament in April was success, with teams travelling from South Australia, Broken Hill (NSW), Boort, Cobram and Warrnambool (VIC) to compete.

Seven teams represented Coomealla.

The winning team:

1st Gloria Vincent, Coomealla

2nd R.Constable, Melbourne

3rd J Mungean, Warrnambool

Our Club Championships held during the year with winners being:

Triples	Pairs	Singles
Vera Klaric	Vera Klaric	Janice Saunders
Jack Heinrich	Chris Delbridge	
Cheryl Pummeroy		
Runners Up	Runners Up	Runner Up
Chris Delbridge	Glenis Stephens	Rhonda Walters
Darren Smith	Ron McAdams	
Alicia Graham		

The President and Committee thank the Board of Directors, Craig Muir and Staff for their help and support given to our club.

Janice Saunders
President

COOMEALLA - MILDURA MOUNTAINLESS BIKE CLUB

After four very challenging years, I am proud to say the Coomealla-Mildura Mountainless Bike Club successfully ran a full season of mountain bike racing this year. This is a huge testament to the tenacity of both our committee and our club members that have all continued to support the club through pandemic and high-water.

As any committee member would know, having a stable committee makes planning future goals much easier. My deepest thanks go to Damien Gibson, Vice President and Track Guru extraordinaire. His guidance and patience allowed us to finally reconnect old favourite track features to the sections that were rebuilt after last year's floods. Secretary Andrew Marr has kept his standards high chasing down grant opportunities and keeping the committee informed. And Treasurer Bri Roden has worked tirelessly keeping the finances in check, making sure all the great ideas the committee generate don't send the club broke. Thanks also go to Brett, John and Shelley for their input in committee meetings and the hours spent helping set up and pack down, and to all the amazing volunteers who help our events run smoothly.

While the quality of the racing has been great, unfortunately it's fair to say the quantity of racers has been lower than in previous years. There's been a few factors involved in this, cost of living and non-bike related injuries being the main culprits, but we are finding that we are not the only club facing this challenge. Many other clubs, including our interstate counterparts, have echoed our drop in participants, citing challenges in getting assistance from administrative bodies and the general cost of insurance. Thankfully for the CMMBC, the CMSC provides great assistance in navigating some of these obstacles.

Pleasingly we have had another influx of amazing new juniors joining us to race this season, helped in part by the Pedal Pumpers junior incentive program. It's always great to see these Little Shredders getting out on the trails and testing the limits of what they can do. We had two of our Junior Elite riders competing at this year's 6 Hours of Melrose.

Track wise, we have finally been able to re-open the full Trailhead section, commonly known as the Playpen. We had re-routed around the left-over lakes of water last year, but the vast majority of the man-made structures needed repair. A small group of dedicated members banded together over a few weekends to rebuild all these features and link them into the existing trails.

As I write this, there is still one round to go of the 2024 Aggregate Season. Consistency is king for the grade levels, with the leaders having attended nearly every race meeting. The battle for Club Champion is still a very closely fought battle though, with round wins making all the difference.

Our Premier Event, the CMMBC 3 Hour Enduro presented by CMSC, was a great success. This year's event was relatively well attended. 42 riders participated in the event, with riders travelling from Adelaide, Geelong and Warrnambool to race. The Overall Winner's trophy was presented to Hailey Mason for her second consecutive win, and Jack Lamshed for the sixth time.

As always, we can't do this successfully without the support of the Coomealla Memorial Sporting Club. Their help and guidance, and the all-important BBQ for post-race sausages, will keep us going strong well into the future. Happy trails!

Jeremy Roden
President

COOMEALLA SOCIAL CLUB

It is with pleasure I present my 2024 President's Report.

We have continued our 60 Mad Minutes raffle involvement and it still remains a very popular night for all who attend.

Our Biggest Morning Tea was again held and raised \$784, despite being down from last year it was still a great way of supporting a worthwhile cause and all support was greatly appreciated.

We again held our trip to Broken Hill and this was an enjoyable weekend despite the rain on Sunday. I have to say a heartfelt thanks to Jan Blair for all her help over the weekend.

The boat cruise in May was enjoyable and popular.

The Dareton/Coomealla centenary celebrations was another special event that we participated in and it was great to see so many familiar faces in attendance.

We have a luncheon planned in October at Trentham Estate and hope it is well attended and enjoyed by all.

Now to some thank you's.

To Craig Muir and the Board of Directors, thank you for all for your support, also thanks to all the friendly and supportive staff at the Club. Thank you for making this an enjoyable year.

Lastly to all on the Social Club a big thank you for all your support and help to achieve all we have done this year.

Mary Job
President

MURRAY DARLING AMATEUR SWIMMING CLUB

This season has seen a boost in numbers for the Murray Darling swimming club. We now have a total of 36 swimmers and 60 members. Summer training was predominantly at the Dareton pool which is always so beautifully clean and a pleasure to swim in. Over the winter months we saw a huge uptake in Winter training with up to 20 swimmers attending the indoor 25m pool at Mildura Waves once a week.

Our swimmers have done considerable travelling this season for both training and competition. We now have three School of the Air families who travel up to 2 hours one way just to get to training. We have also had swimmers travel to Broken Hill, Renmark, Loxton, Mildura and Irymple for Open carnivals, Melbourne MSAC for all Juniors and Sydney for PSSA State swimming. This year we had enough swimmers at most of the Open events to enter mixed relay teams which is so much fun to be a part of. A lot of our swimmers gained a place on the podium at each of the Open events and achieved age champion at both school, Murray Darling, Broken Hill and Barrier level. Eleven Murray Darling athletes qualified for the Barrier carnival and seven of those qualified for the school state carnival in Sydney in individual events as well as being part of two relay teams. This is a massive achievement of which the club is very proud.

Three swimmers attended a Sunraysia Academy of Sport Clinic held in Mildura earlier in the year. It was a huge day filled with swimming, strength training and information sessions which the kids really enjoyed and got a lot out of. Teresa also attended and came home with a lot of inspiration and enthusiasm. The following training sessions consisted of new skills and drills she couldn't wait to implement.

We were very fortunate to have had the Douglas family and Outback Almonds donate a very generous prize of a night of 'Glamping at Garston' for a fundraiser of which we were able to raise \$600.

We were also very grateful to receive funding through two grants which enabled us to upgrade equipment to benefit our team. The Bendigo Community Bank supported us to purchase new lane ropes and Transgrids' support has allowed us to purchase new electronic equipment to assist with coaching and training.

It was very impressive to see so many of our swimmers trying out new strokes and distances and we saw many, many PB's throughout the season.

A massive thank you must go to our wonderful coach, Teresa Crisp. Teresa puts in so much time to writing programs, pennant entries, training and so much more.

I am so proud of how inclusive, encouraging and supportive of one another our members are. Great job everyone on another wonderful year!

Amy Pollard
President

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

DIRECTORS' REPORT

Your directors present their report, together with the financial statements, for the Coomealla Memorial Sporting Club Limited (the 'company') and its controlled entities (together, the 'consolidated entity') for the financial year ended 30 September 2024.

DIRECTORS

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

Mr Daryl William Wescombe
Mr Aaron Philip Hawkins
Mr Austin Peter Nunan
Mr Craig Joseph Copley
Ms Janet May Ziino
Mr Robert John Lambert (resigned 3.12.2023)
Mr Norman William Simms
Mr Sean Anthony Jolley
Mr Michael Keith Weeding
Mr Thomas Charles Bath (appointed 3.12.2023)

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

COMPANY SECRETARY

Mr Craig Anthony Muir held the position of Company Secretary during the financial year. Mr Muir has worked for Coomealla Memorial Sporting Club Limited for the past twenty-nine years as the company's General Manager. Mr Muir was appointed Company Secretary on 23 June 1995.

REVIEW OF OPERATIONS AND FINANCIAL POSITION

The consolidated entity recorded a net profit after providing for income tax for the financial year ended 30 September 2024 of \$3,346,126 (2023: \$3,562,770).

The consolidated entity continues to maintain a strong financial position, with current assets exceeding current liabilities at 30 September 2024 by \$15,294,764 (2023: \$12,840,521). The directors believe the consolidated entity is in a strong and stable financial position allowing it to meet its short and long term objectives.

SIGNIFICANT CHANGES IN STATE OF AFFAIRS

During the year ended 30 September 2024 the consolidated entity undertook independent valuations of its land, buildings, gaming machine entitlements and permanent water entitlements. As a result, the consolidated entity recognised other comprehensive income of \$1,530,925 for the year ended 30 September 2024, representing the change in fair value of such assets, contributing to the consolidated entity's total comprehensive result of \$4,877,051 for the year then ended.

In the preparation of the 30 September 2024 financial statements, Coomealla Memorial Sporting Club Limited has claimed exemption from the payment of Income Tax in accordance with Taxation Ruling TR 2022/2. Although the company does not have a Private Binding Ruling confirming its income tax exemption eligibility under TR 2022/2, the directors have continued to claim the income tax exemption on the basis of the following:

- In September 2024 the directors submitted an income tax exemption self-assessment to the Australian Taxation Office, as required, which confirmed, in the view of directors, that the company continued to meet the eligibility criteria of TR 2022/2 for the year ended 30 June 2024.
- Based on information available at the time of preparing the 30 September 2024 financial statements, the board have no reason to believe Coomealla Memorial Sporting Club Limited has not and will not continue to meet the income tax exemption eligibility criteria set out in TR 2022/2.

Refer to Note 2(c), Note 3(i) and Note 29 for further information.

No other significant changes in the consolidated entity's state of affairs occurred during the financial year.

OBJECTIVES

The short term and long term objectives of the consolidated entity are to continue to provide the very best facilities for its members and guests, support and foster sport and provide financial support to community organisations.

STRATEGIES FOR ACHIEVING OBJECTIVES

The consolidated entity has adopted the following strategies to achieve its objectives:

- Diversify income streams
- Provide industry best standard facilities
- Lessen the reliance on gaming revenue
- Investing into our community.

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

PRINCIPAL ACTIVITIES

The principal activities of the consolidated entity during the financial year were the encouragement and promotion of sport. There were no significant changes in the nature of the consolidated entity's principal activities during the financial year.

