

# **Warilla Bowls**

---

## **AND RECREATION CLUB**

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

**DIRECTORS' REPORTS**

**and**

**STATEMENTS OF ACCOUNT**

**2021 - 2022**

**to be presented at the  
ANNUAL GENERAL MEETING  
on  
SUNDAY, 11 SEPTEMBER, 2022  
at 9.30am**

# Warilla Bowls

---

## AND RECREATION CLUB

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

**OFFICE BEARERS 2021 - 2022**

**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.

**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 fiftieth Annual General Meeting of the Warilla Bowls and Recreation Club Limited will be held on  
Sunday, 11 September 2022 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. 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. General Business.

**P. KIPP**  
**GENERAL MANAGER**

*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 General Manager, 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 2023 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 2022/2023 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 2023 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 10 August 2022**

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

**WARILLA BOWLS AND RECREATION CLUB LIMITED**

**ABN 56 000 984 145**

**SPECIAL RESOLUTION**

(The special resolution is to be read in conjunction with the note to members set out below)

That for long and meritorious service to the Club, Ian Prescott Smith (membership no. 413) be made a life member of Warilla Bowls and Recreation Club.

**Moved Robert Tynan (membership no. 3) and seconded John Mushet (membership no. 3134)**

**Notes to members on the first Special Resolution**

1. A Special Resolution, dated 18 July 2022, which was moved by Robert Tynan (membership no. 3) and seconded John Mushet (membership no. 3134) was submitted to the Board of Directors nominating Ian Prescott Smith (membership no. 413) for Life Membership of Warilla Bowls and Recreation Club Ltd.
2. At a meeting of the Board of Directors held on 18 July 2022 the Board resolved to approve the nomination and refer the Special Resolution to the Club's Annual General Meeting to be held on 11 September 2022 for determination.
3. To be passed, the Special Resolution must receive votes from not less than three quarters of those members who being eligible to do so vote in person on the Special Resolution at the meeting.
4. Only Life members and financial Bowling members shall be eligible to vote on the Special Resolution.
5. Under the Registered Clubs Act:
  - a. Members who are employees of the Club are not entitled to vote: and
  - b. Proxy voting is prohibited

The Board of the Club recommended the Special Resolution to members.

**Dated: 18 July 2022**

**By direction of the Board**

  
**Phil Kipp**  
**General Manager**

**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, 2021:

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.

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 2021/22, a year in which the Club posted a profit of \$387,366, which given that the Club was shut down till mid-October due to Covid-19 is an excellent result for the year.

This is my first year as Club Chairman and I would like to take this opportunity to thank the former Club Chairman, Ian Prescott-Smith for his contribution to the Clubs success during his six years in the chair, his leadership, and his friendship. On behalf of the board, staff and all the members, thank you Ian for a job brilliantly done.

Covid-19 has presented an array of hurdles to Club operations during the course of last year, and rising prices, cost of living pressures and the continuing spectre of Covid-19 will continue to challenge the Club into next year and the future. At the forefront of all those challenges are the Board of Directors and management team, so thank you to the Board for your support and to Phillip Kipp, Dan Morris and the management team for successfully navigating the way in these turbulent times.

Lagoon Street has been very well received by our members and guests and the Board are now commencing a new strategic planning cycle, with some exciting projects in the pipeline.

The Club has now finalized the amalgamation with Corrimal Bowling Club and with the addition of a new outdoor area which has produced a significant improvement in trading, the Board looks forward to a bright future for Corrimal Bowling Club.

Covid-19 again caused havoc with the bowls calendar this year, though for details of our success on the bowling greens this year refer to the bowls report.

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

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

**Robert Tynan**  
**Chairman**

## **GENERAL MANAGERS REPORT**

It is with pleasure that I present my report for the year ending 30 June 2022, another Covid-19 affected year where we were only able to trade for less than 9 months of the financial year. Against this backdrop, the Club had a satisfactory trading year, posting a profit of \$387,366, after charging \$1,842,076 for depreciation.

Lagoon Street continues to be a popular destination for members and guests despite a wet and miserable summer and has proved to be a very successful venture for the Club.

Similarly, Corrimal Bowling Club trading results have improved significantly after the creation of a new alfresco area and the Board looks forward to a prosperous future for Corrimal Bowling Club.

The Lagoon Street project was the culmination of the Club's last strategic planning cycle and the Board have already commenced a new strategic planning cycle with some exciting new projects on the horizon, the first of which will be an upgrade to the Children's play area adjacent to Red Sands Smoke and Grill.

The Club continues to be an important hub in the local community, assisting a myriad of charity and sporting group last year and we take great pride in the support provided to the local community.

