

ANNUAL REPORT

2025 / 2026

COMPANY INFORMATION

Company Name:
Kiama Leagues Club Limited

Date of Incorporation:
November 2nd 1957

A.B.N
27 001 026 491

Business Address:
109 Terralong Street
Kiama NSW 2533

Notice of Meeting
Notice is hereby given that the Annual General Meeting of Kiama Leagues Club Limited will be held on 25 October 2026 at 10AM at Kiama Leagues Club.
Details on Page 4

Contact:
admin@kiamaleagues.com
02 4232 1777
www.kiamaleagues.com



TABLE OF CONTENTS

- Notice of AGM — Page 04
- Who We Are — Page 05
- Vision & Mission — Page 06
- Meet the Board — Page 07
- Company Leadership — Page 08
- Our People — Page 09
- President's Report — Page 10
- CEO's Report — Page 12
- Our Community — Page 17
- Supporting Local Sport — Page 18
- Entertainment Highlights — Page 20
- Our Members — Page 22
- Financial Report — Page 25

KIAMA LEAGUES CLUB

TO	:	Members of Kiama Leagues Club	**SUBJECT**	:	Annual General Meeting
FROM	:	Jesse O'Brien, CEO	**DATE**	:	25 October, 2026. 10am

Notice is hereby given that the 54th Annual General Meeting of KIAMA LEAGUES CLUB LIMITED will be held on Sunday 25 October 2026 at 10am at The Kiama Leagues' Club

ANNUAL GENERAL MEETING AGENDA
1. Apologies
2. Confirmation of Minutes of the 53rd Annual General Meeting
3. To receive the President's Report and Directors' Report
4. To receive, consider and adopt the Audited Financial Report and the Report of the Auditor
5. Declaration of the Ballot for Election of Directors
6. Notice of Motion
7. Ordinary Resolution 1

ORDINARY RESOLUTION 1
That, pursuant to the Registered Clubs Act, the members hereby approve and agree to members of the Board, during the twelve month period preceding the 2026 Annual General Meeting, receiving the following benefits, expenditure on which is not to exceed $15,000.00 in aggregate for the entire Board. The members further acknowledge that the benefits outlined in sub paragraphs (i) to (vi) below are not available to members generally, but only to those members who are elected as Directors of the Club.

(i) The reasonable cost of Directors attending meetings, other registered clubs and other similar venues for the purpose of viewing and assessing their facilities and methods of operation, provided such attendances are approved by the Board as necessary for the betterment of the Club.
(ii) The reasonable cost of Directors attending seminars, lectures, trade displays, associated Club functions and other similar events as may be determined by the Board from time to time.
(iii) The reasonable cost of Directors attending meetings of Clubs NSW or other associations or organisations of which the Club is a member or which have similar aims or functions.
(v) The reasonable cost of meals and refreshments associated with each Board meeting of the Club.
(vi)The reasonable cost of Directors and partners attending a staff Christmas function.
The reasonable cost of providing a Club blazer and associated apparel for the use of Directors when representing the Club.

NOTE TO MEMBERS:
Ordinary Resolution 1: requires a simple majority of members present and entitled to vote to pass the resolution.

QUESTIONS REGARDING FINANCIAL ACCOUNTS
Members wishing to ask questions regarding the financial accounts at the Annual General Meeting are asked to convey those questions to the Chief Executive Officer by Monday 19 October 2026 via email: ceo@kiamaleagues.com

KIAMA LEAGUES CLUB LTD. ELECTION NOTICE
Nominations for the position of Director on the Board of the Kiama Leagues Club are invited from Monday 28th September, until 5:00pm Sunday 11th October 2026.
To collect a Candidate Nomination Form, please contact the Club on 42321777 between the following times: Monday-Friday, 10am-5pm.
Voting will be held at The Kiama Leagues' Club on: Friday 23 October and Saturday 24 October 2026, between the times of 12pm and 8pm.

WHO
WE ARE

WHERE KIAMA COMES TOGETHER

Since 1957, Kiama Leagues Club has been more than just a venue - it's been the place where friendships are formed, teams are celebrated, and community spirit thrives.

From the roar of the crowd on the big screens, to the laughter shared over a family meal, our story is woven into the daily life of Kiama. We're here for the big moments - the wins, the milestones, the celebrations - and for the everyday connections that matter just as much.

Every pint poured, every fundraiser hosted, every handshake and hello is part of something bigger. It's about supporting our local sport, nurturing our community, and providing a place where everyone feels they belong.

This is our home. This is your club.
This is where Kiama comes together.



VISION & MISSION

OUR MISSION

To provide exceptional hospitality and foster a sense of community where everyone feels welcome, valued, and connected.

OUR VISION

To be Kiama's most loved community destination – a place where tradition meets innovation, where sport and culture thrive, and where every member and guest feels at home.

OUR VALUES

- **Community First** – We exist for our members and the people of Kiama.
- **Excellence Always** – We set high standards and strive to exceed them in everything we do.
- **Respect & Inclusion** – We welcome everyone and treat them with dignity and care.
- **Supporting Grassroots Community Initiatives –** From local sport, to education and charities, we're proud to invest in the groups that are making a difference in our region.
- **Sustainability** – We work towards a positive future for our club, our people, and our environment.



MEET THE BOARD

Our Board of Directors are proud members of the Kiama community, committed to strengthening our club, supporting local sport and community initiatives and shaping a bright future for Kiama Leagues Club.
We thank them for their service and commitment to making our club great.