PERFORMANCE MEASURES

The directors measure the performance of the consolidated entity using the following measures:

- Benchmarking to industry standards
- Profitability
- Cashflow
- Trading versus budget
- Using gross profit and wage cost ratios
- Patron visitations.

EVENTS SUBSEQUENT TO 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 consolidated entity, the results of those operations, or the state of the affairs of the consolidated entity in future financial years.

ENVIRONMENTAL REGULATION

The operations of the consolidated entity are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory. During the year ended 30 September 2024 there were no non-compliance incidents reported which have led to fines being imposed on the consolidated entity's operations by either government's environmental agencies.

DIVIDENDS

No dividends have been paid or declared since the end of the financial year and no dividends have been recommended or provided for by the directors as the parent entity is a public company limited by guarantee and cannot distribute dividends by virtue of the provisions of its constitution.

INFORMATION ON DIRECTORS

Daryl William WESCOMBE

Qualifications

Experience

DIN

- President
- Bank Manager
- Board Member 18 years
- 036 38979 19403 58

Aaron Philip HAWKINS

Qualifications

Experience

DIN

- Deputy President
- Strategic Tourism Marketing Team Leader
- Board Member 7 years
- 036 75661 94014 43

Austin Peter NUNAN

Qualifications

Experience

DIN

- Vice President
- Retired
- Board Member 14 years (Prior term 4 years)
- 036 65834 33557 74

Craig Joseph COPLEY

Qualifications

Experience

Special Responsibilities

DIN

- Director
- Economic Development Project Officer
- Board Member 18 years
- Club Grants representative
- 036 55820 94887 82

Janet May ZILNO

Qualifications

Experience

DIN

- Director
- Retired
- Board Member 15 years
- 036 29198 35304 97

Norman William Simms

Qualifications

Experience

DIN

- Director
- Retired
- Board Member 3 years (Prior term 21 years)
- 036 54995 57647 54

Sean Anthony JOLLEY

Qualifications

Experience

DIN

- Director
- Water and Wastewater Operator
- Board Member 2 years
- 036 33986 16146 23

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
 FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

Michael Keith WEEDING
 Qualifications
 Experience
 DIN

- Director
 - Retired
 - Board Member 2 years
 - 036 85869 83912 21

Thomas Charles BATH
 Qualifications
 Experience
 DIN

- Director
 - Retired
 - Board Member 1 year
 - 036 74673 54167 17

DIN – Director Identification Number

MEETINGS OF DIRECTORS

The number of meetings of the company’s board of directors (the board) and of each board committee meeting held during the year ended 30 September 2024, and the number of meetings attended by each director were:

	COMMITTEE MEETINGS					
	DIRECTORS' MEETINGS		SPECIAL COMMITTEE		FUEL STATION	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Daryl W. Wescombe	12	12	7	7	12	11
Aaron P. Hawkins	12	11	7	7	12	11
Austin P. Nunan	12	12	7	6	12	12
Craig J. Copley	12	12	7	6		
Janet M. Ziino	12	9	7	7		
Norman W. Simms	12	11	7	7		
Sean A. Jolley	12	11	7	6		
Michael Weeding	12	10	7	7		
Thomas C. Bath	10	7	6	3		

Note: *Included in Special Meetings:*
 Executive Meeting (D. Wescombe, A. Hawkins, P. Nunan)

CONTRIBUTIONS ON WINDING UP

Coomeealla Memorial Sporting Club Limited is a public company limited by guarantee with the liability of members limited to the amount set out in the company’s Memorandum and Articles of Association. The amount of the guarantee is limited, and is not to exceed \$1 per member. The guarantee cannot be called up except for the purpose of winding up the company. As at 30 September 2024 membership totalled 10,630 (2023: 10,406).

AUDITOR’S INDEPENDENCE DECLARATION

A copy of the auditor’s independence declaration as required under s307C of the *Corporations Act 2001* is set on page 21.

The directors’ report is signed in accordance with a resolution of the Board of Directors.



D. W. Wescombe – Director
 Dated: 21 October 2024



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

Lead auditor's independence declaration under section 307c of the *Corporations Act 2001* to the directors of Coomealla Memorial Sporting Club Limited

I declare that, to the best of my knowledge and belief, there have been:

- i) no contraventions of the auditor independence requirements of 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.

Andrew Frewin Stewart
61 Bull Street, Bendigo Vic 3550
Date: 21st October 2024

Lachlan Tatt
Lead Auditor

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	NOTE	2024 \$	2023 \$
Revenue			
Sale of Goods	4	6,144,463	5,788,042
Rendering of Services	5	14,757,607	14,293,091
Interest Income		646,052	340,322
Other Revenue	6	572,414	519,878
Total Revenue		22,120,536	20,941,333
Expenses			
Cost of Goods Sold and Consumables Used	7	(3,600,257)	(3,492,238)
Employee Benefits	8	(5,587,672)	(4,967,918)
Depreciation	9	(1,616,554)	(1,525,791)
Grants/Donations		(1,040,580)	(257,979)
Poker Machine Licences and Taxes	10	(2,794,729)	(2,779,636)
Marketing and Promotional expenses		(926,861)	(783,815)
Members Benefits		(177,005)	(169,101)
Occupancy and Property Costs		(948,974)	(891,397)
Repairs & Maintenance		(951,571)	(1,362,839)
Other Expenses		(1,130,207)	(1,147,849)
Total Expenses		(18,774,410)	(17,378,563)
Profit before Income Tax		3,346,126	3,562,770
Income Tax	1(c)	-	-
Profit after Income Tax		3,346,126	3,562,770
Other Comprehensive Income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain on revaluation of land and buildings	14	551,249	-
Gain on revaluation of permanent water entitlements	15	239,676	-
Gain on revaluation of gaming machine entitlements	15	740,000	-
Total other comprehensive income for the year		1,530,925	-
Total Comprehensive Income for the Year		4,877,051	3,562,770

The accompanying notes form part of these financial statements

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
 FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 AS AT 30 SEPTEMBER 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS:			
Cash and Cash Equivalents	11	16,200,860	14,046,877
Trade and Other Receivables	12	672,851	602,173
Inventories	13	361,601	345,821
Total Current Assets		17,235,313	14,994,871
NON-CURRENT ASSETS:			
Property Plant and Equipment	14	24,997,897	23,717,354
Intangible Assets	15	4,860,000	3,880,324
Total Non-Current Assets		29,857,897	27,597,678
TOTAL ASSETS		47,093,211	42,592,549
CURRENT LIABILITIES:			
Trade and Other Payables	16	434,589	728,677
Employee Benefits	17	798,124	768,741
Tax Liabilities	18	227,207	227,450
Lease Liabilities	19	193,910	250,483
Other Liabilities	20	286,719	178,999
Total Current Liabilities		1,940,548	2,154,350
NON-CURRENT LIABILITIES:			
Employee Benefits	17	82,625	81,795
Lease Liabilities	19	24,444	187,863
Total Non-Current Liabilities		107,069	269,658
TOTAL LIABILITIES		2,047,618	2,424,008
NET ASSETS		45,045,592	40,168,541
MEMBERS FUNDS:			
Retained Profits		43,482,943	40,136,817
Asset Revaluation Reserve		1,562,649	31,724
TOTAL MEMBERS FUNDS AND RESERVES		45,045,592	40,168,541

The accompanying notes form part of these financial statements

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
 FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
 FOR YEAR ENDED 30 SEPTEMBER 2024

	NOTE	2024 \$	2023 \$
RETAINED PROFITS:			
Balance as at 1 October 2023		40,136,817	36,574,047
Profit after Income Tax		3,346,126	3,562,770
Balance as at 30 September 2024		43,482,943	40,136,817
ASSET REVALUATION RESERVE:			
Balance as at 1 October 2023		31,724	31,724
Gain on revaluation of land and buildings	14	551,249	-
Gain on revaluation of permanent water entitlements	15	239,676	-
Gain on revaluation of gaming machine entitlements	15	740,000	-
Balance as at 30 September 2024		1,562,649	31,724
TOTAL EQUITY:			
Balance as at 1 October 2023		40,168,541	36,605,771
Profit after Income Tax		3,346,126	3,562,770
Gain on revaluation of land and buildings	14	551,249	-
Gain on revaluation of permanent water entitlements	15	239,676	-
Gain on revaluation of gaming machine entitlements	15	740,000	-
Balance as at 30 September 2024		45,045,592	40,168,541

The accompanying notes form part of these financial statements

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
 FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

CONSOLIDATED STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 30 SEPTEMBER 2024

	NOTE	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers		22,967,439	21,701,334
Payments to Suppliers and Employees		(19,321,870)	(17,276,107)
Interest Received		646,052	340,322
Membership		189,254	143,184
Sundry Income		93,625	83,806
Services NSW Payments Received		-	50,000
Net Cash Provided by Operating Activities	23	<u>4,574,500</u>	<u>5,042,539</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant and Equipment		147,004	64,959
Purchase of Property Plant and Equipment		(2,347,530)	(2,500,713)
Net Cash Used in Investing Activities		<u>(2,200,526)</u>	<u>(2,435,754)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of Lease Liabilities		(219,991)	(250,483)
Net Cash Used in Financing Activities		<u>(219,991)</u>	<u>(250,483)</u>
NET INCREASE IN CASH HELD			
Cash at Beginning of Financial Year		14,046,877	11,690,575
Cash at End of Financial Year	11	<u>16,200,860</u>	<u>14,046,877</u>

The accompanying notes form part of these financial statements

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

NOTE 1: GENERAL INFORMATION

The financial statements cover Coomealla Memorial Sporting Club Limited as a consolidated entity, consisting of Coomealla Memorial Sporting Club Limited (the 'company') and its controlled entities (together, the 'consolidated entity').

The financial statements were authorised for issue, in accordance with a resolution of directors, on 21 October 2024.

Coomealla Memorial Sporting Club Limited is a public company limited by guarantee, incorporated and domiciled in Australia. The consolidated entity is considered a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Coomealla Memorial Sporting Club Limited's wholly owned subsidiary, Coomealla Fuel Station Pty Ltd, was incorporated and domiciled in Australia, which is a for-profit private company limited by shares.

