



**ABN 56 000 984 145  
-FOUNDED 1964-**

**DIRECTORS' REPORTS**

**and**

**STATEMENTS OF ACCOUNT**

**2022 - 2023**

**to be presented at the  
ANNUAL GENERAL MEETING  
on  
SUNDAY 10 SEPTEMBER 2023  
at 9.30am**

**Voting for the Board of Directors & Bowls Committee  
Friday 18 August 2023 – 5pm to 8pm  
Saturday 19 August 2023 – 10am to 6pm  
Sunday 20 August 2023 – 10am to 2pm**

# Warilla Bowls

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## AND RECREATION CLUB

**WARILLA BOWLS AND RECREATION CLUB LIMITED**  
**ABN 56 000 984 145**

### **OFFICE BEARERS 2022 - 2023**

#### **REGISTERED CLUB**

##### **Patron**

R. TYNAN.

##### **Life Members**

W.G. WILLIAMS (DEC'D), DR. H. MITCHELL (DEC'D), C. TYNAN (DEC'D),  
F.J. KEARNS (DEC'D) E.S. BAILEY (DEC'D), A.E. CHAMBERLAIN (DEC'D),  
R. HERON (DEC'D), B.G. WILLIAMS (DEC'D), E. CAPPETTA (DEC'D),  
R. TYNAN, K. HUGHES (DEC'D), W. PHILLIPS, T. TREUE (DEC'D), R. JACK,  
T. WELLS, S. GLEN, R. FRENCH. I. PRESCOTT SMITH

##### **Chairman**

R. TYNAN.

##### **Vice - Chairmen**

P. MAJKOWYCZ, C. CUSACK.

##### **Board of Directors**

T. WELLS, R. GLEN, A. GILLESPIE, C. BRETT,  
J. MUSHET, R. PICKEN.

##### **General Manager**

PHILLIP KIPP.

#### **WARILLA BOWLING CLUB**

##### **President**

R. TYNAN.

##### **Vice- Presidents**

P. MAJKOWYCZ, C. CUSACK.

##### **Bowls Secretary**

P. MAJKOWYCZ.

##### **Assistant Bowls Secretary**

T. WELLS.

##### **Greens Committee**

B. POGSON, J. HENRY, P. MAJKOWYCZ, P. KIPP.

##### **Selection Committee**

N. McCALL, P. COLLINS, J. HENRY, G. MCGILLIVRAY, J. MUSHET.

##### **Match Committee**

J. HENRY, P. MAJKOWYCZ, T. WELLS.

**WARILLA BOWLS AND RECREATION CLUB LIMITED**  
**ABN 56 000 984 145**

The fifty-first Annual General Meeting of the Warilla Bowls and Recreation Club Limited will be held on  
Sunday, 10 September 2023 at 9.30am in the clubhouse.

**BUSINESS**

**REGISTERED CLUB**

1. To confirm the minutes of the previous Annual General Meeting.
2. Chairman's Report.
3. To receive, consider and adopt the Directors' Reports, Financial Statements and Auditor's Report.  
*(Copies are available on the Club's website or on request from the office)*
4. Ordinary resolutions.
5. Special resolutions.
6. Election of Office Bearers
7. General Business.

**BOWLING CLUB**

1. To confirm the minutes of the previous Annual General Meeting.
2. President's Report.
3. To receive the Bowls Secretary and Match Committee Reports.  
*(Copies are available on the Club's website or on request from the office).*
4. Election of Office Bearers
5. General Business.

**P. KIPP**  
**CHIEF EXECUTIVE OFFICER**

*The Annual Financial Report is available on the Club's website [www.warillabowls.com.au](http://www.warillabowls.com.au) or on request from the administration office.*

**MEMBERS PLEASE NOTE**

*Members are requested to advise the CEO, in writing, seven (7) days prior to the date of the Annual General Meeting of any query relating to the Financial Reports so that a properly researched answer can be made available at the Annual General Meeting.*

# **WARILLA BOWLS AND RECREATION CLUB LIMITED**

**ABN 56 000 984 145**

## **ORDINARY RESOLUTION**

- a. That pursuant to Section 10 (1)i & 10 (6)b of the Registered Club's Act 1976, the members hereby approve a sum not exceeding \$60,000 and agree to, the members of the Board and the other persons referred to below, during the period preceding the 2024 Annual General Meeting, receiving the following benefits and the members further acknowledge that the benefits outlined in sub-paragraphs (i) to (x) are not available to members generally but only to those members who are elected Directors of the Club and the other persons referred to below:
- (i). The reasonable costs of meals and refreshments to be associated with each Board meeting of the Club;
  - (ii). The right for Directors to incur reasonable expenses in travelling to and from Director's meetings or to other constituted meetings as approved by the Board from time to time on the production of invoices, receipts, or other proper documentary evidence of such expenditure;
  - (iii). The reasonable costs of Directors attending the Clubs NSW and Leagues Club Association conferences and meetings;
  - (iv). The reasonable costs of Directors attending seminars, lectures, trade displays and other similar events as may be determined by the Board from time to time;
  - (v). The reasonable costs of Directors attending other registered clubs for the purpose of viewing and assessing their facilities and the method of operation provided such attendances are approved by the Board as being necessary for the benefit of the Club;
  - (vi). The provision of blazers and associated apparel for the use of Club Directors when representing the Club;
  - (vii). The reasonable costs of Directors and their spouses attending an annual dinner and other industry functions where appropriate and required to represent the Club;
  - (viii). The reasonable cost of an electronic device (for example a laptop computer, I-pad, tablet or other similar device) and internet access being made available to directors in respect of their duties as directors of the Club;
  - (ix). The reasonable costs of a mobile phone and phone calls for the Chairman in respect of his duties as the Chairman;
  - (x). The payment of the following honorariums to directors in respect of their duties for the 2023/2024 financial year: Chairman \$6,480 Vice Chairmen \$4,800 and Directors \$4,200 each. The honorariums to be paid by instalments as agreed by the Club and directors.
- b. That pursuant to Section 10 (1)i & 10 (6)b of the Registered Club's Act 1976, the members hereby approve and agree to the persons referred to below, during the period preceding the 2024 Annual General Meeting, receiving the following benefits and the members further acknowledge that the benefits are not available to members generally;
- (i). Provision of reasonable discounts for pensioner members as approved by the Board.

**Dated 2 August 2023**

**R. Tynan (Nominator)  
P. Majkowycz (Seconder)**

**WARILLA BOWLS AND RECREATION CLUB LIMITED**

**ABN 56 000 984 145**

**CLUB PROPERTY REPORT**

Pursuant to Section 41J(2) of the Registered Clubs Act for the financial year ended 30 June, 2023:

a) the following properties are core property of the Club:

- (i). licensed premises at Jason Avenue, Barrack Heights;
- (ii). car park at Jason Avenue, Barrack Heights;
- (iii). bowling greens at Jason Avenue, Barrack Heights.
- (iv). licensed premises at Francis Street, Corrimal;
- (v). car park at Francis Street, Corrimal;
- (vi). bowling greens at Francis Street, Corrimal.

