Moree & District Services Club Limited

Annual Report

For the Year Ended 30 June 2025

Contents

Moree & District Services Club Limited

ABN: 31 000 956 061

Chairman's Report for the Year Ended 30 June 2025

This report marks completion of another term of office, and one could not be prouder of the success we have achieved under the current Board and Management. The end result of the financial year 2024-2025 points to another outstanding achievement.

The specialty of our results over the past years has seen significant increases year on year and culminates on performance never before seen. On top of our performance, we have delivered substantial capital investment and we are continuing to do so year on year. Our intention to complete the bottle shop project has not waivered even though it seems like an eternity. We have hit hurdle after hurdle but there is considerable light at the end of the tunnel now to achieve completion sometime in the new year.

Another of our goals is always striving to deliver the best of the best to you, our valued members and visitors. We are proud to say that we can provide affordable hospitality in what must be considered the hardest economic period post-covid. Cost of living is on the rise, affordability is telling on us all and yet we can still deliver the goods.

We continue to deliver to our sporting bodies and numerous organisations within the community, all of whom are an integral part of our business. The success of our Christmas promotion 2024 has prompted us to deliver again, giving away another new car plus other great prizes.

This is on top of some excellent results is what makes all of the above happen. Our ability to maintain financial security has also been recognised. The Term Deposit assets that were in place when we were elected are still there in full and once again earning good returns on investment. The cash assets have risen to extraordinary heights to somewhere in excess of $10m. Taking all this into account, we have still managed to continue to invest in what your board considers the best for everyone. The money has been earned and spent wisely to ensure continued viability and it has been money earned through sound management and strategic planning, an extraordinary achievement even if I do say so myself.

I must take this opportunity to thank my fellow directors who have committed to their task admirably. To see the results we have posted in the past years must be very pleasing to them, as they are to me.

It is now time for all members to consider the future of your club. All of my team have committed to continue the work achieved over the past years and this can only be done with your support. So please may I ask when the time comes to give them your tick of approval, you won`t be disappointed.

In signing off this message please let me once again thank you one and all, as without you we do not survive.

G. Maiden

Gary Maidens

Chairman - Moree & District Services Club Limited

Moree & District Services Club Limited

ABN: 31 000 956 061

Treasurer's Report for the Year Ended 30 June 2025

Dear Fellow Members,

It is with much pleasure that I present to you, the Treasurer's Report for the financial year 2024/25.

Since coming onto The Board, I have attended the scheduled monthly Board of Directors meetings as well as the Finance Committee meetings that precede these, to review and discuss the financial performances and targets of The Club and the Albert Motel.

To the best of the Board of Directors knowledge, all accounts referred herein, are presented fairly to the operating result and financial positions of both The Moree & District Services Club and The Albert Motel for the full fiscal year ending 30 June 2025. All reports have been presented in accordance with the Australian Accounting Standards and the Corporations Act and Regulations 2001.

I would like to report to the members, that a combined Net profit of $1.969 million dollars was achieved from The Moree & District Services Club and the Albert Motel.

Various community groups, organisations as well as internal sporting bodies were supported with various funding grants to the value of approximately $150,000.00 throughout the year.

Thank you

Mark Cahill

Treasurer

Moree & District Services Club Limited

Moree & District Services Club Limited

ABN: 31 000 956 061

Secretary Manager's Report for the Year Ended 30 June 2025

The Club has continued on almost from where we left off from the previous financial year and gone on to record another outstanding result. This performance is most certainly a reflection on the character and loyalty of our community as we see all over the state amalgamations and closures of organisations that are no longer viable or able to stand on their own two feet.

So it is a credit to you all, you have always showed loyalty second to none and as true Moree people you have contributed to the success of your Club in no uncertain terms, so a big congratulations and thank you from me it is a pleasure to be part of the driving force behind our success.

We have a loyal band of staff who I am sure you will all agree provide the best possible service as it is not the easiest job where satisfaction is paramount. I am sure wherever possible our staff go out of their way to ensure you enjoy the experience of The Moree Services Club. I am sure you will join me in congratulating every staff member on a job well done.

We continue to provide for a large array of sporting bodies with facilities and funding that see`s Moree on the front foot in sporting facilities and we have committed considerable funding to ensure we continue to do so well into the future. As is normal for our community sponsorship of sports fixtures and sporting bodies is essential to their survival and your Club is very proud to know we can help when help is needed. It is not only sporting bodies that are privy to the Club's support. Through the Club Grants system this year saw numerous organisations receive considerable funding.

It is not all about funding and sponsorship either as we strive to reward all members with equality. Our commitment to providing affordable beverage and entertainment along with raffles members badge draws loyalty rewards (payday) and lots more. This year saw a new initiative for the Christmas promotion in giving away a car.

The Motel is now being managed by Brian, Denise, Karen and Frances who have stepped up waving the flag and doing an excellent job whilst their loyal staff are really on the front foot doing a fantastic job. So, a big thank you to the whole team.