The company's registered office and principal place of business is:

2 Matong Street
Dareton NSW 2717

A description of the nature of the consolidated entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

NOTE 2: MATERIAL ACCOUNTING POLICY INFORMATION

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB') in order to meet the company's financial reporting requirements of the *Corporations Act 2001*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions.

Statement of Compliance

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards modified by AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Historical Cost Convention

The financial statements have been prepared on an accruals basis and are based on historical costs modified by the revaluation of selected non-current assets for which the fair basis of accounting has been applied.

Critical Accounting Estimates

The preparation of the financial statements require the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the consolidated entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 3.

Functional and Presentation Currency

The financial statements are presented in Australian dollars, which is the consolidated entity's functional and presentation currency. The financial statements have been rounded to the nearest dollar, unless stated otherwise. Total figures in the financial statements may not equate due to rounding.

Going Concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

Parent Entity Information

In accordance with the *Corporations Act 2001*, the financial statements present information for the consolidated entity only. Supplementary information about the parent entity is disclosed in Note 21.

New or Amended Accounting Standards and Interpretations Adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the AASB that are mandatory for the current financial year. A description of the impact of new or amended Accounting Standards and Interpretations that have had a material impact on the consolidated entity during the current financial year is outlined below.

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180) FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* is mandatory for annual reporting periods beginning on or after 1 January 2023 and was adopted by the consolidated entity in the preparation of the 30 September 2024 financial statements.

AASB 2021-2 includes amendments to AASB 101 *Presentation of Financial Statements*, requiring the consolidated entity to disclose material accounting policy information in its financial statements rather than significant accounting policies which was required in previous financial years. Accounting policy information is material if it, when considered with other information, could reasonably be expected to influence decisions of primary users based on the financial statements.

Adoption of AASB 2021-2 has had no impact on the numerical information disclosed in the consolidated entity's financial statements. Rather, adoption has required the consolidated entity to remove significant accounting policy information from the notes to the financial statements that is not considered material.

Accounting Policies

The accounting policies that are material to the consolidated entity are set out below. The accounting policies are consistent with those of the previous financial year, unless otherwise stated.

(a) Principles of Consolidation

The consolidated financial statements incorporate the assets and liabilities of Coomealla Memorial Sporting Club Limited and its controlled entity, Coomealla Fuel Station Pty Ltd, as at 30 September 2024 and the results of its controlled entity for the year then ended. Coomealla Memorial Sporting Club Limited and its subsidiaries together are referred to in these financial statements as the 'consolidated entity'. Refer to Note 22 for further information regarding controlled entities.

(b) Revenue

The consolidated entity recognises revenue as it satisfies its performance obligations, either at a point in time or over time, when underlying services are rendered. This applies to the consolidated entity's significant revenue streams as detailed below:

- Bar sales are recognised at a point in time when bar products are provided to a customer.
- Bistro sales are recognised at a point in time when bistro products are provided to a customer.
- Café sales are recognised at a point in time when café products are provided to a customer.
- Fuel station sales are recognised at a point in time when fuel products are provided to a customer.
- Poker machine revenue is recognised at a point in time when poker machine services are provided to a customer. Poker machine revenue directly attributable to the consolidated entity represents the residual value after deducting the return to customers from wagering and gaming turnover. The consolidated entity recognises its portion of revenue. Poker machine licences and taxes are disclosed as an expense in profit or loss.
- Motel revenue is recognised over the time a customer stays at the motel as the customer simultaneously receives and consumes a benefit.
- Caravan park revenue is recognised over the time a customer stays at the caravan park as the customer simultaneously receives and consumes a benefit.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

All revenue is stated net of the amount of Goods and Services tax (GST).

As an accounting policy choice, the consolidated entity has elected not to recognise volunteer contributions as revenue and expenditure within profit or loss. This election has no impact on the consolidated entity's surplus/(deficit) or net assets.

(c) Income Tax

Income Tax Exemption

Coomealla Memorial Sporting Club Limited has claimed exemption from the payment of Income Tax, pursuant to Section 50(45) of the *Income Tax Assessment Act 1997*. Section 50(45) exempts from Income Tax non-profit bodies, which are established for the encouragement or promotion of a game or sport. Refer to:

- Note 3 for details of key judgements applied by the directors in relation to the application of the abovementioned income tax exemption
- Note 30 for details of contingent liabilities in relation to the application of the abovementioned income tax exemption.

Coomealla Memorial Sporting Club Limited's wholly owned subsidiary, Coomealla Fuel Station Pty Ltd, is a private company limited by shares and is not exempt from income tax expense.

Income Tax Expense

Income tax expense (income) for the year comprises current income tax expense (income). Income tax expense charged to profit or loss is the tax payable on taxable income and is measured at the amounts expected to be paid to (or recovered from) the Australian Taxation Office (ATO).

Coomealla Memorial Sporting Club Limited has claimed an income tax exemption in each year presented. Accordingly, no income tax expense has been recognised.

Coomealla Fuel Station Pty Ltd recorded a taxable loss for each year presented. Accordingly, no income tax expense has been recognised.

Current Tax Assets and Liabilities

Current tax assets and liabilities are calculated by reference to the amount of income tax payable or recoverable in respect of the taxable profit or tax loss for the year. It is calculated using tax rates and tax laws that have been enacted or substantively enacted by the reporting date. Current tax for current and prior periods is recognised as a liability (or asset) to the extent that it is unpaid (or not refundable).

Coomealla Memorial Sporting Club Limited has claimed an income tax exemption in each year presented. Accordingly, no current tax asset or liability has been recognised.

Coomealla Fuel Station Pty Ltd recorded a taxable loss for each year presented. Accordingly, no current tax asset or liability has been recognised.

Deferred Tax Assets and Liabilities

Coomealla Memorial Sporting Club Limited has claimed an income tax exemption in each year presented. Accordingly, no deferred tax asset or liability has been recognised.

Coomealla Fuel Station Pty Ltd recorded a carried forward tax loss position. Deferred tax assets and liabilities are not recognised on the Statement of Financial Position as it is not probable Coomealla Fuel Station Pty Ltd will generate sufficient taxable profits in future reporting periods to satisfy the recognition criteria of AASB 112 *Income Taxes*.

(d) Current and Non-Current Classification

Assets and liabilities are presented in the Consolidated Statement of Financial Position based on current and non-current classification.

(e) Property, Plant and Equipment

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

Property

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic valuations by external independent valuers, less subsequent depreciation for buildings and any accumulated impairment losses.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against the asset revaluation reserve directly in equity; all other decreases are charged to profit or loss. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present.

Subsequent Costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the consolidated entity, and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the financial year in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings, but excluding freehold land, is depreciated on a straight-line or diminishing value basis over the asset's useful life commencing from the time the asset is held and ready for use.

The depreciation rates used for each class of depreciable assets, which are consistent with the prior year, are:

Class of Fixed Asset	Depreciation Rate
<i>Buildings</i>	2-20%
<i>Refrigeration</i>	13-20%
<i>Poker Machines</i>	18-40%
<i>Air Conditioning</i>	13.5-25%
<i>Furniture</i>	2.5-40%
<i>General Equipment</i>	9-40%
<i>Office Equipment</i>	18-40%
<i>Light and Sound Equipment</i>	9-30%
<i>Outdoor Equipment</i>	9-40%
<i>Motor Vehicles</i>	22.5-25%

The assets' useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(f) Right-of-use Assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the consolidated entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment and are adjusted for any remeasurement of lease liabilities. The consolidated entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

The consolidated entity has also elected to present classify right-of-use assets within property, plant and equipment as if such assets were owned by the consolidated entity.

(g) Intangible Assets

Each class of intangible asset is carried at fair value.

Gaming Machine Entitlements

Gaming machine entitlements are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic valuations by external independent valuers.

The consolidated entity's gaming machine entitlements are considered to be intangible assets with an indefinite useful life as there is no set term for holding the entitlements. As a result, the entitlements are not subject to amortisation.

Increases in the carrying amount arising on revaluation of gaming machine entitlements are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against the asset revaluation reserve directly in equity; all other decreased are charged to profit or loss.

Permanent Water Entitlements

Permanent water entitlements are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic valuations by external independent valuers.

The consolidated entity's permanent water entitlements are considered to be intangible assets with an indefinite useful life as there is no set term for holding the entitlements. As a result, the entitlements are not subject to amortisation.

Increases in the carrying amount arising on revaluation of permanent water entitlements are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against the asset revaluation reserve directly in equity; all other decreased are charged to profit or loss.

The consolidated entity derecognised intangible assets upon disposal (i.e. at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal). Any gain or loss arising from derecognition of the intangible asset (calculated as the difference between the net disposal proceeds and the carrying amount) is recognised in profit or loss.

(h) Impairment of Non-Financial Assets

Non-financial assets with finite useful lives (such as property, plant and equipment) are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Non-financial assets with indefinite useful lives (such as gaming machine entitlements and permanent water entitlements) are tested for impairment annually, irrespective of whether or not an indication of impairment exists.

(i) Employee Benefits

Short-Term Employee Benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other Long-Term Employee Benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(j) Lease Liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the consolidated entity's incremental borrowing rate.

The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(k) Provisions

Provisions are recognised when the consolidated entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(l) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(m) Financial Instruments

The consolidated entity's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable, and lease liabilities.

Initial Recognition of Financial Assets and Liabilities

Financial assets and financial liabilities are recognised when the consolidated entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the consolidated entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs.

Classification and Subsequent Measurement

Financial assets and liabilities are subsequently measured at amortised cost using the effective interest method. The consolidated entity does not utilise derivative financial instruments and has no financial assets or liabilities measured at fair value through profit or loss or at fair value through other comprehensive income.

Derecognition of Financial Liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires).

Derecognition of Financial Assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred. All of the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred
- all risk and rewards of ownership of the asset have been substantially transferred and
- the consolidated entity no longer controls the asset (ie no practical ability to make unilateral decision to sell the asset to a third party).

