

# KINGSCLIFF BOWLS CLUB LTD

ABN 44 001 035 472

## 49th Annual Report

For the Year Ended 30 June 2021



# **BEREAVEMENTS**

JULY 2020 – JUNE 2021

To the families, friends and loved ones of the Bowling and Social Members who passed in the last year, from all involved with Kingscliff Bowls Club Limited, we express our sadness and deep sympathy for your loss.

They will be greatly missed

# BOARD OF DIRECTORS



**CHAIRMAN**

Ray Breen



**DEPUTY CHAIRMAN**

Phil Perkiss



**GENERAL MANAGER**

Phillip Kelly



**DIRECTOR**

Barrie Butler



**DIRECTOR**

Tom Eadie



**DIRECTOR**

Laurie Gillespie



**DIRECTOR**

Beven Lamb



**DIRECTOR**

Julie O'Connor

# CHAIRMAN'S REPORT



12 months on from writing my last report and, again, we have faced our share of challenges during the COVID-19 pandemic, having just emerged from a 4-week state wide lockdown (Saturday 14th August - Saturday 10th September). Having received only 2 1/2 hours notice, all patrons and staff were ordered to vacate the Club by 5pm and, once, again, our doors were closed for business for 7 days, however, this was extended to 4 weeks a few days later. To Greg Follett and his team of staff who were working that afternoon, thank you for your efforts in ensuring all patrons had vacated by the 5pm lockdown deadline and for cleaning and securing the Club ready for lockdown. Congratulations, it was an almighty effort.

Earlier this year, the Board made a decision to outsource our catering operations. As we all know, this area was an operational issue and had been for a number of years, and, in hindsight, the decision to outsource catering operations is one that should've been made years ago. Change, however, is a word feared by many. We are very fortunate to have acquired a great company in *Kokobelle Pty Ltd* to undertake our catering services and we very much welcome Russ, Jared and their team to our Club. Whilst the past couple of months have been a struggle amidst COVID-19 lockdowns, restrictions and border closures, I am confident that having emerged from the state wide lockdown they will go on to bigger and better achievements. All staff that were employed by Club Ltd in catering received a redundancy before applying and being re-employed by *Kokobelle Pty Ltd*.

Following a Council directive, a new fire booster was installed at the northern end of the Club whilst the old, rusted street sign on Marine Parade has been removed and replaced with a new, digital sign. In the coming months, members will see more changes, all of which to enable our Club to move forward, it's called progress!

In May, after 25 years of service, Liz Sams made the decision to start a new chapter in her life and retired. We all know how dedicated and loyal Liz was to the Club and we wish her all the best in her new adventure. Furthermore, fellow staff member, Jason Ash, has returned to our Club after a battle with cancer. We are glad to welcome you back Jason, you're a good asset to our staff.

Our current member's promotion, 'Your chance to win \$70K', has been postponed to 7th November. Our General Manager, Phil Kelly, will inform us if there are any further changes.

To all the bowlers that have won their Club Championships, and to our Pennant teams, KWBC Grade 2 and KBC Division 6 who qualified for the Regional and State play-offs respectively, congratulations. We are hopeful that Bowls NSW will schedule a date in the future for these events to take place. We wish KWBC and KBC all the best for their forthcoming elections later this year.

To the current Board, I would like to thank each and every one of you. Many a decision was made after some very lively debate, thank you again. As a Board, we acknowledge the hard work from our Administrative staff led by Phil Kelly as well as our Greenkeepers, Dave and Brad, without them there would be no bowls. You have kept the greens and surrounds picture perfect, thank you. To all of our staff, thank you all for a wonderful year. You are all so loyal and dedicated.

As we look forward to our recovery plan: bowls; free entertainment; trivia; our function room and in every other area of the Club, please be mindful how you speak to our staff as they are only doing what NSW Health has advised us to do.



Please remember, staff are not here to be abused.

To all families that are going through hard times at the moment, we are here for you and know that you will come through this difficult period. To those who have lost their loved ones this past year, please accept our sincere condolences.

I look forward to seeing you on the green or in the Club.

Remember, it's your Club! Please enjoy!

Ray Breen

Chairman of the Board



# GENERAL MANAGER'S REPORT



2020 was the year that we all wanted to forget and hoped, after re-opening from the 76-day lockdown on the 3rd June 2020, we were ahead of this pandemic and able to look forward to getting back to a new normal. Sadly, coming into the cooler months this year, we saw the virus take off again, which created a lot of uncertainty within all communities in NSW, with Sydney being largely impacted by the virus and ongoing lockdowns. The Tweed area has been lucky, with no confirmed cases within our LGA but a number of 'pass through' cases, which did cause some concerns. With the ongoing restrictions and border issues, it has been very challenging navigating the Club forward with a lot of members and visitors not understanding why we have imposed a number of restrictions. These restrictions form part of the NSW Public Health Orders and are conditions required for us to be able to trade. We would love nothing more than to be able to re-open with no restrictions but sadly, this is not possible and I strongly believe we will be living with restrictions for many years to come as a result of COVID-19. The cost of COVID-19 and the compliance requirements is having ongoing impacts on the Club's financial position and we must continue to monitor and work within the requirements to ensure compliance.

I would like to take this opportunity to thank all of our members for supporting and understanding our position during these challenging times and treating our staff with respect whilst they have been doing their jobs in mandating compliance. It has been very challenging for some of my team with some members and guests behaving very poorly towards some staff who are responsible for ensuring the health and safety of all members whilst enjoying our facilities. Whilst I understand the frustration the lockdown and restrictions create, members need to know we will continue to follow the NSW Public Health Orders to ensure compliance and respectfully hope all members continue to support our position by following any instructions or directives required as we move through this pandemic.

I have received a number of enquiries in relation to the future entry conditions to those who are not fully vaccinated. We are still waiting on Government advice on this matter and ClubsNSW are in continual discussions with the Government on how this new requirement will impact Clubs and how it will be mandated. To this point, I cannot offer any further information and the Club will continue to work with ClubsNSW as a matter of urgency on this issue. Whilst I understand this is a topic of concern and some members may not agree with compulsory vaccinations as a condition of entry, the Club will be following the Public Health Orders and any conditions that form part of our licence requirements. This does not mean that the Club agrees with the possible policy amendments, but that we will comply to whatever the required conditions are that may be imposed on our Liquor License.

The Club has a duty of care to the health and safety of all members and staff and to ensure we trade within our compliance requirements. We will continue to raise any concerns with ClubsNSW which we believe may have a direct impact on our Club and members.

The 2020/2021 Financial year has been a great opportunity to reset our business model as we worked through COVID-19 and the ongoing restrictions. The Board and I have focused on how we could create opportunities out of the challenges from COVID-19 and the lockdowns and, as a result, we have had to make some very difficult decisions for the ongoing viability of the Club to ensure ongoing financial success. Some of these decisions were not easy but, ultimately, necessary and COVID-19 provided the opportunity to put changes in place in these uncertain times.

I am pleased to report a cash trading profit of \$780,942.00 after \$606,886.00 in depreciation for the financial year ending 30 June 2021. This is a fantastic result during these challenging times. Our total borrowings increased to \$1,015,256.00. We have been focused on our debt reduction and our current borrowings are down to \$754,903.00,

which is a direct reduction of \$260,353.00 in the last financial year. We also had \$265,111.34 in deferred payments from 2020 which included, as a result of the COVID-19 lockdown:

Land lease:	\$51,737.26
Gaming Tax:	\$135,993.28
GST / Tax:	\$77,380.80

I am pleased to report that these deferred payments were all paid in full by 30 June 2021.

As mentioned, the Board have been very focused on debt reduction and building our cash reserves to ensure we are in a good financial position if we are placed in any further long term lockdowns as a result of the COVID-19 pandemic, and the results are very pleasing during these challenging times. Whilst debt reduction has been a focus, we have still managed to invest in the Club with new equipment and gaming upgrades during the last financial year. The Financial statements show a reduction in employee expenses from \$2,357,566.00 in 2020 to \$2,146,424.00 in 2021, which includes the redundancy payouts for our catering employees after the decision was made to contract out our catering operations in March 2021 to *Kokobelle Pty Ltd*. We have also continued to offer great benefits to our members with \$192,103.00 in member's discounts and \$100,921.00 in member's entertainment during the last financial year.

In June 2020, the Board made the decision to change the financial support provided to our Bowls committees from a monthly budget to income sharing. Each section now receives a share of all green fee income collected, with the Club Ltd retaining \$5.00 and the sections retaining anything above this figure; for example, if the green fee is \$11.00, the Club Ltd will receive \$5.00 and the relevant section retains the balance. Both section's bank accounts are very strong and show they are in a good financial position to be financially self-sufficient with the Board offering financial support if and when it is required, upon request. The Board have encouraged the sections to ensure the income received from members is used for members in prizes and events whilst maintaining some cash reserves. KBC are currently holding \$60,774.62 and KWBC \$45,754.23 in their bank accounts, which includes investment accounts, as of 30 June 2021. This is a combined cash positive position of \$106,528.85 to support bowls on behalf of our members.

In December 2020, the Board called for expressions of interest for our Catering operations and we received 23 applications. After a lengthy review of the applications, and a number of interviews, the Board awarded the contract to *Kokobelle Pty Ltd* in March 2021. The Club welcomed father and son Russ and Jared Kerr to the team as our preferred contractors with *Kokobelle Pty Ltd* taking over our catering operations on Tuesday 23rd March. Catering has always been challenging for the Club and, after many discussions with our Executive Chef Scott Patten, the decision was made to consider looking at a contractor as a possible option moving forward. I would like to give my sincere thanks and appreciation to Scott for his dedication to his role as Executive Chef and his wife Leanne who both worked hard with their team to provided great food and service to our members. The decision to go contract was financial and I would personally like to acknowledge the great staff who were impacted by this decision and made redundant. Most staff were retained by *Kokobelle Pty Ltd* as part of negotiations and received redundancy payments by the Club Ltd, as required by their award conditions. Russ and Jared will be introducing some new great food offerings including a Sunday BBQ smoker lunch and entertainment in the Pop-Up Bar which, we believe, will be a great opportunity for families to enjoy. Keep an eye on our website, app and social media pages for further details.

Repairs and maintenance are big, ongoing costs for the Club and we have invested \$189,542.44 in the 2020/2021 financial year. On average, one of the many TV's we have throughout the Club has a life span of 3 years due to the corrosion issues from our location on the beach. This is only one example and we are continually doing rust / corrosion repairs and replacements throughout our Club so we can continue to provide great facilities for our members to enjoy.