To the Chairman Robert Tynan and the Board of Directors, thank you for your continued support. The Club's previous Chairman, Ian Prescott-Smith, retired from office at the last AGM and on behalf of the Board, staff and members I thank Ian for his inspirational leadership and support during his six years as Club Chairman. Rob certainly has some big shoes to fill.

To our Operations Manager Dan Morris, thanks for leading by example with your tireless work ethic and endless enthusiasm. To our Finance Manager Tracy Girardot and our administration staff, thank you for yet again going above and beyond in your service to our members and our staff.

To our management team, thank you for leading the way in providing exceptional customer service to our members and guests.

To our Executive Chef Adam Southwell and the catering team, congratulations on the success of Lagoon Street (which is in no small part due to the quality of the food offerings) and for the continuing success of Red Sands, Cowries and the many memorable functions 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 have over one hundred and twenty staff members and a huge thanks to each and every one of you for the exceptional service you provide every minute of every day.

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 and I will see you at the Club.

**Phillip Kipp**  
**General Manager**



**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 2022.

**Principal Activities**

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

Licensed Bowling 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 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 2022 were as follows:

Life	6
Bowling	477
Social	23,170
Juniors	11
Total Members	<u>23,664</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 2022 the collective liability of members was \$236,640 (30 June 2021: \$195,680).

**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 1 year

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 5 years

Director 6 years

**Christopher Cusack**

**Deputy Chairman**

*Qualifications, experience, and special duties:*

Sales Consultant

Deputy Chairman 1 year

Director 11 years

Former Deputy Chairman 7 years

**Trevor Wells**

**Director**

*Qualifications, experience, and special duties:*

Retired

Deputy Chairman 3 years

Director 19 years

**Rob Glen**

**Director**

*Qualifications, experience, and special duties:*

Project Manager

Director 9 years

**Andy Gillespie**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 7 years

**Cliff Brett**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 5 years

**John Mushet**

**Director**

*Qualifications, experience, and special duties:*

Retired

Director 3 years

Previous Director 6 years

**Ross Picken**

**Director**

Appointed 20/02/2022

*Qualifications, experience, and special duties:*

Retired

Director 1 year

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

**DIRECTORS' REPORT**

**Ian Prescott-Smith**

**Chairman**

Term completed 20/02/2022

*Qualifications, experience, and special duties:*

Retired

Chairman 7 years

Deputy Chairman 2 years

Director 6 years

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

**Summary of Meeting Attendances:**

12 ordinary meetings and 3 special meetings were held during the year.


	<i>Number of Meetings Eligible To Attend</i>	<i>Number of Meetings Attended</i>
Robert Tynan	15	15
Paul Majkowycz	15	15
Christopher Cusack	15	12
Trevor Wells	15	13
Rob Glen	15	13
Andy Gillespie	15	15
Cliff Brett	15	14
John Mushet	15	15
Ross Picken	5	4
Ian Prescott-Smith	7	7

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2022 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 Robert Tynan

Dated 10 August 2022

**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 2022, 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 2022 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**

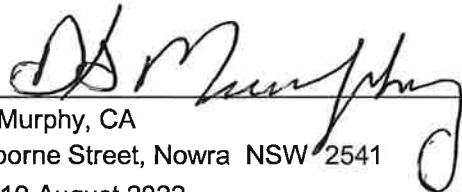
  
David Murphy, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 10 August 2022

**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 2022, 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**

  
\_\_\_\_\_  
David Murphy, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 10 August 2022

**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 2022**

	Note	2022 \$	2021 \$
Revenue	2	16,130,457	18,721,649
Cost of sales		(2,054,816)	(2,136,739)
Bowls activities expenses		(619,537)	(605,576)
Clubhouse premises & surrounds expenses		(966,630)	(1,245,992)
Depreciation & amortisation expenses		(1,842,076)	(1,913,622)
Trading expenses		(6,450,267)	(6,854,726)
Other expenses		(3,809,765)	(3,764,662)
<b>Profit before income tax</b>	<b>3</b>	<b>387,366</b>	<b>2,200,332</b>
Income tax expense		-	-
<b>Profit (loss) attributable to members of the company</b>	<b>15</b>	<b>387,366</b>	<b>2,200,332</b>
<b>Total comprehensive income (loss) attributable to members of the company</b>		<b>387,366</b>	<b>2,200,332</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 2022**