Impairment of Financial Assets

The consolidated entity recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost. The consolidated entity uses the simplified approach to impairment, which is applicable to trade receivables. The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss, (i.e. diversity of its customer base, appropriate groupings of its historical loss experience etc.). The provision for expected credit losses is not considered material to the financial statements.

(n) Pursuant to Section 41J(2) of the Registered Clubs Act for the Financial Year Ended 30 September 2024:

(a) The following properties are core properties:

- | | |
|--------------------------------------|--|
| (i) Coomealla Memorial Sporting Club | Lot 9 DP725665, Lot 3456 DP758338 & Lot 1060/40988 |
| (ii) Coomealla Accommodation Resort | L 1150 DP720507 & Lot 2 DP749639 |
| (iii) Coomealla Golf Club | L 1137 DP725640 |

(b) The following properties are non-core properties of the Club:

- | | |
|-------------------------------------|---|
| (i) Club Residence | 40 Riverview Drive, Dareton NSW 2717 |
| (ii) Club Residence | 31 Riverview Drive, Dareton NSW 2717 |
| (iii) Club Residence | 1 Matong Street, Dareton NSW 2717 |
| (iv) Tapio Street Shops | 24,26,32,34,36 & 38 Tapio Street, Dareton NSW |
| (v) Fruit Block | Devenport Street, Dareton NSW 2717 |
| (vi) Coomealla Fuel Station Pty Ltd | 1-3 Tapio Avenue, Dareton NSW 2717 |
| (vii) Land | 1782 Silver City Highway, Dareton NSW 2717 |

NOTE 3: CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses.

Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, which management believe to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Key Estimates

(a) Estimation of Useful Lives of Assets

The consolidated entity determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and intangible assets, where applicable. At 30 September 2024, the consolidated entity recorded property, plant and equipment of \$24,997,897 and intangible assets of \$4,860,000. The directors have concluded the consolidated entity's intangible assets, including gaming machine entitlements and permanent water entitlements, have an indefinite useful life.

The useful lives of the consolidated entity's assets, including property, plant and equipment and intangible assets, could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

(b) Impairment of Indefinite Useful Life Intangible Assets

The directors have concluded the consolidated entity's intangible assets, including gaming machine entitlements and permanent water entitlements, have an indefinite useful life and are therefore required to be tested for impairment annually. At 30 September 2024, the consolidated entity recorded intangible assets of \$4,860,000

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The consolidated entity's gaming machine entitlements and permanent water entitlements were independently valued in June 2024. The directors have concluded there has been no material change in fair value since the date of the independent valuation, further concluding that such assets are not materially impaired at 30 September 2024.

(c) Fair Value of Non-Current Assets

The consolidated entity measures its land and buildings (property, plant and equipment), and gaming machine entitlements and permanent water entitlements (intangible assets) at fair value. At 30 September 2024, the consolidated entity recorded land and buildings of \$21,959,419 and intangible assets of \$4,860,000.

The directors have applied significant judgement and have concluded there remains an active market for such assets which is a required to be satisfied in order to measure such assets at fair value. The consolidated entity obtains periodic valuations by external independent valuers. The directors determine a non-current assets fair value using a range of reasonable fair value estimates.

The best evidence of fair value is current prices in an active market for similar assets. Where such information is not available, the directors consider information from a variety of sources including current prices in an active market for assets of a different nature or recent prices of similar assets in less active markets.

Where an independent valuation has not been undertaken at balance date, the directors perform an annual assessment to conclude whether or not there has been a material change in fair value since the date of the most recent independent valuation. The directors conclude the carrying amounts recorded at 30 September 2024 are considered materially consistent with the current fair value had an independent valuation been undertaken at balance date.

(d) Provision for Expected Credit Losses

The consolidated entity makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance at the amount equal to the expected lifetime credit losses.

The consolidated entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix. The consolidated entity assesses impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due. At 30 September 2024, the consolidated entity recorded trade and other receivables of \$672,851. At 30 September 2024, the consolidated entity does not consider the provision for expected credit losses to be material.

(e) Long Service Leave Entitlements

The liability for long service leave entitlements is recognised and measured at the present value of the estimated future cash flows to be made in respect to all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account. At 30 September 2024, the consolidated entity recorded long service leave entitlements of \$353,780.

Key Judgements

(f) Consolidation of Controlled Intra Clubs

The company has nine Intra Sporting Clubs, which are unincorporated entities that prepare their own financial statements and are considered sub entities of the company for GST reporting purposes:

- CMSC Coomealla Angling Club;
- CMSC Coomealla/Wentworth Cricket Club;
- CMSC Coomealla Bowling Club;
- CMSC Mildura-Coomealla Cycling Club;
- CMSC Coomealla Golf Club;
- CMSC Indoor Bowls Club;
- CMSC Coomealla-Mildura Mountainless Bike Club;
- CMSC Social Club;
- CMSC Murray Darling Amateur Swimming Club.

The Intra Sporting Clubs have as part of their constitution a clause, which states "The membership shall be open to all members of the Coomealla Memorial Sporting Club Limited and subject to "Intra Club" approval. A prerequisite is that all senior members of the "Intra Club" must be a financial member of the Coomealla Memorial Sporting Club Limited."

The directors have concluded the Intra Sporting Clubs are likely controlled by the company for financial reporting purposes. However, revenue, expenses, assets and liabilities of such intra clubs are excluded from the preparation of the consolidated entity's financial statements on the basis that the directors have concluded such sub entities are deemed immaterial to the consolidated entity both individually and in aggregate.

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A summary of the consolidated unaudited financial position and performance of the nine Intra Sporting Clubs for the year ended 30 September 2024, which are excluded from the company's consolidated financial statements as they are considered immaterial to the consolidated entity's financial statements, are included below:

- Total revenue of \$254,091
- Total expenses of \$215,856
- Total assets of \$252,204
- Total liabilities of \$0

(g) Classification of Property, Plant and Equipment

The consolidated entity holds some properties which are held to meet service delivery objectives rather than to earn rental or capital appreciation. This includes properties that are held to meet a strategic purpose, or a social service, where the rental revenue generated from the property is incidental to the purpose for holding the property. Such properties do not meet the definition of an investment property and are therefore classified as property, plant and equipment in the Consolidated Statement of Financial Position.

(h) Active Market for Indefinite Useful Life Intangible Assets

The consolidated entity measures its indefinite useful live intangible assets at fair value, which include its gaming machine entitlements and permanent water entitlements.

The consolidated entity is permitted to select the revaluation model for its intangible assets as long as there is an active market for such assets. An active market is defined as a market in which transactions for the asset take place with sufficient regularity and volume to provide pricing information on a regular basis. An active market is required because the fair value of such intangible assets is required to be measured with reference to an active market.

The directors have applied significant judgement and concluded there is an active market for the consolidated entity's gaming machine entitlements and permanent water entitlements. The director's further note the following:

- The fair value of game machine entitlements recorded at 30 September 2024 is considered conservative when compared to the historical cost of such gaming machine entitlements.
- It is impracticable to measure permanent water entitlements at historical cost. This is because the permanent water entitlements were acquired many years ago, meaning the consolidated entity has insufficient information to easily determine the historical cost.

(i) Income Tax Exemption

In the preparation of the 30 September 2024 financial statements, Coomealla Memorial Sporting Club Limited has claimed exemption from the payment of Income Tax, pursuant to Section 50(45) of the *Income Tax Assessment Act 1997*. Section 50(45) exempts from Income Tax non-profit bodies, which are established for the encouragement or promotion of a game or sport.

Coomealla Memorial Sporting Club Limited has claimed exemption from the payment of Income Tax in accordance with Taxation Ruling TR 2022/2. Although the company does not have a Private Binding Ruling confirming its income tax exemption eligibility under TR 2022/2, the directors have continued to claim the income tax exemption on the basis of the following:

- In September 2024 the directors submitted an income tax exemption self-assessment to the Australian Taxation Office, as required, which confirmed, in the view of directors, that the company continued to meet the eligibility criteria of TR 2022/2 for the year ended 30 June 2024.
- Based on information available at the time of preparing the 30 September 2024 financial statements, the board have no reason to believe Coomealla Memorial Sporting Club Limited has not and will not continue to meet the income tax exemption eligibility criteria set out in TR 2022/2.

However, Coomealla Memorial Sporting Club Limited's eligibility for the income tax exemption is contingent on the Australian Taxation Office accepting the company's self-assessment. If the Australian Taxation office does not approve the company's self-assessment, Coomealla Memorial Sporting Club Limited will be required to pay income tax to the Australian Taxation Office in accordance with the mutuality principle.

Using the mutuality principle, the directors estimate income tax expense and income tax payable on profits for the year ended 30 September 2024 to be within the range of \$300,000-\$400,000. Income tax expense and income tax payable has not been recognised in the 30 September 2024 financial statements as the board of directors have no reason to believe Coomealla Memorial Sporting Club Limited's income tax exemption self-assessment will not be accepted by the Australian Taxation Office.

Refer to Note 29 for further information regarding contingent liabilities.

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(j) **Recoverability of Deferred Tax Assets**

A deferred tax asset is required to be recognised for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised. Coomealla Fuel Station Pty Ltd recorded a carried forward tax loss position of \$1,862,367 at 30 September 2024. The directors have applied significant judgement and concluded that it is not yet probable that Coomealla Fuel Station Pty Ltd will generate taxable profits in future reporting periods. Accordingly, the directors have not recognised \$465,592 of deferred tax assets associated with such unused tax losses and unused tax credits on the Consolidated Statement of Financial Position.

(k) **Impairment of Finite Useful Life Tangible Assets**

At each reporting date, the consolidated entity reviews carrying values of its finite useful life tangible assets to determine whether there is any indication that those assets have been impaired. The directors applied significant judgement and concluded there were no indications of impairment at 30 September 2024 or during the year then ended.