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

- (i). cabins and units at Jason Avenue, Barrack Heights;
- (ii). residential property at 39 Jason Avenue, Barrack Heights;
- (iii). residential property at 47 Jason Avenue, Barrack Heights;
- (iv). residential property at 51 Jason Avenue, Barrack Heights;
- (v). residential property at 57 Jason Avenue, Barrack Heights;
- (vi). residential property at 59 Jason Avenue, Barrack Heights;
- (vii). residential property at 61 Jason Avenue, Barrack Heights;
- (viii). residential property at 63 Jason Avenue, Barrack Heights.

## **CHAIRMAN'S REPORT**

It gives me great pleasure to present my report to the members for 2022/23, a year in which the Club posted a profit of \$622,729 (which includes a profit of \$67,843 at Corrimal). Given the current economic climate this is a sound result for the year, particularly the Corrimal result as they were experiencing significant operating losses prior to the amalgamation.

Whilst Covid-19 is now hopefully behind us, the challenges for the Club continue, with the cost-of-living crisis having a negative effect on businesses like ours that trade on the available disposable income of our patrons. As interest rates and inflation bite, that disposable income is whittled away. At the same time, price increases from suppliers continue to hit us, so it's not going to get any easier any time soon.

The good news is that the Board of Directors have done a sterling job in responding to these challenges and I would like to thank all the Club's Directors for their dedication and support throughout the year.

To the management team, ably led by CEO Phil Kipp, your work in responding to the many challenges facing the Club has been exemplary and I sincerely thank Phil, the management team and all our wonderful staff for your hard work and your efforts in keeping smiles on patrons' faces.

On the planning front, there are three projects in the pipeline. These projects are an expansion to the alfresco gaming area and adjacent smoking terrace, the enclosure and refurbishment of the Red Sands children's play area, and the installation of an undercover synthetic green to replace the existing no. 2 grass green. The first of these projects to be undertaken will be the expansion of the alfresco gaming area, with the Development Application for the works having been submitted to council and awaiting approval at the time of writing this report.

To the families of our members that passed away during the year, please accept my deepest sympathies.

Finally, to our members, thank you for your continued support and I'll see you at the Club.

**Robert Tynan**  
**Chairman**

## **CHIEF EXECUTIVE OFFICER'S REPORT**

It is with pleasure that I present my report for the year ending 30 June 2023. Against a deteriorating economic climate, the Club had a satisfactory trading year, posting an underlying group profit of \$622,729, after charging \$2,210,672 for depreciation. The amalgamation with Corrimal Bowling Club was completed this year, so the bottom-line profit of \$5,478,600 includes the net asset value of Corrimal Bowling Club resulting from the amalgamation of \$4,855,871.

The Corrimal Bowling Club continues to trade profitably, and the Board will turn its focus to capital improvements there after the Warilla projects that the Chairman has alluded to in his report are complete. That may be at least a few years down the track. Regarding the planned Warilla capital projects, it should be noted that the three projects will not be done concurrently, and no.2 green will become a smaller 3-4 rink green as part of the alfresco gaming expansion, then eventually a full undercover synthetic green some time after that, subject to council approval.

The Club continues to be an important hub in the local community, assisting many charity and sporting groups during the year, and we should rightfully take great pride in the support we provide for the local community.

To the Chairman Robert Tynan and the Board of Directors, thank you for your continued support.

To our Management Team, thank you for leadership, counsel, and inspiring staff to be the best that they can.

To our Executive Chef Adam Southwell and the catering team, congratulations on the continuing success of our expansive catering operation with sales this year well in excess of \$4.5M, which includes the many memorable functions and events we have hosted during the year.

Thank you to our Head Greenkeeper Bruce Pogson and his team for consistently providing some of the best playing surfaces in the State.

We now have over one hundred and fifty staff members and thank you everyone for the exceptional service you provide every minute of every day. The Clubs mission statement is to 'exceed expectations' and to 'make people smile', and you've certainly achieved that and so much more during the course of the year. Our staff are the life blood of the Club and you deserve all the plaudits that come your way.

To all our members who suffered bereavement during the year, please accept my sincerest condolences.

Finally, to our members - thank you for your continued support and friendship, it means so much to all our staff and stakeholders – I look forward to seeing your smiling faces at the Club.

**Phillip Kipp**  
**Chief Executive Officer**

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**DIRECTORS' REPORT**

Your directors present their report on the company for the financial year ended 30 June 2023.

**Principal Activities**

The principal activities of the company during the financial year were:

Licenced Bowling Club

**Objectives & Strategies**

The short and long term objectives of the company are to provide bowling club facilities to members and guests.

The strategy for achieving these objectives is to conservatively manage and monitor the company's financial position, and ensure that member facilities are kept at the highest of standards.

**Performance Measurement**

The company uses industry accepted financial and non-financial KPI's to monitor performance.

**Membership**

The number of members registered in the Register of Members at 30 June 2023 were as follows:

Life	7
Bowling	560
Social	21,885
Juniors	4
Total Members	<u>22,456</u>

The company is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the company is wound up, the Constitution states that each member is liable to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2023 the collective liability of members was \$224,560 (30 June 2022: \$236,640).

**Directors**

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

**Robert Tynan**

**Chairman**

*Qualifications, experience, and special duties:*

Retired

Chairman 2 years

Deputy Chairman 22 years

Director 9 years



**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**DIRECTORS' REPORT**

**Paul Majkowycz**

**Deputy Chairman**

*Qualifications, experience, and special duties:*

Retired

Deputy Chairman 6 years

Director 6 years

**Christopher Cusack**

**Deputy Chairman**

*Qualifications, experience, and special duties:*

Sales Consultant

Deputy Chairman 2 years

Director 11 years

Former Deputy Chairman 7 years

**Trevor Wells**

**Director**

*Qualifications, experience, and special duties:*

Retired

Deputy Chairman 3 years

Director 20 years

**Rob Glen**

**Director**

*Qualifications, experience, and special duties:*

Project Manager

Director 10 years

**Andy Gillespie**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 8 years

**Cliff Brett**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 6 years

**John Mushet**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 4 years

Previous Director 6 years

**Ross Picken**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 2 years

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

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**DIRECTORS' REPORT**

**Summary of Meeting Attendances:**

12 ordinary meetings and 5 special meetings were held during the year.


	<i>Number of Meetings Eligible To Attend</i>	<i>Number of Meetings Attended</i>
Robert Tynan	17	17
Paul Majkowycz	17	16
Christopher Cusack	17	14
Trevor Wells	17	13
Rob Glen	17	13
Andy Gillespie	17	15
Cliff Brett	17	16
John Mushet	17	16
Ross Picken	17	17

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 7 of the financial report.