	Note	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	2,455,128	2,755,475
Trade and other receivables	5	834,859	506,092
Inventories	7	270,603	254,295
Other current assets	8	734,401	779,941
<b>TOTAL CURRENT ASSETS</b>		<u>4,294,991</u>	<u>4,295,803</u>
<b>NON-CURRENT ASSETS</b>			
Investments	6	750	750
Property, plant and equipment	9	31,676,356	28,399,003
Intangible assets	10	720,340	720,340
<b>TOTAL NON-CURRENT ASSETS</b>		<u>32,397,446</u>	<u>29,120,093</u>
<b>TOTAL ASSETS</b>		<u>36,692,437</u>	<u>33,415,896</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	656,811	322,805
Borrowings	12	170,784	-
Short term provisions	13	1,183,203	1,177,037
Other current liabilities	14	376,311	184,116
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,387,109</u>	<u>1,683,958</u>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	12	2,131,180	-
Long term provisions	13	87,939	33,095
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>2,219,119</u>	<u>33,095</u>
<b>TOTAL LIABILITIES</b>		<u>4,606,228</u>	<u>1,717,053</u>
<b>NET ASSETS</b>		<u>32,086,209</u>	<u>31,698,843</u>
<b>EQUITY</b>			
Retained earnings	15	32,086,209	31,698,843
<b>TOTAL EQUITY</b>		<u>32,086,209</u>	<u>31,698,843</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 2022**

	<b>Retained Profits</b>
Balance at 1 July 2020	29,498,511
Profit (loss) for the year	2,200,332
Other comprehensive income for the year	-
Total comprehensive income attributable to members of the entity	<u>2,200,332</u>
Income tax expense	-
Balance at 30 June 2021	<u><u>31,698,843</u></u>
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>
Balance at 30 June 2022	<u><u>32,086,209</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 2022**

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from trading		16,099,985	19,055,021
Payments to suppliers and employees		(13,368,675)	(15,017,160)
Interest received		-	488
Interest paid		(48,120)	(12,611)
<b>Net cash provided by (used in) operating activities</b>		<u>2,683,190</u>	<u>4,025,738</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		(5,025,306)	(2,541,246)
Loan Advance - Corrimal Bowling Club Ltd		(260,195)	(304,877)
<b>Net cash provided by (used in) investing activities</b>		<u>(5,285,501)</u>	<u>(2,846,123)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		2,958,892	-
Repayment of borrowings		(656,928)	(693,550)
<b>Net cash provided by (used in) financing activities</b>		<u>2,301,964</u>	<u>(693,550)</u>
Net increase (decrease) in cash held		(300,347)	486,065
Cash at beginning of financial year		<u>2,755,475</u>	<u>2,269,410</u>
Cash at end of year	<b>4</b>	<u>2,455,128</u>	<u>2,755,475</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 2022**

---

**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 2022 were authorised for issue in accordance with a resolution of the directors on 10 August 2022.

**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, golf games, 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**

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

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 at the time of booking and are payable by the earlier of 30 days from the booking, or 10 days prior to the event. 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.

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.

**Interest**

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

**Dividends**

Dividend revenue is recognised when the right to receive a dividend has been established.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

**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.

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

**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.

**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.

Poker Machine Licences

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

Software

25% Diminishing Value

### **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.

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.

### **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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

**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.

**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.



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

**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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

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.