NOTE 4: SALE OF GOODS

	2024	2023
	\$	\$
Bar Sales	1,607,141	1,541,906
Bistro Sales	1,658,041	1,550,881
Café Sales	502,273	495,777
Bowls Club Bar Sales	22,793	6,245
Golf Clubhouse Bar Sales	178,084	69,550
Golf Shop Sales	154,324	61,017
Fuel Station Sales	2,021,808	2,062,666
Total Sales of Goods	6,144,463	5,788,042

NOTE 5: RENDERING OF SERVICES

Poker Machine Revenue	13,348,616	13,289,370
TAB Revenue	42,065	44,040
Keno Revenue	52,050	48,375
Bowling Club Revenue	10,485	13,013
Golf Club Revenue	51,294	25,324
Golf Shop Revenue	139,736	46,035
Golf Course Revenue	304,022	97,261
Caravan Park Revenue	350,275	309,834
Motel Revenue	459,064	419,840
Total Rendering of Services	14,757,607	14,293,091

NOTE 6: OTHER REVENUE

Service NSW – Flood Recovery/Job saver	-	50,000
Entertainment	15,875	8,741
Profit on Sale of Assets	145,320	113,162
Promotional Income	154,751	140,453
Rent on Club Dwellings	33,292	25,893
Subscriptions & Nominations	189,253	143,184
Other Income	33,922	38,445
Total Other Revenue	572,414	519,878

NOTE 7: COST OF GOODS SOLD AND CONSUMABLES USED

Bar COGS and consumables	569,929	543,101
Bistro COGS and consumables	823,158	792,042
Café COGS and consumables	168,784	178,026
Bowls COGS and consumables	7,507	2,359
Golf Clubhouse COGS and consumables	63,412	25,120
Golf Shop COGS and consumables	91,022	40,703
Fuel Station COGS and consumables	1,876,445	1,910,887
Total Cost of Goods Sold and Consumables Used	3,600,257	3,492,238

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	2024	2023
	\$	\$
NOTE 8: EMPLOYEE BENEFITS		
Fringe Benefits Tax	12,772	8,952
Management Meals	24,144	22,479
Payroll Tax	204,799	121,963
Salaries	1,022,598	860,699
Staff Benefits	65,119	64,439
Staff Superannuation	505,328	438,217
Training	37,646	12,877
Uniforms	26,963	23,001
Direct Wages	3,195,477	2,933,282
Administration Wages	349,934	346,825
Fuel Station Wages	142,893	135,184
Total Employee Benefits	5,587,672	4,967,918

NOTE 9: DEPRECIATION EXPENSE

Buildings	475,484	437,983
Poker Machines	608,983	532,955
Leased Poker Machines	131,891	197,661
Air Conditioning	3,475	1,519
Motor Vehicles	37,568	41,675
Light & Sound Equipment	22,513	29,819
Outdoor Equipment	131,549	74,849
Furniture	58,178	63,525
General Equipment	87,184	85,946
Office Equipment	41,930	47,108
Refrigeration	17,799	12,751
Total Depreciation Expense	1,616,554	1,525,791

NOTE 10: POKER MACHINE LICENCES AND TAXES

Poker Machine Licence Tax	2,798,564	2,781,046
Golf Club Poker Machine Licence Tax	(3,836)	(1,410)
Total Poker Machine Licences and Taxes	2,794,729	2,779,636

NOTE 11: CASH AND CASH EQUIVALENTS

CURRENT

Cash on Hand	1,142,694	1,021,906
Cash at Bank at Call	1,222,546	1,603,010
Cash at Bank in Term Deposits & in Bank endorsed Bills	13,835,620	11,421,961
Total Cash and Cash Equivalents	16,200,860	14,046,877

NOTE 12: TRADE AND OTHER RECEIVABLES

CURRENT

Sundry Debtors	17,569	6,007
Amount receivable from Intra Clubs	90	3,090
	17,659	9,097
Accrued Income	365,546	246,513
Prepaid Expenses	289,645	346,563
Total Trade and Other Receivables	672,851	602,173

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NOTE 13: INVENTORIES

CURRENT

Stock and Stores at cost

Total Inventories

	2024	2023
	\$	\$
Stock and Stores at cost	361,601	345,821
Total Inventories	361,601	345,821

NOTE 14: PROPERTY, PLANT AND EQUIPMENT

NON-CURRENT

(a) Land and Buildings

Land and Buildings at Fair Value

Less Accumulated Depreciation

(b) Poker Machines

Poker Machines at Cost

Less Accumulated Depreciation

(c) Leased Poker Machines/Office Equipment

Leased Poker Machines/Office Equip at Cost

Less Accumulated Depreciation

(d) Air Conditioning

Air Conditioning at Cost

Less Accumulated Depreciation

(e) Motor Vehicles

Motor Vehicles at Cost

Less Accumulated Depreciation

(f) Light and Sound Equipment

Light and Sound Equipment at Cost

Less Accumulated Depreciation

(g) General Equipment

General Equipment at Cost

Less Accumulated Depreciation

(h) Outdoor Equipment

Outdoor Equipment at Cost

Less Accumulated Depreciation

(i) Furniture

Furniture at Cost

Less Accumulated Depreciation

(j) Office Equipment

Office Equipment at Cost

Less Accumulated Depreciation

(k) Refrigeration

Refrigeration at Cost

Less Accumulated Depreciation

Total Property, Plant and Equipment

Land and Buildings at Fair Value	22,002,474	30,652,435
Less Accumulated Depreciation	(43,055)	(10,734,648)
	21,959,419	19,917,787
Poker Machines at Cost	6,840,829	6,608,463
Less Accumulated Depreciation	(5,405,480)	(5,392,583)
	1,435,349	1,215,880
Leased Poker Machines/Office Equip at Cost	713,354	683,136
Less Accumulated Depreciation	(421,810)	(289,422)
	291,544	393,714
Air Conditioning at Cost	107,241	92,911
Less Accumulated Depreciation	(91,102)	(87,627)
	16,138	5,284
Motor Vehicles at Cost	488,167	488,512
Less Accumulated Depreciation	(345,359)	(336,387)
	142,806	152,125
Light and Sound Equipment at Cost	232,251	411,149
Less Accumulated Depreciation	(158,798)	(294,557)
	73,452	116,592
General Equipment at Cost	1,293,463	1,577,255
Less Accumulated Depreciation	(1,027,218)	(1,095,960)
	266,245	481,295
Outdoor Equipment at Cost	975,728	1,714,464
Less Accumulated Depreciation	(690,141)	(902,025)
	285,587	812,439
Furniture at Cost	927,690	949,823
Less Accumulated Depreciation	(671,633)	(635,262)
	256,058	314,561
Office Equipment at Cost	577,646	594,992
Less Accumulated Depreciation	(371,024)	(378,593)
	206,622	216,399
Refrigeration at Cost	140,258	178,676
Less Accumulated Depreciation	(75,581)	(87,398)
	64,677	91,278
Total Property, Plant and Equipment	24,997,897	23,717,354

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Movements in Carrying Amounts

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Balance at beginning	19,918	1,216	394	5	152	117	481	812	315	216	91	23,717
Additions	1,343	840	30	14	38	48	21	-	-	36	5	2,375
Revaluation increment	1,569	-	-	-	-	-	-	-	-	-	-	1,569
Transfers	623	(3)	-	-	-	(69)	(148)	(390)	-	-	(13)	-
Disposals	-	(10)	-	-	(9)	-	(1)	(4)	(1)	(3)	-	(28)
Revaluation decrement	(1,018)	-	-	-	-	-	-	-	-	-	-	(1,018)
Depreciation Expense	(475)	(608)	(132)	(3)	(38)	(23)	(87)	(132)	(58)	(42)	(18)	(1,616)
Balance at end	21,959	1,435	292	16	143	73	266	286	256	207	65	24,997

Revaluation of Land and Buildings

The consolidated entity's land and buildings were independently valued during the year ended 30 September 2024 by Herron Todd White. The valuations were based on the fair value less cost of disposal. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for such assets in the area and recent sales data for similar properties.

At the end of each reporting period, the directors update their assessment of the fair value of each non-current asset to ensure the fair values recorded are materially consistent had an independent valuation been performed at balance date.

At 30 September 2024, the directors reviewed the key assumptions made by the valuers at 30 September 2024. They have concluded that these assumptions remain materially unchanged and are satisfied that the carrying amount of such assets is materially consistent with its fair value had an independent valuation been undertaken at 30 September 2024.

Leased Poker Machines

The consolidated entities leased poker machines relate to the Type 4 licence of physical gaming machines. Gaming machines are leased on terms of 36 months, with payments required monthly in advance. At the end of the arrangement the consolidated entity owns the asset. The corresponding liability is included in Lease Liabilities. Refer to Note 19 for further information.

NOTE 15: INTANGIBLE ASSETS

NON-CURRENT

- (a) Gaming Machine Entitlements
- (b) Permanent Water Entitlements

	2024	2023
	\$	\$
(a) Gaming Machine Entitlements	2,750,000	2,010,000
(b) Permanent Water Entitlements	2,110,000	1,870,324
	<u>4,860,000</u>	<u>3,880,324</u>

Movements in Carrying Amounts

Movement in the carrying amounts for each class of intangible assets between the beginning and end of the financial year.

	(a)	(b)	Total
	\$000	\$000	\$000
Balance at beginning	2,010	1,870	3,880
Revaluation increment	740	240	980
Revaluation decrement	-	-	-
Balance at end	2,750	2,110	4,860

Revaluation of Gaming Machine Entitlements and Permanent Water Entitlements

The directors have applied significant judgement and concluded there is an active market for its gaming machine and permanent water entitlements. The consolidated entity's gaming machine entitlements and permanent water entitlements were independently valued during the year ended 30 September 2024 by Herron Todd White. The valuations were based on the fair value less cost of disposal.

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The critical assumptions adopted in determining the valuation included the location of gamine machine entitlements and permanent water entitlements, the current demand for such assets in the area and recent sales data for similar assets. At the end of each reporting period, the directors update their assessment of the fair value of each non-current asset to ensure the fair values recorded are materially consistent had an independent valuation been performed at balance date.

At 30 September 2024, the directors reviewed the key assumptions made by the valuers during the year ended 30 September 2024. They have concluded that these assumptions remain materially unchanged and are satisfied that the carrying amount of such assets is materially consistent with its fair value had an independent valuation been undertaken at 30 September 2024.