Stephen Willis
President



Craig Biffin
Senior Vice President



Jamie Cockcroft
Junior Vice President



Mark Thistlethwaite



Donovan Blanch



Hamish East



Kim Cockcroft

Do you share our passion for community and your local club? Find out how you can help shape the future of Kiama Leagues Club by visiting our website for information for aspiring directors.

COMPANY LEADERSHIP



Jesse O'Brien

Chief Executive Officer

With nine years at the helm of Kiama Leagues Club, Jesse brings a strong passion for hospitality, community and the role the Club plays in Kiama. His leadership continues to guide the Club's strategy and growth while keeping members, people and community at the heart of its direction



Sarah Rebbeck

2IC & Catering Manager

Over the past 8 years, Sarah Rebbeck has progressed from the kitchen into a key leadership role within the Club. In 2025/26, Sarah stepped into the role of 2IC, broadening her responsibilities across the Club while continuing to lead the catering operation and support the wider leadership team.



Mark Smith

Operations & Gaming Manager

As one of the Club's longest standing staff members, Mark Smith has worked his way through the ranks from the bar and cellar to Duty Manager and Gaming Manager. This year, Mark stepped into a key leadership role overseeing Operations and Gaming, bringing a wealth of Club knowledge and strong relationships with both members and staff to his broader role.



Maddie Battagello

Human Resources & Marketing Manager

Having joined Kiama Leagues Club in 2025 as Marketing Manager, Maddie brings more than 14 years' experience across marketing and brand leadership. Her role has since expanded to include Human Resources, with Maddie now leading initiatives that shape the experience of the Club's members, guests and people.

OUR PEOPLE

Our people are the heart of Kiama Leagues Club - the friendly faces who welcome you at reception, the chefs behind the pass, the bartenders pouring your drinks, and the Functions team helping you celebrate life's special moments. They are our greatest asset, bringing our Club to life every day.

OUR PEOPLE

78 employees, contributing significantly to the economy in the region

28 PERMANENT

9 PART TIME

25 CASUAL

16 JUNIORS

+ $3 MILLION in Wages







Interested in joining our team?
We are always on the look out for new crew members.
Send your resume' to **recruitment@kiamaleagues.com,** or keep an eye on our socials for our latest employment opportunities

2025/2026 PRESIDENTS REPORT

Dear Members,

I am pleased to present the Kiama Leagues Club Annual Report for the 2025/26 financial year.

It has been another positive year for our Club, with continued growth in trade and a strong result from our operations. Revenue increased to just over $13 million for the year, with the Club recording a profit of $522,631 before the derecognition of property, plant and equipment.

As part of the continued redevelopment of the Club, a review of our assets identified a number of older assets that had been demolished, replaced or were no longer held by the Club. This resulted in an accounting adjustment of $692,832 and a reported loss for the year of $170,201. Importantly, this adjustment does not reflect the underlying trading performance of the Club, which remained strong throughout the year.

Our strong cash flow has allowed us to continue investing in the Club and its facilities while maintaining a sound financial position. The improvements completed over recent years have transformed the Club, and the Board remains committed to continuing this work in a responsible and sustainable manner.

Our membership remained strong, finishing the year at 9,909 members. We also continued our support of local sporting and community organisations, something the Board and I are very proud to see remain an important part of the Club.

On behalf of the Board, I would like to thank Jesse and the management team for their continued leadership, and particularly thank all of our staff. Their hard work and commitment to providing our members and guests with a welcoming and enjoyable experience continues to be a major part of the Club's success.

Finally, I would like to thank our members for their continued support. The Club is in a strong position, and the Board looks forward to continuing to improve our facilities and provide a Club that our members and the wider Kiama community can be proud of.

As always, our thoughts are with the families and members we have lost over the course of the year.

Sincerely,

Steve Willis
President



2025/2026 CEO'S REPORT

Dear Members,

I am pleased to present my CEO's Report for the financial year ending 30 June 2026.

It has been another busy year for Kiama Leagues Club, with continued growth in trade, further improvements to our facilities and, importantly, a very strong operating result.

FINANCIAL PERFORMANCE

Revenue increased to **$13.05 million**, up from $12.08 million last year. Before the derecognition of property, plant and equipment, the Club recorded a profit of **$522,631**, compared with $355,176 in 2025.

As outlined in the Financial Report, this year's accounts include a $692,832 derecognition of property, plant and equipment. This followed a review of the Club's assets which identified a number of assets that had been demolished, replaced or were no longer held following redevelopment works undertaken in recent years. After this adjustment, the Club recorded a statutory loss of $170,201 for the year.

While the reported loss needs to be acknowledged, it does not reflect the strength of the Club's trading performance during the year. Operating cash flow increased to **$2.08 million**, compared with $1.0 million last year, and our cash position improved from $1.20 million to $1.98 million, despite a further $1.30 million invested in property, plant and equipment during the year.

Bar trade remained strong, while the Bistro delivered an improved result despite sales remaining relatively consistent with the previous year. A continued focus on menu costing, purchasing and wage management has assisted in improving our catering performance, while still maintaining the quality and value our members expect.

Overall, I am very pleased with the financial performance of the Club and the position we find ourselves in as we move into the next stage of our development.