### **Critical 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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>2 Revenue</b>		
<b>Revenue</b>		
Sales Revenue:		
Autobank Commission	100,829	137,022
Bingo Income	54,713	71,017
Bowls Activities - Competition & Entry Fees	11,063	10,950
Bowls Activities - Green Fees	40,385	57,950
Bowls Activities - Raffles	19,708	30,784
Bowls Sponsorship	160,039	233,084
Burger Bar	123,231	-
Cowries Cafe Sales	266,608	391,632
Entertainment - Bonanza	120,799	141,667
Entertainment - Vending Machine Commissions	9,354	5,658
Function Meals	254,042	199,988
Green Fees - Indoor	26,586	37,604
Insurance Recovery	14,666	22,702
Interest	-	488
Keno Commission	164,107	180,333
Members Subscriptions	49,035	43,223
Net Clearances	8,926,476	10,679,342
Pizza Bar	238,048	-
Red Sands Restaurant Sales	1,536,987	1,453,098
Rental - Cabins	578,833	647,461
Rental Income	54,173	58,449
Room Hire	39,627	64,291
Sales	220,875	316,648
Sales - Bar & Other	2,536,393	2,704,572
Sundry Income	461,721	1,164,849
TAB Commission	18,219	33,120
Tennis Income	3,408	6,452
Trainee Subsidy	10,532	29,265
UBC Prizemoney	90,000	-
	<u>16,130,457</u>	<u>18,721,649</u>
Total revenue and other income	<u>16,130,457</u>	<u>18,721,649</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<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	29,050	33,060
Accountancy Fees	3,750	4,500
<b>Total auditor's remuneration</b>	<u>32,800</u>	<u>37,560</u>
<b>4 Cash and Cash Equivalents</b>		
<b>Current</b>		
Cash on Hand	751,000	551,000
Westpac Bank Account	1,249,952	1,035,397
Warilla Bowls Gambling Account	50,000	50,000
Warilla Bowls Cash Reserve Account	404,176	1,119,078
	<u>2,455,128</u>	<u>2,755,475</u>
<b>5 Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	91,404	13,646
Corrimal Bowling Club Limited Advance	743,455	483,260
GST	-	9,186
	<u>834,859</u>	<u>506,092</u>
<b>6 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>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>7 Inventories</b>		
<b>Current</b>		
Stock on Hand	270,603	254,295
	<u>270,603</u>	<u>254,295</u>
<b>8 Other Current Assets</b>		
<b>Current</b>		
Prepayments	734,401	779,941
	<u>734,401</u>	<u>779,941</u>
<b>9 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Freehold Land Warilla at Cost - (Core Property)	459,180	459,180
Houses at Cost - (Non - Core Property)	2,760,651	2,760,651
Clubhouse Warilla at Cost - (Core Property)	41,975,745	38,425,264
	<u>45,195,576</u>	<u>41,645,095</u>
Less: Accumulated Depreciation	<u>(16,472,358)</u>	<u>(15,491,304)</u>
	<u>(16,472,358)</u>	<u>(15,491,304)</u>
<b>Total Land and Buildings</b>	<u>28,723,218</u>	<u>26,153,791</u>
<b>Plant and Equipment</b>		
Cabins at Cost	2,096,761	2,093,943
Less: Accumulated Depreciation	<u>(1,766,046)</u>	<u>(1,698,284)</u>
	<u>330,715</u>	<u>395,659</u>
Poker Machines at Cost	8,343,611	8,631,538
Less: Accumulated Depreciation	<u>(6,849,633)</u>	<u>(7,433,988)</u>
	<u>1,493,978</u>	<u>1,197,550</u>
Bowls Greens & Lights at Cost	451,742	451,742
Less: Accumulated Depreciation	<u>(451,742)</u>	<u>(451,742)</u>
	<u>-</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
Greens Plant & Equipment at Cost	290,635	279,708
Less: Accumulated Depreciation	<u>(270,176)</u>	<u>(258,411)</u>
	20,459	21,297
Clubhouse Furnishings at Cost	6,247,143	5,642,627
Less: Accumulated Depreciation	<u>(5,240,452)</u>	<u>(5,036,049)</u>
	1,006,691	606,578
Tennis Courts at Cost	271,635	271,635
Less: Accumulated Depreciation	<u>(271,635)</u>	<u>(271,635)</u>
	-	-
Motor Vehicles at Cost	461,731	412,078
Less: Accumulated Depreciation	<u>(360,436)</u>	<u>(387,950)</u>
	101,295	24,128
<b>Total Plant and Equipment</b>	<u>2,953,138</u>	<u>2,245,212</u>
<b>Total Property, Plant and Equipment</b>	<u>31,676,356</u>	<u>28,399,003</u>

**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				Carrying Value
	1 Jul 2021	Additions	Disposals	Depreciation	30 Jun 2022
Land & Buildings	26,153,791	3,562,536	-	(993,109)	28,723,218
Plant & Equipment	2,245,212	1,556,893	-	(848,967)	2,953,138
	<u>28,399,003</u>	<u>5,119,429</u>	<u>-</u>	<u>(1,842,076)</u>	<u>31,676,356</u>

**10 Intangible Assets**

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

**11 Trade and Other Payables**

<b>Current</b>		
Trade Creditors	470,032	322,805
GST	<u>186,779</u>	<u>-</u>
	<u>656,811</u>	<u>322,805</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>12 Borrowings</b>		
<b>Current</b>		
Gaming Machine Finance	170,784	-
	<u>170,784</u>	<u>-</u>
<b>Non-Current</b>		
Gaming Machine Finance	284,640	-
Westpac Bank Loan	1,846,540	-
	<u>2,131,180</u>	<u>-</u>

The bank holds mortgage security over the Club's land assets as well as a fixed and floating charge over all assets of the club.

The Westpac loan is for a 3 year interest only term expiring on 19/7/2024. The interest rate is variable and adjusted every 90 days based on fluctuations in the base rate. At the end of the financial year the interest rate was 4.82% pa.