NOTE 16: TRADE AND OTHER PAYABLES

CURRENT

	2024 \$	2023 \$
Sundry Creditors	268,217	584,564
Accrued Expenses	166,371	144,113
	<u>434,589</u>	<u>728,677</u>

NOTE 17: EMPLOYEE BENEFITS

CURRENT

Employee Entitlements	798,124	768,741
	<u>798,124</u>	<u>768,741</u>

NON-CURRENT

Employee Entitlements	82,625	81,795
	<u>82,625</u>	<u>81,795</u>

Aggregate Employee Entitlements

	880,749	850,536
	<u>880,749</u>	<u>850,536</u>

Number of Employees at 30 September

NOTE 18: TAX LIABILITY

CURRENT

Poker Machine Licence Tax	227,207	227,450
	<u>227,207</u>	<u>227,450</u>

NOTE 19: LEASE LIABILITIES

CURRENT

Lease Liabilities	193,910	250,483
	<u>193,910</u>	<u>250,483</u>

NON-CURRENT

Lease Liabilities	24,444	187,863
	<u>24,444</u>	<u>187,863</u>

Aggregate Lease Liabilities

	2024 \$	2023 \$
The present value of future lease payments due at the end of the reporting period are as follows:		
Not later than one year	193,910	250,483
Later than one year and not later than five years	24,444	187,863
Later than five years	-	-
	<u>218,354</u>	<u>438,346</u>

Lease Liabilities

The consolidated entities lease liabilities relate to the Type 4 licence of physical gaming machines. Gaming machines are leased on terms of 36 months, with payments required monthly in advance. At the end of the arrangement the consolidated entity owns the asset. The corresponding asset is included in Property, Plant and Equipment. Refer to Note 14 for further information.

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
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NOTE 20: OTHER LIABILITIES

CURRENT

	2024	2023
	\$	\$
Subscriptions in Advance	162,514	75,235
Other Payables	19,898	18,575
Goods and Services Tax net liability	104,307	85,189
	<u>286,719</u>	<u>178,999</u>

NOTE 21: PARENT ENTITY INFORMATION

Set out below is supplementary information about the parent entity, being Coomealla Memorial Sporting Club Limited.

	Parent	
	2024	2023
	\$	\$
<i>Statement of Profit or Loss and Other Comprehensive Income</i>		
Profit	3,465,668	3,664,370
Other Comprehensive Income for the Year	1,387,466	-
Total Comprehensive Income for the Year	<u>4,853,134</u>	<u>3,664,370</u>
<i>Statement of Financial Position</i>		
Current Assets	17,172,297	14,836,268
Non-Current Assets	28,759,139	26,615,740
Total Assets	<u>45,931,436</u>	<u>41,452,008</u>
Current liabilities	1,922,406	2,135,423
Non-Current Liabilities	107,069	267,758
Total Liabilities	<u>2,029,476</u>	<u>2,403,181</u>
Net Assets	<u>43,901,961</u>	<u>39,048,827</u>
Equity		
Retained profits	42,482,771	39,017,103
Asset Revaluation Reserve	1,419,190	31,724
Total Equity	<u>43,901,961</u>	<u>39,048,827</u>

Contingent Liabilities and Assets

With the exception of contingent liabilities disclosed at Note 29, there are no contingent liabilities and assets at 30 September 2024.

Capital Commitments

There are no capital commitments contracted for but not capitalised in the financial statements at 30 September 2024.

Financial Support for Controlled Entity

The parent entity, Coomealla Memorial Sporting Club Limited, is providing and will continue to provide financial support to its controlled entities.

Material Accounting Policies

The accounting policies of the parent entity are consistent with those of the consolidated entity.

NOTE 22: CONTROLLED ENTITIES

Subsidiary: Coomealla Fuel Station Pty Ltd

Country of Incorporation: Australia

Principal Activity: Service Station

Percentage owned: 100% (15.03.2010)

Set out below is supplementary information about the controlled entity, being Coomealla Fuel Station Pty Ltd.

	Subsidiary	
	2024	2023
	\$	\$
<i>Statement of Profit or Loss and Other Comprehensive Income</i>		
Loss	(119,542)	(101,601)
Other Comprehensive Income for the Year	143,459	-

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Total Comprehensive Income for the Year	23,916	(101,601)
Carried forward tax losses after income tax of subsidiary	1,862,367	1,742,825
<i>Statement of Financial Position</i>		
Current Assets	137,539	158,602
Non-Current Assets	1,098,758	981,938
Total Assets	1,236,298	1,140,540
Current liabilities	18,142	20,826
Non-Current Liabilities	74,525	-
Total Liabilities	92,667	20,826
Net Assets	1,143,631	1,119,714
<i>Equity</i>		
Retained profits	1,000,172	1,119,714
Asset Revaluation Reserve	143,459	-
Total Equity	1,143,631	1,119,714

An inter-company loan exists between the Coomealla Memorial Sporting Club Limited and the Coomealla Fuel Station Pty Ltd. As at the 30 September 2024 the loan balance was \$74,525 (2023: \$0).

	Consolidated	
	2024	2023
	\$	\$
NOTE 23: CASH FLOW INFORMATION		
(a) Reconciliation of Cash Flow from Operations with		
Profit for the Year after Income Tax		
Profit for the Year	3,346,126	3,562,770
Non cash flows in Profit from Ordinary Activities		
- Depreciation	1,616,553	1,525,791
- Net Gain on Disposal of Property, Plant and Equipment	(145,320)	(113,162)
Changes in Assets and Liabilities		
- (Increase)Decrease in Trade and Other Receivables	(70,678)	(252,048)
- (Increase)Decrease in Inventories	(15,781)	(53,990)
- Increase(Decrease) in Trade and Other Payables	(294,089)	496,791
- Increase(Decrease) in Employee Benefits	30,213	24,262
- Increase(Decrease) in Tax Liabilities	(243)	(46,441)
- Increase(Decrease) in Other Liabilities	107,719	(101,434)
Cash Flows from Operating Activities	4,574,500	5,042,539

NOTE 24: FINANCIAL INSTRUMENTS

The consolidated entity's financial instruments consist mainly of deposits with banks, accounts receivable and payables, and lease liabilities.

The totals of each category of financial instrument, measured in accordance the accounting policies of these financial statements are as follows:

	2024	2023
	\$	\$
FINANCIAL ASSETS		
Cash and Cash Equivalents at Amortised Cost	16,200,860	14,046,877
Trade and Other Receivables at Amortised Cost	383,206	255,610
Total Financial Assets	16,584,066	14,302,487
FINANCIAL LIABILITIES		
Trade and Other Payables at Amortised Cost	434,589	728,677
Lease Liabilities at Amortised Cost	218,354	438,346
Total Financial Liabilities	652,943	1,167,023

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
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NOTE 25: OPERATING SEGMENT REPORTING

The consolidated entity has elected to present operating segment information using a 'management approach'. This is whereby segment information is provided on the same basis as information used for internal reporting purposes by the chief operating decision maker (being the board that makes strategic decisions). The consolidated entity reports and delivers services across its bar, poker machines (club), bistro, café, TAB, keno, bowling club, golf club (trading), poker machines (golf club), golf club, caravan park, motel and fuel station.

The profit/(loss) recorded from each operating segment is summarised below:

Operating Segment	2024 \$	2023 \$
Bar	426,184	429,788
Poker Machine (Club)	9,208,075	9,212,181
Bistro	(252,060)	(244,854)
Café	65,233	79,190
TAB	(20,226)	(9,143)
Keno	10,636	(10,623)
Bowling Club	(118,950)	(60,806)
Golf Club Bar	54,998	14,041
Golf Club Poker Machine	34,273	10,908
Golf Club Other	(276,040)	(426,359)
Golf Shop	40,643	(65,129)
Golf Course	(397,587)	(799,392)
Caravan Park	(1,510)	(31,003)
Motel	(86,771)	(72,360)
Fuel Station	(119,542)	(101,601)
Profit/(Loss) from Operating Segments	8,567,356	7,924,838

Revenue generated and expensed incurred from each operating segments are detailed below:

Bar	2024	2023
Revenue	1,607,141	1,541,906
Consumables	(569,929)	(543,101)
Gross Profit	1,037,212	998,805
Employee Benefits expense	(591,256)	(544,241)
Depreciation	(12,430)	(16,533)
Repairs and maintenance	(7,341)	(8,243)
Profit/(Loss) from Bar	426,184	429,788

Poker Machine (Club)	2024 \$	2023 \$
Revenue	13,348,616	13,289,370
Licence Tax	(2,798,564)	(2,781,046)
Central Monitoring Fee	(113,800)	(106,553)
Depreciation	(768,780)	(752,047)
Repairs & maintenance	(173,988)	(168,568)
Employee Benefits expense	(265,499)	(254,957)
Other expenses	(19,910)	(14,018)
Profit/(Loss) from Poker Machine (Club)	9,208,075	9,212,181

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
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	2024	2023
	\$	\$
Bistro		
Revenue	1,658,041	1,550,881
Consumables	(823,158)	(792,042)
Gross Profit	834,883	758,839
Employee Benefits expense	(888,840)	(809,838)
Depreciation	(29,699)	(36,010)
Repairs & maintenance	(37,970)	(27,737)
Other expenses	(130,433)	(130,108)
Profit/(Loss) from Bistro	(252,060)	(244,854)
Café		
Revenue	502,273	495,777
Consumables	(168,784)	(178,026)
Gross Profit	333,489	317,751
Employee Benefits expense	(233,463)	(212,316)
Depreciation	(8,038)	(10,327)
Repairs & maintenance	(17,564)	(3,712)
Other expenses	(9,191)	(12,207)
Profit/(Loss) from Café	65,233	79,190
TAB Trading		
Revenue	42,065	44,040
Employee Benefits expense	(44,475)	(35,784)
Other expenses	(17,816)	(17,399)
Profit/(Loss) from TAB	(20,226)	(9,143)
Keno		
Revenue	52,050	48,375
Employee Benefits expense	(41,415)	(58,998)
Profit/(Loss) from Keno	10,636	(10,623)
Bowling Club Bar		
Revenue	22,793	6,245
Consumables	(7,507)	(2,359)
Gross Profit	15,286	3,886
Rendering of Services	10,485	13,013
Subscriptions & Nominations	7,224	6,455
Employee Benefits expense	(8,253)	(4,557)
Depreciation	(108,347)	(11,365)
Repairs & Maintenance	(22,963)	(64,145)
Other expenses	(12,381)	(4,093)
Profit/(Loss) from Bowling Club	(118,950)	(60,806)
Golf Club Bar		
Revenue	178,084	69,550
Consumables	(63,412)	(25,120)
Gross Profit	114,672	44,430
Employee Benefits expense	(58,697)	(26,258)
Depreciation	-	(58)
Repairs and Maintenance	(977)	(4,073)
Profit/(Loss) from Golf Club Bar	54,998	14,041