Our fire safety system has now been updated, which included the installation of a new Fire Booster required to boost our water pressure from the mains as part of compliance requirements. \$120K has been invested into this project as part of our Fire Safety Compliance. We have also invested close to \$60K on our new LED street sign, the installation

of which was necessary due to rust and safety concerns. The new sign will allow the Club to update our messaging electronically from Reception and has been built to the original sign specifications, with an update to the internal components which will save ongoing running costs.

We have also been working on our Construction Certificate (CC) as part of our commitment to our 2019 approved DA for the Bistro expansion. We will be lodging our application with Council in the coming months and, once approved, we will commence works in stages. This will include the new entry from the caravan park, new entry gate and a new path and ditch on green No: 3. Once these works have been completed, we will concentrate on the Pop-Up Bar area to improve the seating and kids play areas. Due to the uncertainty with COVID-19, and the lockdowns in 2020 into 2021, we have delayed works on the Construction Certificate as we believed it was not a high priority at the time. We are now focused on the planning process for the future viability of our Club as part of our Strategic Plan.

In my last report, I advised that we had lodged an expression of interest to purchase the land from the Crown. This has been a long process with many delays and, in July this year, we were advised we could not purchase the land because we had a 'perpetual lease' with the Crown and under the current Government regulations it is not possible for the Crown to sell land with perpetual leases. We have now lodged an appeal on this decision and I would like to thank our State MP, Mr Geoff Provest who has been very supportive of our application and is working with the Government on our behalf. We are hoping to have some further advice or information on our appeal before the end of 2021.

In April this year, the Club experienced a 'cyber-attack' on our internal systems. The Club took immediate action and advised our IT professionals and insurers to investigate and to ensure that no private or personal data had been compromised as part of the hack. As a result of this investigation, we were pleased to be advised that no personal data or information had been compromised with the cyber-hack only having access into the Club's internal Microsoft email system. We were advised to upgrade our security and server to resolve any further issue. During this process, our system was again compromised and created further serious concerns. After raising our concerns, the Club's insurers then recommended further investigations and appointed a law firm and forensic IT specialist to carry out a very detailed forensic investigation and to provide their recommendations. The Club invested \$73,312.00, which was fully reimbursed by our insurers to ensure our systems were all protected and no real or personal data had been compromised within the required reporting time frames. The Club had 15 days to carry out our investigations before having to report the attack to the OAIC and if any personal data had been breached. We did provide a notice report to the OAIC once we knew there had been a cyber-hack and Gilchrist-Connell, representing the insurer, kept the OAIC up to date during the investigation stages. Pleasingly, after our forensic investigation, our systems have been upgraded and we are confident they are now better protected against any further compromises or attacks. Whilst we are confident our systems are well protected, we still have to be aware that cyber-attacks and hacking is a continual problem and further attacks or hacks may happen at any time. We have increased our data security and are hoping we experience no further issues or concerns. We still don't know why or who hacked our systems and to what they were looking for, which is becoming a regular practice against big business, however, it has not been a regular practice against Clubs until recently which is also a concern of why they choose to attack our system. Our recommendation to all members, if you have a computer or mobile phone, ensure you have a good security software package to protect your personal information and data. A lot of us take this for granted and never think we would have a personal issue but cyber breaches are increasing throughout the world at a fast rate and it can happen to any of us at any time. If you do have concerns, I suggest you contact a good IT firm to assist you. They can check what security you have and will recommend if you require any further protection. The Club is well supported by Dorchester IT, who are a Club sponsor, but there are other very good IT firms in and around Kingscliff and Tweed that can provide great professional assistance.

Our 'Kinky Rewards' program continues to grow and I am pleased to advise that for all of our members that celebrated their birthday during the recent lockdown, your birthday points will be carried over so you don't miss out. We look



forward to you celebrating your birthday with us.

Our bowlers, this year, enjoyed a membership renewal discount of \$15.68 per member as a direct result of the 'fixed fee' membership that was introduced by Bowls NSW a few years ago. The Club Ltd collect memberships and any extra fees during the year are placed into a membership account which is then used to calculate the new fees the following year after taking into account the fixed fees from the State, District and Zones. With the COVID-19 lockdown last year we were not in a position to offer any discounts but carried the amount over to this year, which provided a larger discount for all members. This year, we also included a 'section management fee', with \$18.00 from each membership going directly to financially support the conduct of bowls by each section. This "management fee" was introduced to provide additional financial support to each section so they can continue to support our bowling members and the game of bowls.

Members of Bowls NSW and Women's Bowls NSW this year voted to unify the two associations to form one association now named *Bowls New South Wales*. The merger of the two State bodies has been in discussions for many years and, after the decision of Bowls NSW to introduce the 'Open Gender' policy in 2019, additional pressure was placed on the Womens Bowls association, forcing the discussions between each group to consider a merger for the benefit of all bowling members in NSW. Our new unified association is now working on how to deal with the declining membership numbers throughout NSW and how they can rebuild the membership and unify Clubs and the game. Our sections were encouraged to start discussions in early 2020 on how they could work towards an 'Open Gender' policy before a decision or push is made by the State association to have all registered Bowling Clubs controlled under the State Constitution and conditions of play. The Board raised concerns and strongly recommended our section management committees start discussions and work towards a resolution that would benefit all members on our terms before any official decision is made by the State. I understand those discussions, over time, were productive between the management committees with the general consensus being agreed on all play except for Saturday, which was raised as a concern with a request for the Board to be involved. The Board, taking into consideration the views of each section, as well as legal advice, made the decision to classify Saturday afternoon play as an 'Open' event, with all members being given the opportunity to play. KBC will be the controlling body for the day with the Board providing the Club's share of the green fees for the day to go towards the prize money until November when a full review will be conducted by the Board and management committees on this trial decision. It is not the Board's role to get involved with the day to day operation of bowls, but on this occasion, when neither sections could come to a compromise or agreement, the Board was requested to make the hard decision to try and work towards a resolution. The Board have taken into consideration the State bodies directions for the future of bowls and to provide an equal opportunity for all members to be able to enjoy the facilities provided on any day of the week when play is available. Both section management committees did agree that Wednesday and Thursday play will be by gender only and with the decision for Saturday afternoon play to be 'Open' which will provide all members with an opportunity to equally enjoy our facilities. It is very important to note that whilst there has been a lot of debate on this decision, our Club is the only Club in our area that does not conduct an 'Open' event on a Saturday and, whilst I understand the frustration of some members, the Club must try and offer all members equal opportunity to play, taking in to consideration that some members have work or family commitments and may not have the opportunity to play either during the week or weekends. We are hoping that all members can enjoy our facilities whilst we work towards providing an equal opportunity for all members and not just a minority. We understand Saturday play has historically always been men only, but we are now in 2021 and times do change. We as a Club also have to change as we move forward and with change there will always be some uncertainty and objections which must be considered and worked through in a professional manner. Personally, verbally attacking the decision makers will not resolve anything but will only create further disharmony within the Club.

This year, our Women's Bowls Club was to host the Women's Bowls NSW State Pennant Finals. Sadly, as a result of the ongoing lockdowns and restrictions this event was postponed with play planned to be relocated to Forster at a later

date due to the uncertainty with the Queensland border which would have impacted on players being able to fly into the Gold Coast airport. I would like to thank the hard working committees representing Cabarita, Pottsville, Club Banora and our ladies who spent many hours working with President Robyn, Maureen, Ali and myself in the planning process for this event. Events of this level take a lot of organisation and many hours of planning and it was very disappointing that the event was again postponed for another year as a result of COVID-19. We are now waiting on confirmation that we will be given the opportunity to host the 2022 event and, if approved, planning will commence in January 2022. I would also like to congratulate our members who took part in this year's Pennant and to those teams who won and got through to Regional and State level. This is a great achievement and, on behalf of the Club, we thank you all for playing so well and representing our Club.

After 25 years of loyal service to our members, this year, our much loved staff member, Liz Sams, decided to retire. With close to 50 years of service in Hospitality, this was a big decision by Liz and, on behalf of our Directors, staff, management and members, we wish Liz all the best in her retirement and hope she gets the opportunity to travel and enjoy life after her many years of dedicated service.

The opportunity for members to win \$70K as part of our 70<sup>th</sup> Year celebrations will be conducted on Sunday 7<sup>th</sup> November at 4pm, after being rescheduled as a result of COVID-19 restrictions and lockdowns. At this stage, we do not know if or what restrictions we will have at the time of the draw but all members are advised that whilst the draw will be conducted on this date there may be some changes to the draw conditions. If the draw conditions are changed, we will post all changes on our website, app, social media pages, notice boards and via text messaging and emails to ensure all members are well informed. The Board will be monitoring the restrictions and we will make a final assessment at the October Board meeting on any required changes.

What will the road to recovery look like for our Club? Well that is the million-dollar question! COVID-19 has created plenty of uncertainty and confusion in the general community, including amongst our valued members. The Government have announced a number of possible policies moving forward and out of COVID-19, which include the requirement for all staff, members and guests to be fully vaccinated to gain entry into a wide range of businesses, including Clubs. Whilst this is being discussed daily, no firm directives have been issued by NSW Health on how or when this will become policy. Clubs will follow the instructions as part of the Public Health Orders and any conditions imposed on our liquor licenses which may require restricting entry to only those who can prove they have been fully vaccinated. Whilst we may not fully agree, if this becomes policy and is passed and becomes law we will have no option but to support the requirements. How this will be mandated is the other question. Clubs will be required to employ additional staff to ensure compliance and our biggest concern will be for the health and safety of our employees as they have to deal with frustrated patrons who may not believe or understand the new entry conditions. If this policy becomes law as part of our entry conditions, we ask all members to consider our staff and work with us so you can continue to enjoy our facilities and hospitality. Social distancing and QR Code sign-in requirements will be in place for some time, and again, we ask for all members and guests to continue to follow any directives given as we move through this pandemic and into our new normal.

Family Fun Days and events have also been impacted by the restrictions with a number of our events having to be cancelled or scaled back during the year as a result. Our Marketing Coordinator spends many hours arranging great family events for our members and families to enjoy and it has been very disappointing when these events have to be cancelled. We are hoping to be able to enjoy our family events in December and January again this year, but this will all depend on what restrictions may be in place at the time. I know Ali is very keen to get some great events happening so keep an eye on our website and social media pages for all future events.