CAPITAL WORKS

Following several years of major redevelopment, FY26 saw us turn our attention to completing a number of improvements throughout the existing Club.

The Bistro bathrooms were completely refurbished during the year, along with the installation of new carpet and furniture throughout the Bistro. These works have helped bring the area into line with the standard of the newer parts of the Club and have been well received by members.

Planning also continued for the next major stage of our Master Plan, being the redevelopment of the Main Lounge. The project remains in the schematic design stage, with the Club aiming to commence the first stage of works as early as February or March 2027.

Unlike some of our previous projects, the intention is for the Main Lounge redevelopment to be completed progressively. This will allow us to keep as much of the lounge accessible and trading as close to normal as possible throughout construction. The redevelopment may therefore take place over a longer period, with works potentially pausing during our busier trading periods.

We believe this is the right approach. Improving our facilities remains important, but so does making sure our members can continue to enjoy their Club while we do it.

OUR PEOPLE

One of the most significant changes during the year was a restructure of our Executive Management Team.

Our new structure sees Sarah Rebbeck as 2IC and Catering Manager, Mark Smith as Operations & Gaming Manager, and Maddie Battagello as Human Resources & Marketing Manager.

I have been extremely pleased with how the new team has come together. Each brings different strengths to the table and, more importantly, there is a genuine commitment not just to their individual areas of responsibility, but to the success of the Club as a whole.

The relationship between the Executive Management Team and the Board is also particularly strong. Having the Board and management aligned on how the Club should operate and where we want to take it makes an enormous difference and gives me a great deal of confidence about our future.

I would also like to acknowledge our entire staff.
Hospitality is not always an easy industry to work in, particularly through busy periods, but we continue to have a team that works hard and maintains a positive workplace. We have put a greater focus on staff culture, wellbeing and development, and I am proud that Kiama Leagues Club has developed a reputation as an attractive place to work. A happy and supported team ultimately provides a better experience for our members, and I believe we are seeing the benefit of that throughout the Club.

OUR COMMUNITY

Our role in the community remains one of the most important measures of our success.

During the year, Kiama Leagues Club invested more than **$275,000** into local sporting and community initiatives, supporting more than 50 clubs, charities and community organisations. This was more than 250% above our ClubGRANTS requirement of approximately $92,000.

Our relationships with local sporting clubs continued to grow during the year. One initiative that worked particularly well was providing selected sporting partners with 50% of food sales from targeted events in Cedar Cutters as additional sponsorship.

This gave our sporting clubs an opportunity to bring their members and supporters together at the Club while directly benefiting their organisation

Events including Vegas Day with the Kiama Knights Rugby League, a World Cup event with the Kiama Quarriers Football Club and AFL Grand Final Day with the Kiama Power Australian Football Club were well supported and showed what can be achieved when the Club and our sporting partners work together.

Our ANZAC Day Charity Breakfast was again a great success. I would particularly like to thank all of the volunteers who gave their time on the day, as well as the Kiama Power for once again running the 2UP. Their involvement has become an important part of the day and helps make the event what it is.

We also introduced Boots, Beats & BBQ, bringing a weekend of country music and entertainment to the Club. It was something different for us and another example of our willingness to try new events and give members and the wider community more reasons to visit the Club. We look forward to continuing to build on events like this in the future.

Our community support will continue to extend well beyond the financial contribution. We want to work with the organisations we support, help promote the work they do and use the Club as a place where the community can genuinely come together.

LOOKING AHEAD

The next twelve months will see continued planning and, we hope, the commencement of the Main Lounge redevelopment.

Beyond our own premises, the Board and management also remain open to appropriate external investment and business opportunities that could strengthen the Club's asset base or trading position. Any opportunity considered will need to make sense for the Club and contribute to our long-term financial stability.

Our objective is not growth simply for the sake of growth. It is to make sure Kiama Leagues Club remains financially strong, continues to improve its facilities and has the capacity to support its members and community well into the future.

ACKNOWLEDGEMENTS

I would like to sincerely thank Steve and the Board of Directors for their continued support throughout the year. The positive working relationship between the Board and management is something I value greatly, and I believe it puts the Club in an excellent position moving forward.

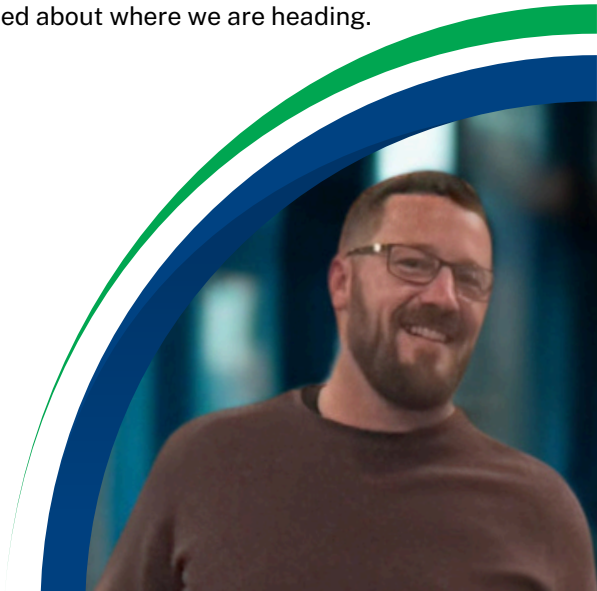
To Sarah, Mark and Maddie, thank you for the way you have embraced the new Executive structure and the responsibility that comes with it. I would also like to acknowledge our middle management team, who play an important role in supporting the Executive team and leading our staff through the day-to-day operation of the Club. Their commitment and willingness to take responsibility across their respective areas is greatly appreciated.