I would like to sincerely thank the whole catering team for the overall job well done. The pressure that caterers experience is second to none when it comes to food, so I do not envy their task one little bit, but I am sure overall they have done the best possible so once again thank you.

Special mention must go to the staff in administration, Maree, Annette and Sue, you certainly excel in your commitment to the smooth running of the Club. Michael as assistant Manager, Duty Managers Tony, Mackenzie, Nick, Amber. I can`t thank you enough, you excel in what you do and make my job so much easier.

It would be remis of me not to acknowledge the commitment and passion your Board of Directors have expressed throughout the year. There is nothing personnel about their commitment to your Club as they have the Club at heart and every member and visitor there too. So, a big thank you from me and I hope they continue to do so for many years to come.

Once again thank you one and all.

RJShields.

Robert Shields

CEO - Moree & District Services Club Limited

Moree & District Service Club Limited

ABN: 31 000 956 061

Financial Statements

For the Year Ended 30 June 2025

Moree & District Services Club Limited

ABN: 31 000 956 061

Contents

For the Year Ended 30 June 2025

Directors' Report
30 June 2025

The directors present their report on Moree & District Services Club Limited for the financial year ended 30 June 2025.

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:

Gary Maidens	Chairperson
Occupation	Retiree
Experience	Director 1997-2009, appointed October 2019
Michael Ivanov	Vice Chairperson
Occupation	Business Owner
Experience	Director 2004-2008, appointed October 2019
Malcolm Smith	Vice Chairperson
Occupation	Technician
Experience	Director since 2007
Mark Cahill	Treasurer
Occupation	Senior Firefighter
Experience	Director since 2019
Kathryn Weston	Director
Occupation	School Principal
Experience	Director since 2013, Resigned 3rd June 2025
Anthony Dean	Director
Occupation	Retiree
Experience	Director since 2019
Allan Whiteley	Director
Occupation	Travel Agent
Experience	Director 1995-2005, appointed October 2023

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

Directors' Report

30 June 2025

1. General information

Principal activities

The principal activity of Moree & District Services Club Limited during the financial year was to provide licensed club and sporting facilities to its members and their guests as defined by the organisation's constitution and the operation of a motel. To achieve the company's objectives the directors and management have developed a strategic plan that is reviewed and revised on a regular basis. In order to achieve the company's stated objectives, the directors and management use a number of key performance measures including, but not limited to earnings before interest, income tax, depreciation and amortisation, gauging member satisfaction, member growth and community support.

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

Short term objectives

The Company's short term objectives are to:

- Provide a consistent level of service to members and their guests that regularly exceeds their expectations.
- Continue improvement program of Club facilities.

Long term objectives

The Company's long term objectives are to:

- Research, analyse and develop new business opportunities that assist the Club to fund its future, and which provide excellent facilities and services to its members.
- The Club will be a viable, sustainable and profitable club, able to fund its future growth and development.

Strategy for achieving the objectives

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

- Continue the implementation of the fully costed annual training schedule for staff.
- Finalise improvements to Club facilities in accordance with budget and construction plan.
- Continuation of the Board Future Options taskforce, which will research and analyse the feasibility of new business opportunities and changing trends in the industry.

Directors' Report
30 June 2025

1. General information

Performance measures

Benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

	2025	2024
% Revenue from Poker Machines	53%	50%
% Revenue from Bar Sales	18%	19%
% Revenue from Accommodation	18%	21%
% Bar Gross Profit	49%	51%

Members' guarantee

Moree & District Services 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 $ 1, subject to the provisions of the company's constitution.

At 30 June 2025 the collective liability of members was $ 3,598 (2024: $ 3,742).

2. Other items

Company Secretary

Robert Shields has held the role of Club Secretary Manager since October 2019.

Meetings of directors

During the financial year, 13 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Gary Maidens	13	11
Michael Ivanov	13	12
Malcolm Smith	13	13
Mark Cahill	13	10
Kathryn Weston	12	9
Anthony Dean	13	12
Allan Whiteley	13	13

Directors' Report
30 June 2025

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 2025 has been received and can be found on page 5 of the financial report.

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

Director: .... Gary Maidens

Director: .... Mark Cahill

Dated this .... day of September 2025

PKF NENW Audit & Assurance Pty Ltd
ABN 39 082 276 506
Registered Auditor 306435

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Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Moree & District Services Club Limited

As lead engagement director, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, 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.