Functions, weddings and events form a large part of our business and our Functions Coordinator has been dealing with a lot of brides and grooms in trying to re-book weddings, knowing the uncertainty of what restrictions may be in

place in the future. Cindy has been challenged by ongoing restrictions, venue capacities and the uncertainty of lockdowns. Dealing with the frustration created by the ongoing concerns, Cindy is trying to work with a wide range of people wanting to reschedule or book functions in the future. The challenge of the uncertainty does create a lot of issues and I thank Cindy in how she is dealing with these ongoing issues in a professional manner. The frustration for many who don't understand what restrictions the Club has to deal with, such as room and venues capacity, makes Cindy's role very difficult.

2020/2021 has been very challenging, not only for the Club but for our suppliers and sponsors. I would like to thank our valued sponsors and remind members to support their businesses when you have the opportunity to do so, your support will then provide businesses the opportunity to continue to sponsor Clubs, charities and local sporting groups.

Clubs rely on volunteers and we are very fortunate to have some great volunteers who are always willing to support the Club, when required. I would like to give special thanks to June Scott for her many years of looking after our Friday Night Raffles with the trusted support of Club Directors who have stepped in after member, Mary Brown, retired from raffle duties. June's smiling face has formed part of our Friday Night Raffles and her ongoing support is very much appreciated by the Club and our members. On behalf of the Club and our members, we thank June for her efforts.

Jenny White is another member who has dedicated many hours to looking after our Barefoot Bowls. Jenny is always willing to offer her assistance whether it be for bowls or any other event requiring volunteer support, and on behalf of the Club and members, we say thank you.

Dealing with the challenges of COVID-19, lockdowns, restrictions and the day-to-day concerns of running a Club, I would like to thank our Board of Directors, led by Chairman Ray Breen, for their ongoing support and commitment to our members during the last year. The Chairman has provided strong leadership and support during many challenges over the past year as we navigated our way through COVID-19, whilst continuing to provide service excellence. Being a Board Director the last few years has been very challenging and has created plenty of stress and anxiety trying to ensure the Club can work through the issues and restrictions whilst focusing on the financial viability of the business and its future. Some hard decisions were made which have not been popular, but Directors are appointed to represent all members and not a minority and to make the hard decisions with the information provided. Protecting the Club from any legal litigation or discrimination also forms part of the role for which they are appointed. The Directors have been very busy and supportive during the lockdown by assisting with painting and small maintenance jobs around the Club, which is very much appreciated, whilst working with management during these challenging times to ensure the Club was ready for the reopening when announced. Debt reduction and ongoing financial sustainability of the Club has been the focus of the Board and the results are a clear indication of the Board's vision as we work through our strategic plan and prepare the Club for a solid financial future. Again, I thank the Chairman and the Board for their support and efforts over the past year.

Our bowling members are well represented by their elected representatives who run the day-to-day bowls for our members. The management committees have had to deal with plenty of challenges during the year including the merger of our State bodies, 'Open Gender' provisions, COVID-19, border restrictions and the change in financial and budgeting support from the Club Ltd. Our Presidents and their committees have worked hard to ensure our members continue to enjoy the game of bowls and have encountered plenty of challenges trying to complete championships and events within the current calendar.

I would like to pass on our sincere thanks to Presidents, Robyn and Paul, for their commitment to our members and for the support provided by their management committees and office volunteers during the year on behalf of our members. These committee and office volunteers put in a lot of time to ensure all members are being looked after and have the opportunity to enjoy the game and it's disappointing that some members have been critical about the

decisions being made by the committees on behalf of the members. I would suggest those who are vocal about some of the decisions made, put your hand up and get on a committee to provide your expertise. Again, many thanks to our committees and volunteers on behalf of the Board, management and members.

Our success can be attributed to my Management and staff and I would like to personally thank my management team, Greg, Mark, Angela and Jason supported by our Marketing Coordinator, Ali, and Functions Coordinator, Cindy, as well as my whole team of staff. The year has provided plenty of challenges with rules changing on a regular basis making it very difficult to manage with the ongoing uncertainty with COVID-19 and the restrictions. Anxiety and life stresses have been at very high levels for my team and I give personal thanks for their continual efforts in providing professional service to our valued members and guests during these challenging times. I would also like to thank our Executive Chef, Scott Patten and his team for working hard to help improve our catering operations during the ongoing restrictions whilst trying to improve our financial position. Scott provided great support and assistance as we worked through a number of processes before a decision was made to call for an expression of interest for our Catering operations. Scott provided plenty of personal support during this process and, again, I thank Scott for his professional support.

It would be remiss of me if I did not thank our green keepers, Dave and Brad, who have worked above and beyond during the last year to provide great greens for our members to enjoy. During the lockdown, these gentlemen worked tirelessly in ensuring the greens and surrounds were well maintained and ready for when we could reopen and welcome back our members.

Our priority is providing great facilities in a safe and friendly environment for our valued members and we would like to acknowledge and thank our members for your continual support for your Club. Our mission is to continue to provide service excellence and work towards further improvements and upgrades for all members to enjoy in a safe and friendly environment.

P.L Kelly

*Phil Kelly*

General Manager

ACCM, JP





# KINGSCLIFF BOWLS CLUB - PRESIDENT'S REPORT



Another year of restrictions and interruptions to our normal activities at our Club due to the COVID-19 situation, yet, in spite of that, we have continued to enjoy our game, our friends and our Club as best we can. Great to witness our members and guests following the rules under restrictions. We again welcomed most of our southern winter visitors albeit, for many, just a short visit as many had to hurry home to beat lockdowns. Always great to see our regular visitors, we look forward to seeing them next year under better conditions.

During the year, many events had to be cancelled but we did manage to compete well in the five divisions of Pennants with both Divisions 4 and 6 winning our north area flag.

The Division 6 team competed in the Zone Finals in which they were also successful thus qualifying for State Finals to be held in Maitland. Unfortunately, the finals have been postponed at this stage due to COVID-19 restrictions. We managed to hold the G.S.W. tournament with a full field while other tournaments and special days had to be postponed, at this stage. We also did not compete in the Tweed Valley Shield this year for the first time in its 28 years for a number of reasons, and our Zone appears to be functioning well in spite of the abolition of the old District structures.

We did enjoy our Presentation Day and Christmas Party with over 80 members attending in spite of the bad weather. We enjoyed a great game of bowls, a wonderful meal, a few refreshments whilst congratulating our championship winners for the past year. We also enjoyed a week of bowls and celebrations during our 70th Birthday week culminating in a social day of bowls and cutting of our cake with our lady members. A pleasant afternoon tea during this time was a feast of scones with jam and cream. Many thanks to our Board for the support during this week.

A couple of events that occurred during the year include: Josh King winning both the Novice Singles and B Singles, this was a unique result with Josh being one of our new, young members. Well done Josh. Additionally, Lance Watson has qualified for State playoffs representing our Club in the Senior Over 60's Singles.

Many thanks to our Board of Directors and General Manager for their continued support and efficient running of our Club. Our Directors give many hours volunteering to keep our great Club on the forefront. Thanks also to our helpful office staff, our welcoming staff on the front desk, our bar staff and greenkeepers. Thanks to our volunteers in the bowls office, our umpires, coaches and markers. A word of appreciation to our bowls committee members who are doing a wonderful job in the various portfolio. Thank you to the Selection Committee for their work and to Stu Miles, our much appreciated Games Director. Also, great work is carried out by those who conduct barefoot bowls.

Finally, thanks to all our members who enjoy and contribute to our Club - putting mats and shades away, promoting our Kingscliff Bowls uniform, attending working bees, following COVID-19 restrictions, volunteering as markers when asked and entering our various events and tournaments.

Paul Crompton  
Kingscliff Bowls Club President

# KINGSCLIFF WOMEN'S BOWLS CLUB - PRESIDENT'S REPORT



2020/2021 has been a year of changes, firsts and uncertainties for our Club, as I write this during the third week of COVID-19 lockdown in August 2021.

Our first change came with the Women's Section being made solely responsible for their finances. As a management committee, we were forced to make a number of financial cuts and changes to the way the section had previously been run. I am pleased to be able to report that we are now in a very sound financial position, and as such, we will be able to re-introduce some of the benefits we were required to remove last year. Thank you to all the ladies who accepted that these changes were necessary under the circumstances.

Due to the restrictions introduced because of COVID-19, we were forced to change the format of our Christmas/Presentation function to a morning of bowls followed up by our Presentation luncheon, where we were able to acknowledge and congratulate the winners and runners-up in our Championships and Competitions. To all who participated, thank you, and to the winners and runners-up, well done. To our "Champion Bowler of the Year" Di Jones, congratulations on a successful year of bowling.

In previous years, we have supported a local charity with our Christmas raffle, but due to circumstances changing in regards to Saturday night raffles, we found ourselves in the situation where we could assist more locally based charities. As a result, donations were made to *Wedgetail Palliative Care*, *Fred's Place*, *You Need a Friend* and *Wigs for Wendy*. I would also like to congratulate Denise Singleton on her award as "Tweed Woman of the Year" for her work with *Wigs for Wendy*, a charity she initiated for cancer sufferers. My thanks also to Maisie Lincoln for all her hard work in ensuring that there are raffle sellers at the Club every Saturday night, and to the ladies who regularly give up their time to assist.

When January 2021 came, we all had high hopes for what we anticipated would be a normal year of Club, District, Regional and State events. Sadly, that was not to be, and the weather played havoc with our calendar almost as much as the COVID-19 restrictions.

Fortunately, we were able to finish the Pennant season and eventually all the District Championships, but that was where it all stopped. To our Division 2 Pennant team, congratulations on reaching the play-offs for the Region, and to the teams in the Open and Seniors Pairs, congratulations for making the finals at District level. The State Pennant play-offs, due to be played in the region with Kingscliff being the host Club, were also cancelled due to the COVID-19 lockdowns. My thanks to Phil and Ali for their hard work leading up to the finals but to no avail. Fingers crossed for 2022.

Having dealt with the changes and uncertainties of 2021, I now come to the firsts. 31<sup>st</sup> May 2021 saw the unification of the Women's and Men's Associations at State level, and we all became members of *Bowls New South Wales*. This was when the hard work within our Club began, to unify our two sections. I would like to say at this point that Kingscliff has started positively in working to achieve unification with minimum upheaval, but at present this has not occurred. After a number of meetings and discussions, we were able to hold our first Saturday afternoon of Open Bowls the day lockdown commenced. It is disappointing that a small minority of male bowlers feel that unification is not in the best interests of the Club, and they needed to resort to threats to get their point across. The ladies, however, voted unanimously for this to occur, and we look forward to the time when we will be welcome on the greens on a Saturday afternoon.

