



BLACK ROCK SPORTS CLUB



Black Rock Sports Club Inc.
98th Annual Report
2025/2026

Black Rock Sports Club Incorporated

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Contacts

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Event Hire: manager@blackrocksportsclub.com.au

Committee Members for 2025/2026

Executive	
Brent Marcombe – President	Ciaron Farell - Secretary
Magda Koy - Vice President	Alan Murnane – Treasurer
General Members	
Nathan Manning	John McLoughlin

Head Tennis Coach - Rob Leeds – Leeds Sport

M: 0478 721 727. E. tenniscorrect@gmail.com

Club Facilities

- 4 grass tennis courts
- 4 en-tout-cas tennis courts
- Bowling Green with 8 rinks
- Bar and Clubrooms
- Fully renovated function rooms
- Large green outdoor space with bbq and outdoor bar.



BLACK ROCK SPORTS CLUB INC.

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Presidents Report

Dear Members,

It has been a privilege to serve as President of the Black Rock Sports Club in 2026. This has been a year of consolidation, with steady progress toward our goal of providing an inclusive environment and high-quality facilities that promote health, wellbeing, and active participation in both sporting and social activities.

Most importantly, this year has reinforced that volunteering is fundamental to the success of our club. Every achievement outlined below reflects the commitment, time, and generosity of our members and volunteers in particular.

Key Achievements

- A major highlight has been the successful bedding down and operation of the renovated clubhouse and RSL Lounge. The strategic partnership between BRSC and the Beaumaris RSL continues to be a critical foundation for the club. We are now 2.5 years into our initial 12-year agreement, and the relationship has operated smoothly throughout the year. My thanks to outgoing RSL President Shayne Benedict and incoming President Gina Scott for their continued support and collaboration.
- With support from the RSL, we also completed the RSL Lounge deck - an important component of the original redevelopment plan and a valuable addition to the club's facilities.
- We have continued to enhance our point-of-sale system to better manage membership processes and our database. While further work remains, this is an important step in ensuring we clearly distinguish between members and non-members, appropriately reward members, and embed a consistent operating model where members scan to access their benefits.
- Facility improvements have also included upgrades to the ladies' amenities, along with the addition of three new dartboards and the launch of a thriving Thursday night darts competition. A special thank you to John McLoughlin for leading this initiative and bringing another successful sporting format to the club.
- Fundraising has been another standout area. Over \$20,000 has been raised to fund a retractable roof over the main deck. Installation is now planned, and we look forward to celebrating its completion in the Spring. My sincere thanks to Natalie Carra and the Carra family for leading this effort, along with the many volunteers who contributed, particularly the two Anitas for their work on raffles and the highly successful evening market.
- We have also established a structured sponsorship program, led by Anita Fraser, which has strengthened our commercial position and sets the club up well for further sponsorship growth in 2027.
- Significant improvements have also been made to access, security, surveillance, and sound systems. These upgrades are largely due to the extraordinary efforts of Patrick Soos, who continues to source, install, and manage these systems with great dedication.
- We kicked off another new sport for BRSC in July of 2025 – the JogOn Run Club. A joint initiative between BRSC, Kieser and The Runners Hub JogOn meets at the club every Wednesday morning at 6.30am where accredited running coach Paul Woolard guides participants through 60 minutes of warm up, run/walk, stretching and strengthening exercises. Thanks to Paul Woolard from The Runner Hub and Deb Lawrence from Kieser for their support.
- From a community perspective, the club has delivered a number of outstanding events. Our largest ever Anzac Day was a highlight, thanks to Art Stack and the many supporters on the day, including sponsor Hodges Real Estate Beaumaris. Other successful events included Australia Day, Family Day, and ongoing participation in Thursday Members' Nights and Friday community nights. The inaugural evening market was also a success and can hopefully be run again in 2027.
- Sporting performance has remained strong, with excellent tennis and bowling results, including multiple finals appearances and premierships. My thanks to Sue Gravina, Simon Currey, Adam Bishop, Ray "Curly" Rutherford, and Charlie McCullagh for their leadership. Tennis participation has also been strong across coaching and social formats, thanks to Rob Leeds and Narelle Turnock.