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>13 Provisions</b>		
<b>Current</b>		
Holiday Pay	594,712	513,998
Poker Machine Tax	218,439	231,237
Long Service Leave	370,052	431,802
	<u>1,183,203</u>	<u>1,177,037</u>
<b>Non-Current</b>		
Long Service Leave	87,939	33,095
	<u>87,939</u>	<u>33,095</u>
<b>14 Other Liabilities</b>		
<b>Current</b>		
Sub-Club Funds	9,866	22,199
Accrued Charges	195,938	38,694
Income in Advance	102,545	52,437
Security Deposits	67,962	70,786
	<u>376,311</u>	<u>184,116</u>
<b>15 Retained Earnings</b>		
Retained earnings at the beginning of the financial year	31,698,843	29,498,511
Net profit attributable to members of the company	387,366	2,200,332
Retained earnings at the end of the financial year	<u>32,086,209</u>	<u>31,698,843</u>
<b>16 Events After the Reporting Period</b>		

The amalgamation with Corrimal Bowling Club Ltd was completed on the 1/7/2022 as such the net assets of the club will be bought to account in the 2023 Financial Year.



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
<hr/>		
<b>17 Key Management Personnel Compensation</b>		
Total Compensation	<u>361,905</u>	<u>356,308</u>
Mr P Kipp & Mr D Morris		

**18 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.

**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 2022 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 10 August 2022

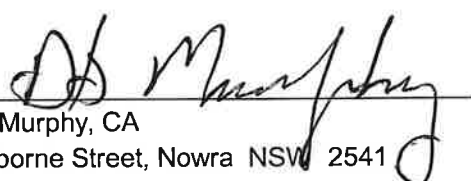
**WARILLA BOWLS & RECREATION CLUB LTD**  
**A.B.N. 56 000 984 145**

**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 2022. 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**

  
David Murphy, CA  
52 Osborne Street, Nowra NSW 2541  
Dated 10 August 2022

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Bar Trading Account</b>			
Sales		2,536,393	2,704,572
		<u>2,536,393</u>	<u>2,704,572</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		108,043	101,157
Bar Purchases		1,146,063	1,172,583
Closing Stock		<u>(141,525)</u>	<u>(108,043)</u>
		<u>1,112,581</u>	<u>1,165,697</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>1,423,812</u>	<u>1,538,875</u>
<b>EXPENDITURE</b>			
Bar Requisites & Supplies		11,818	6,174
Bar Repairs & Maintenance		7,691	8,372
Direct Bar Wages		994,874	874,705
Wastage/Breakages		<u>27,266</u>	<u>10,939</u>
		<u>1,041,649</u>	<u>900,190</u>
<b>NET PROFIT</b>		<u>382,163</u>	<u>638,685</u>

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Poker Machine Trading Account</b>			
Net Clearances		8,926,476	10,679,342
		<u>8,926,476</u>	<u>10,679,342</u>
<b>EXPENDITURE</b>			
Depreciation		526,044	546,890
Gaming Monitoring		69,832	90,252
GST Poker Machines		815,175	971,270
GST Rebate		(18,454)	(17,180)
Poker Machine Promotions		102,743	46,150
Maintenance & Service		236,162	210,733
State Gaming Tax		1,812,394	2,174,226
Wages		579,833	640,601
Warilla Winners		223,368	206,042
		<u>4,347,097</u>	<u>4,868,984</u>
<b>NET PROFIT</b>		<u><u>4,579,379</u></u>	<u><u>5,810,358</u></u>

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Catering</b>			
Red Sands Restaurant Sales		1,536,987	1,453,098
Cowries Cafe Sales		266,608	391,632
Pizza Bar		238,048	-
Burger Bar		123,231	-
Function Meals		254,042	199,988
Room Hire		39,627	64,291
		<u>2,458,543</u>	<u>2,109,009</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		45,676	49,619
Purchases		764,920	735,062
Closing Stock		<u>(36,851)</u>	<u>(45,676)</u>
		<u>773,745</u>	<u>739,005</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>1,684,798</u>	<u>1,370,004</u>
<b>EXPENDITURE</b>			
Function Accessories		25,034	14,236
Replacements		14,835	6,672
Supplies		53,751	47,200
Waste		6,866	3,543
Advertising		7,604	3,875
Wages		<u>1,178,005</u>	<u>1,096,067</u>
		<u>1,286,095</u>	<u>1,171,593</u>
<b>NET PROFIT</b>		<u>398,703</u>	<u>198,411</u>