To all of our staff, thank you for another year of hard work. Whether you work behind the bar, in the kitchen, on the floor, in reception or behind the scenes, you all contribute to what our members experience when they walk through the doors.

Finally, thank you to our members. Your continued support allows us to keep investing in the Club, our people and the wider Kiama community.
There is still plenty we want to achieve, but I am very happy with where the Club sits today and genuinely excited about where we are heading.

Sincerely,

Jesse O'Brien
Chief Executive Officer



OUR COMMUNITY

Giving back to our community is at the heart of who we are. In 2025/26, Kiama Leagues Club contributed more than **$275,000** to local sporting and community initiatives, supporting more than 50 clubs, charities and causes that make a difference across our region.

Whether it's helping a local sporting club thrive, supporting those who need it most or creating opportunities for people to come together, our investment is about more than dollars - it's about strengthening the community we're proud to call home







INVESTED

$275,000

in local Sporting & Community Initiatives

SUPPORTING

50+

Clubs & Charities

+250%

above and beyond ClubGRANTS requirement of

$92K

SUPPORTING LOCAL SPORT

Grassroots sport is at the heart of our community investment, with Kiama Leagues Club proudly supporting more than 10 local sporting organisations across multiple codes, ages and genders.

Beyond sponsorship, we continued to support our local clubs through initiatives including Club Fundraising Days donating 50% of food sales, complimentary room hire for club meetings and functions, and investment in community sporting infrastructure such as a new electronic scoreboard. Together, these initiatives help create opportunities for participation, build local pride and ensure our sporting clubs have the resources and support they need to thrive.













PROUD SPONSORS OF:

Kiama Leagues Club

SUPPORTING LOCAL SPORT

Our commitment to supporting grassroots sport was recognised in 2026, with Kiama Leagues Club named a finalist in the ClubsNSW Clubs & Community Awards – Fostering Grassroots Sports category.

The nomination is a reflection of our love for local sport and our ongoing commitment to supporting the clubs, volunteers, players and families who make our community stronger. From financial support and sponsorships to partnerships that help local organisations thrive, we're proud to play our part in keeping grassroots sport strong in Kiama and the surrounding community.

Being recognised alongside clubs from across NSW is an honour, and a wonderful reflection of the impact our support can have beyond our own walls.





ENTERTAINMENT HIGHLIGHTS

Throughout 2025/26, we continued to bring our members a diverse calendar of entertainment, celebrations and events, with something for everyone to enjoy.

From the festive fun of Oktoberfest, Christmas Hams & Raffles and Easter, to our Lunar New Year Banquets and St Patrick's Day celebrations, we embraced opportunities to bring our community together and celebrate throughout the year.

We also delivered Country Music Weekends, major sporting events including the SuperBowl and FIFA World Cup, alongside our regular live entertainment and member favourites.

Our events calendar continues to evolve, with a focus on creating experiences that are fun, inclusive and reflective of the diverse interests of our members - giving our community more reasons to come together, celebrate and enjoy their Club.

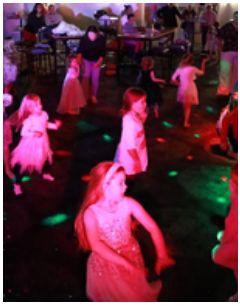


Kiama Leagues Club

















MEMBERS APP RELAUNCH

This year, we made it easier than ever for members to stay connected with Kiama Leagues Club with the launch of **our new Members App.**

Designed to put the Club in the palm of our members' hands, the app brings the latest promotions, events, offers and member benefits together in one convenient place. Members can stay up to date with what's happening at the Club, discover exclusive offers and never miss an opportunity to make the most of their membership.

The launch marks another step in our commitment to improving the member experience and making it easier for our community to connect with everything Kiama Leagues Club has to offer.



CELEBRATING OUR MEMBERS

May was all about celebrating the members who make Kiama Leagues Club what it is. Throughout Members Month, we gave back **more than $30,000** in extra prizes, giveaways and exclusive member discounts, creating a month-long celebration of appreciation.

From extended Happy Hours and $10 weekly specials to double Bingo and Trivia prizes, Members Month was our way of saying thank you to the people who continue to support the Club week in, week out.

Rather than a major campaign, we focused on delivering genuine value, more rewards and more reasons to enjoy being a member - a simple way to show our appreciation for the role our members play in our Club and our community.

Thank you to all our members for your continued support and loyalty.



KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2026

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

CONTENTS

Directors' Report	1
Independent Audit Report	4
Auditor's Independence Declaration	6
Statement of Profit or Loss & Comprehensive Income	7
Statement of Financial Position	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Notes to the Financial Statements	11
Directors' Declaration	24
Disclaimer on Additional Financial Information	25
Supplementary Information	26

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2026.

Principal Activities

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

Operation of a licensed club.

Significant Changes in State of Affairs

No significant changes in the state of affairs occurred during the financial year.

Objectives & Strategies

The short and long term objectives of the company are to provide 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 KPIs to monitor performance.