PKF

PKF NENW Audit & Assurance Pty Limited

Tania Marti-Warren
Director

Tamworth

Dated this 25th day of September 2025

Moree & District Services Club Limited

ABN: 31 000 956 061

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2025

	Note	2025 $	2024 $
Revenue - trading	4.	**11,012,588**	9,921,552
Other income	4.	**46,711**	53,169
Finance Income	5.	**434,120**	378,266
Gain on disposal of assets		**67,837**	19,403
Cost of goods sold	6.	**(1,221,927)**	(1,115,606)
Depreciation and amortisation expense	6.	**(1,012,584)**	(880,550)
Employee benefits expense	6.	**(3,178,755)**	(2,987,509)
Poker machine tax		**(1,187,573)**	(958,527)
Other operating expenses	6.	**(2,574,848)**	(2,425,874)
Finance expenses		**-**	(784)
Profit before income tax		**2,385,569**	2,003,541
Income tax expense	7.	**(418,954)**	(392,872)
Profit from continuing operations		**1,966,615**	1,610,669
Profit for the year		**1,966,615**	1,610,669
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss			
Movement in fair value of investments in equity securities		**3,005**	424
Realised gains/(losses) on disposal of equity instruments		**-**	7,834
Other comprehensive income for the year, net of tax		**3,005**	8,258
Total comprehensive income for the year		**1,969,620**	1,618,927

Moree & District Services Club Limited

ABN: 31 000 956 061

Statement of Financial Position

As At 30 June 2025

	Note	2025 $	2024 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	**5,907,271**	4,705,036
Trade and other receivables	9	**39,079**	42,322
Inventories	10	**83,838**	92,617
Other financial assets	11.	**5,565,309**	5,012,610
Other assets	13	**361,134**	315,131
TOTAL CURRENT ASSETS		**11,956,631**	10,167,718
NON-CURRENT ASSETS			
Other financial assets	11.	**23,348**	19,978
Property, plant and equipment	12	**14,244,649**	14,003,820
Deferred tax assets	20	**91,961**	92,198
Right-of-use assets	14	**-**	172,722
TOTAL NON-CURRENT ASSETS		**14,359,958**	14,288,718
TOTAL ASSETS		**26,316,589**	24,456,436
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	15	**679,562**	636,628
Current tax liabilities	20	**157,802**	172,970
Lease liabilities	14	**-**	109,112
Employee benefits	16	**582,573**	559,589
TOTAL CURRENT LIABILITIES		**1,419,937**	1,478,299
NON-CURRENT LIABILITIES			
Trade and other payables	15	**4,752**	1,316
Deferred tax liabilities	20	**543,670**	596,523
Employee benefits	16	**14,414**	16,102
TOTAL NON-CURRENT LIABILITIES		**562,836**	613,941
TOTAL LIABILITIES		**1,982,773**	2,092,240
NET ASSETS		**24,333,816**	22,364,196
EQUITY			
Reserves	17	**594,458**	591,453
Retained earnings	18	**23,739,358**	21,772,743
TOTAL EQUITY		**24,333,816**	22,364,196

The accompanying notes form part of these financial statements.

Moree & District Services Club Limited

ABN: 31 000 956 061

Statement of Changes in Equity
For the Year Ended 30 June 2025

2025

	Retained Earnings	Asset Revaluation Reserve	Total
	$	$	$
Balance at 1 July 2024	**21,772,743**	**591,453**	**22,364,196**
Profit attributable to members of the entity	**1,966,615**	**-**	**1,966,615**
Other comprehensive income, net of tax			
Revaluation increment on financial assets at FVOCI	**-**	**3,005**	**3,005**
Balance at 30 June 2025	**23,739,358**	**594,458**	**24,333,816**

2024

	Retained Earnings	Asset Revaluation Reserve	Total
	$	$	$
Balance at 1 July 2023	20,154,240	598,863	20,753,103
Profit attributable to members of the entity	1,610,669	-	1,610,669
Other comprehensive income, net of tax			
Revaluation increment on financial assets at FVOCI	-	424	424
Transfer realised gains to retained earnings	7,834	(7,834)	-
Balance at 30 June 2024	21,772,743	591,453	22,364,196

The accompanying notes form part of these financial statements.

Moree & District Services Club Limited

ABN: 31 000 956 061

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 $	2024 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		**12,165,173**	11,094,766
Payments to suppliers and employees		**(9,288,360)**	(8,641,716)
Interest received		**486,275**	360,103
Income taxes paid		**(486,738)**	(430,490)
Net cash provided by/(used in) operating activities		**2,876,350**	2,382,663
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		**145,730**	43,273
Proceeds from sale of investment		**-**	8,786
Dividends received		**550**	336
Purchase of property, plant and equipment		**(1,158,584)**	(1,429,834)
Investments in term deposits		**(552,699)**	(250,384)
Net cash provided by/(used in) investing activities		**(1,565,003)**	(1,627,823)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of borrowings		**-**	(15,761)
Repayment of lease liabilities		**(109,112)**	(171,698)
Net cash provided by/(used in) financing activities		**(109,112)**	(187,459)
Net increase/(decrease) in cash and cash equivalents held		**1,202,235**	567,381
Cash and cash equivalents at beginning of year		**4,705,036**	4,137,655
Cash and cash equivalents at end of financial year	8	**5,907,271**	4,705,036

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers Moree & District Services Club Limited as an individual entity. Moree & District Services Club Limited is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The functional and presentation currency of Moree & District Services Club Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 26 September 2025.