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	2024	2023
	\$	\$
Golf Club Poker Machine		
Revenue	40,757	14,596
Licence Fees & Tax	3,836	1,410
Depreciation	(557)	(677)
Repairs & Maintenance	-	(259)
Employee Benefits expense	(9,763)	(4,162)
Profit/(Loss) from Golf Club Poker Machine	34,273	10,908

Golf Club Other Trading		
Revenue	10,536	10,727
Employee Benefits expense	(30,096)	(15,441)
Depreciation	(41,569)	(27,703)
Repairs and Maintenance	(35,110)	(215,293)
Occupancy costs	(127,254)	(138,863)
Other expenses	(52,547)	(39,786)
Profit/(Loss) from Golf Club Poker Machine	(276,040)	(426,359)
Total Golf Club Trading	(186,769)	(401,410)

Golf Shop		
Revenue	154,324	61,017
Consumables	(91,022)	(40,703)
Gross Profit	63,302	20,314
Rendering of Services	139,736	46,035
Employee Benefits expense	(135,776)	(106,295)
Depreciation	(25,003)	(20,940)
Repairs and Maintenance	(1,314)	(1,608)
Other expenses	(303)	(2,634)
Profit/(Loss) from Golf Shop	40,643	(65,129)

Golf Course		
Revenue	304,022	97,261
Subscriptions & Nominations	108,691	66,856
Employee Benefits expense	(293,177)	(288,393)
Depreciation	(132,496)	(108,463)
Repairs and Maintenance	(157,994)	(423,240)
Occupancy costs	(48,619)	(32,890)
Other expenses	(178,014)	(110,523)
Profit/(Loss) from Golf Course	(397,587)	(799,392)

Caravan Park		
Revenue	350,275	309,834
Employee Benefits expense	(166,633)	(154,838)
Depreciation	(30,247)	(35,191)
Repairs and Maintenance	(20,762)	(24,321)
Occupancy costs	(69,601)	(75,001)
Other expenses	(64,541)	(51,486)
Profit/(Loss) from Caravan Park	(1,510)	(31,003)

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
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	2024	2023
	\$	\$
Motel Trading		
Revenue	459,064	419,840
Employee Benefits expense	(200,022)	(189,342)
Depreciation	(38,912)	(43,728)
Repairs and Maintenance	(37,610)	(32,636)
Occupancy costs	(83,001)	(81,489)
Other expenses	(186,290)	(145,005)
Profit/(Loss) from Motel	(86,771)	(72,360)
Coomealla Fuel Station Pty Ltd		
Revenue	2,021,808	2,062,667
Consumables	(1,876,445)	(1,910,888)
Gross Profit	145,363	151,779
Other Income	25,222	27,592
Employee Benefits expense	(161,983)	(152,746)
Depreciation	(26,639)	(27,271)
Repairs & Maintenance	(22,624)	(23,873)
Occupancy costs	(37,375)	(37,968)
Other expenses	(41,505)	(39,114)
Profit/(Loss) from Fuel Station	(119,542)	(101,601)

NOTE 26: AUDITORS' REMUNERATION

Remuneration of the auditor for:

Auditing or reviewing the financial reports of the Consolidated Entity	35,150	32,950
	35,150	32,950

NOTE 27: KEY MANAGEMENT PERSONNEL DISCLOSURES

Key management personnel (KMP) are those persons who have authority and responsibility for planning, directing and controlling the activities of the consolidated entity, directly or indirectly, including any director (whether executive or otherwise) of the parent entity and its subsidiaries.

The consolidated entity's KMP include:

- Directors
- General Manager
- Operations Manager
- Finance Manager
- Duty Managers
- Golf Shop/Golf Manager
- Golf Course Superintendent
- Accommodation Resort Managers

Directors of the consolidated entity do not traditionally receive remuneration. Instead, a nominal honorarium is provided as a gesture of appreciation for their service and commitment to the company. The honorariums are included below. The aggregate remuneration made to key management personnel which are arm-length employees of the company is set out below:

Aggregate remuneration	1,510,946	1,391,386
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NOTE 28: RELATED PARTY TRANSACTIONS

Key Management Personnel

Disclosures relating to key management personnel are set out in Note 27.

Transactions with Related Parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties including staff and directors unless otherwise stated. Directors may from time to time purchase goods or services from the consolidated entity in their capacity as members.

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
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During the previous financial year the consolidated entity entered into a contract with Craig Lay Carpentry (related entity of the consolidated entity's Finance Manager) for the provision of capital improvement and repairs to the Golf Clubhouse and Golf Maintenance Shed as a result of flood damage which occurred during the previous financial year. The total value of goods and services provided to the consolidated entity during the year ended 30 September 2024 was \$19,429 (ex-GST) (2023 \$63,469 (ex-GST)). The contract was entered into an arm's length and was subject to board approval.

There were no other transactions with related parties during the current financial year.

Receivables From and Payable to Related Parties

There were no trade receivables from or trade payables to related parties at the current or previous reporting date.

Loans to/from Related Parties

With the exception of loans between the parent entity and subsidiary which have been eliminated upon consolidation, there were no loans to or from related parties at the current and previous reporting date.

NOTE 29: CONTINGENT LIABILITIES AND ASSETS

The directors identified the following contingent liabilities:

	2024	2023
	\$	\$
(a) A Bank Guarantee has been provided by the Commonwealth Bank of Australia, on behalf of CMSC relating to the establishment of a TAB Agency with the Totalizator Agency Board of NSW	5,000	5,000
(b) Coomealla Memorial Sporting Club Limited has claimed exemption from the payment of Income Tax in accordance with Taxation Ruling TR 2022/2. The company's eligibility for the income tax exemption is contingent on the Australian Taxation Office accepting the company's self-assessment, which, in the view of directors, confirmed that the company continued to meet the eligibility criteria of TR 2022/2.		
If the Australian Taxation office does not approve the company's self-assessment, the company will be required to pay income tax to the Australian Taxation Office in accordance with the mutuality principle. An estimate of the contingent liability applicable to taxable income for the year ended 30 September 2024 is disclosed, however this would increase substantially if the Australian Taxation Office also required payment of income tax expense covering previous financial years.	\$300,000 – \$400,000	\$300,000 - \$400,000

The directors are not aware of any other contingent assets.

NOTE 30: CAPITAL COMMITMENTS

The consolidated entity had no commitments for capital expenditure that were contracted for but not yet capitalised in the financial statements at 30 September 2024.

NOTE 31: EVENTS AFTER THE REPORTING PERIOD

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

NOTE 32: ECONOMIC DEPENDENCE

The consolidated entity is economically dependent on the continuing provision of gaming machine gambling to members and visitors is dependent upon the continued legislation of gaming machines by the State Government of New South Wales.

NOTE 33: COMPANY LIMITED BY GUARANTEE

Coomealla Memorial Sporting Club Limited is a public company limited by guarantee with the liability of members limited to the amount set out in the company's Memorandum and Articles of Association. The amount of the guarantee is limited, and is not to exceed \$1 per member. The guarantee cannot be called up except for the purpose of winding up the Company. As at 30 September 2024 membership totalled 10,630 (2023 – 10,406).

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

NOTE 34: POKER MACHINE ENTITLEMENTS

Poker Machine entitlements were introduced on 2 April 2002. The entitlements are not an actual poker machine income, but are similar to a permit that allows a club to operate a poker machine, and have therefore been capitalised and included as part of intangible assets in the Statement of Financial Position. Poker machine entitlements can be traded between clubs.

NOTE 35: CLUB GRANTS

Category 1 for the dutiable period 1 September to 31 August;

	31/08/2024	31/08/2023
	\$	\$
The total amount of profit from the operation of gaming machines	13,680,922	13,790,600
The total amount of funds applied to Club Grants	116,018	108,430
The minimum expenditure required under the legislation	102,607	103,429

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

**CONSOLIDATED ENTITY DISCLOSURE STATEMENT
AS AT 30 SEPTEMBER 2024**

Entity name	Entity type	Country of incorporation	Ownership interest	Tax residency
Coomealla Fuel Station Pty Ltd	Body corporate	Australia	100%	Australia

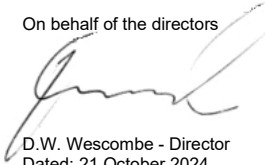
DIRECTORS' DECLARATION

In the directors' opinion:

1. the attached consolidated financial statements and notes comply with the *Corporations Act 2001*, Australian Accounting Standards – Simplified Disclosures and the *Corporations Regulations 2001*;
2. the attached consolidated financial statements and notes give a true and fair view of the consolidated entity's financial position as at 30 September 2024 and of its performance for the year ended on that date; and
3. there are reasonable grounds to believe that the consolidated entity will be able to pay its debts as and when they become due and payable.
4. the information disclosed in the attached consolidated entity statement is true and correct.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the *Corporations Act 2001*.

On behalf of the directors



D.W. Wescombe - Director
Dated: 21 October 2024



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

Independent auditor's report to the directors of Coomealla Memorial Sporting Club Limited

Report on the audit of the financial statements

Our opinion

In our opinion the accompanying financial report of Coomealla Memorial Sporting Club Limited (the group), is in accordance with the *Corporations Act 2001*, including:

- i. giving a true and fair view of the group's financial position as at 30 September 2024 and of its performance for the year ended on that date, and
- ii. complying with Australian Accounting Standards – Simplified Disclosures and the *Corporations Regulations 2001*.

