

Port Macquarie Golf Club

Balance Sheet as at 31/03/2023

	<u>Last Year</u>	<u>This Year</u>
Assets		
Current Assets		
Cash & Cash Equivalents		
91105	530,056.89	1,292,634.88
91110	10,000.00	10,000.00
91120	62,417.47	84,389.29
91130	100,800.00	106,171.00
91150	(4,731.30)	10,254.25
91155		14.00
91160	(25.00)	
91199	<u>698,518.06</u>	<u>1,503,463.42</u>
Receivables		
91310	160.00	16,609.20
91315	6,361.23	1,057.70
91350	4,778.69	6,220.46
91399	<u>11,299.92</u>	<u>23,887.36</u>
Inventory		
91402	31,263.83	49,864.73
91459	<u>31,263.83</u>	<u>49,864.73</u>
91460	16,541.00	26,687.44
91470	22,242.07	23,515.09
91499	<u>70,046.90</u>	<u>100,067.26</u>
91501	112,521.44	120,837.04
91999	<u>892,386.32</u>	<u>1,748,255.08</u>
Non Current Assets		
Land & Buildings		
92105	1,376,387.48	1,376,387.48
92106	923,631.47	963,450.17
92110	2,756,806.82	2,756,806.82
92111	1,413,718.65	1,517,836.75
92115	81,269.67	81,269.67
92116	80,647.23	80,846.99
92120	947,576.36	951,172.63
92121	726,993.04	755,210.57
92125	12,490.47	12,490.47
92126	12,490.47	12,490.47
92130	80,485.00	80,485.00
92131	54,405.08	57,665.12
92135	645,399.00	645,399.00
92140	77,784.45	77,784.45
92141	75,666.33	76,810.39
92145	6,225.82	6,225.82
92146	6,225.82	6,225.82
92155	6,299.47	6,299.47
92156	4,543.36	4,653.46
92175	222,127.63	222,127.63
92176	138,219.46	149,325.81
92190	26,003.26	27,392.65
92199	<u>2,802,314.52</u>	<u>2,619,325.54</u>
Plant & Equipment		
92205	1,163,357.11	1,163,357.11
92206	1,075,945.73	1,116,900.78
92210	1,184,235.64	1,191,767.69
92211	774,053.42	882,839.11
92215	1,216,059.38	1,221,507.61
92216	665,695.06	765,567.00
92220	260,105.93	260,105.93