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 - Simplified Disclosures and the *Corporations Act 2001.*

The financial statements have been prepared on an accruals 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.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

2. Material Accounting Policy Information

2.1. Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control 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.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services - Accommodation

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

2. Material Accounting Policy Information

2.1. Revenue and other income

Specific revenue streams

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

Interest income

Interest is recognised using the effective interest method.

Rental income

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

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

2.2. Income Tax

Current income tax expense

The income tax expense (revenue) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting year. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Income tax payable is calculated using the Waratah formula which determines the taxable income for mutual entities.

Deferred tax assets and liabilities

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and losses can be utilised.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

2. Material Accounting Policy Information

2.3. 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.

2.4. 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.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the asset's useful life to the Company, commencing when the asset is ready for use.

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

Fixed asset class	Depreciation rate
Buildings	1.25 - 2.5%
Plant and Equipment	10 - 66.67%
Motor Vehicles	16.67 - 25%
Poker Machines	28 - 40%

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.

2.5. Financial instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the statement of financial position.

2. Material Accounting Policy Information

2.5. Financial instruments

Financial assets

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Fair value through other comprehensive income

Equity instruments

The Company has strategic investments in listed entities over which are they do not have significant influence nor control. The Company has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade and other payables and lease liabilities.

2.6. Employee benefits

Provision is made for the Company's liability for employee benefits, those 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 the G100 discount rates specifically developed for the purpose of discounting employee benefits under AASB119. Changes in the measurement of the liability are recognised in profit or loss.

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 - 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.

3. Critical Accounting Estimates and Judgments

Key estimates - property held at revaluation

An independent valuation of property (land and buildings) was obtained on 24 April 2013. The directors have reviewed this valuation and updated it based on valuation indexes for the area in which the property is located. The valuation is an estimation which would only be realised if the property is sold.

Key estimates - useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant & equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

4. Revenue and Other Income

	2025	2024
	$	$
Revenue from contracts with customers		
Sales Revenue		
- Bar Sales	**2,112,734**	1,960,026
- Poker Machine Revenue	**6,128,349**	5,197,673
- Accommodation	**2,091,286**	2,153,339
- Keno Commission	**256,073**	222,542
- TAB Commission	**70,023**	62,466
- Member Subscriptions	**25,743**	27,406
- Other Revenue	**328,380**	298,100
	11,012,588	9,921,552

	2025	2024
	$	$
Other Income		
- Rental Income	**25,280**	24,960
- Sundry Income	**21,431**	28,209
	46,711	53,169

Performance obligation information

Sale of goods to customers

When recognising revenue in relation to the sale of goods to customers, the key performance obligation of the company is considered to be the point of delivery of the goods to the customer, as this is deemed to be the time that the customer obtains control of the promised goods and therefore the benefits of unimpeded access.

Notes to the Financial Statements

For the Year Ended 30 June 2025

4. Revenue and Other Income

Poker Machine Revenue

The key performance obligation in regards to poker machine revenue is considered to be when the services are rendered to the customer.

Accommodation

Accommodation income is recognised over the period in which the accommodation services are provided.

Disaggregation of revenue from contracts with customers

Revenue from contracts with customers has been disaggregated into the following categories:

	2025	2024
	$	$
Major product lines		
- Bar Sales	**2,112,734**	1,960,026
- Poker Machine Revenue	**6,128,349**	5,197,673
- Accommodation	**2,091,286**	2,153,339
- Keno & TAB Commissions	**326,096**	285,008
- Other	**354,123**	325,506
Revenue from contracts with customers	**11,012,588**	9,921,552
Timing of revenue recognition		
- Goods transferred at a point in time	**2,112,734**	1,960,026
- Services rendered over time	**2,771,505**	2,763,853
- Services rendered at a point in time	**6,128,349**	5,197,673
Revenue from contracts with customers	**11,012,588**	9,921,552

5. Finance Income and Expenses

Finance income

	2025	2024
	$	$
Interest income		
- Assets measured at amortised cost	**433,570**	377,132
Dividend income		
- Listed securities on the ASX	**550**	1,134
Total finance income	**434,120**	378,266

6. Result for the Year

The result for the year includes the following specific expenses:

	2025	2024
	$	$
Cost of goods sold	**1,221,927**	1,115,606
Employee benefits:		
Salaries and wages	**2,593,708**	2,406,204
Superannuation contributions	**285,703**	254,997
Commissions	**44,088**	52,680
Directors honorariums	**26,207**	24,959
Payroll tax	**95,319**	82,427
Workers compensation	**91,432**	96,097
Movement in leave provisions	**21,296**	62,891
Staff training	**21,002**	7,254
Total employee benefits	**3,178,755**	2,987,509
Depreciation expenses		
Property, plant and equipment	**943,495**	765,402
Right-of-Use Assets	**69,089**	115,148
	1,012,584	880,550
Other operating expenses:		
Accounting fees	**86,741**	78,430
Cleaning	**69,315**	79,314
Commission to agents	**70,603**	84,290
Electricity and water	**247,374**	207,007
Insurance	**233,040**	182,124
Members entertainment	**329,646**	365,487
Motor vehicle expenses	**34,655**	33,748
Pay TV	**117,702**	96,483
Poker Machine expenses	**100,437**	92,310
Poker Machine expenses - Community payments	**105,619**	88,108
Rates and taxes	**137,326**	114,637
Raffle prizes	**181,876**	168,934
Repairs and maintenance	**338,076**	267,831
Security	**14,568**	76,737
Sporting Clubs expense	**19,137**	53,984
All other expenses	**488,733**	436,450
	2,574,848	2,425,874

Notes to the Financial Statements
For the Year Ended 30 June 2025

7. Income Tax Expense

(a). The major components of tax expense (income) comprise:

	2025 $	2024 $
Current tax	**471,570**	389,957
Deferred tax	**(52,616)**	2,915
	418,954	392,872

(b). Reconciliation of income tax to accounting profit:

	2025 $	2024 $
Prima facie tax payable on profit from ordinary activities before income tax at 25% (2024: 25%)	**596,392**	500,885
Add:		
Tax effect of:		
- non-deductible expenses	**60,692**	66,668
- other tax adjustments	**6,047**	3,762
	663,131	571,315
Less:		
Tax effect of:		
- non-assessable income	**23,734**	32,234
- tax free mutual income	**205,911**	164,446
- Change to mutual percentage	**14,532**	(21,177)
- Government bonus deduction	**-**	2,940
Income tax expense	**418,954**	392,872
Weighted average effective tax rate	**18 %**	20 %

8. Cash and Cash Equivalents

	2025 $	2024 $
Cash on hand	**298,957**	251,092
Cash at bank	**5,608,314**	4,453,944
	5,907,271	4,705,036

9. Trade and Other Receivables

	2025	2024
	$	$
CURRENT		
Trade receivables	31,446	14,679
Deposits	338	19,468
Other receivables	7,295	8,175
	39,079	42,322

10. Inventories

	2025	2024
	$	$
CURRENT		
Inventory at cost	83,838	92,617

Write downs of inventories to net realisable value during the year were $ NIL (2024: $ NIL).

11. Other Financial Assets

	2025	2024
	$	$
CURRENT		
Financial assets at amortised cost		
Investment in term deposits	5,565,309	5,012,610
NON-CURRENT		
Financial assets at fair value		
Investments in Australian listed shares	23,348	19,978

Fair value measurement

The shares are listed on the Australian Securities Exchange and the quoted price at the end of the reporting date is used to value the instruments.

Notes to the Financial Statements
For the Year Ended 30 June 2025

12. Property, plant and equipment

	2025	2024
	$	$
LAND AND BUILDINGS		
At fair value	**14,383,544**	14,169,899
Accumulated depreciation	**(2,199,593)**	(1,843,207)
Total land and buildings	**12,183,951**	12,326,692
PLANT AND EQUIPMENT		
Capital works in progress		
At cost	**193,845**	198,712
Plant and equipment		
At cost	**3,638,638**	3,361,706
Accumulated depreciation	**(2,618,407)**	(2,419,756)
Total plant and equipment	**1,020,231**	941,950
Motor vehicles		
At cost	**253,149**	211,210
Accumulated depreciation	**(45,643)**	(68,202)
Total motor vehicles	**207,506**	143,008
Poker machines		
At cost	**3,243,445**	2,552,494
Accumulated depreciation	**(2,604,329)**	(2,159,036)
Total poker machines	**639,116**	393,458
Total property, plant and equipment	**14,244,649**	14,003,820

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:

	Capital Works in progress	Land and Buildings	Plant and Equipment	Motor Vehicles	Poker Machines	Total
	$	$	$	$	$	$
Year ended 30 June 2025						
Balance at the beginning of year	198,712	12,326,692	941,950	143,008	393,458	14,003,820
Additions	160,662	48,116	353,405	182,021	414,380	1,158,584
Disposals - written down value	-	-	(7,790)	(67,217)	(2,885)	(77,892)
Transfers	(165,529)	165,529	-	-	103,633	103,633
Depreciation expense	-	(356,386)	(267,334)	(50,306)	(269,470)	(943,496)
Balance at the end of the year	193,845	12,183,951	1,020,231	207,506	639,116	14,244,649

12. Property, plant and equipment

Fair value Measurement

An independent valuation of freehold land and buildings (Club & Motel) was undertaken on 24 April 2013 by C.A. Brown Associates, Moree. The valuation was based on current fair market value. The independent valuation has assessed the value of the Club's land and buildings to be $5,770,000 and that of the Motel at $4,700,000. The valuation was deemed to apply as at 30 June 2013.