What we have audited

The group's financial report comprises the:

- consolidated statement of financial position as at 30 September 2024
- consolidated statement of profit or loss and other comprehensive income for the year then ended
- consolidated statement of changes in equity for the year then ended
- consolidated statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory notes
- directors' declaration.

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 group 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 360
afs@afsbendigo.com.au
(03) 5443 0344

Other information

The directors are responsible for the other information. The other information comprises the information in the group's annual report for the year ended 30 September 2024, but does not include the financial report and the auditor's report thereon.

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

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

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.

Directors' responsibility for the financial report

The directors of the group 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the group'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 group or cease operations, or have no realistic alternative but to do so.

Auditor's responsibility 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. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.



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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.
- 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 group'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 group'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 group 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.
- 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.

Andrew Frewin Stewart
61 Bull Street, Bendigo, 3550
Dated this 21st day of October 2024

Lachlan Tatt
Lead Auditor

COOMEALLA MEMORIAL SPORTING CLUB LIMITED (ABN 49 001 058 180)
FINANCIAL REPORT FOR YEAR ENDED 30 SEPTEMBER 2024

COMMUNITY GRANTS – OCTOBER 2023 – SEPTEMBER 2024

SPORTING	\$	COMMUNITY	\$
Alcheringa Saints Basketball	5,000.00	A Day for Mike - Fundraiser	230.00
CMSC - Angling Club	3,174.50	Cancer Council - Biggest Morning Tea	784.00
CMSC - Coomealla Bowling Club	10,210.00	C.H.A.I.L.L.I.S Inc	10,000.00
CMSC - Coomealla Golf Club	800.00	Coomealla High School	100.00
CMSC - Coomealla Indoor Bowls	1,440.00	Dareton Coomealla Namatjira Community Action Team Group Inc	2,600.91
CMSC - Coomealla Mildura Mountainless Bike Club	4,700.00	Dareton Cooperating Parish for Dareton Youth & Community Centre	10,400.00
CMSC - Coomealla/Wentworth Cricket Club	17,800.00	Dareton Public School	496.55
CMSC - Mildura Coomealla Cycling Club	4,543.00	Gol Gol Public School	500.00
CMSC - Murray Darling Amateur Swimming Club	700.00	Magenta Art Show	1,000.00
Mildura Aero Club Inc	1,000.00	Make a Wish Australia	950.00
Mildura Life Saving Club Inc	4,218.00	Men in a Shed Group	186,560.00
Mildura Motor Cycle Club	10,000.00	Mildura Art Group Inc	1,000.00
Mildura Ski Club Murray Darling 110 - Ted Hurley Classic	20,000.00	Mildura Base Public Hospital - Golf Day	1,780.00
Murray Darling Golf Association	1,000.00	Mildura Health Foundation	500,000.00
Nichols Point Soccer Club	1,552.00	Murray House Wentworth Aged Care	37,950.00
Pooncarie Racing Club	3,000.00	Police Legacy Golf Day	1,100.00
Sunraysia Academy of Sport	1,500.00	Pomona Public School	100.00
Sunraysia Cricket Association	11,000.00	Ryder-Cheshire Victorian Homes	500.00
Sunraysia Field & Game Inc	2,000.00	Sunassist Volunteer Helpers Inc	20,000.00
Sunraysia Golf Tours - Tri State Masters Golf	12,000.00	Sunraysia Cancer Resources	25,000.00
Sunraysia Safari Cross Country Rally	15,000.00	Sunraysia Early Settlers	999.00
Sunraysia Veteran Golfers	151.90	Wentworth & District RSL Flats - Dareton	34,550.00
Wentworth District Football Netball Club	47,524.00	Wentworth District Meals on Wheels	6,900.00
Wentworth Racing Club	4,090.91	Wentworth Regional Tourism	2,000.00
Wentworth Sporting Complex Golf Club Inc	300.00	Wentworth Show Society	5,500.00
TOTAL	182,704.31	TOTAL	851,000.46
% SPORTING DONATIONS	17.67	% COMMUNITY DONATIONS	82.33
IN KIND DONATIONS	6,875.01		
DONATIONS PAYABLE	1,040,579.78		

Well Done and Thank You!

TEAM COOMEALLA CLUB

Our employees continue to be a key element to the continued success of our Club. I take this opportunity to acknowledge and thank our entire team of 2023/24 - Well done and sincere thanks!

Wendy	Affleck	Carrolyn	Dermody	Kirstin	Johnson	Robert	Ramsay
Anitra	Alderson	Desmond	Divola	Kristian	Kappely	Bree	Ritchie
Jonathan	Almond	Lakayla	Doherty	Kelly	Keirl	Maddison	Rivett
Kerry	Anderson	Georgia	Donaldson	Gregory	Kelly	Jayden	Robertson
Bobbie	Barrett	Linda	Donaldson	Sheryl	Lake	Aaliyah	Santos
Roslyn	Behsmann	Mark	Dorman	Justin	Lawlor	Lisa	Scadding
Kira	Bennett	David	Eddie	Tanya	Lay	Paul	Scott
Heather	Beruldsen	Kim	Ellis	Dianne	Lodge	Jennifer	Shroff
Karly	Birch	Terresa	Emmins	Graham	Mackay	Chloe	Sloan
Gregory	Bottrell	Matthew	Endrizzi	Darryl	Martin	Kathleen	Smyth
Sharie	Bowes	Jodie	Eyre	Donna	McGlynn	Sourav	Sourav
James	Bracken	Ryan	Farnsworth	Janice	McLaine	Grace	Sparks
Lee	Brain	Warren	Fitzgerald	Julia	McLoughlin	Matthew	Stearman
Josie	Brigante	Roy	Flynn	Makayla	McLoughlin	Jenna	Storan
Mandy	Bustard	Hannah	Fordham	Fiona	McPhee	Louise	Stuart
Tammy	Bustard	Tammy	Fricke	Pamela	McPhee	Mackenzie	Sutherland
Melissa	Bysouth	Jamie	Gallacher	Ranie	Medaglia	Tracey	Sutherland
Mitchell	Cameron	David	Gardiner	Matoula	Meimetis	Wesley	Taylor
Jarna	Campbell	Erin	Garraway	Amanda	Missen	Rosa	Timpano
Ryan	Cannard	Charlotte	Gleeson	Brent	Moss	Jason	Underhill
Margaret	Carter	Brigitte	Grant	Craig	Muir	Ellie	Vines
Christian	Cassidy	Nyomi	Griffiths	Tanya	Murphy	Brian	Wakefield
Ian	Castle	Matthew	Hahn	Sally	Nicholl	Corinna	Wakefield
Kam Man	Cheung	John	Hall	Analy	Nicodemus Aller	Pauline	Walther
Sharon	Clarke	Rebecca	Hawkins	Deanne	O'Brien	Kelly	Waters
Sandra	Clifford	Narumi	Hayano	Emrosa	O'Meara	Maritta	Watson
Stacey	Clifford	Suzanne	Heintze	Emily	Osborn	Claire	Watts
Jareth	Clutterbuck	Darren	Hendy	Paige	Osborn	Ruili	Wen
Julia	Copley	Warren	Holmes	Emilie	Osborne	Natalie	Wescombe
Margaret	Crouch	Taylah	Horwood	Jaxon	Peterson-Reeves	Rebecca	Wickham
Catherine	Currie	Paula	Hughes-May	John	Pilioglou	Andrew	Williams
Naaman	Demasi	Skylee	Janson	Emma	Powell	Cassandra	Wilson
Jhaydi	Dennis	Lillian	Jewell	Stacey	Prime	Blayne	Worrell
Ambrose	Dermody	Brady	Johnson	Bethany	Quayle	Claudia	Worrell

Craig Muir
General Manager

Daryl Wescombe
on behalf of the Board of Director

The Year That Was



Angling Club members proud of their catch whilst on their annual overnight trip.



Group photo of the Coomealla Wentworth Cricket Club Members.



Mildura Coomealla Cycling Club riding into a storm during their Winter Sun Series.

Conditions were challenging early in the Race with strong winds and rain squalls.



Murray Darling Amateur Swimming Club members participating in the Irymple Open December 2023.

The Year That Was



In July 2024 we hosted the Blind Bowlers Australia National Championship, over 7 days our Bowls Club and Staff had the honor assisting teams from NSW, QLD, VIC and WA during their stay.



Record Pool for 2023 Melbourne Cup Calcutta the Syndicate Team of 'Ripper' who have been supporting the Calcutta for over 30 years scooping the pool winning both 1st and 2nd Prize - collecting a whopping \$19,000.



Mildura - Coomealla Mountainless Bike Club members during a race day.



Our Div 4 Bowlers were the winners of 2023-24 Sunraysia Saturday Pennant Grand Final.

The Year That Was



In the lead-up to Cricket Season Coomealla - Wentworth Junior Cricketers were honing their skills in the Wool Shed Courtesy of Fox & Lilee Rural Wool Store Dareton.



Coomealla – Mildura Mountainless Bike Club Junior members.



Winners of the 2 day Indoor Bowls Tournament in April 2024.



Lisa Cartwright was this years Winner of The Judges Choice at our "tHeART" Show with her oil pastel of Marg Whyte.

The Year That Was



Members and Guests enjoying the Retro Friday night throwback at the Coomealla Golf Club during the Centenary celebrations,



Lorna and Harold Bradley – celebrating their 75th Wedding Anniversary at Coomealla Club .



Stephanie Barker was the winner of the Brian Neville Memorial Shield Junior Open Champion 2024.



We welcomed back many Country music fans during our Country at Coomie festival held in September.



Photos of Dareton Coomealla Centenary Celebrations April 2024.



Photos of Dareton Coomealla Centenary Celebrations April 2024.

\$1 Million in Community Support



Coomealla Memorial Sporting Club proudly donated \$500,000 to the Mildura Health Foundation, Dr Julia Zrna Centre in May 2024.

CMSC President Daryl Wescombe, General Manager Craig Muir with Mildura Health Foundation Chairperson Terry Hill and Chief Executive Officer Gerard Op de Coul.



Coomealla Memorial Sporting Club provided in excess of One Million Dollars in ClubGRANTS during the past twelve (12) months.

Recipients of the ClubGRANTS Category One Funding following the presentation of Grants.