Membership

The number of members registered in the Register of Members at 30 June 2026 were as follows:

Ordinary	9,907
Life	2
Total Members	9,909

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 $2 each towards meeting any outstanding obligations of the entity. At 30 June 2026 the collective liability of members was $19,818 (30 June 2025: $19,560).

Directors

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

Stephen Willis — **President**

Qualifications, experience, and special duties:
Retired. Director of Willis Kane Investments Pty Ltd

Craig Biffin — **Senior Vice President**

Qualifications, experience, and special duties:
Retired. Director of Biffin Industries

Jamie Cockcroft — **Junior Vice President**

Qualifications, experience, and special duties:
Accredited Practitioner (Fire Safety)

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

DIRECTORS' REPORT

Mark Thistlethwaite **Director**

Qualifications, experience, and special duties:
Area Manager for CSR Interior Systems

Donovan Blanch **Director**

Qualifications, experience, and special duties:
Business Development Manager

Hamish East **Director**

Qualifications, experience, and special duties:
Senior Investigator - Shoalhaven City Council

Kimberley Cockcroft **Director**

Qualifications, experience, and special duties:
Administrator

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

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

DIRECTORS' REPORT

Summary of Meeting Attendances:

13 ordinary meetings were held during the year.

	Number of Meetings Eligible To Attend	*Number of Meetings Attended*
Stephen Willis	13	13
Craig Biffin	13	12
Jamie Cockcroft	13	10
Mark Thistlethwaite	13	13
Donovan Blanch	13	10
Hamish East	13	12
Kimberley Cockcroft	13	7

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2026 has been received and can be found on page 6 of the financial report.

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

Director: 

Mr Stephen Willis

Dated 22 September 2026

INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

Audit Opinion

We have audited the financial report of Kiama Leagues Club Limited (the company), which comprises the statement of financial position as at 30 June 2026, 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 material accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Kiama Leagues Club Limited is in accordance with the Corporations Act 2001, including:

(i) giving a true and fair view of the company's financial position as at 30 June 2026 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 President's Report, Secretary Manager's Report, Treasurer's Report, Supplementary Profit and Loss and schedule of community groups who received support from the Kiama Leagues Club, 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
KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

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.

Matters Relating to the Electronic Presentation of the Audited Financial Report

The auditor's report relates to the financial report of Kiama Leagues Club Limited for the financial year ended 30 June 2026 included on the company's website. The directors are responsible for the integrity of the company's website. We have not been engaged to report on the integrity of the company's website. The auditor's report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this website.

Booth Partners

Alastair Preston, CA
52 Osborne Street, Nowra NSW 2541
Dated 22 September 2026

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF
KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, 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

Alastair Preston, CA
52 Osborne Street, Nowra NSW 2541
Dated 22 September 2026

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Revenue	2	13,045,720	12,075,517
Other income	2	74,144	89,993
Cost of sales		(2,261,378)	(2,225,971)
Depreciation & amortisation		(874,976)	(790,064)
Marketing and promotion		(68,589)	(100,821)
Occupancy costs		(972,337)	(947,179)
Wages and on costs		(868,134)	(838,382)
Other expenses		(7,551,819)	(6,907,917)
Profit (loss) before derecognition		522,631	355,176
Derecognition of property, plant & equipment		(692,832)	-
Profit (Loss) before income tax	3	**(170,201)**	**355,176**
Income tax expense	4	**-**	**-**
Profit (loss) attributable to members of the company		(170,201)	355,176
Total comprehensive income (loss) attributable to members of the company		(170,201)	355,176

The accompanying notes form part of these financial statements.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
CURRENT ASSETS			
Cash and cash equivalents	**5**	1,982,197	1,202,700
Trade and other receivables	**6**	80,921	94,372
Inventories	**7**	189,476	179,000
Tax assets	**13**	15,300	63,756
Other current assets	**8**	85,881	94,813
TOTAL CURRENT ASSETS		2,353,775	1,634,641
NON-CURRENT ASSETS			
Property, plant and equipment	**9**	13,457,818	14,143,710
Intangible assets	**10**	216,808	216,808
TOTAL NON-CURRENT ASSETS		13,674,626	14,360,518
TOTAL ASSETS		16,028,401	15,995,159
CURRENT LIABILITIES			
Trade and other payables	**11**	777,001	648,452
Short term provisions	**12**	305,564	257,195
Other current liabilities	**14**	163,443	123,155
TOTAL CURRENT LIABILITIES		1,246,008	1,028,802
NON-CURRENT LIABILITIES			
Long term provisions	**12**	33,867	47,630
TOTAL NON-CURRENT LIABILITIES		33,867	47,630
TOTAL LIABILITIES		1,279,875	1,076,432
NET ASSETS		14,748,526	14,918,727
EQUITY			
Retained earnings		14,748,526	14,918,727
TOTAL EQUITY		14,748,526	14,918,727

The accompanying notes form part of these financial statements.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Retained Profits
Balance at 1 July 2024	14,563,551
Profit (loss) for the year	355,176
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	355,176
Income tax expense	-
Balance at 30 June 2025	14,918,727
Balance at 1 July 2025	14,918,727
Profit (loss) for the year	(170,201)
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	(170,201)
Balance at 30 June 2026	14,748,526

The accompanying notes form part of these financial statements.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		13,079,863	12,170,160
Payments to suppliers and employees		(11,025,378)	(11,203,685)
Interest received		23,716	38,743
Net cash provided by (used in) operating activities		2,078,201	1,005,218
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(1,298,704)	(2,391,617)
Net cash provided by (used in) investing activities		(1,298,704)	(2,391,617)
Net increase (decrease) in cash held		779,497	(1,386,399)
Cash at beginning of financial year		1,202,700	2,589,099
Cash at end of year	**5**	1,982,197	1,202,700

The accompanying notes form part of these financial statements.