Presidents Report

- The ongoing maintenance and presentation of our facilities and grounds continue to be a major strength of the club. This work is heavily reliant on volunteers, and I would like to acknowledge Tom Chapman, David Rowley, Jonathan McGuigan, John Middleton, Dave Ray, Ryan Lynne, Paddy Gehring, and the many others who contribute to maintaining the club's high standards.
- A special mention also to Geoff Elston and Margaret Ainley, whose efforts collecting and depositing cans have raised thousands of dollars for both charitable causes and club initiatives.
- I would also like to welcome Liv Marshall, who has taken on responsibility for bar and functions management with great energy and initiative, supported by the team including Linden, Oskar, Lukas, Al and Lily. It has also been terrific to see the meal service prosper at the club, thanks to Kingsley and his team, and to members who are supporting this initiative through regular patronage.

Operations and Financial Performance

- The club delivered a credible financial result in 2026, with an operating profit of \$54,000 and a cash surplus of \$32,000. I would like to thank Alan Murnane and Tony Philips for their strong financial management throughout the year.
- Closer scrutiny of the results highlights some underlying challenges. While bar, room hire, and fundraising activities generated strong surpluses, our core sporting activities continue to operate at a loss. Bowling recorded a loss of \$39,000 and tennis a loss of \$24,000, reinforcing our reliance on bar related income to support sporting operations. Ideally the club would generate more sustainable income from sporting activities and that is something for future boards to consider.
- Membership remains a key priority. Total membership was flat at 313 (was 310 in 2025), however this masks a 14% decline in sporting memberships, offset by a 32% increase in social memberships. Driving growth in active sporting members and additional social members will be critical to maximising our facilities and ensuring long-term sustainability.
- The ongoing financial challenge for the club is to grow its membership and generate sufficient surplus to reinvest in facilities and operations. The Padel tennis proposal explored this year was one potential solution. While it did not secure majority support, it highlights the importance of continuing to explore viable growth opportunities.
- Encouragingly, the bowling section has taken proactive steps to improve sustainability through increased fundraising and taking on responsibility for green maintenance.

A Changing Operating Model

- The Black Rock Sports Club is now a sizeable and complex organisation. Across BRSC, ASL Catering, BSG Tennis, and the Beaumaris RSL, combined turnover is well in excess of \$1 million annually.
- In this context, the traditional reliance on volunteer-led management is increasingly challenging. The outgoing committee is of the view that we will find it increasingly difficult to find volunteers willing to commit the time and take on the substantial responsibility associated with running the BRSC business. To position the club for long-term success, we must evolve our business model to generate sufficient income to support a full-time professional club manager.

Presidents Report

Acknowledgements

I would like to acknowledge the 2026 committee - **Magda, Alan, Ciaran, John, and Nathan** - for their dedication, cohesion, and commitment to the best interests of the club.

In particular, I would like to recognise **Alan Murnane**, who steps down after seven years as Treasurer. Alan has made an outstanding contribution to the club and has provided invaluable support during my tenure as President.

All 2026 committee members are retiring, and I wish incoming President **Art Stack** and Vice President **Tom Chapman** every success as they lead the club forward. They have my 100% support.

I also extend my thanks to our sponsors, whose support makes a meaningful difference to our financial strength—particularly Kieser Sandringham, led by **Deb Lawrence**, and **Hodges Real Estate Beaumaris**, led by **Steve Wigley**.

To Our Members

Thank you for your continued support of the club. The Black Rock Sports Club is a unique and valuable community asset, and I encourage all members to take full advantage of what it offers - through sport, social engagement, volunteering, or all three.

Please remember that the club is run by volunteers, and they are increasingly difficult to find and retain. BRSC simply cannot operate without their commitment. They deserve our recognition, respect, and support at all times. If you have ideas or concerns, I encourage you to speak with a committee member—or better still, contribute by becoming an active volunteer yourself.

See you on the greens.

Brent Marcombe
President, 2026



BRSC Strategic Plan

Ambition:

To be the recreational venue of choice in Bayside that allows members and the community to participate, compete, and socialise in a welcoming and friendly environment.

Why:

"To provide an inclusive environment and facilities that promote health and wellbeing through active participation in sporting and social activities."



DNA

- Aspiring to excellence in all that we do.
- Committed to prudent financial management to develop the club for the benefit of members and the community over the medium to long term.
- Striving to be an integral part of the local community, supportive of local sporting groups, schools and community programs.
- Always seeking to increase the value of membership benefits for all members to retain existing and encourage new membership.
- Promoting a shared sense of membership responsibility for the club and contributing through volunteering.
- Creating an inclusive environment that values everyone and encourages participation.

Tennis Report

Tennis at Black Rock is a busy sport with large numbers of members involved in social and competition tennis, across 7 days of the week, and across the 4 en-tout-cas and 4 grass courts. For both seasons in the year the Club has a total of about 22 teams each season comprised of mid week ladies – 5 teams, Tuesday night competition – 3 teams, Saturday afternoons – 5 teams, Sunday morning juniors – 9 teams.