May also saw the Club celebrate its 70th birthday with the Women's Bowls Club, keeping in line with days gone by, enjoying a game of bowls in our whites. Following our game, we enjoyed a morning tea and cake cutting with some past members of the Club we had not seen for some time. To continue the celebrations, the men and ladies joined together on the Saturday for a friendly game of mixed bowls with afternoon tea and another birthday cake. Thank you to the Board for providing the morning/afternoon tea on both occasions.

I would like to acknowledge the hard work of Jenny White for her organisational skills in the running of the Tuesday mixed pairs, along with Kathy and Tom Marris who have recently come on board to offer their assistance. This competition continues to grow in strength each week.

Thank you to all our Wednesday volunteers in the office, and to the raffle sellers as well. Without your help, these mornings would not be able to occur. To the members of the Selection and Match sub-committees, thank you for your hard work as well. You have had another tough year, but you have fulfilled your duties admirably. Thank you!!!

To our GM, Mr Phil Kelly, thank you for your support and guidance this past year. To Chairman, Mr Ray Breen, and the Board, thank you for your hard work in ensuring that we have the greens and facilities for our members in a condition that can only be described as second to none. On behalf of every member of the KWBC, thank you. To the greenkeepers, we appreciate your efforts in maintaining the greens and surroundings to such a high standard. I thank Jared, Russ and Shannon for their high standards in the catering field, and to all members of staff at the Club for your continuing efforts for the ladies. We look forward to working together again next year.

Finally, to my management team of Anne, Maureen, Ricky, Glenda and Maree, thank you everyone for all the work you have done during this difficult year in ensuring that our Club runs as smoothly as it has. To list everything that you do would take forever, so I will just say thank you to each and every one of you, it has been a pleasure to work with you all. I do have to acknowledge Maree for stepping up and filling the Treasurer's position while Glenda was on special leave. To all the members, thank you for the opportunity to be your President, and to the committee for 2022, I wish you all the best.

Robyn Wickbold  
Kingscliff Women's Bowls Club President





## PATRONS



**LAUREL  
WILLOUGHBY**



**JUNE  
SCOTT**



**GEORGE  
PRICHARD**



**PAUL  
CROMPTON**

## LIFE MEMBERS



**LAUREL  
WILLOUGHBY**



**ELSIE  
CLAYBOURN**



**MARION  
GARDNER**



**BARBARA  
MIRLS**



**GEORGE  
PRICHARD**



**JOHN  
JULIUS (DEC.)**



**ROSS  
JULIUS**



**PAUL  
CROMPTON**



**LAURIE  
GILLESPIE**



# COMMITTEES

## KINGSCLIFF BOWLS CLUB COMMITTEE

PRESIDENT:	PAUL CROMPTON
VICE PRESIDENT:	PETER DUNCAN
SECRETARY:	PAUL GENTLE
ASSISTANT SECRETARY:	CHRIS KINDER
TREASURER:	GRAEME COWIE
MATCH COMMITTEE:	GEOFF MULLEN; KEN GILLESPIE; STUART MILES
SELECTORS:	GRAEME DOYLE; GREG BARRACK; RAY SZKUDLARSKI
COACHES:	BEVAN LAMB; GREG BARRACK; ROSS JULIUS; TOM EADIE
UMPIRES:	BOB JAMES (CHAIRMAN); COLIN SCOTT; DAVID MILLER; MAX MARRIOTT; RALPH BRYAN; STUART WALLACE;

## KINGSCLIFF WOMEN'S BOWLS CLUB COMMITTEE

PRESIDENT:	ROBYN WICKBOLD
VICE PRESIDENT:	ANNE MULLEN
SECRETARY:	MAUREEN JAMES
ASSISTANT SECRETARY:	RICKY GARGAN
TREASURER:	GLENDA DEAN
MATCH COMMITTEE:	JENNY GREENBANK; LIZ REEKS; ROBYN CREEDON
SELECTORS:	JENNY WHITE; JULIE COWIE; ROBYN WICKBOLD
COACHES:	EILEEN TAYLOR; JENNY WHITE; SANDRA AKERS
UMPIRES:	ANNE MULLEN; EILEEN TAYLOR; KERRY LESLIE; MAUREEN JAMES; SUE REID

# KINGSLIFF BOWLS CLUB

## 2020 / 2021 CHAMPIONSHIP & COMPETITION RESULTS

CHAMPIONSHIP EVENTS	WINNER	RUNNER UP
OPEN SINGLES	PETER DUNCAN	LUKE WADE
OPEN PAIRS	STEVE MASSEY TERRY LEE	STUART MILES PETER DUNCAN
HANDICAP TRIPLES	GLENN SEARLE HARRY HOCKEY STUART WALLACE	WAYNE BARTLETT JAMIE HILTON MAX KING
OPEN FOURS	PETER DUNCAN CHRIS AMOS GIL STEINHARDT STUART MILES	GEOFF MULLEN WAYNE BARTLETT TERRY LEE STEVE MASSEY
B.GRADE SINGLES	JOSH KING	TOM MARRIS
B.GRADE PAIRS	NO RESULTS	
B.GRADE FOURS	PETER CURRAN TOM MARRIS JOHN TRICKETT MICHAEL SCOTT	DAVID MILLER DICKIE DOYLE BERNIE DOYLE KIM TAYLOR
PRESIDENTS SINGLES	NO RESULTS	
MAJOR MINOR PAIRS	TREVOR HILLS DIANE JAMES	PETER DUNCAN BERNIE DOYLE
NOVICE SINGLES	JOSH KING	JOHN TRICKETT

# KINGSLIFF WOMEN'S BOWLS CLUB

## 2020 / 2021 CHAMPIONSHIP & COMPETITION RESULTS

CHAMPIONSHIP EVENTS	WINNER	RUNNER UP
OPEN SINGLES	SANDRA AKERS	RICKY GARGAN
OPEN PAIRS	DIANE JONES SANDRA AKERS	LAUREL POOLE JUNE MUNN
OPEN TRIPLES	NO RESULTS	
OPEN FOURS	BARBARA O'REILLY ANNE MULLEN RICKY GARGAN JUNE SCOTT	SUE FOWLER LIZ REEKS MAISIE LINCOLN MAUREEN JAMES
B.GRADE SINGLES	RICKY GARGAN	JUDITH RICHARDSON
B.GRADE PAIRS	ANNE MULLEN RICKY GARGAN	COLLEEN CHAPMAN INGRID LUNDSTROM
MAJOR MINOR PAIRS	JULIE HARROLD JUNE MUNN	MAISIE LINCOLN JUNE SCOTT
CONSISTENCY SINGLES	SANDRA AKERS	ANNE MULLEN
CLUB SELECTED TRIPLES	JULIE HARROLD SHEILA CANCELLIER DIANE JONES	INGRID LUNDSTROM ROBYN CREEDON MAUREEN JAMES
NOVICE SINGLES	JUDITH RICHARDSON	JANICE BUCK
MIXED PAIRS	ANNE MULLEN GEOFF MULLEN	KERRY LESLIE CHRIS AMOS
MIXED FOURS	DIANE JONES PAUL CROMPTON SANDRA AKERS TREVOR HILLS	BRETT HARRIS INGRID LUNDSTROM ROBYN WICKBOLD TOO ELTON

# SPONSORS AND CORPORATE PARTNERS

**THANK  
YOU!**

**TO OUR CORPORATE  
PARTNERS**



**Solomons**  
Flooring



NATIONAL SENIORS LAWYERS Pty Ltd



*Tweed River Seafoods*

Shell  
chinderah bay



SOUTHERN CROSS  
CREDIT UNION



**2021**



# CLUB GRANTS



# \$69,591

**DONATIONS to local community groups,  
charities, schools & sporting teams 2020 - 2021**

## **2020 - 2021 RECIPIENTS**

Kingscliff Swimming Club  
ClubsNSW Disaster Relief Fund  
Kingscliff Uniting Aged Care  
Litres for the Land  
Murwillumbah Car Club  
Tweed Liquor Accord  
Noble Park Snooker Group  
Tweed Coast Tigers  
2021 Bowls Fixture Books  
Kingscliff Board Riders  
Tweed Coast Tigers Juniors

Casuarina Beach Rugby Club  
Koori Kids  
Kingscliff Lions Club  
Kingscliff Junior AFL  
Casuarina Hockey  
Lions Club of Kingscliff  
RSL Kingscliff  
Tweed Coast VIEW Club  
Kingscliff Probus  
Fred's Place  
Uki Community

# **Kingscliff Bowls Club Limited**

## **Financial Statements**

**For the Year Ended 30 June 2021**

# **Kingscliff Bowls Club Limited**

## **Contents**

**For the Year Ended 30 June 2021**

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# Kingscliff Bowls Club Limited

## Directors' Report

30 June 2021

The directors present their report on Kingscliff Bowls Club Limited for the financial year ended 30 June 2021.

### 1. General information

#### Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Raymond Breen

Qualifications

Retired Account Manager

Experience

Board Member 7 years

Phillip Perkiss

Qualifications

Electrical Contractor

Experience

Board Member 5 years

Barrie Butler

Qualifications

Retired Transport Officer

Experience

Board Member 5 years

Julie O'Connor

Qualifications

Management Rights

Experience

Board Member 3 years

Laurie Gillespie

Qualifications

Advance Life Support Officer

Experience

Board Member 3 years

Tom Eadie

Qualifications

Public Services

Experience

Board Member 3 years

Beven Lamb

Qualifications

Sales Manager

Experience

Board Member 3 years

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

#### Company secretary

The following person held the position of Company secretary at the end of the financial year:

Mr Phillip Kelly

Mr Phillip Kelly has been the company secretary since 7 November 2008.



## **Directors' Report**

**30 June 2021**

### **1. General information**

#### **Significant changes in state of affairs**

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

#### **Principal activities**

The principal activities of Kingscliff Bowls Club Limited during the financial year have been to manage, conduct, control and to promote the game of Bowls predominately in the Kingscliff District, to provide for members and members' guests a social and sporting club with all the usual facilities of a club including any necessary financial aid, residential or other accommodation, liquid and other refreshment, poker machines and other forms of gaming devices, and provision for sporting and other social and recreational facilities.

No significant changes in the nature of the Company's activities occurred during the financial year.

#### **Objectives**

The Company's short and long term objectives are to ensure that the company's financial position remains sound in both the short and long term to allow members and patrons to participate in lawn bowls and other sporting and social activities for many years to come.

#### **Strategy for achieving the objectives**

To achieve these objectives, the Company has adopted the following strategies:

- carefully monitor income and expenditure to improve operating profit;
- introduce new ideas that will attract more people to the club to improve income streams;
- promote the above objectives at every opportunity; and
- look at commercial opportunities that will improve the company's asset base and provide additional income on a long term basis for the company.