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

Director:

  
Mr Robert Tynan

Dated 2 August 2023

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
WARILLA BOWLS & RECREATION CLUB LTD  
A.B.N. 56 000 984 145**

**Audit Opinion**

We have audited the financial report of Warilla Bowls & Recreation Club Ltd (the company), which comprises the statement of financial position as at year ended 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Warilla Bowls & Recreation Club Ltd is in accordance with the Corporations Act 2001, including:

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

**Basis of Audit Opinion**

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

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

**Other Information**

The directors are responsible for the other information. The other information does not include the financial report and our auditor's report thereon, but comprises the Supplementary Information contained in the annual report, which we obtained prior to the date of this auditor's report, and the Chairman's and General Manager's Reports, which are expected to be made available to us after the date of this auditor's report.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
WARILLA BOWLS & RECREATION CLUB LTD  
A.B.N. 56 000 984 145**

**Responsibilities of the Directors for the Financial Report**

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

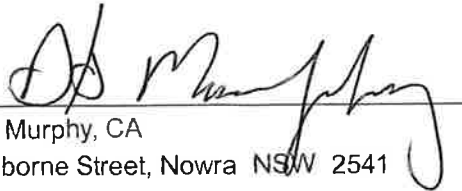
In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Report**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**Booth Partners**

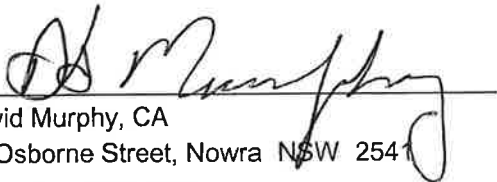
  
David Murphy, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 2 August 2023

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO THE DIRECTORS OF  
WARILLA BOWLS & RECREATION CLUB LTD  
A.B.N. 56 000 984 145**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been no contraventions of:

- i) the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii) any applicable code of professional conduct in relation to the audit.

**Booth Partners**

A handwritten signature in black ink, appearing to read 'David Murphy', is written over a horizontal line.

David Murphy, CA

52 Osborne Street, Nowra NSW 2541

Dated 2 August 2023

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
Revenue	2	25,979,927	16,130,457
Cost of sales		(3,890,092)	(2,054,816)
Bowls activities expenses		(1,065,942)	(619,537)
Clubhouse premises & surrounds expenses		(1,428,728)	(966,630)
Depreciation & amortisation expenses		(2,210,672)	(1,842,076)
Trading expenses		(10,178,753)	(6,450,267)
Other expenses		(6,583,011)	(3,809,765)
<b>Profit before income tax</b>	3	<b>622,729</b>	<b>387,366</b>
Income tax expense		-	-
<b>Profit (loss) attributable to members of the company</b>		<b>622,729</b>	<b>387,366</b>
Net Asset Value of Corrimal Bowling Club Merger	4	4,855,871	-
<b>Other comprehensive income for the year, net of tax</b>		<b>4,855,871</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to members of the company</b>		<b>5,478,600</b>	<b>387,366</b>

The accompanying notes form part of these financial statements.

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	2,306,436	2,455,128
Trade and other receivables	6	16,184	834,859
Inventories	7	359,487	270,603
Other current assets	8	277,218	734,401
<b>TOTAL CURRENT ASSETS</b>		<u>2,959,325</u>	<u>4,294,991</u>
<b>NON-CURRENT ASSETS</b>			
Investments	9	750	750
Property, plant and equipment	10	36,986,380	31,676,356
Intangible assets	11	720,340	720,340
<b>TOTAL NON-CURRENT ASSETS</b>		<u>37,707,470</u>	<u>32,397,446</u>
<b>TOTAL ASSETS</b>		<u>40,666,795</u>	<u>36,692,437</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	539,513	656,811
Borrowings	13	313,104	170,784
Short term provisions	14	1,363,973	1,183,203
Other current liabilities	15	480,133	376,311
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,696,723</u>	<u>2,387,109</u>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	315,476	2,131,180
Long term provisions	14	89,787	87,939
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>405,263</u>	<u>2,219,119</u>
<b>TOTAL LIABILITIES</b>		<u>3,101,986</u>	<u>4,606,228</u>
<b>NET ASSETS</b>		<u>37,564,809</u>	<u>32,086,209</u>
<b>EQUITY</b>			
Retained earnings		<u>37,564,809</u>	<u>32,086,209</u>
<b>TOTAL EQUITY</b>		<u>37,564,809</u>	<u>32,086,209</u>

The accompanying notes form part of these financial statements.

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Retained Profits</b>
Balance at 1 July 2021	31,698,843
Profit (loss) for the year	387,366
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	<u>387,366</u>
Income tax expense	-
Balance at 30 June 2022	<u><u>32,086,209</u></u>
Balance at 1 July 2022	32,086,209
Profit (loss) for the year	622,729
Other comprehensive income for the year	4,855,871
Total comprehensive income attributable to members of the entity	<u>5,478,600</u>
Balance at 30 June 2023	<u><u>37,564,809</u></u>

The accompanying notes form part of these financial statements.



**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from trading		25,978,572	16,099,985
Payments to suppliers and employees		(23,005,465)	(13,368,675)
Interest paid		(27,655)	(48,120)
<b>Net cash provided by (used in) operating activities</b>		<u>2,945,452</u>	<u>2,683,190</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		(1,902,896)	(5,025,306)
Loan Advance - Corrimal Bowling Club Ltd		-	(260,195)
Cash acquired on amalgamation - Corrimal Bowling Club Ltd		482,136	-
<b>Net cash provided by (used in) investing activities</b>		<u>(1,420,760)</u>	<u>(5,285,501)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		142,320	2,958,892
Repayment of borrowings		(1,815,704)	(656,928)
<b>Net cash provided by (used in) financing activities</b>		<u>(1,673,384)</u>	<u>2,301,964</u>
Net increase (decrease) in cash held		(148,692)	(300,347)
Cash at beginning of financial year		2,455,128	2,755,475
Cash at end of year	5	<u>2,306,436</u>	<u>2,455,128</u>

The accompanying notes form part of these financial statements.

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**1 Summary of Significant Accounting Policies**

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with the requirements of the Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in the financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements of Warilla Bowls & Recreation Club Ltd for the year ended 30 June 2023 were authorised for issue in accordance with a resolution of the directors on 2 August 2023.

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Revenue and Other Income**

The company has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058).

Revenue is measured based on the consideration to which the company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The company recognises revenue when it transfers control of a product or service to a customer. Each major source of revenue is recognised as follows:

**Goods and Services**

All goods and services other than those detailed below are delivered, invoiced, and paid for simultaneously. This includes sales of liquor, gaming products, and other products. Revenue is recognised immediately at the point of sale. The impact of the loyalty program has been detailed below.

**Memberships**

Membership is granted following payment of annual fees and in the case of new members, board approval. Payment for new members is due on application, and payment for renewing members is due within one month of the renewal date. Contract liabilities are recognised on receipt of payment, and revenue is recognised on a straight line basis over the period of membership.

**Loyalty Program**

Members are eligible to earn points based on their in-club expenditure. Points are redeemable against any future purchases from the club. A portion of takings relating to loyalty points are deferred to liabilities. Revenue is recognised when loyalty points are redeemed or the likelihood of the customer redeeming the loyalty points becomes remote.

**Advertising and Sponsorships**

Advertising and sponsorships are invoiced prior to the agreed period of coverage and invoices are typically payable within 30 days. Contract liabilities are recognised when the invoices are issued, and revenue is recognised on a straight line basis over the agreed period of coverage.

**Function Income**

Deposits for functions are invoiced and due at the time of booking. Full payment for the function is due 10 days prior to the event. Contract liabilities are recognised when the booking is made, and for any part payments received prior to the time of the event. Revenue is recognised at the time the function is held.

Donations and bequests are recognised as revenue when received.

**Rent**

Investment property revenue is recognised on a straight-line basis over the period of the lease term so as to reflect a constant periodic rate of return on the net investment.