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Indoor Bowls Complex Trading</b>			
Sales		60,045	103,337
		<u>60,045</u>	<u>103,337</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		57,871	62,500
Purchases		35,894	67,868
Closing Stock		<u>(54,050)</u>	<u>(57,871)</u>
		<u>39,715</u>	<u>72,497</u>
<b>GROSS PROFIT FROM TRADING</b>		<u>20,330</u>	<u>30,840</u>
<b>INCOME</b>			
Green Fees		26,586	37,604
		<u>26,586</u>	<u>37,604</u>
<b>EXPENDITURE</b>			
Trophies & Vouchers		3,322	5,170
<b>NET PROFIT</b>		<u><u>43,594</u></u>	<u><u>63,274</u></u>

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Cabin Rental Trading</b>			
Rental		578,833	647,461
		<u>578,833</u>	<u>647,461</u>
<b>EXPENDITURE</b>			
Advertising		150	695
Council Rates		15,009	13,106
Computer Support		4,224	4,230
Electricity		18,135	21,604
Gas		2,257	2,049
Laundry		3,013	5,467
Cabin Replacements		12,678	19,311
Cabins Repairs & Maintenance		19,458	34,974
Waste Material Disposal		4,084	5,960
Foxtel		13,756	13,938
Wages		200,933	328,606
Water		4,451	5,739
		<u>298,148</u>	<u>455,679</u>
<b>NET PROFIT</b>		<u><u>280,685</u></u>	<u><u>191,782</u></u>

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



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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Gift Shop Trading</b>			
Sales		1,418	2,973
		1,418	2,973
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		5,588	6,722
Purchases		608	1,898
Closing Stock		(5,183)	(5,588)
		1,013	3,032
<b>NET PROFIT (LOSS) FROM TRADING</b>		405	(59)

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Bottle Shop Trading</b>			
Sales		159,412	210,338
		<u>159,412</u>	<u>210,338</u>
<b>LESS: COST OF GOODS SOLD</b>			
Opening Stock		37,118	40,000
Purchases		123,637	153,626
Closing Stock		<u>(32,993)</u>	<u>(37,118)</u>
		<u>127,762</u>	<u>156,508</u>
<b>NET PROFIT FROM TRADING</b>		<u><u>31,650</u></u>	<u><u>53,830</u></u>

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>INCOME</b>			
Bar Trading Account		382,163	638,685
Poker Machine Trading Account		4,579,379	5,810,358
Catering		398,703	198,411
Indoor Bowls Complex Trading		43,594	63,274
Cabin Rental Trading		280,685	191,782
Gift Shop Trading		405	(59)
Bottle Shop Trading		31,650	53,830
Members Subscriptions		49,035	43,223
		<u>5,765,614</u>	<u>6,999,504</u>
<b>Bowls Activities</b>			
Bowls Activities - Competition & Entry Fees		11,063	10,950
Bowls Activities - Raffles		19,708	30,784
Bowls Activities - Green Fees		40,385	57,950
Bowls Sponsorship		160,039	233,084
UBC Prizemoney		90,000	-
		<u>321,195</u>	<u>332,768</u>
<b>Entertainment</b>			
Entertainment - Bonanza		120,799	141,667
Entertainment - Vending Machine Commissions		9,354	5,658
		<u>130,153</u>	<u>147,325</u>

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Interest		-	488
Sundry Income		461,721	1,164,849
TAB Commission		18,219	33,120
Keno Commission		164,107	180,333
Autobank Commission		100,829	137,022
Bingo Income		54,713	71,017
Trainee Subsidy		10,532	29,265
Rental Income		54,173	58,449
Tennis Income		3,408	6,452
Insurance Recovery		14,666	22,702
<b>TOTAL INCOME</b>		7,099,330	9,183,294
<b>LESS : EXPENDITURE</b>			
<b>Bowls Activities</b>			
Affiliation & Entry Fees		34,011	21,349
Badges, Bowls Accessories		5,199	9,848
Bowls Administration		8,969	7,760
Catering		31,477	39,173
Greens Repairs & Maintenance		44,345	43,360
Greens Wages		298,464	366,581
Transport & Miscellaneous Expenses		15,392	13,249
Trophies & Vouchers		92,721	97,988
Social Bowls		55	6,197
UBC Expenses		88,904	-
World Bowls Tournament		-	71
		619,537	605,576