#### **How principal activities assisted in achieving the objectives**

The principal activities assisted the Company in achieving its objectives by providing quality facilities and by continually looking at ways to attract participants in lawn bowls and other social and sporting activities. This has provided the company with an excellent source of income so the company continues to make improvements and remain viable into the future. The company has to ensure that it continues to provide a quality venue for members and visitors to enjoy lawn bowls and promotes its facilities in and around the Kingscliff district and beyond.

#### **Performance measures**

The following measures are used within the Company to monitor performance:

- monitoring of profit;
- monitoring of patron satisfaction;
- monitoring of key performance indicators (e.g. gross profit, profit to turnover, profit to income percentages).

## **Directors' Report**

**30 June 2021**

### **1. General information**

#### **Members' guarantee**

Kingscliff Bowls Club Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 2 for all members, subject to the provisions of the company's constitution.

At 30 June 2021 the collective liability of members was \$ 13,470 (2020: \$ 9,166).

#### **Payments and other benefits**

No Directors have a financial interest in any contract or proposed contract with the Company. In accordance with Chapter 2E of the Corporations Act, since the end of the previous financial year, except for minor services rendered in the ordinary course of business, no director has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of emoluments received or receivable by Directors shown in the notes to the financial statements or the fixed salary of a fulltime employee of the Company) by reason of a contract made by the Company or a related corporation with the director or with a firm of which they are a member or with a Company in which they have a substantial financial interest.

### **2. Operating results and review of operations for the year**

#### **Operating results**

The profit of the Company after providing for income tax amounted to \$ 780,942 (2020: \$ (341,944)).

#### **Dividends paid or recommended**

The constitution of the company prohibits the distribution of profits to its members. Accordingly, no dividend or distributions were or could be paid to the members.

#### **Review of operations**

A review of the operations of the Company during the financial year and the results of those operations show an overall increase in the financial position of the Company for the year ending 30 June 2021. It is the opinion of the Directors that the Company's operations performed well in the current economic environment.

### **3. Other items**

#### **Events after the reporting date**

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

#### **Future developments, Prospects and Business Strategies**

There are no planned changes in the operations of the company which will significantly affect the results of the operations in the financial years subsequent to the financial year.

#### **Environmental issues**

The Company's operations are subject to various environmental regulations under both Commonwealth and State Legislation.

## Kingscliff Bowls Club Limited

### Directors' Report

30 June 2021

#### 3. Other items

##### Environmental issues

The board believes that the Company has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the parent company.

##### Meetings of directors

During the financial year, 12 ordinary meetings and 8 special meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings		Special Meetings	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Raymond Breen	12	12	8	8
Phillip Perkiss	12	11	8	7
Barrie Butler	12	12	8	7
Julie O'Connor	12	9	8	8
Laurie Gillespie	12	12	8	8
Tom Eadie	12	12	8	8
Bevan Lamb	12	12	8	7

##### Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Kingscliff Bowls Club Limited.

##### Proceedings on behalf of company

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

The Company was not a party to any such proceedings during the year.

Directors' Report  
30 June 2021

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 30 June 2021 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:..... Director:.....  
Phillip Perkiss

Dated 10 September 2021

**Kingscliff Bowls Club Limited**

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Kingscliff Bowls Club Limited**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

WCA Audit & Assurance Services Pty Ltd  
Authorised Audit Company

Graham Smith  
Director

10 September 2021

LISMORE



## Kingscliff Bowls Club Limited

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue		8,423,792	7,542,398
Changes in inventories of finished goods and work in progress		(8,921)	(2,324)
Raw materials and consumables used		(1,827,001)	(1,764,366)
Employee benefits expense		(2,146,424)	(2,357,566)
Depreciation and amortisation expense		(606,886)	(582,981)
Gaming Machine Taxes & Levies		(702,353)	(474,459)
Raffles, Promotions & Advertising		(417,812)	(450,701)
Entertainment & Other Activities		(100,921)	(146,008)
Members Expenses & Discounts		(192,103)	(206,556)
Loss on disposal of assets		(22,572)	(1,457)
Other expenses		(1,554,829)	(1,820,484)
Finance costs		(63,028)	(77,441)
<b>Profit before income tax</b>		<b>780,942</b>	<b>(341,945)</b>
Income tax expense		-	-
<b>Total comprehensive income for the year</b>		<b>780,942</b>	<b>(341,945)</b>

The accompanying notes form part of these financial statements.

# Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	6	767,172	172,828
Trade and other receivables	8	77,574	133,028
Inventories	7	103,575	112,183
Other assets	9	130,567	36,158
TOTAL CURRENT ASSETS		1,078,888	454,197
NON-CURRENT ASSETS			
Property, plant and equipment	11	5,989,531	6,074,681
Right of use asset	10	156,636	199,592
TOTAL NON-CURRENT ASSETS		6,146,167	6,274,273
TOTAL ASSETS		7,225,055	6,728,470
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	12	722,316	663,580
Borrowings	13	56,635	196,883
Employee benefits	15	266,858	243,643
Lease liabilities	10	40,656	49,976
TOTAL CURRENT LIABILITIES		1,086,465	1,154,082
NON-CURRENT LIABILITIES			
Trade and other payables	12	43,118	45,700
Borrowings	13	698,268	818,373
Employee benefits	15	42,076	117,434
Lease liabilities	10	132,953	151,648
TOTAL NON-CURRENT LIABILITIES		916,415	1,133,155
TOTAL LIABILITIES		2,002,880	2,287,237
NET ASSETS		5,222,175	4,441,233
<b>EQUITY</b>			
Reserves		3,285,567	3,285,567
Retained earnings		1,936,608	1,155,666
TOTAL EQUITY		5,222,175	4,441,233

The accompanying notes form part of these financial statements.

# Kingscliff Bowls Club Limited

## Statement of Changes in Equity For the Year Ended 30 June 2021

2021

	Retained Earnings	Asset Realisation Reserve	Capital Profits Reserve	Total
Note	\$	\$	\$	\$
Balance at 1 July 2020	1,155,666	3,257,226	28,341	4,441,233
Profit/(loss) attributable to members	780,942	-	-	780,942
<b>Transactions with owners in their capacity as owners</b>				
Balance at 30 June 2021	<u>1,936,608</u>	<u>3,257,226</u>	<u>28,341</u>	<u>5,222,175</u>

2020

	Retained Earnings	Asset Realisation Reserve	Capital Profits Reserve	Total
Note	\$	\$	\$	\$
Balance at 1 July 2019	1,497,611	3,257,226	28,341	4,783,178
Profit/(loss) attributable to members	(341,945)	-	-	(341,945)
<b>Transactions with owners in their capacity as owners</b>				
Balance at 30 June 2020	<u>1,155,666</u>	<u>3,257,226</u>	<u>28,341</u>	<u>4,441,233</u>

The accompanying notes form part of these financial statements.

## Kingscliff Bowls Club Limited

### Statement of Cash Flows For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	9,257,243	8,215,912
Payments to suppliers and employees	(7,811,033)	(8,071,459)
Interest paid	(60,963)	(67,928)
Net cash provided by/(used in) operating activities	1,385,247	76,525
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	(502,537)	(485,407)
Net cash used by investing activities	(502,537)	(485,407)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payment of finance lease liabilities	(355,274)	(375,844)
Proceeds from borrowings	156,082	764,323
Net cash used by financing activities	(199,192)	388,479
Net increase/(decrease) in cash and cash equivalents held	683,518	(20,403)
Cash and cash equivalents at beginning of year	83,654	104,057
Cash and cash equivalents at end of financial year	6 767,172	83,654

The accompanying notes form part of these financial statements.

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

The financial statements are for Kingscliff Bowls Club Limited as an individual entity. Kingscliff Bowls Club Limited is a not-for-profit Company limited by shares, incorporated and domiciled in Australia.

Comparatives are consistent with prior years, unless otherwise stated.

### **1 Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. The entity 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 financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, with the exception of cashflow 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 were authorised for issue on the 10th of September 2021 by the directors of the entity.

### **2 Summary of Significant Accounting Policies**

#### **(a) Revenue and other income**

The Kingscliff Beach Bowls Club recognises revenue on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. The Company achieves this by identifying all performance obligations, determining an appropriate transaction price and recognising any revenue as and when control of the performance obligation is transferred.

#### **Sale of goods**

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when performance obligations are transferred.

#### **Rendering of services**

Revenue from the performance obligation in relation to rendering of services is recognised upon delivery of the service to the customer.

#### **Government subsidies**

Government subsidies comprise Federal Government COVID stimulus funding. Subsidies are recognised when the specific obligations for the receipt of the subsidy have been met.



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **2 Summary of Significant Accounting Policies**

#### **(b) Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

#### **(c) Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

#### **(d) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

#### **(e) Inventories**

Inventories are measured at the lower of cost and net realisable value.

Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

#### **(f) Property, plant and equipment**

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

##### **Land and buildings**

Land and buildings are measured using the cost model.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (f) Property, plant and equipment

##### Plant and equipment

Plant and equipment are measured using the cost model.

##### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

Fixed asset class	Depreciation rate
Buildings	1.5% - 2.5%
Plant and Equipment	5.0% - 33.33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

#### (g) 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 period. 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 profit or loss and other comprehensive income.

#### (h) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **2 Summary of Significant Accounting Policies**

#### **(i) Leases**

A lease is a contract, or part of a contract, that conveys the right to use an asset for a period of time in exchange for consideration. If the terms and conditions of the a contract are changed, it is reassessed to once again determine if the contract is still, or now contains, a lease.

The term of a lease is determined at the non-cancelable period of the lease, together with the periods covered by an option to extend the lease where there is reasonable certainty that the option will be exercised, and periods covered by an option to terminate the lease if there is reasonable certainty that the option will not be exercised.

At inception, a right-of-use asset and a lease liability is recognised. Right-of-use assets are included in the statement of financial position and grouped in classes of similar underlying assets.

Right-of-use assets are initially measured at cost, comprising the following

- the amount of the initial measurement of the lease liability;
- any lease payments made at or before the commencement date, less any lease incentives received;
- an estimate of costs to be incurred in dismantling and removing the underlying asset;
- any initial direct costs incurred;

At the commencement date of the lease, the lease liability is initially recognised for the present value of non-cancelable lease payments discounted using the interest rate implicit in the lease, or, if that rate cannot be readily determined, the Club's incremental borrowing rate. The weighted average incremental borrowing rate is 5.30%.