**WARILLA BOWLS & RECREATION CLUB LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Interest**

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).

**Cash and Cash Equivalents**

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

**Trade and Other Receivables**

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in statement of comprehensive income.

**Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

Stores are valued at cost.

**Prepayments**

Prepayments are recognised when a payment is made for services that the company expects to utilise over a period of time. Prepayments are measured at the unexpended portion of the contractual cost of the services. Expenditure is transferred to profits and losses on a straight line basis over the period to which it relates.

**Investment Property**

Investment property is measured at cost in accordance with the principles detailed below for property, plant and equipment.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Property, Plant and Equipment**

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

**Property**

Freehold land and buildings are measured at cost less depreciation. It is the policy of the entity to have annual appraisals by the directors to ensure the carrying amount is not in excess of the recoverable amount from those assets.

**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 either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of the recoverable amount is made when impairment indicators are present.

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 company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

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

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Land & Buildings	0 - 4% Straight Line
Plant & Equipment	20 - 30% Straight Line

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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## **Intangibles**

### **Poker Machine Licences**

Purchased poker machine licences are initially recognised at cost. They have an infinite life in accordance with the licence terms, and are carried at cost. Poker machine licences are assessed annually for impairment.

### **Software**

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software is amortised over the expected useful life and is assessed annually for impairment.

## **Financial Instruments**

### **Recognition and measurement**

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

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

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient has been applied as specified in AASB 15.63.

Financial assets and liabilities are subsequently measured at amortised cost.

### **Impairment**

The entity used the general approaches to impairment, as applicable under AASB 9.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Impairment of Assets**

At each reporting date, the company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement, unless the asset is carried at a revalued amount in accordance with another standard. Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for intangible assets with indefinite lives.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

**Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented on a gross basis, except for the GST component of investing and financing activities which are disclosed as operating cash flows.

**Income Tax**

The company is exempt from income tax under section 50-45 of the Income Tax Assessment Act 1997.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Provisions**

Provisions are recognised when the company 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.

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting year. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of other comprehensive income.

**Short term employee benefits**

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current liabilities in the statement of financial position.

**Other long-term employee benefits**

The company classifies employee's long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The company's obligations for long-term employee benefits are presented as non-current liabilities in the statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

**Leases**

At inception of a contract, the company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the company where the company is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.



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Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary leases), the company has adopted the temporary relief under AASB 2018-814 and measures the right-of-use assets at cost on initial recognition.

### **Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or production that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the income statement in the period in which they are incurred.

### **Key Management Personnel Compensation**

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the company, directly or indirectly, including any directors (whether executive or otherwise). Compensation includes all forms of employee benefits paid, payable or provided by or on behalf of the company in exchange for services rendered.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Material Accounting Estimates and Judgements**

The directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

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	2023	2022
	\$	\$
<b>2 Revenue</b>		
<b>Revenue</b>		
Autobank Commission	164,194	100,829
Bingo Income	89,747	54,713
Bowls Activities	213,670	71,156
Bowls Sponsorship	403,504	160,039
Catering Sales	1,690,992	881,929
Entertainment - Bonanza	126,235	120,799
Entertainment - Vending Machine Commissions	12,841	9,354
Green Fees - Indoor	47,343	26,586
Insurance Recovery	17,243	14,666
Interest	4,576	-
Keno Commission	245,226	164,107
Members Subscriptions	111,484	49,035
Net Clearances	13,450,827	8,926,476
Red Sands Restaurant Sales	2,850,260	1,536,987
Rental - Cabins	896,463	578,833
Rental Income	62,199	54,173
Room Hire	81,330	39,627
Sales - Corrimal Bar & Other	882,388	-
Sales - Warilla Bar & Other	4,500,901	2,757,268
Sundry Income	8,982	461,721
TAB Commission	52,662	18,219
Tennis Income	4,323	3,408
Trainee Subsidy	39,128	10,532
UBC Prizemoney	23,409	90,000
	<u>25,979,927</u>	<u>16,130,457</u>
Total revenue and other income	<u>25,979,927</u>	<u>16,130,457</u>

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	2023 \$	2022 \$
<b>3 Profit from Ordinary Activities</b>		
Profit from ordinary activities before income tax expense has been determined after:		
<b>Expenses:</b>		
Auditors remuneration:		
Audit Fees	33,060	29,050
Accountancy Fees	4,500	3,750
Total auditor's remuneration	<u>37,560</u>	<u>32,800</u>
<b>4 Amalgamation</b>		
<b>Net Assets Acquired on Amalgamation</b>		
Cash and cash equivalents	482,136	-
Inventories	31,281	-
Other current assets	24,178	-
Property, plant and equipment	5,135,000	-
Trade and other payables	(46,032)	-
Borrowings	(743,455)	-
Other current liabilities	(27,237)	-
	<u>4,855,871</u>	<u>-</u>
<b>Components of Amalgamation Cost</b>		
Loan to Corrimal Bowling Club Ltd	743,455	-
	<u>743,455</u>	<u>-</u>
The amalgamation with Corrimal Bowling Club Ltd was completed on 1 July 2022.		
<b>5 Cash and Cash Equivalents</b>		
<b>Current</b>		
Cash on Hand - Warilla	761,000	751,000
Cash on Hand - Corrimal	70,000	-
Westpac Bank Account	916,681	1,249,952
Warilla Bowls Gambling Account	50,000	50,000
Warilla Bowls Cash Reserve Account	508,755	404,176
	<u>2,306,436</u>	<u>2,455,128</u>