1 Summary of Material 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 Kiama Leagues Club Limited for the year ended 30 June 2026 were authorised for issue in accordance with a resolution of the directors on 22 September 2026.

Change in Accounting Policy

Change in Accounting Classification & Presentation

During the year the Club has reviewed the presentation of certain items in the financial statements. Derecognition of property, plant and equipment of $692,832 (2025: nil) arose as a result of renovation and upgrade works completed at the Club during the year. A number of building and plant and equipment assets were demolished or replaced as part of the renovations, and certain other assets no longer held by the Club were identified and written off. This amount is presented as a separate line item on the face of the statement of profit or loss, reflecting its materiality in the current year.

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).

Material revenue policies are 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. The points accumulate and do not expire.

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 at the time of booking. Full payment for the function is typically due by the day of 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.

Grants
Grant revenue is recognised in the statement of comprehensive income when control of the grant is obtained and it is probable that the economic benefits gained from the grant will flow to the club and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Donations
Donations and bequests are recognised as revenue when received.

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

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

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 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 the statement of comprehensive income.

Inventories

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

Property, Plant and Equipment

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

Except for certain non-depreciable assets, depreciation is provided for on a straight line basis.

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

Class of Fixed Asset	Depreciation Rate
Land at acquisition cost	
Land & Buildings	2.5 - 20% Straight Line
Extensions and Renovations at cost	2.5 - 20% Straight Line
Plant & Equipment	2.5 - 67% Straight Line
Building Work-in-Progress	
Poker Machines	5 - 30% Diminishing Value

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.

Intangibles

Poker machine licences
Purchased poker machine licences have an indefinite life in accordance with the licence terms, and are carried at cost.

Impairment of Assets

At each reporting date, carrying values of tangible and intangible assets are reviewed to determine whether there is any indication that those assets have been impaired.

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.

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

Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received 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.

Income Tax

Under the concept of mutuality, the company is only assessed for income tax on that proportion of income derived from non-members and other external sources.

Provisions

Provisions are recognised when a legal or constructive obligation arises 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 period.

Short-term employee benefits
Provision is made for the 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 and are recognised as a part of current liabilities in the statement of financial position.

Other long-term employee benefits
Employee's long service leave and annual leave entitlements are classified 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 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. Obligations for long-term employee benefits are presented as non-current liabilities in the statement of financial position, except where there is no 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.

Member Points
The club recognises a provision for unredeemed member points, adjusted for the probability of redemption determined by historical data. Points are expected to be redeemed within 12 months.

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.

Contingent Asset - Unresolved Dispute with Builder

As at the date of this report, the Kiama Leagues Club has a legal dispute in progress with Innovatus Projects Pty Ltd.

A contingent asset has not been recognised on the balance sheet at reporting date as the outcome of the dispute cannot be determined with certainty at this time.

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.

Consolidated Entity Disclosure Statement

Subsection 295(3A)(a) of the Corporations Act 2001 does not apply to Kiama Leagues Club Limited as the company is not required to prepare consolidated financial statements by Australian Accounting Standards.

		2026 $	2025 $
2	**Revenue**		
	Revenue		
	Sale of goods	12,777,231	11,818,102
	Cashcard Commission	59,031	50,814
	Members Subscriptions	51,349	58,957
	Rental Income	14,300	13,700
	Room Hire	113,018	112,791
	Sundry Income	22,199	12,643
	Vending Machine Commission	8,592	8,510
		13,045,720	12,075,517
	Other Income		
	Apprentice & Traineeship Rebate	16,875	48,977
	Diesel Fuel Rebate	1,552	2,261
	Interest Received	23,717	38,755
	Profit on Sale of Non-current Assets	32,000	-
		74,144	89,993
	Total revenue and other income	13,119,864	12,165,510
3	**Profit from Ordinary Activities**		
	Profit from ordinary activities before income tax expense has been determined after:		
	Expenses:		
	Depreciation	874,976	790,064
	Auditor's remuneration:		
	Audit Fees	16,770	15,947
	Accountancy Fees	9,030	8,587
	Total auditor's remuneration	25,800	24,534

		2026 $	2025 $
4	**Income Tax Expense**		
	The prima facie tax payable on profit (loss) before income tax is reconciled to the income tax expense as follows:		
	Prima facie tax payable on profit (loss) before income tax at 25% (2025: 25%):	(42,550)	88,794
	Tax effect of:		
	Timing differences	38,968	19,785
	Mutuality adjustment	137,194	(34,400)
	Deductible expenses	(84,310)	(64,432)
	Current year losses	(49,302)	(9,747)
	Income tax expense attributable to company	-	-
5	**Cash and Cash Equivalents**		
	Current		
	Cash on Hand	289,200	270,000
	ANZ Negotiator Invest 6487 58071	776,886	610,011
	ANZ General Account 416812053	858,618	282,760
	ANZ TAB 416812088	15,035	12,066
	ANZ Keno 416812109	11,868	8,212
	ANZ Gaming 416813961	30,113	19,054
	ANZ Metropolis Trust	477	597
		1,982,197	1,202,700
6	**Trade and Other Receivables**		
	Current		
	Sundry Debtors	68,551	81,973
	Trade Debtors	12,370	12,399
		80,921	94,372
7	**Inventories**		
	Current		
	Stock on Hand	189,476	179,000
		189,476	179,000