The lease payment used in the calculation of the lease liabilities includes variable payments when they relate to an index or rate. Where leases contain variable lease payments based on an index or rate at a future point in time, the Club has only included CPI increases to date and not estimated future CPI-related increases.

The Club does not recognise leases that have a lease term of 12 months or less, perpetual, or are individually of low value as a right-of-use asset or lease liability.

The lease payments associated with these leases are recognised as an expense in the statement of profit or loss and other comprehensive income on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Company are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual value. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (j) Financial instruments

##### **Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset.

Financial instruments (except for trade receivables) are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit and loss' in which case transactions costs are expensed to profit or loss immediately.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component.

##### **Classification and subsequent measurement**

Financial assets other than those designated and effective as hedging instruments are classified upon initial recognition into the following categories:

- amortised cost
- equity instruments at fair value through other comprehensive income
- equity instruments at fair value through profit or loss

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance income or finance costs, except for impairment of trade receivables which are disclosed with other expenses.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset
- the business model for managing the financial asset

##### *Financial assets at amortised cost*

Financial assets are measured at amortised cost if the asset meets the following conditions (and are not designated as fair value through profit and loss):

- the financial asset is managed solely to collect contractual cash flows
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

##### *Financial liabilities*

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Company designated a financial liability at fair value through profit and loss.

Non-derivative financial liabilities other than financial grantees are subsequently measured at amortised cost using the effective interest method. All interest related charges and, if applicable, changes in the instruments fair values that are reported in profit or loss are included within finance costs or finance income.

##### *Impairment of financial assets*

The impairment requirements as applicable under AASB 9 use more forward looking information to recognise expected credit losses. Executed 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.

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **3 Critical Accounting Estimates and Judgments**

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

#### **Key estimates - impairment of property, plant and equipment**

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

#### **Key estimates - provisions**

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

#### **Key estimates - COVID-19**

Subsequent to the end of the financial year there have been considerable economic impacts in Australia and globally arising from the outbreak of the COVID-19 virus, and the government actions to reduce the spread of the virus. At the date of signing the financial statements, the Directors are unable to determine what financial effects/(if any) the outbreak of the virus could have on the clubs performance in the coming financial period.

No financial effects arising from the economic impacts of the virus have been included in the financial statements for the year ended 30 June 2021. The Directors acknowledge their responsibilities to continuously monitor the situation and evaluate this impact including its ability to pay its debts as and when they become due and payable.



## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 4 Revenue and Other Income

	2021	2020
	\$	\$
- sale of goods	8,188,485	7,240,210
- interest	2	8
- other	235,304	302,180
<b>Total Revenue</b>	<b>8,423,791</b>	<b>7,542,398</b>

### 5 Expenses

The result for the year includes the following specific expenses:

	2021	2020
	\$	\$
Cost of sales	1,835,922	1,766,690
Other expenses:		
Employee benefits expense	2,146,424	2,357,566
Depreciation and amortisation expense	606,886	582,981
Gaming Machine Taxes & Levies	702,353	474,459
Raffles, Promotions & Advertising	417,812	450,701
Entertainment & Other Activities	100,921	146,008
Members Expenses & Discounts	192,103	206,556
Loss on disposal of assets	22,572	1,457
Other expenses	1,554,829	1,820,484
Finance costs	63,028	77,441
<b>Total expenses</b>	<b>7,642,850</b>	<b>7,884,343</b>

### 6 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	767,172	172,828
	<b>767,172</b>	<b>172,828</b>

#### Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents	767,172	172,828
Bank overdrafts	-	(89,174)
<b>Balance as per statement of cash flows</b>	<b>767,172</b>	<b>83,654</b>

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 7 Inventories

	2021	2020
	\$	\$
CURRENT		
At cost:		
Raw Materials and Stores	103,575	112,183
<b>TOTAL INVENTORIES</b>	<b>103,575</b>	<b>112,183</b>

### 8 Trade and Other Receivables

	2021	2020
	\$	\$
CURRENT		
Trade receivables	77,574	15,528
Other receivables	-	117,500
<b>Total current trade and other receivables</b>	<b>77,574</b>	<b>133,028</b>

#### Impairment of receivables

The Company applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which

### 9 Other Assets

	2021	2020
	\$	\$
CURRENT		
Prepayments	130,567	32,758
Bonds receivable	-	3,400
	<b>130,567</b>	<b>36,158</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 10 Leases

The Company has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related interpretations.

#### Right-of-use assets

	Photocopier \$	Phone System \$	Total \$
<b>Year ended 30 June 2021</b>			
Balance at beginning of year	182,345	17,247	199,592
Amortisation	(38,388)	(4,568)	(42,956)
<b>Balance at end of year</b>	<b>143,957</b>	<b>12,679</b>	<b>156,636</b>

	Photocopier \$	Phone System \$	Total \$
<b>Year ended 30 June 2020</b>			
Additions	191,942	22,841	214,783
Amortisation	(9,597)	(5,594)	(15,191)
<b>Balance at end of year</b>	<b>182,345</b>	<b>17,247</b>	<b>199,592</b>

#### Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	2021 \$	2020 \$
<b>Lease Liability</b>		
Current	40,656	9,976
Non Current	132,953	151,648
	<b>173,609</b>	<b>161,624</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2021

## 11 Property, plant and equipment

Buildings		
At fair value	7,097,438	6,993,403
Accumulated depreciation	(3,510,708)	(3,337,716)
Total buildings	3,586,730	3,655,687
Total land and buildings	3,586,730	3,655,687
Plant and Equipment		
At cost	5,152,253	5,076,149
Accumulated depreciation	(3,340,711)	(3,299,367)
Total plant and equipment	1,811,542	1,776,782
Leasehold Improvements		
At cost	629,871	623,835
Accumulated amortisation	(217,120)	(196,193)
Total leasehold improvements	412,751	427,642
Capitalised Leased Assets		
Under lease	277,476	277,476
Accumulated amortisation	(98,968)	(62,906)
Total capitalised leased assets	178,508	214,570
Total plant and equipment	2,402,801	2,418,994
<b>Total property, plant and equipment</b>	<b>5,989,531</b>	<b>6,074,681</b>

## (a) Movements in Carrying Amounts

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

	Buildings	Plant and Equipment	Improvements	Leased Assets	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2021</b>					
Balance at the beginning of year	3,655,687	1,776,782	427,642	214,570	6,074,681
	105,499	391,002	6,036	-	502,537
Disposals	-	(22,572)	-	-	(22,572)
Depreciation expense	(174,456)	(333,670)	(20,927)	(36,062)	(565,115)
<b>Balance at the end of the year</b>	<b>3,586,730</b>	<b>1,811,542</b>	<b>412,751</b>	<b>178,508</b>	<b>5,989,531</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 12 Trade and Other Payables

	Note	2021 \$	2020 \$
Current			
Trade payables		359,272	237,068
Amounts received in advance		54,577	47,989
GST payable		83,921	21,324
Sundry payables and accrued expenses		224,545	357,198
		<u>722,315</u>	<u>663,579</u>
		2021 \$	2020 \$
NON-CURRENT			
Trade payables		43,118	45,700
		<u>43,118</u>	<u>45,700</u>

### 13 Borrowings

	2021 \$	2020 \$
CURRENT		
Secured liabilities:		
Bank overdraft	-	89,174
Other loans	56,635	107,709
<b>Total current borrowings</b>	<u>56,635</u>	<u>196,883</u>
	2021 \$	2020 \$
NON-CURRENT		
Secured liabilities:		
Equipment loan	19,758	48,373
Bank loans	678,510	770,000
<b>Total non-current borrowings</b>	<u>698,268</u>	<u>818,373</u>
<b>Total borrowings</b>	<u>754,903</u>	<u>1,015,256</u>

The following security has been offered in respect of interest bearing liabilities:

- Registered mortgage debenture over the assets and undertakings of Kingscliff Beach Bowls Club Ltd for
- Lease liabilities are secured by the underlying leased asset.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 14 Reserves

#### (a) Asset realisation reserve

The asset realisation reserve records revaluations of non-current assets.

#### (b) Capital profits reserve

The capital profits reserve is an accumulation of the capital profits derived by the Company.

### 15 Employee Benefits

	2021 \$	2020 \$
CURRENT		
Employee benefits	266,858	243,643
	<u>266,858</u>	<u>243,643</u>
NON-CURRENT		
Provision for employee benefits	42,076	117,434
	<u>42,076</u>	<u>117,434</u>

### 16 Events after the end of the Reporting Period

The financial report was authorised for issue on 10 September 2021 by the Board of Directors.

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

### 17 Capital and Leasing Commitments

#### (a) Perpetual Leases

Operating leases are in place for office equipment and normally have a term between 1 and 5 years. Lease payments are increased on an annual basis to reflect market rentals.

##### *Land Lease and Car Park License*

The company's business operates on leasehold land (Portion 468 being special lease 81432) with access to the club via Car Park (License S34A 497256).

Special lease 81432 is for a perpetual term for recreation (Bowling Green) and erection of Buildings (Clubhouse).

Future years rental are subject to market value review by the NSW Department of Lands less any adjustment/waivers provided to the company as a not for profit sporting organisation.

Special Lease Annual Rent	157,303	159,736
Car Park License Annual Rent	51,440	52,217
<b>Total</b>	<u>208,743</u>	<u>211,953</u>



## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 18 Key Management Personnel Remuneration

The total remuneration paid to key management personnel of the Company is \$ 426,639 (2020: \$ 439,906).

### 19 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 2 each towards meeting any outstanding obligations of the Company. At 30 June 2021 the number of members was 6,735 (2020: 4,583).

### 20 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2021 (30 June 2020:None).

### 21 Related Parties

From time to time the Directors of the Company, or director of related entities may purchase/supply goods or services from/to the Company these purchases/supplies are on the same terms and conditions as those entered into by other company employees, customers, members or suppliers.

### 22 Statutory Information

The registered office and principal place of business of the company is:

Kingscliff Bowls Club Limited  
131 Marine Parade  
KINGSCLIFF NSW 2487

### 23 Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, accounts receivable and payable, bank loans and overdrafts and leases.

The total for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	2021	2020
	\$	\$
Cash and cash equivalents	767,172	172,828
Trade and other receivables	73,830	133,028
<b>Total financial assets</b>	<b>841,002</b>	<b>305,856</b>
Trade and other payables	707,112	661,290
Borrowings	928,512	1,216,879
<b>Total financial liabilities</b>	<b>1,635,624</b>	<b>1,878,169</b>

**Directors' Declaration**

The directors of the Company declare that:

- 1. The financial statements and notes, as set out on pages 7 to 23, are in accordance with the *Corporations Act 2001* and:
  - a. comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
  - b. give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the Company.
- 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 .....