The Company is currently in the process of obtaining another independent valuation by a property valuer, registered with the Australian Property Institute and with relevant experience in valuing this specialised type of property. This valuation has not been finalised at the time of this report.

The valuation in April 2013 was assessed on a summation basis where the depreciated replacement cost of the buildings has been added to the land value. The property is considered to be a specialised commercial property.

The directors have reviewed the carrying value at 30 June 2025, taking into account the valuation from 24 April 2013 and the significant capital improvements since such time and are satisfied that carrying amount does not exceed the recoverable amount of the land and buildings at 30 June 2025.

Core Property

The directors have resolved that the Club's main premises and the land it occupies (excluding the carpark and other unrelated land) is deemed to be core property for the purposes of Section 41J of the Registered Clubs Act.

13. Other assets

	2025 $	2024 $
CURRENT		
Prepayments	**291,753**	193,045
Accrued income	**69,381**	122,086
	361,134	315,131

14. Leases

Company as a lessee

The Company had leases over a number of poker machines used in the daily operations of the Club, these leases expired in the 2025 financial year.

Right-of-use assets

	Poker machines $	Total $
Year ended 30 June 2025		
Balance at beginning of year	**172,722**	**172,722**
Depreciation charge	**(69,089)**	**(69,089)**
Assets transferred to plant and equipment	**(103,633)**	**(103,633)**
Balance at end of year	**-**	**-**

Notes to the Financial Statements
For the Year Ended 30 June 2025

14. Leases

Right-of-use assets

	2025	2024
	$	$
At Cost	-	504,091
Less Accumulated depreciation	-	(331,369)
Total	-	172,722

Lease liabilities

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

	< 1 year	1 - 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	$	$	$	$
2025				
Lease liabilities	-	-	-	-
2024				
Lease liabilities	109,112	-	109,112	109,112

Company as a lessor

Operating leases

The Company leases out residential properties to staff members at market value rent for the purpose of providing staff with housing located close to the Club's premises. These properties are classified as property, plant and equipment as they are not held for investment purposes. There are currently no formal lease agreements in place.

The amounts recognised in the statement of profit or loss and other comprehensive income relating to operating leases where the Company is a lessor are shown below:

	2025	2024
	$	$
Operating leases		
Rental income - Residential	25,280	24,960
Total income relating to operating leases	25,280	24,960

Notes to the Financial Statements

For the Year Ended 30 June 2025

15. Trade and Other Payables

	2025	2024
	$	$
CURRENT		
Trade payables	**448,767**	347,623
Accrued expenses	**47,576**	63,829
Income in advance	**1,503**	14,345
Poker machine tax	**76,283**	83,252
GST payable	**30,291**	38,056
Subscriptions in advance	**12,543**	16,750
Employee accruals	**37,031**	36,713
Other payables	**25,569**	36,060
	679,562	636,628
NON-CURRENT		
Subscriptions in advance	**4,752**	1,316

16. Employee Benefits

	2025	2024
	$	$
CURRENT		
Provision for Sick Leave	**12,348**	11,936
Provision for Annual Leave	**261,917**	260,541
Provision for Long Service Leave	**308,308**	287,112
	582,573	559,589
NON-CURRENT		
Provision for Long Service Leave	**14,414**	16,102

17. Reserves

	2025	2024
	$	$
Revaluation surplus		
Opening balance	**591,453**	598,863
Transfers out	**-**	(7,834)
Revaluation increment	**3,005**	424
Total	**594,458**	591,453

Asset revaluation reserve

The asset revaluation reserve records revaluation movements on property, plant and equipment held under the revaluation model and changes in the fair value of investments in equity securities held at fair value through other comprehensive income.

18. Retained Earnings

	2025	2024
	$	$
Retained earnings at the beginning of the financial year	**21,772,743**	20,154,240
Net profit attributable to members of the entity	**1,966,615**	1,610,669
Transfers in	**-**	7,834
Retained earnings at end of the financial year	**23,739,358**	21,772,743

19. Financial Risk Management

	2025	2024
	$	$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	**5,907,271**	4,705,036
Trade and other receivables	**39,079**	42,322
Investment in term deposits	**5,565,309**	5,012,610
Fair value through Other Comprehensive Income (OCI)		
Investment in listed securities	**23,348**	19,978
Total financial assets	**11,535,007**	9,779,946
Financial liabilities		
Financial liabilities at amortised cost		
Trade and other payables	**684,315**	637,944
Total financial liabilities	**684,315**	637,944