		2026 $	2025 $
8	**Other Current Assets**		
	Current		
	Prepayments	85,881	94,813
		85,881	94,813
9	**Property, Plant and Equipment**		
	Land and Buildings		
	Land and Acquisition Cost	463,478	463,478
		463,478	463,478
	Extensions and Renovations at Cost	3,610,445	3,610,445
	Less: Accumulated Depreciation	(625,622)	(539,267)
		2,984,823	3,071,178
	Land & Buildings at Cost	10,890,768	13,345,412
	Less: Accumulated Depreciation	(4,195,915)	(6,183,374)
		6,694,853	7,162,038
	Total Land and Buildings	10,143,154	10,696,694
	Plant and Equipment		
	Plant, Equipment & Vehicles - At Cost	5,129,419	10,874,503
	Less: Accumulated Depreciation	(1,814,755)	(7,427,487)
		3,314,664	3,447,016
	Total Plant and Equipment	3,314,664	3,447,016
	Total Property, Plant and Equipment	13,457,818	14,143,710

	2026 $	2025 $

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 2025	Additions	Disposals	Depreciation	Carrying Value 30 Jun 2026
Land at acquisition cost	463,478	-	-	-	463,478
Land & Buildings	7,064,648	293,154	(355,840)	(344,354)	6,657,608
Extensions and Renovations at cost	3,071,177	-	-	(106,352)	2,964,825
Plant & Equipment	3,447,016	621,266	(309,349)	(424,270)	3,334,663
Building Work-in-Progress	97,391	384,283	(444,430)	-	37,244
	14,143,710	1,298,703	(1,109,619)	(874,976)	13,457,818

Core Property
All of the land owned by the club is located at 109 Terralong St, Kiama and is considered 'Core Property' (as defined in the Registered Club Act 1976).

10 Intangible Assets

Poker Machine Entitlements	216,808	216,808
Total	216,808	216,808

Movements in Carrying Amounts
Movements in carrying amount of each class of intangibles between the beginning and the end of the financial year:

	Carrying Value 1 Jul 2025	Additions	Disposals	Amortisation	Carrying Value 30 Jun 2026
Poker Machines	216,808	-	-	-	216,808
	216,808	-	-	-	216,808

		2026 $	2025 $
11	**Trade and Other Payables**		
	Current		
	Sundry Creditors	86,103	127,133
	Sundry Creditors - Bonus Points System	151,654	93,239
	Trade Creditors	341,168	255,774
	ANZ Credit Card	1,065	(959)
	GST Liability	197,011	173,265
		777,001	648,452
12	**Provisions**		
	Current		
	Provision for Holiday Pay	240,328	225,464
	Provision for Long Service Leave	65,236	31,731
		305,564	257,195
	Non-Current		
	Provision for Long Service Leave	33,867	47,630
		33,867	47,630
13	**Tax**		
	Assets		
	Current		
	Provision for Income Tax	15,300	63,756
		15,300	63,756
	Deferred tax assets not brought to account		
	Total tax losses available but not recognised as a deferred tax asset amount to $236,197 at 30 June 2026.	236,197	38,990

		2026 $	2025 $
14	**Other Liabilities**		
	Current		
	Accrued Charges	100,073	62,050
	Subscription in Advance	63,370	61,105
		163,443	123,155
15	**Sundry Income - Government Subsidies**		
	Apprentice & Traineeship Rebate	16,875	48,977
		16,875	48,977
16	**Key Management Personnel Compensation**		
	Total Compensation	492,695	414,080

The Executive Management Team was restructured during the year, commencing 23 February 2026. The new management team consists of Chief Executive Officer, 2IC / Catering Manager, Operations and Gaming Manager and Human Resources and Marketing Manager.

17 Related Party Transactions

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.

	2026 $	2025 $

18 Entity Details

Kiama Leagues Club Limited is domiciled and incorporated in Australia.

Registered Office
109 Terralong Street, Kiama, NSW, 2533

Principal Place of Business
109 Terralong Street, Kiama, NSW, 2533

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

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 2026 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 Stephen Willis

Dated 22 September 2026

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

DISCLAIMER ON ADDITIONAL FINANCIAL INFORMATION

The additional information on the following pages is in accordance with the books and records of Kiama Leagues Club Limited which have been subjected to the auditing procedures applied in the audit of the company for the year ended 30 June 2026. 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.