Raymond Breen

Director .....

Phillip Perkiss

Dated 10 September 2021

## **Kingscliff Bowls Club Limited**

# **Independent Audit Report to the members of Kingscliff Bowls Club Limited**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the financial report of Kingscliff Bowls Club Limited (the Company), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the 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 the Company 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 2021 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements and the *Corporations Regulations 2001*.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the 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.

#### **Responsibilities of 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 - Reduced Disclosure Requirements 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.

**Kingscliff Bowls Club Limited**

## **Independent Audit Report to the members of Kingscliff Bowls Club Limited**

### **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 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 the financial report.

Graham Smith  
Director

Dated this 10th day of September 2021

## **ORDINARY RESOLUTIONS 1 - 10**

### **FIRST RESOLUTION**

That the members hereby approve the following benefits:

That in respect of a half day's duty by volunteers for the Club each shall be entitled to two (2) standard refreshments deducted from the appropriate section's accounts.

### **SECOND RESOLUTION**

That the members hereby approve the following benefits:

That in respect of a duty by volunteers for the Club extending through their regular meal time each shall be entitled to a light meal from Oceans Cafe deducted from the appropriate section's accounts.

### **THIRD RESOLUTION**

That the members hereby approve the following benefits:

- (a) That all Directors who attend a Directors' Meeting and all Committee members who attend Committee Meetings shall be entitled to two (2) standard refreshments at the conclusion of each Board Meeting/Committee Meeting as the case may be;
- (b) That in the event that a meeting of the Board of the Club extends beyond their regular meal time then each Director attending that meeting shall be entitled to a light meal from Oceans Cafe;
- (c) That in the event that the Kingscliff Women's Bowling Club Management Committee, Kingscliff Bowls Club Management Committee extends beyond their regular meal time the members of the Committee attending that meeting shall be entitled to a light meal from Oceans Cafe to be deducted from each relevant section's accounts.

### **FOURTH RESOLUTION**

That the members approve that Directors and representatives of the Kingscliff Women's' Bowling Club, the Kingscliff Bowls Club be entitled to reasonable out of pocket expenses when carrying out their duties in relation to the club to be deducted from the appropriate section's relevant accounts.

### **FIFTH RESOLUTION**

That each member of the Board of Directors be supplied with Director's attire, which consists of a shirt /trousers /skirts /blouse.

### **SIXTH RESOLUTION**

Each volunteer engaged in raffle or miscellaneous promotional duties (barefoot bowls) on behalf of the Club Ltd shall be entitled to two (2) standard refreshments.

### **SEVENTH RESOLUTION**

That the members approve a Christmas Cheer of meals and refreshments to Kingscliff Women's' Bowling Club, Kingscliff Bowls Club and the Board of Management of Kingscliff Bowls Club Ltd to be deducted from the appropriate section's accounts.

#### **EIGHTH RESOLUTION**

That the members approve the following honorariums on a pro rata portion as applicable to each of the members of the Kingscliff Bowls Club Ltd. Board of Directors who hold office in the year 2021 / 2022:

a)	Chairman	\$6,000
b)	Deputy Chairman	\$4,000
c)	Directors	\$3,000

#### **NINTH RESOLUTION**

That the members approve the following honorariums on a pro rata portion as applicable to each of the Management Committee members of the Kingscliff Women's Bowling Club, Kingscliff Bowls Club who hold office in the year 2021/2022 deducted from the appropriate section's accounts.

##### **Kingscliff Women's Bowling Club**

President	\$500.00
Vice President	250.00
Secretary	400.00
Ass/ Secretary	100.00
Treasurer	200.00
Match Committee x 3	150.00
Selectors x 3	150.00

**Total** **\$2350.00**

##### **Kingscliff Bowls Club**

President	\$1300.00
Vice President	600.00
Secretary	1000.00
Ass/ Secretary	200.00
Treasurer	600.00
Match Committee x 3	500.00 each
Selectors x 3	300.00 each

**Total** **\$6100.00**

Umpires & Measurers (Active) 200.00 each  
Chairman of Umpires 300.00  
(the Chairman of umpires payments include the ordinary honorarium)

#### **TENTH RESOLUTION**

That the members approve the appointment of WCA Audit & Assurance Services Pty Ltd as the Club's Auditor.



**KINGSLIFF BEACH BOWLS CLUB LIMITED**  
**ACN 001 035 472**

**NOTICE OF GENERAL MEETING  
AND SPECIAL RESOLUTIONS**

**NOTICE** is hereby given of a General Meeting of the **KINGSLIFF BEACH BOWLS CLUB LIMITED** to be held on Sunday 31 October 2021 commencing at the hour of 9 **am/pm** at the premises of the Club, 131 Marine Parade, Kingscliff, New South Wales.

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**BUSINESS**

The business of the General Meeting will be for members to consider and, if thought fit, pass the Special Resolution set out below.

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**PROCEDURAL MATTERS FOR SPECIAL RESOLUTIONS**

1. To be passed, a Special Resolution must receive votes in favour from three quarters (75%) of those members who, being eligible to do so, vote in person on the Special Resolution at the meeting.
2. The Special Resolution is to be read in conjunction with the headings and notes following each amendment. Neither the headings nor the notes in the Special Resolution form part of the amendments and are only for the information of members.
3. Only Life members and financial Bowling members are entitled to vote on the Special Resolutions.
4. Under the Registered Clubs Act:
  - (a) members who are employees of the Club are not entitled to vote.
  - (b) proxy voting is prohibited.
5. The Board of the Club recommends the Special Resolutions to members.

---

**FIRST SPECIAL RESOLUTION**

*[The First Special Resolution is to be read in conjunction with the notes to members set out below.]*

That the Constitution of Kingscliff Beach Bowling Club Limited be amended by:

- (a) **inserting** the following new definitions into Rule 2 in alphabetical order:

**"Code"** means the Registered Clubs Accountability Code found in Schedule 2 of the Registered Clubs Regulations (NSW) 2015.

**"Director Identification Number"** means a person's unique Director Identification Number which all directors of companies are required to obtain in accordance Act.

**"Full Term"** means a period from one Biennial General Meeting of the Club to the subsequent Biennial General Meeting".

(b) **deleting Rule 30 and inserting the following new Rule 30:**

- "(a) A Life member shall be any member who in consideration of long or meritorious service to the Club has been granted Life membership of the Club in accordance with this Constitution.*
- (b) Life membership may only be conferred at a general meeting of the Club (including an Annual General Meeting).*
- (c) Candidates for Life membership shall be proposed by one and seconded by another financial Full member or Life member and submitted to the Board for approval. A nomination must be lodged with the Secretary at least 2 months prior to the date of the general meeting.*
- (d) Any member who has been suspended from the Club in accordance with Rule 50 is ineligible for Life membership.*
- (e) Every proposal for Life membership must be in the form determined by the Club. Without limitation, the nomination form must state:*
  - (i) how the nominee has demonstrated significant, sustained and high quality service of membership that enhances the reputation and future of the Club;*
  - (ii) how the general attitude and demeanor of the nominee has enhanced the Club;*
  - (iii) how the nominee has demonstrated a commitment to the principles of fair play and good sportsmanship and/or a commitment to the Club as a volunteer;*
  - (iv) whether the member has provided value leadership and been a role model to members in general;*
  - (v) how the nominee's service has reflected favorably upon, and brought credit to, the Club;*
- (f) If a nomination for Life membership is approved by the Board, the nomination shall be referred to the next general meeting of the Club and not less than twenty-one (21) days written notice of the nomination shall be given to all members eligible to vote at that meeting.*
- (g) If a nomination for Life membership is not approved by the Board, the nomination shall not be submitted to a general meeting of the Club.*
- (h) If a nomination for Life membership is approved by a resolution passed by a three quarters (75%) majority of the members present and eligible to vote at the general meeting, the person nominated shall thereby be a Life member of the Club.*
- (i) Every Life member shall be entitled to all the rights and privileges of a Bowling member.*
- (j) A Life member is relieved from the payment of any annual subscription."*

(c) **deleting Rule 34(e) and inserting the new Rule 34(e):**

*"When a Temporary member is first admitted to the Club during any new period of Temporary membership, the following particulars must where required by the Registered Clubs Act be entered in the Club's Register of Temporary members:*

- (i) the name in full, or the surname and initials, of the Temporary member;*

- (ii) *the residential address of the Temporary member;*
- (iii) *the date on which Temporary membership was granted;*
- (iv) *the signature of the Temporary member."*

(d) **inserting** in Rule 37(a) after the words "full name," the words "email address,"

(e) **deleting** Rule 48 and **inserting** the following new Rule 48:

*"Members must advise the Secretary of the Club of any change in their details (including address, email address and telephone number) within seven (7) days of changing their address or details as recorded in the register."*

(f) **deleting** Rules 50(d) to 50(f) inclusive and **inserting** the following new Rules 50(d) to 50(ff) inclusive:

*"(d) If the member fails to attend such meeting:*

*(i) the charge may be heard and dealt with and the Board may decide on the evidence before it; and*

*(ii) the Board may impose any penalties,*

*the member's absence notwithstanding, but having regard to any representations which may have been made to it in writing by the member charged.*

*(e) After the Board has considered the evidence put before it, the Board must come to a decision as to whether the member is guilty or not of the charge.*

*(f) When the Board has made a decision as to whether the member is guilty or not, if the member charged is at the meeting, the Board must inform the member of the Board's decision.*

*(ff) If the member charged has been found guilty and is at the meeting, the member must be given a further opportunity at the meeting to address the Board in relation to an appropriate penalty for the charge of which the member has been found guilty."*

(g) **deleting** Rule 55(b) and in its place inserting the following new Rule 55(b):

*(b) In addition to Rules 55A to 55E inclusive, a member is not eligible to be nominated for election to the Board if the member:*

*(i) has been issued with a notice of disciplinary charge and hearing to appear before the Board or the Board's duly constituted disciplinary committee on any charge and has been found guilty of that charge within two (2) Full Terms immediately prior to a Biennial General Meeting where an election for the Board is required.*

*(ii) at any time has been convicted of an indictable offence;*

*(iii) is not a Financial member;*

*(iv) is currently suspended from membership;*

*(v) is an employee of the Club;*

*(vi) does not have a current and valid Director Identification Number or*

*(v) does not provide their Director Identification Number to the Club with the their nomination."*

(h) **deleting** in Rule 58(a) "6pm" and in its place **inserting** "3pm".