Social tennis is also very active with Club facilitated tennis on Monday morning, Monday evening, Tuesday afternoon, Thursday night and Sunday morning.

Coaching also operates over 7 days of the week through the Club Coach Rob Leeds.

Junior Tennis

The 2026 current Autumn season (February to July) has 9 teams entered with 5 teams inside the top 4 at the halfway mark.

We have welcomed 10 new players largely through Rob's excellent coaching program and have been able to field a new green ball team

The 2025 Spring season (Sept to Jan) had 8 teams with 5 team making the grand final and 3 winning the flag.

Players this season have been asked to wear the white Blackrock uniform and all teams looking really smart on the Sunday morning

Its been great to see the players across all sections improve their skills and bond together during and after the matches

The popularity of the junior competition is growing and we have now had to hire extra courts at Stella Maris

Also it been so good to see the team managers and parents preparing courts each week especially on wet days and supporting their players.



Section 5 Grand Final Team Hanna Langridge, Mika Looschlinder, Jakob Misso and Lachie Rhodes

Tennis Report

Mid Week Ladies

Mid-week participation has been great the past year with competition occurring on Wednesday and Thursdays .

Monday morning ladies social tennis has been very popular, with 20 ladies in our group. Some players using this as a practice hit for their competition days.

Play starts at 8:30 until 10:30. There is no commitment to attend each week . It's a great way to meet other club members in a relaxed, fun environment. All standards welcome. Non members pay \$10.

Spring season July-November 2025

- 4 teams were entered
- Wednesday Section 1,2 & 3
- Thursday Section 3

Autumn season February-June 2026

- 5 teams were entered
- Wednesday Sections 1,2 and 3
- Thursday Section 2 and 3

Saturday Afternoon Senior Competition.

Saturday afternoon senior competition has been extremely popular over the last several years and further enhanced through the use of the grass tennis courts in Summer. Players from other clubs particularly enjoy playing on the grass at Black Rock.

Team formats include singles/doubles and mixed doubles.

In summer our teams participate in the local Bayside competition where in winter we have teams in both Bayside and the Tennis Victoria pennant competitions.

The Club also have 3 teams in the Bayside Tuesday night competition throughout the year.

Within senior tennis the Club had many successful teams winning grand finals or runners up in the grand finals.



Bayside Mixed Section 1 Runners Up (L-R: Mel Lourie, Jon Wheeler, Jess Tale & Angela Feeney)

Tennis Report



Section 1 Premiers & Winners of the Vince Vaughan Shield ('UrbanWarGods').

Family Tennis Day

Through the support of the Club and the tennis coach, one of our Junior members, Emelia Huxley was nominated and accepted into the Tennis Victoria 'Future Leaders Program' in 2025.

Emily successfully completed the program and as part of the program ran a Family Tennis Day at the Club on the 19th April 2026. The day was a great success and was supported by both senior club members and Rob the coach, and by a broad spectrum of Junior club members including Adi, Joseph, Luke, Sam, Issac, Toby, and Zali. The sun shined the and everyone had a really positive, fun-filled day.

Four courts were full of a variety of tennis activities, along with lawn bowls, yoga on the lawn, live music by 'Harry & Friends' playing wonderful music, a sausage sizzle, soft serve ice creams, and a raffle with 2 Melbourne Demons AFL players providing signed footballs up for grabs.

We also had prizes including tennis racquets and t-shirts for our Hot Shots (Under 6's), a backpack for Beat the Coach, water bottles, socks and tennis balls.

The day very successfully attracted over 50 participants in activities and community engagement.

A special thanks to sponsors for the day including Black Rock Butcher, Bakers Delight, Tennis Victoria and New Balance.

The day was a wonderful demonstration of the skills and talents of our junior members, and their ability to host a fun filled sports day for members and the broader community.

Tennis Report

British Army visit Black Rock Sports Club

On 12th January a representative squad of 20 players from the British Army Tennis Association played at Black Rock Sports Club as part of their tour of Singapore & Australia.

Their Senior team (10 players) challenged Black Rock Sports Club.

Black Rock held a 6-4 lead after the singles, however the British Army won 4 out of 5 doubles matches and ended up pipping Black Rock 8-7!

Overall it was a fantastic day topped off with great weather. Thanks to the Beaumaris RSL for their contribution on the day.



Bowling Report

What a year we've had at BRSC! The 2025/2026 season has been a great success for the multiple sides within our passionate bowling group.