**WARILLA BOWLS & RECREATION CLUB LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>6 Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	16,184	91,404
Corrimal Bowling Club Limited Advance	-	743,455
	<u>16,184</u>	<u>834,859</u>
<b>7 Inventories</b>		
<b>Current</b>		
Stock on Hand	359,487	270,603
	<u>359,487</u>	<u>270,603</u>
<b>8 Other Current Assets</b>		
<b>Current</b>		
Prepayments	277,218	734,401
	<u>277,218</u>	<u>734,401</u>
<b>9 Investments</b>		
<b>Non-Current</b>		
<b>Financial assets measured at fair value through profit or loss</b>		
Independent Liquor Group	750	750
	<u>750</u>	<u>750</u>
<b>10 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Freehold Land Warilla at Cost - (Core Property)	459,180	459,180
Freehold Land Corrimal at Cost - (Core Property)	4,370,000	-
Houses at Cost - (Non - Core Property)	2,760,651	2,760,651
Clubhouse Warilla at Cost - (Core Property)	42,382,550	41,975,745
Clubhouse Corrimal at Cost - (Core Property)	1,140,120	-
	<u>51,112,501</u>	<u>45,195,576</u>
Less: Accumulated Depreciation	<u>(17,607,834)</u>	<u>(16,472,358)</u>
<b>Total Land and Buildings</b>	<u>33,504,667</u>	<u>28,723,218</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>Plant and Equipment</b>		
Cabins at Cost	2,118,515	2,096,761
Less: Accumulated Depreciation	<u>(1,833,258)</u>	<u>(1,766,046)</u>
	285,257	330,715
Poker Machines at Cost	9,299,848	8,343,611
Less: Accumulated Depreciation	<u>(7,523,294)</u>	<u>(6,849,633)</u>
	1,776,554	1,493,978
Bowls Greens & Lights at Cost	451,742	451,742
Less: Accumulated Depreciation	<u>(451,742)</u>	<u>(451,742)</u>
	-	-
Greens Plant & Equipment at Cost	293,563	290,635
Less: Accumulated Depreciation	<u>(280,067)</u>	<u>(270,176)</u>
	13,496	20,459
Clubhouse Furnishings at Cost	6,447,485	6,247,143
Less: Accumulated Depreciation	<u>(5,501,855)</u>	<u>(5,240,452)</u>
	945,630	1,006,691
Tennis Courts at Cost	271,635	271,635
Less: Accumulated Depreciation	<u>(271,635)</u>	<u>(271,635)</u>
	-	-
Corrimal Poker Machines at Cost	13,350	-
Less: Accumulated Depreciation	<u>(1,097)</u>	-
	12,253	-
Corrimal Plant and Equipment at Cost	1,427	-
Less: Accumulated Depreciation	<u>(138)</u>	-
	1,289	-
Motor Vehicles at Cost	536,804	461,731
Less: Accumulated Depreciation	<u>(395,906)</u>	<u>(360,436)</u>
	140,898	101,295
Corrimal Bowls Greens & Lights at Cost	115,000	-
Less: Accumulated Depreciation	<u>(4,727)</u>	-
	110,273	-
Corrimal Clubhouse Furnishings at Cost	218,852	-
Less: Accumulated Depreciation	<u>(22,789)</u>	-
	196,063	-
<b>Total Plant and Equipment</b>	<u>3,481,713</u>	<u>2,953,138</u>
<b>Total Property, Plant and Equipment</b>	<u>36,986,380</u>	<u>31,676,356</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>Contractual commitments for the acquisition of property, plant and equipment:</b>		
Modifications to outdoor area	282,276	-

**Movements in Carrying Amounts**

Movements in carrying amount for each class of property, plant and equipment between the beginning and the end of the financial year:

	Carrying Value 1 Jul 2022	Additions	Disposals	Depreciation	Carrying Value 30 Jun 2023
Land & Buildings	28,723,218	5,916,925	-	(1,135,476)	33,504,667
Plant & Equipment	2,953,138	1,603,771	-	(1,075,196)	3,481,713
	<u>31,676,356</u>	<u>7,520,696</u>	<u>-</u>	<u>(2,210,672)</u>	<u>36,986,380</u>

**11 Intangible Assets**

Poker Machine Entitlements at Cost	720,340	720,340
<b>Total</b>	<u>720,340</u>	<u>720,340</u>

**12 Trade and Other Payables**

**Current**

Trade Creditors	332,798	470,032
GST and PAYGW	206,715	186,779
	<u>539,513</u>	<u>656,811</u>

**13 Borrowings**

**Current**

Gaming Machine Finance	313,104	170,784
	<u>313,104</u>	<u>170,784</u>

**Non-Current**

Gaming Machine Finance	315,476	284,640
Westpac Bank Loan	-	1,846,540
	<u>315,476</u>	<u>2,131,180</u>

The gaming machine finance is under a Type 4 agreement and payable in equal monthly instalments.

**WARILLA BOWLS & RECREATION CLUB LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>14 Provisions</b>		
<b>Current</b>		
Holiday Pay	734,895	594,712
Poker Machine Tax	179,124	218,439
Long Service Leave	449,954	370,052
	<u>1,363,973</u>	<u>1,183,203</u>
<b>Non-Current</b>		
Long Service Leave	89,787	87,939
	<u>89,787</u>	<u>87,939</u>
<b>15 Other Liabilities</b>		
<b>Current</b>		
Sub-Club Funds	10,342	9,866
Accrued Charges	300,637	195,938
Income in Advance	109,115	102,545
Security Deposits	60,039	67,962
	<u>480,133</u>	<u>376,311</u>
<b>16 Key Management Personnel Compensation</b>		
Total Compensation	575,069	361,905
Five Senior Managers		
<b>17 Related Party Transactions</b>		

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



**WARILLA BOWLS & RECREATION CLUB LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2023**  
**\$**

**2022**  
**\$**

**18 Entity Details**

Warilla Bowls & Recreation Club Ltd is domiciled and incorporated in Australia.

**Registered Office**

Warilla Bowling & Recreation Club Limited  
Jason Avenue  
Barrack Heights NSW 2528

**Principal Place of Business**

Warilla Bowling & Recreation Club Limited  
Jason Avenue  
Barrack Heights NSW 2528

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**


**DIRECTORS' DECLARATION**

The directors of the company declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001 and:
  - (a) comply with Australian Accounting Standards.
  - (b) give a true and fair view of the financial position of the company as at 30 June 2023 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the board of directors.

Director:

  
Mr Robert Tynan

Dated 2 August 2023

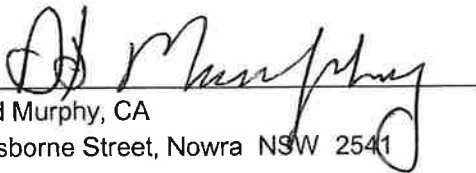
**WARILLA BOWLS & RECREATION CLUB LTD**  
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**DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION**

The additional information on the following pages is in accordance with the books and records of Warilla Bowls & Recreation Club Ltd which have been subjected to the auditing procedures applied in the audit of the company for the year ended 30 June 2023. It will be appreciated that the audit did not cover all details of the additional financial information. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

**Booth Partners**

A handwritten signature in black ink, appearing to read 'D Murphy', is written over a horizontal line.

David Murphy, CA

52 Osborne Street, Nowra NSW 2541

Dated 2 August 2023

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Bar Trading Account</b>			
Sales		4,140,863	2,536,393
		<u>4,140,863</u>	<u>2,536,393</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		141,525	108,043
Bar Purchases		1,773,802	1,146,063
Closing Stock		<u>(165,410)</u>	<u>(141,525)</u>
		<u>1,749,917</u>	<u>1,112,581</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>2,390,946</u>	<u>1,423,812</u>
<b>EXPENDITURE</b>			
Bar Repairs & Maintenance		10,581	7,691
Bar Requisites & Supplies		21,581	11,818
Direct Bar Wages		1,356,534	994,874
Wastage/Breakages		<u>12,576</u>	<u>27,266</u>
		<u>1,401,272</u>	<u>1,041,649</u>
<b>NET PROFIT</b>		<u>989,674</u>	<u>382,163</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached disclaimer of Booth Partners.