- (i) **inserting** in Rule 58(vi) after the words "*The position*" the word "*and*".
- (j) **inserting** the in Rule 69 after the words "*all resolutions*" the words "*and proceedings*"
- (k) **inserting** in Rule 75(a) the following words at the end of the Rule:

*"This resolution must be recorded in the minutes of the next Board meeting."*

- (l) **inserting** the following new Rule 75(d):

*"A resolution may be passed by the Board if the proposed resolution is emailed to all directors and all directors agree to the proposed resolution by each director sending a reply email to the Club to that effect. The resolution shall be passed when the last director has sent their reply email agreeing to the proposed resolution."*

- (m) **deleting** Rules 76 to 76C inclusive and **inserting** the following new Rules 76 to 76B:

**76. MATERIAL PERSONAL INTERESTS OF DIRECTORS**

76.1 Any director who has a material personal interest in a matter that relates to the affairs of the Club must, as soon as practicable after the relevant facts have come to the director's knowledge:

- (a) declare the nature of the interest at a meeting of the Board; and
- (b) comply with Rule 76.2.

76.2 Subject to Section 195 of the Act, a director who has a material personal interest in a matter that is being considered at a meeting of the Board, or of the Directors of the Club:

- (a) must not vote on the matter; and
- (b) must not be present while the matter is being considered at the meeting.

**76A. REGISTERED CLUBS ACCOUNTABILITY CODE**

76A.1 The Club must comply with the requirements of the Registered Clubs Accountability Code (as amended from time to time) and the provisions of this Rule 76A.

76A.2 For the purposes of this Rule 76A, the terms "close relative", "controlling interest", "manager", "pecuniary interest" and "top executive" have the meanings assigned to them by the Registered Clubs Act and Registered Clubs Regulations.

**CONTRACTS WITH TOP EXECUTIVES**

76A.3 The Club must ensure that each top executive has entered into a written employment contract with the Club dealing with:

- (a) the top executive's terms of employment; and
- (b) the roles and responsibilities of the top executive;
- (c) the remuneration (including fees for service) of the top executive;
- (d) the termination of the top executive's employment.

76A.4 Contracts of employment with top executives:

- (a) will not have any effect until they are approved by the Board; and

- (b) *must be reviewed by an independent and qualified adviser before they can be approved by the Board.*

#### CONTRACTS WITH DIRECTORS OR TOP EXECUTIVES

76A.5 *Subject to any restrictions contained in the Registered Clubs Act and Rule 76, the Club must not enter into a commercial arrangement or a contract with a director or top executive or with a company or other body in which a director or top executive has a pecuniary interest, unless the proposed commercial arrangement or contract is first approved by the Board.*

76A.6 *A "pecuniary interest" in a company for the purposes of Rule 76A.5 does not include any interest exempted by the Registered Clubs Act.*

#### CONTRACTS WITH SECRETARY AND MANAGERS

76A.7 *Unless otherwise permitted by the Registered Clubs Act, the Club must not enter into a commercial arrangement or contract with:*

- (a) *the Secretary or a manager; or*
- (b) *any close relative of the Secretary or a manager;*
- (c) *any company or other body in which the Secretary or a manager or a close relative of the Secretary or a manager has a controlling interest.*

#### LOANS TO DIRECTORS AND EMPLOYEES

76A.8 *The Club must not:*

- (a) *lend money to a director of the Club; and*
- (b) *unless otherwise permitted by the Registered Clubs Act and Regulations, the Club must not lend money to an employee of the Club unless the amount of the proposed loan is ten thousand dollars (\$10,000) or less and the proposed loan has first been approved by the Board.*

#### RESTRICTIONS ON THE EMPLOYMENT OF CLOSE RELATIVES OF DIRECTORS AND TOP EXECUTIVES

76A.9 *A person who is a close relative of a director or top executive must not be employed by the Club unless their employment is approved by the Board.*

76A.10 *If a person who is being considered for employment by the Club is a close relative of a director of the Club, the director must not take part in any decision relating to the person's employment.*

#### DISCLOSURES BY DIRECTORS AND EMPLOYEES OF THE CLUB

76A.11 *A director, top executive or employee of the Club must disclose any of the following matters to the Club to the extent that they relate to the director, top executive or employee:*

- (a) *any material personal interest that the director has in a matter relating to the affairs of the Club; and*
- (b) *any personal or financial interest of the director or top executive in a contract relating to the procurement of goods or services or any major capital works of the Club;*

- (c) *any financial interest of the director or top executive in a hotel situated within forty (40) kilometers of the Club's premises;*
- (d) *any gift (which includes money, hospitality and discounts) valued at one thousand dollars (\$1,000) or more, or any remuneration (including any fees for service) of an amount of one thousand dollars (\$1,000) or more, received by the director, top executive or employee from an affiliated body of the Club or from a person or body that has entered into a contract with the Club;*
- (e) *The Club must keep a register in an approved form containing details of the disclosures made to the Club in accordance with this Rule 76A.*

#### **TRAINING DISCLOSURES**

**76A.12** *The Club must make available to members:*

- (a) *details of any training which has been completed by directors, the Secretary and managers of the Club in accordance with the Registered Clubs Regulation; and*
- (b) *the reasons for any exemption of any director, the Secretary and any manager of the Club from the training prescribed by the Registered Clubs Regulation.*

**76A.13** *The Club must indicate, by displaying a notice on the Club's premises and on the Club's website (if any), how the members of the Club can access the information.*

#### **PROVISION OF INFORMATION TO MEMBERS**

**76B** *The Club must:*

- (a) *make the information required by the Registered Clubs Regulations available to the members of the Club within four (4) months after the end of each reporting period to which the information relates; and*
- (b) *indicate, by displaying a notice on the Club's premises and on the Club's website (if any), how the members of the Club can access the information."*

(n) **inserting** the new subheadings and Rules 93A to 93C inclusive:

#### **"CANCELLATION AND POSTPONEMENT OF GENERAL MEETINGS**

**93A** *The Board may cancel or postpone any general meeting prior to the date on which it is to be held, except where such cancellation or postponement would be contrary to the Act. The Board may give such notice of the cancellation or postponement as it thinks fit but any failure to give notice of the cancellation or postponement does not invalidate the cancellation or postponement or any resolution passed at a postponed meeting. This Rule 36.42 will not operate in relation to a meeting called pursuant to a request or requisition of members."*

#### **WITHDRAWAL OF RESOLUTIONS**

**93B** *The Board may withdraw any resolution which has been proposed by the Board and which is to be considered at a general meeting, except where the withdrawal of such a resolution would be contrary to the Act."*

#### **USE OF TECHNOLOGY FOR GENERAL MEETINGS**

**93C** *The Club may hold a general meeting at two (2) or more venues using technology that gives the members as a whole a reasonable opportunity to participate at the meeting."*

- (o) **deleting** Rules 103, 104 and 105 and in their place the following new Rules:

103 A notice may be given by the Club to any member either:

- (a) personally; or
- (b) by sending it by post to the address of the member recorded for that member in the Register of Members kept pursuant to this Constitution;
- (c) by sending it by any electronic means; or
- (d) by notifying the member, either personally, by post, or electronically, that the notice is available and how the member can access the notice.

104 Where a notice is sent by post to a member in accordance with Rule 44.1 the notice shall be deemed to have been received by the members:

- (a) in the case of a notice convening a meeting, on the day following that on which the notice was posted; and
- (b) in any other case, at the time at which the notice would have been delivered in the ordinary course of post.

104A Where a notice is sent by electronic means, the notice is taken to have been received on the day following that on which it was sent.

104BA Where a member is notified of a notice in accordance with Rule 103(d), the notice is taken to have been received on the day following that on which the notification was sent

- (p) **inserting** the new Rule 107A:

"A copy of the current Constitution will be posted on the Club's website to be available for members."

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### Notes to Members on First Special Resolution

1. The First Special Resolution proposes a series of amendments to the Constitution to reflect the requirements of the *Corporations Act*, *Registered Clubs Act* and the *Registered Clubs Regulations* and ensure the document is in good working order.
2. **Paragraph (a)** inserts definitions of a Biennial General meeting, being an annual general meeting where the Board is elected, the *Registered Clubs Accountability Code*, and Full Term, being the two year period between Biennial General Meetings. It also inserts a relevant definition of Director Identification Number in accordance with the *Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020 (Cth)*.
3. **Paragraph (b)** updates provisions relating to Life membership. If the Special Resolution is passed, all Full members will be eligible to propose and nominate another member for Life membership. The amendments will also contain greater eligibility requirements, in more specific detail, to be elected to Life membership.
4. **Paragraph (c)** clarifies the requirements of when a Temporary member's details are to be recorded in the Register of Temporary members in accordance with the *Registered Clubs Act*.
5. **Paragraphs (d) and (e)** amend the existing requirements for membership applications to include the applicant's email address in order for the Club to contact members electronically. They also clarify that members are required to update the Secretary of any change to their contact details.
6. **Paragraph (f)** updates current provisions relating to disciplinary proceedings to bring them into line with best practice.



7. Paragraph (g) clarifies that persons who are employees of the Club, or who are not financial members, or who are currently subject to a suspension of their membership, or who do not have a Director Identification Number (as required of directors by the *Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020 (Cth)*) are not eligible to stand for election to the Board.
8. **Paragraph (h)** requires nomination forms for election to the Board to be submitted by 3pm at the latest on the closing date for nominations.
9. **Paragraphs (l) and (j)** make small grammatical amendments to clarify the relevant Rules.
10. **Paragraph (k)** requires any Board resolution that is passed without a meeting of the Board to be recorded in the minutes of the next meeting of the Board.
11. **Paragraph (l)** clarifies that a board resolution can be passed by way of email. This is permitted by the *Corporations Act*.
12. **Paragraph (m)** amends existing provisions relating to corporate governance and accountability to bring the Constitution into line with the *Corporations Act*, the *Registered Clubs Act* and the *Registered Clubs Accountability Code*.
13. **Paragraph (n)** amends existing provisions relating to proposed resolutions, and the holding and postponing of general meetings to bring the Constitution into line with the *Corporations Act*.
14. **Paragraph (o)** amends existing provisions relating to notices to members to bring the Constitution into line with the *Corporations Act*. The amendments refer to the Club's ability to give notice of general meetings to members electronically if a member elects to receive notices this way or if the *Corporations Act* allows the Club to do so.
15. **Paragraph (s)** inserts a Rule requiring the Club to place a copy of the Constitution on the Club's website.

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Dated: 23/08/2021

By direction of the Board

*Phil Kelly*

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**P.L Kelly  
General Manager  
ACCM, JP**