Port Macquarie Golf Club

Balance Sheet as at 31/03/2023

		<u>Last Year</u>	<u>This Year</u>
92221	Less: Accumulated Depreciation	190,605.02	220,249.37
92225	Leased Gaming Assets	78,840.00	78,840.00
92226	Less: Accumulated Amortisation	24,796.80	40,564.80
92227	Leased Course Assets	76,500.00	76,500.00
92228	Less: Accumulated Amortisation	576.36	19,701.45
92230	POS System	68,573.81	38,560.63
92231	Less: Accumulated Depreciation	67,623.12	12,885.26
		<hr/>	<hr/>
92299	Total Plant & Equipment	1,248,376.36	971,931.20
	Motor Vehicles		
92305	Motor Vehicles at Cost	106,004.24	106,004.24
92306	Less: Accumulated Depreciation	76,417.90	88,088.70
		<hr/>	<hr/>
92399	Total Motor Vehicles	29,586.34	17,915.54
92410	Poker Machine Entitlements	93,642.00	93,642.00
		<hr/>	<hr/>
92999	Total Non Current Assets	4,173,919.22	3,702,814.28
		<hr/>	<hr/>
94999	Total Assets	5,066,305.54	5,451,069.36
		<hr/>	<hr/>
	Liabilities		
	Current Liabilities		
95010	Accrued Expenses	15,289.63	18,070.33
95040	Creditors - Trade	122,203.24	138,094.73
95060	Junior Fund	23,235.28	27,270.84
95070	Poker Machine Lease Liability	45,990.00	19,710.00
	Payroll Liabilities		
95110	Payroll - Accruals Payable	18,382.84	33,069.25
95125	Payroll - FBT Accrual	4,821.51	8,515.16
95130	Payroll - Employee Contribution Super	140.00	200.00
95135	Payroll - Payroll Tax	1,170.22	3,304.29
95140	Payroll - PAYG Withholding Tax	26,824.00	28,901.00
95150	Payroll - Salary Sacrifice Super	2,200.00	1,740.00
95160	Payroll - SGC Payable	12,216.04	16,316.32
		<hr/>	<hr/>
95199	Total Payroll Liabilities	65,754.61	92,046.02
	GST Accounts		
95210	GST- Collected	77,542.72	119,211.97
95220	GST- Paid	(50,323.22)	(60,514.62)
95230	GST- Adjustments	1.55	0.90
		<hr/>	<hr/>
95299	Total GST Liabilities	27,221.05	58,698.25
	Clearing Accounts		
95310	Clearing - ATM	(4,830.00)	100.00
95333	Clearing - Dine & Discover Vouchers	(171.00)	
95340	Clearing - Events / Function	2,025.00	219.20
95350	Clearing - Keno	828.79	1,319.60
95365	Clearing - Footy Tipping Promo		2,400.00
95370	Clearing - Sub Club	91.00	84.00
95380	Clearing - TAB	(2,448.70)	852.80
95383	Clearing - Suspense		8,203.00
95385	Clearing - Mbr/Dr/Cr Suspense	813.66	872.73
		<hr/>	<hr/>
95399	Total Clearing Accounts	(3,691.25)	14,051.33
	Advances		
95410	Advances - Cart & Bike Usage	684.97	535.43
95420	Advances - Cart Storage Fees	6,997.52	6,945.88
95430	Advances - Dept of Gaming	9,782.07	9,792.75
95435	Advances - Phone Tower Rent	5,547.11	6,038.94

Port Macquarie Golf Club

Balance Sheet as at 31/03/2023

		<u>Last Year</u>	<u>This Year</u>
95450	Advances - Sponsorship	18,058.76	15,261.47
95470	Advances- Fees & Subs 2022/23		197,321.03
95475	Advances- Fees Next Fin Year	920.00	900.00
95480	Advances- Fees & Sub 2021/22	180,162.95	
		<hr/>	<hr/>
95499	Total Advances	222,153.38	236,795.50
	Provisions		
96010	Provision for Annual Leave	135,242.36	166,880.99
96020	Provision for EBET Cashless	6,321.77	6,009.72
96025	Provision for House Account	57,599.83	60,817.06
96027	Provision for Gaming Jackpots	215,795.88	205,620.77
96030	Provision for EBET Points Liability	1,772.08	1,846.69
96040	Provision for Incentive payments	7,294.40	7,868.60
96050	Provision for Long Service	90,215.36	76,823.75
96070	Provision for Stored Value Gift Cards	1,685.00	1,100.00
96080	Provision for Unclaimed Raffle Vouchers	5,153.00	570.00
		<hr/>	<hr/>
96099	Total Provisions	521,079.68	527,537.58
	Non Current Liabilities		
96120	Lease Liability	74,838.99	56,319.54
		<hr/>	<hr/>
96199	Total Non Current Liabilities	595,918.67	583,857.12
		<hr/>	<hr/>
96999	Total Liabilities	1,114,074.61	1,188,594.12
		<hr/>	<hr/>
97999	Total Net Assets	3,952,230.93	4,262,475.24
		<hr/>	<hr/>
	Equity		
99010	Retained Earnings	1,528,001.16	1,663,618.36
99020	Current Year Earnings	94,906.58	269,533.69
99030	Historical Balancing	2,329,323.19	2,329,323.19
		<hr/>	<hr/>
99099	Total Equity	3,952,230.93	4,262,475.24
		<hr/>	<hr/>