Notes to the Financial Statements

For the Year Ended 30 June 2025

20. Tax assets and liabilities

Current Tax

	2025 $	2024 $
Income tax payable	**157,802**	172,970

Deferred Tax Assets

	Opening Balance $	Charged to Income $	Charged directly to Equity $	Closing Balance $
Deferred tax assets				
Provisions	68,725	(18,247)	-	50,478
Superannuation	1,381	(1,381)	-	-
Accruals	15,514	(3,931)	-	11,583
Financial assets at FVOCI	20,897	-	1,654	22,551
Lease liabilities	34,991	(27,405)	-	7,586
Balance at 30 June 2024	141,508	(50,964)	1,654	92,198
Provisions	**50,478**	**12,988**	**-**	**63,466**
Accruals	**11,583**	**(5,087)**	**-**	**6,496**
Financial assets at FVOCI	**22,551**	**-**	**(552)**	**21,999**
Lease liabilities	**7,586**	**(7,586)**	**-**	**-**
Balance at 30 June 2025	**92,198**	**315**	**(552)**	**91,961**

Deferred Tax Liabilities

	Opening Balance $	Charged to Income $	Charged directly to Equity $	Closing Balance $
Deferred tax liability				
Property, plant and equipment	619,480	(49,793)	-	569,687
Accrued income	23,438	3,398	-	26,836
Balance at 30 June 2024	642,918	(46,395)	-	596,523
Property, plant and equipment	**569,687**	**(32,506)**	**-**	**537,181**
Accrued income	**26,836**	**(20,347)**	**-**	**6,489**
Balance at 30 June 2025	**596,523**	**(52,853)**	**-**	**543,670**

Notes to the Financial Statements
For the Year Ended 30 June 2025

21. 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 $ 1 each towards meeting any outstanding obligations of the Company. At 30 June 2025 the number of members was 3,598 (2024: 3,742).

22. Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is $ 204,980 (2024: $ 177,032).

23. Auditors' Remuneration

	2025 $	2024 $
Remuneration of the auditor, PKF NENW Audit & Assurance Pty Ltd, for:		
- Auditing the financial statements	**25,800**	24,500
- Assistance with preparation of the financial statements	**7,200**	6,750
	33,000	31,250

24. Contingencies

The company has a bank guarantee amounting to $5,000 in favour of the TAB for contract performance guarantee.

In the opinion of the Directors, the Company did not have any other contingencies at 30 June 2025 (30 June 2024:None).

25. Commitments

In the opinion of the Directors, the Company did not have any capital commitments as at 30 June 2025 (2024: $335,569 for capital equipment).

26. Related Parties

The Company's main related parties are as follows:

Key management personnel includes the directors of the company and the club secretary manager - refer to Note 22.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

Transactions with related parties

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

The company did not engage in any related party transactions during the current or prior year.

Notes to the Financial Statements

For the Year Ended 30 June 2025

26. Related Parties

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

27. Events after the end of the Reporting Period

The financial report was authorised for issue on 26 September 2025 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.

28. Statutory Information

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

Moree & District Services Club Limited
3 Albert street
Moree NSW 2340

Moree & District Services Club Limited

ABN: 31 000 956 061

Consolidated Entity Disclosure Statement

For the Year Ended 30 June 2025

Moree & District Services Club Limited does not have any controlled entities and therefore the financial statements presented are for a standalone entity. Consequently the Consolidated Entity disclosure required by s295(3A)(a) of the *Corporations Act* is not required.

Moree & District Services Club Limited

ABN: 31 000 956 061

Directors' Declaration

In the directors' opinion:

1. the financial statements and notes, as set out on pages 6 to 26, are in accordance with the *Corporations Act 2001* and:

    a. comply with Australian Accounting Standards - Simplified Disclosure Standard; and

    b. the information disclosed in the attached consolidated entity disclosure statement is true and correct

    c. give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.

2. 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 ....
Gary Maidens

Director ....
Michael Ivanov

Dated this ...... day of September 2025

PKF NENW Audit & Assurance Pty Ltd
ABN 39 082 276 506
Registered Auditor 306435

22-24 Bourke St, PO Box 1900
Tamworth NSW 2340

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Independent Auditor's Report to the members of Moree & District Services Club Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Moree & District Services Club Limited (the Company), which comprises the statement of financial position as at 30 June 2025, 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, consolidated entity disclosure statement as at 30 June 2025 and notes to the financial statements, including material accounting policy information, 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 2025 and of its financial performance for the year ended; and

(ii) complying with Australian Accounting Standards - Simplified Disclosures 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 (including Independence Standards)* (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.

Emphasis of Matter - Revaluation of Property

We draw your attention to Note 12. which describes the valuation basis of property held at revaluation. We note that a valuation is currently being completed by an independent valuer for the Club's property. As these are specialised buildings and include Club core property, a valuer with the necessary expertise has been engaged to conduct this valuation. The quantitative effect of the difference between the carrying amount as at 30th June 2025 and the fair value cannot be determined reliably, prior to the completion of the valuation report and hence we are unable to assess whether that difference is material. In our opinion, it is not expected that the revaluation would influence the decisions of the primary users of the general purpose financial report and therefore our opinion is not modified in respect of this matter.