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Clubhouse Premises &amp; Surrounds</b>			
Cleaning Materials		46,938	52,425
Cleaning Wages		39,234	200,634
Cleaning Contractors		158,993	157,939
Gas		30,580	66,355
Security		150,056	118,220
Repairs & Maintenance Wages		201,720	243,361
Repairs & Maintenance		283,146	352,772
Waste Materials Disposal		55,963	54,286
		966,630	1,245,992
<b>Amenities</b>			
Apra Licence		5,944	5,161
Bonanzas		151,446	174,560
Bingo Expenses		153,356	181,574
Sports Television		64,534	93,257
Doorpersons' Wages		165,205	157,159
Entertainment		25,091	19,805
Refreshments - Members, Staff, Guests, Trades		60,191	50,838
TAB & Keno Wages		145,054	152,820
TAB Operations		3,231	5,780
Club Promotions		165,206	85,322
Club Promotions Wages		121,438	149,832
Happy Hour		15,778	25,768
Keno Operation		5,052	1,615
Members Discount & Promotions		200,801	187,177
Sub Clubs		66,539	78,795
		1,348,866	1,369,463

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>General Expenses</b>			
Accounting Fees		3,750	4,500
Audit Fees		29,050	33,060
Administration Expenses		91,360	54,048
Administration - Wages		563,066	575,655
Advertising		105,827	45,762
Bad Debts & Shortages		(1,472)	(5,372)
Bank Charges		30,936	28,197
Computer Expenses		56,610	52,825
Directors Out of Pocket Expenses		35,675	35,880
Donations & Charity Functions		134,050	112,933
Insurances		308,291	270,431
Light & Power		170,912	199,146
Legal, Company Fees, Clubs NSW		5,284	6,126
Loan Interest		48,120	12,611
Long Service Leave Provision		(6,906)	35,882
Minibus Repairs & Maintenance		22,592	17,634
Courtesy Bus		-	227
Payroll Tax		87,193	186,918
Postage		1,318	2,731
Printing & Stationery		25,055	25,248
Rates - Council		13,893	13,571
Rates - Water		37,234	34,776
Staff Training		19,592	18,014
Directors Training, Conferences etc		27,802	13,021
Staff Uniforms		25,556	15,027
Superannuation		440,128	450,817
Holiday Pay Provision		80,714	52,168
Telephone		37,607	32,366
Fringe Benefits Tax		21,663	25,646
Land Tax		38,201	36,630

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

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

**SUPPLEMENTARY INFORMATION**  
**DEPARTMENTAL PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Travelling & Fares		7,798	8,721
		2,460,899	2,395,199
<b>Depreciation</b>			
Bowls Greens		2,347	18,897
Furnishing, Fittings, Equipment		216,107	268,841
Greens Plant & Equipment		9,418	10,202
Buildings		993,109	984,302
Cabins		69,838	71,814
Motor Vehicles		25,213	12,676
		1,316,032	1,366,732
<b>TOTAL EXPENSES</b>		6,711,964	6,982,962
<b>NET OPERATING PROFIT - WARILLA</b>		387,366	2,200,332

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached compilation  
report of Booth Partners.  
Page 39

## **BOWLING CLUB PRESIDENTS REPORT**

Covid got the better of bowls again this year, and with the change of the bowls season from the calendar year to the financial year there hasn't been much action on the bowling greens, though the highlights of the year can be found in the Bowls Coordinators Bowls Report.

It would, however, be remiss of me not to offer my congratulations to Corey Wedlock who proudly represented Australia in the Commonwealth games at Manchester and Gary Kelly who represented Northern Ireland and took home the silver in the blue-ribbon Men's Singles event. Congratulations, you have done the Gorillas proud.

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.

Our greens continue to be the cream of the crop 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**

Unfortunately, Bowls NSW has changed the calendar which now runs from July to June which means that no zone events have been played in the 2022/23 season at the writing of this report.

Highlights on the green were last year's zone 16 Open Singles winner Lee Stinson finishing runner up in the State Championships, last year's Zone 16 Open Pairs winners Lee Stinson and Brendan Aquilina finishing runner up in the State Championships, last year's Zone 16 Open Fours winners Michael Thorne, Eric Haynes, Jamie Mitchell & Jeremy Henry reaching the semi-finals of the State Championships, and Zone 16 Reserve Pairs winners Noel and Ken Stopher reaching the semi-final of the State Championships.