Alastair Preston, CA
52 Osborne Street, Nowra NSW 2541
Dated 22 September 2026

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Bar Trading			
Sales		3,141,851	3,031,771
		3,141,851	3,031,771
LESS: COST OF GOODS SOLD			
Opening Stock		93,661	114,867
Closing Stock		(89,610)	(93,661)
Purchases		1,011,846	952,182
		1,015,897	973,388
GROSS PROFIT FROM TRADING		2,125,954	2,058,383
EXPENDITURE			
Consumables		7,595	25,693
Depreciation		10,305	10,846
Promotions		72,020	88,381
Replacements		(8,170)	7,259
Wages		1,055,029	1,010,430
Wages - on costs		281,842	248,109
		1,418,621	1,390,718
NET PROFIT		707,333	667,665

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Poker Machine Trading			
Poker Machine Gross Clearances		33,637,208	29,085,377
Poker Machine Gross Payouts		(27,881,079)	(24,157,294)
Poker Machine Rebate		17,180	17,180
		5,773,309	4,945,263
EXPENDITURE			
Community Development Support		87,738	36,134
Data Monitoring Service		49,011	47,049
Depreciation		162,443	110,721
Drinks Service		54,612	49,437
Poker Machine GST		522,053	446,030
Poker Machine Tax		959,375	786,256
Promotions		203,845	100,984
Repairs & Maintenance		48,425	50,179
Subscriptions		35,647	33,796
Wages		369,093	345,914
Wages - on costs		98,102	84,175
		2,590,344	2,090,675
NET PROFIT		3,182,965	2,854,588

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
TAB & Keno Trading			
Keno Commissions		81,253	80,289
TAB Commissions		54,727	67,442
		135,980	147,731
EXPENDITURE			
Interest		-	13
Service Fees		16,000	16,547
Sky Channel		20,558	20,558
Stationery		10,825	1,393
Terminal Fee		6,323	6,340
Wages		264,631	239,239
Wages - on costs		70,720	59,176
		389,057	343,266
NET LOSS		(253,077)	(195,535)

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Bistro Trading			
Sales		3,390,873	3,379,905
		3,390,873	3,379,905
LESS: COST OF GOODS SOLD			
Opening Stock		56,731	56,610
Closing Stock		(40,027)	(56,731)
Purchases		1,228,777	1,252,704
		1,245,481	1,252,583
GROSS PROFIT FROM TRADING		2,145,392	2,127,322
EXPENDITURE			
Consumables		82,137	80,033
Depreciation		54,132	67,545
Gas		43,933	48,546
Promotions		175,535	177,271
Replacements		(16,678)	11,528
Wages		1,139,867	1,143,782
Wages - on costs		302,007	275,230
		1,780,933	1,803,935
NET PROFIT		364,459	323,387

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
DEPARTMENTAL PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
General Entertainment			
Bingo Sales		47,552	42,407
Poker sales		141,932	130,559
Raffle Sales		145,734	140,466
		335,218	313,432
EXPENDITURE			
Artist Fees		136,482	138,052
Badge Draw Prizes		35,691	33,049
Bingo Prizes		46,400	52,000
Bingo Purchases		26,056	25,523
Foxtel		82,266	78,971
Meat Market Purchases		40,962	34,992
Promotions		83,451	36,146
Promotions - Poker Expenses		182,585	167,379
Raffle Expenses		67,991	58,436
Wages		31,791	32,849
Wages - on costs		8,452	7,992
		742,127	665,389
NET LOSS		(406,909)	(351,957)

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

		2026 $	2025 $
INCOME			
Bar Trading		707,333	667,665
Poker Machine Trading		3,182,965	2,854,588
TAB & Keno Trading		(253,077)	(195,535)
Bistro Trading		364,459	323,387
General Entertainment		(406,909)	(351,957)
Cashcard Commission		59,031	50,814
Diesel Fuel Rebate		1,552	2,261
Interest Received		23,717	38,755
Members Subscriptions		51,349	58,957
Profit on Sale of Non-current Assets		32,000	-
Rental Income		14,300	13,700
Room Hire		113,018	112,791
Sundry Income		22,199	12,643
Sundry Income - Government Subsidies	15	16,875	48,977
Vending Machine Commission		8,592	8,510
		3,937,404	3,645,556
LESS : EXPENDITURE			
Accountancy Fees		9,030	8,586
Advertising		61,247	56,732
AL and LSL Expense		24,269	51,292
Audit Fees		16,770	15,947
Bad Debts		255	400
Bank Charges		48,123	45,586
Bookkeeping		37,150	35,235
Cleaning & Laundry		83,937	91,705
Computer Expenses		41,255	40,045
Contract Cleaning		209,313	190,545
Courtesy Bus Expenses		152,870	151,901
Depreciation		648,096	600,952
Derecognition of property, plant & equipment		692,832	-
Directors Expense		11,801	14,202
Donations		140,857	130,866
Electricity		230,367	228,701

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

KIAMA LEAGUES CLUB LIMITED
A.B.N. 27 001 026 491

SUPPLEMENTARY INFORMATION
PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
General Expenses	-	823
Hire of Plant & Equipment	12,238	13,539
Insurance	161,607	165,550
Legal Costs	18,686	11,501
Motor Vehicle Expenses	17,578	11,870
Payroll Tax	13,752	15,645
Pest Control	12,300	12,360
Printing, Postage & Stationery	17,678	22,593
Rates & Taxes	60,085	47,033
Repairs & Maintenance	226,974	232,657
Security Costs	91,091	88,198
Sponsorships	68,589	100,821
Staff Training & Welfare	191,992	167,978
Subscriptions	88,817	37,639
Sundry Expenses	809	1,275
Superannuation Contributions	36,404	35,219
Telephone	6,631	6,006
Travelling Expenses	1,655	4,075
Uniforms	10,761	12,350
Wages	601,717	568,248
Waste Disposal	58,270	55,980
Workers Compensation	1,799	16,325
	4,107,605	3,290,380
OPERATING PROFIT	(170,201)	355,176

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached disclaimer of Booth Partners.

