

CALOUNDRA POWER BOAT CLUB LTD

ABN: 73 010 018 934

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

			This Year	Last Year
			\$	\$
INCOME	Note			
<i>Net surplus/(deficit) from trading activities:</i>				
Beverages			1,268,243	1,167,354
Catering			1,194,146	917,778
Gaming machines			1,802,052	2,041,624
Keno			66,655	67,703
			4,331,095	4,194,459
Other income			400,484	350,278
Total income	1(a)		4,731,580	4,544,737
LESS: EXPENSES				
Auditor's remuneration	2		18,300	19,560
Depreciation	1(c),7(b),8(a)		631,634	534,553
Exit costs			313,520	0
Financial costs			56,460	51,244
Other expenses			2,121,396	1,837,001
Salaries, wages and related costs			2,108,860	1,585,667
Total expenses			5,250,170	4,028,025
Net surplus/(deficit) before income tax			(518,590)	516,713
Less: income tax	1(k)		0	0
Net surplus/(deficit) after income tax			(518,590)	516,713
OTHER COMPREHENSIVE INCOME				
Other			0	0
Total comprehensive income attributable to members of the club			(518,590)	516,713

The accompanying notes form part of these financial statements.

CALOUNDRA POWER BOAT CLUB LTD

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**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026**

	Note	This Year \$	Last Year \$
CURRENT ASSETS			
Cash	3	1,648,296	2,393,580
Receivables	4	281,522	293,561
Inventories	5	110,230	107,493
other	6	103,806	100,301
Total current assets		<u>2,143,854</u>	<u>2,894,935</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	4,322,542	4,087,041
Right of use assets	8	918,578	688,720
Total non-current assets		<u>5,241,119</u>	<u>4,775,760</u>
Total assets		<u>7,384,973</u>	<u>7,670,695</u>
CURRENT LIABILITIES			
Payables	9	1,108,581	1,172,633
Borrowings	10	35,743	33,614
Lease liability	8	39,240	31,483
Provisions	11	303,125	242,699
Total current liabilities		<u>1,486,689</u>	<u>1,480,430</u>
NON-CURRENT LIABILITIES			
Borrowings	10	109,532	146,478
Lease liability	8	972,494	726,091
Provisions	11	67,892	50,739
Total non-current liabilities		<u>1,149,918</u>	<u>923,308</u>
Total liabilities		<u>2,636,606</u>	<u>2,403,738</u>
Net assets surplus/(deficit)		<u>4,748,367</u>	<u>5,266,957</u>
MEMBERS' FUNDS			
Retained profits/(accumulated losses)		4,748,367	5,266,957
Total equity		<u>4,748,367</u>	<u>5,266,957</u>

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

	Retained Earnings	Total
THIS YEAR		
Opening balance	5,266,957	5,266,957
Current year's surplus/(deficit)	(518,590)	(518,590)
Closing balance	<u>4,748,367</u>	<u>4,748,367</u>
LAST YEAR		
Opening balance	4,750,245	4,750,245
Current year's surplus/(deficit)	516,713	516,713
Closing balance	<u>5,266,957</u>	<u>5,266,957</u>

The accompanying notes form part of these financial statements.

CALOUNDRA POWER BOAT CLUB LTD

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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026**

		This Year \$	Last Year \$
SUMMARY OF CASH FLOWS FROM:			
	Note		
OPERATING ACTIVITIES			
Receipts from customers		10,419,127	10,373,428
Payments to suppliers and employees		(10,359,947)	(9,405,930)
Interest received		64,316	77,741
Interest expense		(56,460)	(51,244)
Net cash surplus/(deficit)		<u>67,036</u>	<u>993,995</u>
INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		65,331	63,500
Payment for property, plant & equipment including right of use assets	7(b), B(a)	(1,096,994)	(718,613)
Net cash surplus/(deficit)		<u>(1,031,663)</u>	<u>(655,114)</u>
FINANCING ACTIVITIES			
Proceeds from/(repayment of) borrowings		219,343	45,813
Net cash surplus/(deficit)		<u>219,343</u>	<u>45,813</u>
Net increase/(decrease) in cash held		<u>(745,285)</u>	<u>384,694</u>
Cash at beginning of year		2,393,581	2,008,886
Cash at end of year	1(g) & 3	<u>1,648,296</u>	<u>2,393,581</u>
RECONCILIATION OF OPERATING CASH FLOW WITH NET PROFIT/(LOSS)			
Net surplus/(deficit) from ordinary activities after income tax		(518,590)	516,713
Adjust for non-cash items:			
- Depreciation		631,634	285,104
- Loss/(profit) on disposal of assets		(65,331)	0
- Provision		77,578	13,935
Changes in assets and liabilities:			
Inventory (Increase)/decrease		(2,737)	3,066
Receivables (Increase)/decrease		12,039	(128,392)
Prepayments (Increase)/decrease		(3,505)	(2,283)
Income in advance Increase/(decrease)		(1,786)	146,205
Payables Increase/(decrease)		<u>(62,266)</u>	<u>52,698</u>
Total net operating cash flow		<u>67,036</u>	<u>887,047</u>

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