Moree & District Services Club Limited

ABN: 31 000 956 061

Directors' Declaration

In the directors' opinion:

1. the financial statements and notes, as set out on pages 6 to 26, are in accordance with the *Corporations Act 2001* and:

    a. comply with Australian Accounting Standards - Simplified Disclosure Standard; and

    b. the information disclosed in the attached consolidated entity disclosure statement is true and correct

    c. give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.

2. 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	Director ....
Gary Maidens	Mark Cahill

Dated this ...... day of September 2025

PKF NENW Audit & Assurance Pty Ltd
ABN 39 082 276 506
Registered Auditor 306435

22-24 Bourke St, PO Box 1900
Tamworth NSW 2340

+61 2 6768 4500
tamworth.audit@pkf.com.au
pkf.com.au

Independent Auditor's Report to the members of Moree & District Services Club Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Moree & District Services Club Limited (the Company), which comprises the statement of financial position as at 30 June 2025, 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, consolidated entity disclosure statement as at 30 June 2025 and notes to the financial statements, including material accounting policy information, 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 2025 and of its financial performance for the year ended; and

(ii) complying with Australian Accounting Standards - Simplified Disclosures 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 (including Independence Standards)* (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.

Emphasis of Matter - Revaluation of Property

We draw your attention to Note 12. which describes the valuation basis of property held at revaluation. We note that a valuation is currently being completed by an independent valuer for the Club's property. As these are specialised buildings and include Club core property, a valuer with the necessary expertise has been engaged to conduct this valuation. The quantitative effect of the difference between the carrying amount as at 30th June 2025 and the fair value cannot be determined reliably, prior to the completion of the valuation report and hence we are unable to assess whether that difference is material. In our opinion, it is not expected that the revaluation would influence the decisions of the primary users of the general purpose financial report and therefore our opinion is not modified in respect of this matter.

Independent Auditor's Report to the members of Moree & District Services Club Limited

Other Information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is included in the Annual Report, (but does not include the financial report and our auditor's report thereon).

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

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

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

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 - Simplified Disclosures and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report to the members of Moree & District Services Club Limited

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

PKF NENW Audit & Assurance Pty Limited

Tania Marti-Warren
Director

22-24 Bourke Street, Tamworth NSW

Dated this day of September 2025

Disclaimer

For the Year Ended 30 June 2025

The additional financial data presented on the following pages is in accordance with the books and records of the Company which have been subjected to the auditing procedures applied in our statutory audit of the association, for the year ended 30 June 2025. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Moree & District Services Club Limited) in respect of such data, including any errors or omissions therein however caused.

PKF

PKF NENW Audit & Assurance Pty Limited

Tania Marti-Warren

Director

22-24 Bourke Street, Tamworth

25th September 2025

MOREE & DISTRICT SERVICES CLUB LIMITED
ABN: 31 000 956 061
DONATIONS, SPONSORSHIP & COMMUNITY DEVELOPMENT & SUPPORT PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2025

DONATIONS

Moree Cancer Support Group	2,222
Other Miscellanous Donations	1,095
TOTAL	**3,317**

SPORTS GRANTS

Mixed Bowls	30,000
Golf Club	10,000
Snooker Club	3,500
Indoor Bowls	3,000
Fishing Club	3,000
Travelling Bowlers	3,000
Sports Committee	2,800
Cards Club	1,500
TOTAL	**56,800**

SPONSORSHIP

MDSC Mixed Bowls Club - Australia Day event, Pennant Trials Day, June Carnival	9,013
MDSC Senior Darts Club - June Tournament	6,000
Anthony Robinson - Sportswear	1,364
MDSC Golf Club - Embroidered shirts	261
TOTAL	**16,637**

MOREE & DISTRICT SERVICES CLUB LIMITED
ABN: 31 000 956 061
DONATIONS, SPONSORSHIP & COMMUNITY DEVELOPMENT & SUPPORT PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2025

COMMUNITY DEVELOPMENT & SUPPORT EXPENDITURE

Moree Junior Rugby Union Club	10,000
Gwydir Youth Development Association	10,000
MDSC Senior Darts Club	13,000
MDSC Sports Committee	9,150
Moree Lions Club	8,000
Moree on a Plate	5,000
Moree Boomerangs RLFC	5,000
Barwon Division of General Practice	5,000
Moree & District Historical Society	5,000
MDSC Senior Soccer Club	5,000
Moree Hockey Association	5,000
One Purpose Brazillian Jiu Jitsu	5,000
Moree Show Society Inc.	4,545
Moree Junior Soccer	4,000
Moree Junior Rugby League	4,000
Kamilaroi Kricketers	3,500
Garah Country Music Muster	3,000
Legacy NSW	3,000
Moree Motor Enthusiasts Club	2,000
Country North Cowboys Police Rugby League	2,000
Moree Race Club	2,000
Garah Community Fundraiser Committee	1,000
Pallamallawa Hall Committee	1,000
Gamilaroi Sisters United	500
MDSC Touch Football Club	500
TOTAL	**116,195**