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 Coordinator**

## **MATCH COMMITTEE REPORT**

### **2021/22 ZONE REPRESENTATION**

Zone	A Teys, J Mitchell, C Wedlock, M Thorne, L Stinson, J Turner
Zone Seniors	B Suckley

### **2021/22 STATE REPRESENTATION**

State Side	A Teys, C Wedlock, L Stinson
------------	------------------------------

### **2021/22 STATE JUNIOR REPRESENTATION**

State Side	T Moran
------------	---------

### **2021/22 AUSTRALIAN REPRESENTATION**

Australian Reps	A Teys, C Wedlock
-----------------	-------------------



## **2022 CLUB CHAMPIONSHIPS**

### **Outdoor**

Major Singles	TBC
Minor Singles	TBC
Over 60 Singles	TBC
Major Pairs	TBC
Minor Pairs	TBC
Over 60 Pairs	TBC
Handicap Singles	TBC
Handicap Pairs	S Wilson/G Barron
Triples	TBC
Fours	TBC

### **Indoor**

Singles	TBC
Pairs	TBC
Triples	TBC
Fours	TBC

## **ZONE CHAMPIONSHIPS**

### **2022**

Not played yet

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 2022**

ALBION PARK RAIL CRICKET CLUB	SHELLHARBOUR GAME FISHING CLUB
ANZAC SCHOOL INITIATIVES	SHELLHARBOUR HOSPITAL AUXILIARY
ARTHRITIS ASSOCIATION	SHELLHARBOUR MENS SHED
AUTISM SPECTRUM AUSTRALIA	SHELLHARBOUR PROBUS
BLACKBUTT FLINDERS PROBUS	SHELLHARBOUR PUBLIC SCHOOL
BLACKDOG INSTITUTE	SHELLHARBOUR SLSC – SURF BOAT PREMIERSHIP
BRADANNII	SHELLHARBOUR STAND UP PADDLE BOARDING
CANCER COUNCIL	SHELLHARBOUR STINGRAYS JUNIOR RLFC
CARE SOUTH	SHELLHARBOUR STINGRAYS RLFC
CARUNYA	SHELLHARBOUR SUNDAY MORNING BOWLERS
CLONTARF FOUNDATION	SHELLHARBOUR VIEW CLUB
DART PLAYERS AUSTRALIA	SOCIAL BUDDY
DEPARTMENT OF EDUCATION – MID SOUTH SPORTS	SOUTH COAST GROUP 7 LEAGUES
DISASTER RELIEF FUND	SOUTHERN ILLAWARRA DARTS ASSOCIATION
DRAGON BOAT SERIES	SOUTHERN ILLAWARRA LADIES DARTS ASSOC
GOTCHA4LIFE	SOUTHERN SUBURBS NETBALL CLUB
ILLAWARRA CANCER CARERS	ST VINCENT DE PAUL
ILLAWARRA DISTRICT WOMENS BOWLS ASSOCIATION	THE SHEPHERD CENTRE
ILLAWARRA ZONE 16 BOWLS ASSOCIATION	VINTAGE MUSIC GROUP
JAMBEROO PROBUS	VISION AUSTRALIA
KIDSFEST SHELLHARBOUR	WARILLA BOWLS DARTS CLUB
KOOKAS CRICKET CLUB	WARILLA BOWLS SOCIAL GOLF CLUB
LAKE CONJOLA BOWLING CLUB – FIRE APPEAL	WARILLA BOWLS SUNDAY SOCIAL GOLF CLUB
LAKE ILLAWARRA LITTLE ATHLETICS	WARILLA LAKE SOUTH MRLFC
LAKE ILLAWARRA SOUTH CRICKET CLUB	WARILLA LAKE SOUTH SENIOR RLFC
MEN OF LEAGUE FOUNDATION	WARILLA NEIGHBOURHOOD CENTRE
OAK FLATS PROBUS	WARILLA PENSIONERS
PORT KEMBLA HOSPITAL VOLUNTEERS	WARILLA RSL SUB-BRANCH
SHELL COVE PROBUS	WARILLA WANDERERS
SHELLHARBOUR CITY COUNCIL – CHRISTMAS TREE APPEAL	WARRIGAL CARE
SHELLHARBOUR CITY SHARKS JUNIOR RLFC	WINDANGERS
SHELLHARBOUR CITY SHARKS RLFC	WINGS OVER ILLAWARRA
SHELLHARBOUR CITY ROTARY	WOLLONGONG HOSPITAL CHILDRENS WARD

## **CONTACT TELEPHONE NUMBERS**

Just Move Gymnasium	Anthony Rayias	42970971
Red Sands Bar & Grill	Adam Southwell	42959595
Travelbug	Rachel Newton	42973300
Warilla Tennis Club	Brett Edwards	0413064298
Warilla Men's Bowls	Jeremy Henry	42959513
Warilla Lady Bowls	Maureen Murphy	0408278375
Warilla Pensioners Club	Margaret Jones	42964031
Warilla Dart Club	Bruce Stone	42970562
Warilla Golf Club	Dallas Constable	0412998864