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Poker Machine Trading Account</b>			
Net Clearances		12,946,067	8,926,476
		<u>12,946,067</u>	<u>8,926,476</u>
<b>EXPENDITURE</b>			
Computer Analysis		3,500	-
Depreciation		673,661	526,044
Gaming Monitoring		99,192	69,832
GST Poker Machines		1,183,719	815,175
GST Rebate		(20,044)	(18,454)
Maintenance & Service		242,943	236,162
Poker Machine Promotions		213,708	102,743
State Gaming Tax		2,848,797	1,812,394
Wages		817,830	579,833
Warilla Winners		319,303	223,368
		<u>6,382,609</u>	<u>4,347,097</u>
<b>NET PROFIT</b>		<u><u>6,563,458</u></u>	<u><u>4,579,379</u></u>

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Catering</b>			
Red Sands Restaurant Sales		2,850,260	1,536,987
Cowries Cafe Sales		516,797	266,608
Pizza Bar		533,444	238,048
Burger Bar		223,641	123,231
Function Meals		415,829	254,042
Room Hire		81,330	39,627
Event Commission		1,281	-
		4,622,582	2,458,543
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		36,851	45,676
Purchases		1,509,745	764,920
Closing Stock		(61,023)	(36,851)
		1,485,573	773,745
<b>GROSS PROFIT FROM TRADING</b>		3,137,009	1,684,798
<b>EXPENDITURE</b>			
Advertising		10,637	7,604
Function Accessories		30,653	25,034
Replacements		17,738	14,835
Supplies		101,092	53,751
Wages		2,098,407	1,178,005
Waste		4,546	6,866
		2,263,073	1,286,095
<b>NET PROFIT</b>		873,936	398,703

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Indoor Bowls Complex Trading</b>			
Sales		110,081	60,045
		<u>110,081</u>	<u>60,045</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		54,050	57,871
Purchases		81,982	35,894
Closing Stock		<u>(50,002)</u>	<u>(54,050)</u>
		<u>86,030</u>	<u>39,715</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>24,051</u>	<u>20,330</u>
<b>INCOME</b>			
Green Fees		47,343	26,586
		<u>47,343</u>	<u>26,586</u>
<b>EXPENDITURE</b>			
Trophies & Vouchers		9,896	3,322
		<u>9,896</u>	<u>3,322</u>
<b>NET PROFIT</b>		<u><u>61,498</u></u>	<u><u>43,594</u></u>

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Cabin Rental Trading</b>			
Rental		896,463	578,833
		<u>896,463</u>	<u>578,833</u>
<b>EXPENDITURE</b>			
Advertising		2,189	150
Cabin Replacements		27,586	12,678
Cabins Repairs & Maintenance		26,491	19,458
Computer Support		4,224	4,224
Council Rates		13,592	15,009
Electricity		27,913	18,135
Foxtel		14,985	13,756
Gas		1,408	2,257
Laundry		4,352	3,013
Wages		305,488	200,933
Waste Material Disposal		6,450	4,084
Water		5,340	4,451
		<u>440,018</u>	<u>298,148</u>
<b>NET PROFIT</b>		<u><u>456,445</u></u>	<u><u>280,685</u></u>

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Gift Shop Trading</b>			
Sales		3,418	1,418
		<u>3,418</u>	<u>1,418</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		5,183	5,588
Purchases		2,177	608
Closing Stock		<u>(5,093)</u>	<u>(5,183)</u>
		<u>2,267</u>	<u>1,013</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>1,151</u>	<u>405</u>

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Bottle Shop Trading</b>			
Sales		246,539	159,412
		<u>246,539</u>	<u>159,412</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		32,993	37,118
Purchases		198,843	123,637
Closing Stock		<u>(46,043)</u>	<u>(32,993)</u>
		<u>185,793</u>	<u>127,762</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>60,746</u>	<u>31,650</u>

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>INCOME</b>			
Bar Trading Account		989,674	382,163
Poker Machine Trading Account		6,563,458	4,579,379
Catering		873,936	398,703
Indoor Bowls Complex Trading		61,498	43,594
Cabin Rental Trading		456,445	280,685
Gift Shop Trading		1,151	405
Bottle Shop Trading		60,746	31,650
Members Subscriptions		105,525	49,035
		9,112,433	5,765,614
<b>Bowls Activities</b>			
Bowls Activities - Competition & Entry Fees		12,246	11,063
Bowls Activities - Raffles		67,837	19,708
Bowls Activities - Green Fees		58,329	40,385
Bowls Sponsorship		403,504	160,039
UBC Prizemoney		23,409	90,000
Bowls Activities - 4 A Side Income		32,727	-
Bowls Activities - 5 A Side Income		2,980	-
		601,032	321,195
<b>Entertainment</b>			
Entertainment - Bonanza		126,235	120,799
Entertainment - Vending Machine Commissions		10,038	9,354
		136,273	130,153

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Other Income</b>			
Interest		4,576	-
Sundry Income		8,182	461,721
TAB Commission		40,656	18,219
Keno Commission		231,237	164,107
Autobank Commission		153,621	100,829
Bingo Income		89,747	54,713
Trainee Subsidy		39,128	10,532
Rental Income		62,199	54,173
Tennis Income		4,323	3,408
Insurance Recovery		17,243	14,666
		<u>650,912</u>	<u>882,368</u>
<b>TOTAL INCOME</b>		<u>10,500,650</u>	<u>7,099,330</u>
<b>LESS : EXPENDITURE</b>			
<b>Bowls Activities</b>			
Affiliation & Entry Fees		31,788	34,011
Badges, Bowls Accessories		10,915	5,199
Bowls Administration		11,372	8,969
Catering		60,853	31,477
Greens Repairs & Maintenance		58,221	44,345
Greens Wages		339,984	298,464
Transport & Miscellaneous Expenses		45,735	15,392
Trophies & Vouchers		157,682	92,721
Social Bowls		776	55
UBC Expenses		70,325	88,904
World Bowls Tournament		56,791	-
4 A Side Expenses		48,493	-
5 A Side Expenses		8,268	-
		<u>901,203</u>	<u>619,537</u>

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Clubhouse Premises &amp; Surrounds</b>			
Cleaning Materials		89,024	46,938
Cleaning Wages		7,999	39,234
Cleaning Contractors		227,838	158,993
Gas		89,634	30,580
Security		203,359	150,056
Repairs & Maintenance Wages		284,003	201,720
Repairs & Maintenance		325,784	283,146
Waste Materials Disposal		82,255	55,963
		1,309,896	966,630
<b>Amenities</b>			
Apra Licence		7,485	5,944
Bonanzas		207,948	151,446
Bingo Expenses		213,511	153,356
Sports Television		114,263	64,534
Doorpersons' Wages		214,242	165,205
Entertainment		99,248	25,091
Refreshments - Members, Staff, Guests, Trades		127,690	60,191
TAB & Keno Wages		209,920	145,054
TAB Operations		4,971	3,231
Club Promotions		461,199	165,206
Club Promotions Wages		209,917	121,438
Happy Hour		62,917	15,778
Keno Operation		6,123	5,052
Members Discount & Promotions		405,042	200,801
Sub Clubs		102,199	66,539
Functions		511	-
		2,447,186	1,348,866

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>General Expenses</b>			
Accounting Fees		4,500	3,750
Audit Fees		33,060	29,050
Administration Expenses		90,663	91,360
Administration - Wages		790,569	563,066
Advertising		122,192	105,827
Bad Debts & Shortages		(154)	(1,472)
Bank Charges		58,502	30,936
Computer Expenses		116,695	56,610
Directors Out of Pocket Expenses		40,380	35,675
Donations & Charity Functions		224,997	134,050
Insurances		359,647	308,291
Light & Power		228,751	170,912
Legal, Company Fees, Clubs NSW		18,158	5,284
Loan Interest		27,655	48,120
Long Service Leave Provision		81,751	(6,906)
Members' Mortality Fund		909	-
Minibus Repairs & Maintenance		33,203	22,592
Payroll Tax		356,106	87,193
Postage		1,202	1,318
Printing & Stationery		27,640	25,055
Rates - Council		14,243	13,893
Rates - Water		58,016	37,234
Staff Training		38,102	19,592
Directors Training, Conferences etc		36,557	27,802
Staff Uniforms		28,481	25,556
Superannuation		749,357	440,128
Holiday Pay Provision		140,183	80,714
Telephone		34,326	37,607
Fringe Benefits Tax		29,816	21,663

