

ERINA RUGBY LEAGUE FOOTBALL CLUB LTD
ABN 19 000 845 410

Quarterly Profit & Loss Statement and Balance Sheet
For the Quarter Ended 31 December 2025

Profit and Loss
ERINA RUGBY LEAGUE FOOTBALL CLUB LTD
For the quarter ended 31 December 2025

Account	Oct - Dec 2025
Bar Trading Statement	
Sales	473,578
Cost of Sales	(191,992)
Direct Expenses	(75,578)
Total Bar Trading Statement	206,008
Gaming Trading Statement	
Net Clearances	1,235,244
Poker Machine Duty - GST Subsidy	4,295
Direct Expenses	(406,961)
Total Gaming Trading Statement	832,578
Catering Trading Statement	
Sales	549,897
Cost of Sales	(239,027)
Direct Expenses	(288,608)
Total Catering Trading Statement	22,262
Keno Machine Trading Statement	
Commissions Received	17,884
Direct Expenses	(2,331)
Total Keno Machine Trading Statement	15,553
TAB Trading Statement	
Commissions Received	10,626
Direct Expenses	(4,375)
Total TAB Trading Statement	6,251
Functions Trading Statement	
Income	14,985
Direct Expenses	(5,550)
Total Functions Trading Statement	9,435
Promotions Trading Statement	
Income	68,423
Direct Expenses	(172,111)
Total Promotions Trading Statement	(103,689)
Courtesy Bus Trading Statement	
Direct Expenses	(1,035)
Total Courtesy Bus Trading Statement	(1,035)
Football Trading Statement	
Income	6,851
Direct Expenses	(18,905)
Total Football Trading Statement	(12,054)
Total Income	975,309

Expenses

Depreciation	199,711
Administration Costs	3,714
Advertising	15,081
Insurance	31,861
Repairs & Maintenance	26,785
Audit & Accounting Fees	5,909
Bank Charges and fees	8,226
Cleaning & Laundry	27,022
Computer and Internet Expense	17,250
Employment Costs	298,490
Employ. Costs = Holiday Pay	11,343
Employ. Costs = Long Service Leave	2,833
Entertainment = Sky - Fox - TVN	14,400
Fees & Subscriptions	13,704
General Expenses	7,990
Interest	12,930
Members & Promotion Expense	5,754
Power & Gas	46,000
Printing Postage & Stationery	4,184
Rates	13,398
Rental Fees	10,247
Staff Training and Uniforms	19,077
Telephone & Internet	323
Extraordinary Wages	6,857
Staff Discounts	1,188
Members Loyalty Program	9,594
Marketing	38,456
Total Expenses	852,326

Other Income

Member Subscriptions	29,052
Commissions	47,734
Interest	0
Other Revenue	5,443
Total Other Income	82,229

Profit/(Loss) before Taxation **205,212**

Net Profit After Tax **205,212**

Net Profit After Dividends Paid **205,212**

Balance Sheet

ERINA RUGBY LEAGUE FOOTBALL CLUB LTD

As at 31 December 2025

Account	31 Dec 2025
Assets	
Current Assets	
Cash and Cash Equivalents	434,448
Inventory	89,124
Prepayments	122,139
Trade and Other Recievables	78,597
Other Debtors	16,227
Clearance Accounts	48,012
Total Current Assets	788,547
Non-Current Assets	
Property, Plant and Equipment	17,010,879
Total Non-Current Assets	17,010,879
Total Assets	17,799,426
Liabilities	
Current Liabilities	
Trade and Other Payables	501,362
Credit Cards	7,072
Borrowings	1,018,264
Provisions	159,657
General Accruals	25,149
Total Current Liabilities	1,711,503
Non-Current Liabilities	
Borrowings	569,816
Provisions	11,098
Total Non-Current Liabilities	580,914
Total Liabilities	2,292,417
Net Assets	15,507,009
Equity	
Retained Earnings	3,865,569
Current Year Earnings	205,212
Reserves	11,436,228
Total Equity	15,507,009

Erina Rugby League Football Club Limited
ABN 19 000 845 410

Directors' Declaration

The directors of the company declare that:

1. The profit & loss statement and balance Sheet for the quarter ended 31 December 2025, as set out on pages 1 to 4 are in accordance with:
 - (a) comply with Australian Accounting Standards as set out in the 30 September 2025 annual financial statements; and
 - (a) give a true and fair view of the financial position as at 31 December 2025 and of the performance for the quarter then ended on that date of the company.
2. In the director's 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.

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

President / Director

Dated: 21/01/26

Location: Erina

A handwritten signature in blue ink, consisting of a stylized 'E' followed by a flourish.

Independent Auditor's Report to the Members Of Erina Rugby League Football Club Limited

Report on the Financial Report

We have reviewed the accompanying Board Report of Erina Rugby League Football Club Limited, which comprises the balance sheet as at 31 December 2025 and the profit and loss statement by month for the period ended 31 December 2025, including the trading statement for bar, gaming catering, Keno, TAB, functions, promotional, football and courtesy bus period ended on that date, and other explanatory information.

Directors Responsibility for the Board Report

The Directors of the Company are responsible for the preparation of the Board Reports that gives a true and fair view in accordance with the accounting policies outlined in the 30 September 2025 audited financial statements and the financial reporting requirements of the Australian Accounting Standards – Simplified Disclosure Requirements and *Corporations Regulation 2001* and for such internal control as the Directors determine is necessary to enable the preparation of the Board Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Board Report based on our review. We conducted our review in accordance with Auditing Standard on *Review Engagements ASRE 2415 Review of a financial report: Company limited by Guarantee or an Entity Reporting under the Australian Charities and Not-for-profit Commission Act 2012*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the Board Report is not in accordance with Australian Accounting Standards including giving a true and fair view of the entity's financial position as at 31 December 2025 and its performance for the period ended on that date; and complying with the accounting policies as outlined in Note 1. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the Board Report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In conducting our review, we have complied with the independent requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethics Standards Board's *APES 110 Code of Ethics for Professional Accountants* (The Code) that are relevant to our review of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

**Independent Auditor's Report to the Members
Of Erina Rugby League Football Club Limited**

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of the Erina Rugby League Football Club Limited is not in accordance with the Australian Accounting Standards – Simplified Disclosure Requirements and *Corporations Regulation 2001* including:

- (a) giving a true and fair view of the entity's financial position as at 31 December 2025 and of its performance for the period ended on that date; and

- (b) that the financial records kept by Erina Rugby League Football Club Limited are such as to enable financial statements and the Board Report to be prepared in accordance with accounting policies and Australian Accounting Standards as set out in the annual the financial statements of the Club.

FORTUNITY ASSURANCE



Adrian Thompson

Partner

167B The Entrance Road

ERINA NSW 2250

Dated: 21 January 2025