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**WARILLA DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
Land Tax		46,879	38,201
Travelling & Fares		13,236	7,798
		3,805,622	2,460,899
<b>Depreciation</b>			
Bowls Greens		-	2,347
Furnishing, Fittings, Equipment		260,051	216,107
Greens Plant & Equipment		9,891	9,418
Buildings		1,109,074	993,109
Cabins		67,212	69,838
Motor Vehicles		35,629	25,213
		1,481,857	1,316,032
<b>TOTAL EXPENSES</b>		9,945,764	6,711,964
<b>NET OPERATING PROFIT</b>		554,886	387,366

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**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**CORRIMAL DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Bar Trading</b>			
Sales		882,388	-
		<u>882,388</u>	<u>-</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		31,281	-
Bar Purchases		381,148	-
Closing Stock		<u>(31,917)</u>	<u>-</u>
		<u>380,512</u>	<u>-</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>501,876</u>	<u>-</u>
<b>EXPENDITURE</b>			
Bar Repairs & Maintenance		6,682	-
Bar Requisites & Supplies		4,687	-
Direct Bar Wages		<u>281,177</u>	<u>-</u>
		<u>292,546</u>	<u>-</u>
<b>NET PROFIT</b>		<u><u>209,330</u></u>	<u><u>-</u></u>



**WARILLA BOWLS & RECREATION CLUB LTD**  
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**SUPPLEMENTARY INFORMATION**  
**CORRIMAL DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Poker Machine Trading</b>			
Net Clearances		504,760	-
		<u>504,760</u>	<u>-</u>
<b>EXPENDITURE</b>			
Corrimal Redemption		20,820	-
Depreciation		1,097	-
Gaming Monitoring		3,832	-
GST Poker Machines		41,810	-
GST Rebate		(14,316)	-
Maintenance & Service		10,854	-
		<u>64,097</u>	<u>-</u>
<b>NET PROFIT</b>		<u><u>440,663</u></u>	<u><u>-</u></u>

**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**CORRIMAL DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>INCOME</b>			
Bar Trading		209,330	-
Poker Machine Trading		440,663	-
Members Subscriptions		<u>5,959</u>	<u>-</u>
		655,952	-
<b>Bowls Activities</b>			
Bowls Activities - Raffles		34,214	-
Bowls Activities - Green Fees		4,327	-
Bowls Sponsorship		<u>1,010</u>	<u>-</u>
		39,551	-
<b>Entertainment</b>			
Entertainment - Vending Machine Commissions		<u>2,803</u>	<u>-</u>
		2,803	-
<b>Other Income</b>			
Sundry Income		800	-
TAB Commission		12,006	-
Keno Commission		13,989	-
Autobank Commission		<u>10,573</u>	<u>-</u>
		37,368	-
<b>TOTAL INCOME</b>		<u><u>735,674</u></u>	<u><u>-</u></u>

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**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**CORRIMAL DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>LESS : EXPENDITURE</b>			
<b>Bowls Activities</b>			
Affiliation Fees		6,833	-
Badges, Bowls Accessories		240	-
Bowls Administration		250	-
Catering		5,887	-
Greens Repairs & Maintenance		28,479	-
Greens Wages		99,755	-
Transport & Miscellaneous Expenses		8,206	-
Trophies & Vouchers		15,089	-
		<u>164,739</u>	<u>-</u>
<b>Clubhouse Premises &amp; Surrounds</b>			
Cleaning Materials		11,126	-
Cleaning Contractors		29,066	-
Gas		13,166	-
Security		17,353	-
Repairs & Maintenance Grounds		5,306	-
Repairs & Maintenance		33,148	-
Waste Materials Disposal		9,667	-
		<u>118,832</u>	<u>-</u>
<b>Amenities</b>			
Apra Licence		288	-
Bonanzas		37,942	-
Sports Television		37,161	-
Membership Draw		455	-
Entertainment		5,745	-
Refreshments - Members, Staff, Guests, Trades		1,176	-
Club Promotions		5,596	-
Keno Operation		197	-
Sub Clubs		2,242	-
		<u>90,802</u>	<u>-</u>

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**A.B.N. 56 000 984 145**

**SUPPLEMENTARY INFORMATION**  
**CORRIMAL DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>General Expenses</b>			
Administration Expenses		12,800	-
Administration - Wages		78,240	-
Advertising		5,647	-
Bad Debts & Shortages		2,364	-
Bank Charges		2,300	-
Computer Expenses		13,062	-
Insurance		47,122	-
Light & Power		30,824	-
Printing & Stationery		1,568	-
Rates - Council		34,790	-
Rates - Water		5,590	-
Telephone		4,289	-
Staff Uniforms		805	-
		<u>239,401</u>	<u>-</u>
<b>Depreciation</b>			
Corrimal Bowls Greens		2,867	-
Corrimal Furniture & Equipment		20,055	-
Corrimal Building		26,402	-
Corrimal Greens Plant & Equipment		4,733	-
		<u>54,057</u>	<u>-</u>
<b>TOTAL EXPENSES</b>		<u>667,831</u>	<u>-</u>
<b>NET OPERATING PROFIT</b>		<u>67,843</u>	<u>-</u>

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## **BOWLING CLUB PRESIDENTS REPORT**

It was a big year for the Gorillas on the green, the highlight for me being the five Zone open pennant flags that Warilla raised this year, with Corrimal winning the fives to make it an unprecedented six flags from seven grades. Congratulations to all concerned, especially the selectors - Jeremy Henry, Paul Collins, Neil McCall, John Mushet and Geoff McGillivray – thank you all for a job well done.

All the other highlights for the year can be found in the Bowls Report. Thank you to all our Bowls officials, Bowls Coordinator Jeremy Henry, Bowls Secretary Paul Majkowycz, Assistant Bowls Secretary Trevor Wells, umpires, selectors and of course all our volunteers for your work during the year. The success we enjoy on the greens is testament to your hard work and passion in promoting our great game.

Off the greens, the Unification Steering Committee are working towards the unification of the ladies and men Clubs, and I expect that unification process to be completed during the course of this coming bowls year, subject to approval by the members in respective general meetings.

Our greens continue to be the envy of Clubs far and wide and thank you to Head Greenkeeper Bruce Pogson and his team for your hard work, dedication, and the quality of playing surfaces that you consistently produce.

To members who have lost loved ones during the year, please accept my deepest sympathies.

To all our bowling members, thank you for your continued support and go the Gorillas.

**Robert Tynan**  
**President**

## **BOWLS REPORT**

On the bowls side, the club has experienced another successful year on green performances and in the staging of numerous events. Highlights of 'on Green' performances were Warilla winning 5 of the 7 pennant grades available at zone level, Gary Kelly winning a single silver medal at Commonwealth Games. Also notable achievements were Aaron Teys & Corey Wedlock making the Australian Squad for the World Championships in the Gold Coast, Jeremy Henry, Corey Wedlock & Aaron Teys winning 2 Ultimate Bowls Championships. Grade 6 pennants on being runners up at State. Aaron Teys & Corey Wedlock winning the Australian Open Fours.

Warilla's reputation as possibly the World's best venue for staging events continued with the very successful hosting of the 2023 World Cup. Other events to avail themselves of our venue and expertise were NSW State Pennant finals, NSW State Junior Championships, the South Coast Regional Combined High School Championships, Australian Indoor Singles qualifying, South Pacific Carnival, Zone Pennant Grand Finals and the new innovative Ultimate Bowls Championship.

The staging of all these events are a direct result of our tireless volunteers who give their time and effort; and to the dedicated Club staff. On behalf of all members please accept our sincere appreciation.

I wish to again express my sincere gratitude to all who assisted during the year in particular Bowls Secretary Paul Majkowycz and Assistant Bowls Secretary Trevor Wells for their tremendous hard work and loyalty.

**Jeremy Henry**  
**Bowls Co-Ordinator**

## **MATCH COMMITTEE REPORT**

### **2022/23 ZONE REPRESENTATION**

Zone	A Teys, C Wedlock, C Roberts, Lee Stinson
Zone Seniors	N McCall
Zone Juniors	T Moran, F Cooper

### **2022/23 STATE REPRESENTATION**

State Side	A Teys, C Wedlock, L Stinson
State Juniors	T Moran

### **2022/23 AUSTRALIAN REPRESENTATION**

Australian Reps	A Teys, C Wedlock,
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### **2022 CLUB CHAMPIONSHIPS**

#### **Outdoor**

Major Singles	A Teys
Minor Singles	P Wilson
Over 60 Singles	C Cusack
Major Pairs	C Wedlock, A Teys
Minor Pairs	S McQuilty, D Duggan
Over 60 Pairs	A Hamilton, D Delatorre
Handicap Singles	A Spears
Handicap Pairs	S Wilson, G Barron
Triples	R Cooper, G Taylor, G Burke
Fours	J McRorie, R Glen, E Haynes, J Henry

#### **Indoor**

Singles	W Crouch
Pairs	R Parkes, J Hills
Triples	J McRorie, P Majkowycz, J Henry
Fours	P Ryan, P Majkowycz, R Glen, E Haynes

### **STATE CHAMPIONSHIPS**

#### **2023**

Junior Pairs	T Moran
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### **ZONE CHAMPIONSHIPS**

#### **2022**

Pairs	C Wedlock, G Kelly
Singles	L Stinson
Triples	A Spears, C Roberts, L Stinson
Junior Pairs	T Moran
Junior Fours	F Cooper, Z Moran, T Moran

Congratulations to all championship and tournament winners, and to those who received representative honours.

On behalf of the Match Committee and all bowlers, I extend our sincere thanks to the Board and Club Management for their generosity and assistance in the promotion of bowls.

**Jeremy Henry**  
**Match Committee Chairman**

## **WARILLA BOWLS AND RECREATION CLUB LIMITED**

**ABN 56 000 984 145**

### **COMMUNITY GROUPS SUPPORTED DURING THE YEAR ENDED 30TH JUNE 2023**

ARTHRITIS ASSOCIATION	SHELLHARBOUR CITY ROTARY
BIRDIES FOR BRAIN CANCER	SHELLHARBOUR CITY RLFC
BLACKBUTT FLINDERS PROBUS	SHELLHARBOUR CITY SUNS AFL
BLACKDOG FUNDRAISER	SHELLHARBOUR COMMUNITY BAPTIST CHURCH
CANCER COUNCIL - BIGGEST MORNING TEA	SHELLHARBOUR FOOTBALL CLUB
CARUNYA	SHELLHARBOUR GAME FISHING
CLONTARF FOUNDATION	SHELLHARBOUR HOSPITAL AUXILIARY
CORRIMAL PUBLIC SCHOOL P & C	SHELLHARBOUR MENS SHED
CORRIMAL COUGARS JRLFC	SHELLHARBOUR PROBUS
CORRIMAL COUGARS SRLFC	SHELLHARBOUR SHARKS JRLFC
CORRIMAL LADY BOWLERS	SHELLHARBOUR SHARKS RLFC
DART PLAYERS AUSTRALIA	SHELLHARBOUR STINGRAYS JRLFC
DEPT OF EDUCATION - MID SOUTH SPORTS	SHELLHARBOUR STINGRAYS RLFC
DRAGON BOAT SERIES	SHELLHARBOUR SURF LIFE SAVING
DRUMMOND GOLF	SHELLHARBOUR SUNDAY MORNING BOWLERS
GOTCHA4LIFE	SHELLHARBOUR VIEW CLUB
HAPPY WANDERERS	SOUTHERN ILLAWARRA DARTS ASSOC
HR's DANCE ACADEMY	SOUTHERN ILLAWARRA LADIES DARTS ASSOC
ILLAWARRA CANCER CARERS	SMART FINANCIAL SERVICES
ILLAWARRA ENVIRONMENTAL EDUCATION	SOCIAL BUDDY
ILLAWARRA WIG LIBRARY	SOUTH COAST GROUP 7 LEAGUES
ILLAWARRA ZONE 16 BOWLS ASSOC	SOUTHERN SUBURBS NETBALL CLUB
ILLAWARRA DISTRICT WOMANS ASSOC	SURFBOAT PREMIERSHIP
KIDSFEST SHELLHARBOUR	THE DISABILITY TRUST
KOOKAS CRICKET CLUB	THE TOP BLOKES FOUNDATION
KOORI KIDS	WARILLA BOWLS DARTS CLUB
LAKE ILLAWARRA LITTLE ATHLETICS	WARILLA BOWLS SOCIAL GOLF CLUB
LAKE ILLAWARRA SOUTH CRICKET CLUB	WARILLA BOWLS SUNDAY SOCIAL GOLF CLUB
LAKE ILLAWARRA PUBLIC SCHOOL	WARILLA HIGH SCHOOL
MEN OF LEAGUE FOUNDATION	WARILLA LADIES BOWLS CLUB
ORCHID SOCIETY	WARILLA LAKE SOUTH MRLFC
PIGEON CLUB	WARILLA LAKE SOUTH SENIOR RLFC
PORT KEMBLA HOSPITAL PALLIATIVE CARE UNIT	WARILLA PENSIONERS
PRICELINE	WARILLA WANDERERS
ROTARY CLUB OF THE ILLAWARRA	WARILLA WOMENS REFUGE
SHELL COVE PROBUS	WINDANGERS
SHELLHARBOUR CITY COUNCIL - MAYORS GIVING TREE	WOLLONGONG HOSPITAL CHILDRENS WARD
SHELLHARBOUR CITY CRICKET CLUB	

### **CONTACT TELEPHONE NUMBERS**

Just Move Gymnasium	Anthony Rayias	42970971
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Warilla Men's Bowls	Jeremy Henry	42959513
Warilla Lady Bowls	Leone Barnett	0409951578
Warilla Pensioners Club	Margaret Jones	42964031
Warilla Dart Club	Sandralee Cross	0412644606
Warilla Golf Club	Dallas Constable	0412998864