Our Black Rock Breakers Saturday pennant team battled all the way into the Grand Final, going down to the home side of Parkdale in the end, but securing well deserved promotion to division 5 next season!

The Tuesday morning 6 a side team also had wonderful success, not only making it to the finals, but winning the grand final against the home side of Cranbourne RSL in emphatic fashion to take home the trophy!

Both the Black Rock/Sandringham Thursday morning 7 a side and Tuesday night 12 a side teams fought valiantly throughout the season, only just missing out on finals, but enjoying a strong representation from Black Rock, fueling the strong possibility to field our own Tuesday night team should lights be reinstated for our green in the future.

The bowling community at Black Rock has not only garnered success in competition, but has done so whilst developing a fun, friendly and welcoming environment. This culture has attracted a number of bowlers from other clubs and ensuring membership growth for the year to come.

Looking ahead for the club, there's some exciting initiatives being undertaken by our members, with a focused mindset of growth and development for this beautiful sport we have the privilege of offering the community. Stay tuned for more!

I would like to thank all bowlers who contributed their time and effort over the year helping run the bowling program. The raffle, bowls bar, sausage sizzle, and multitude of other tasks required to host each week have been seamless with special help of Lonie, Sam and Anne respectively.

Thank you to Ciaron for your representation on the board, and a special thanks to our Sandbelt bowls Victoria CCO, Administrator, Umpire and Coach Raymond "Curly" Rutherford who will be celebrating his 60th year of bowling at Black Rock next year!

Finally, we would like to acknowledge the tireless efforts of our bowling Captain Charlie McCullagh. Thank you for managing and nurturing the various skills and talents within this team, and thanks to Hillary for reporting our antics each week! We look forward to another successful year of growth and new possibilities for the Black Rock Breakers.

If you would like to play bowls, please email Charlie at hemlockcarpentry@bigpond.com. New bowlers are always welcome, no matter the experience.

Tony Starosta



Bowling Report



Treasurers Report

- The attached financial reports indicate a profit of \$53,886 for the year but this needs to be considered in the light of the fact that \$53,000 of that revenue from the RSL for rent was actually received in advance and spent prior to the year on the clubhouse renovation 2 years ago.
- That leaves an actual profit for the year of \$886. The Club just broke even on a revenue of \$630,000. The comparative figure for profit the previous year was a profit of \$17,600. However, a better perspective can be obtained from our total incoming and outgoing of cash. On a cash basis the Club had a surplus of \$31,916 for the year.
- This meant that our cash reserves increased from \$125,845 at the start of the year to \$157,771 at years end. A healthy cash position for the Club.
- However, this was partly achieved by deferring capital expenditure on a number of improvements while decisions were made on whether to proceed with the Padel development.
- The combined losses of tennis and bowling totaled nearly \$64,000 (up from a loss of \$45,000 in the previous year) which were balanced out by the combined profits from the bar of \$47,000 (up from \$13,000 the previous year) and fund raising, which also had a successful year making a profit of \$37,000 with the majority of the income coming from event hall hire of \$30,000 (up from \$14,000 the previous year).
- In summary, income in for year totaled \$633,000 (previous year when bar was closed for 5 months \$483,000) and expenses were \$578,000 (up from \$412,000). Income increased 30% while expenses increased 40%. With expenses increasing 30% faster than income, the new Board will need to stay focused on both income and expenditure in 2026/7 and beyond to ensure Club viability.
- Members subscription income dropped slightly to \$77,500 from \$80,200. Although not a big actual reduction, it is a trend that needs to be reversed. Work currently occurring to finish the development of the members database will support improved membership management in the new year, which we could expect to result in increased subscription income. This work is well underway and will need to remain a key focus for 2026/27.
- There are two significant financial changes as the Club heads into 2026/7. First is the efforts by the bowlers to reduce to bowling costs. Up until now the subsidy per bowler coming from the bar and fund raising has been over \$1000 a member. To reduce this cost, the bowlers are now cutting and rolling the bowling green themselves saving in the vicinity of \$13,000 a year, along with raising additional funds. This will improve the bottom line for next year. However at the same time the need for professional management of the 4 en-tout-cas tennis courts has been acknowledged and a new contractor has commenced upkeep of those courts. This cost is not reflected in the figures for 2025/6 but will cost in the vicinity of \$7000 in 2026/7.
- The Club only manages to deliver its current service to members at the current rates for membership through the commitment of a small number of dedicated volunteers. We all owe those volunteers our thanks for the amazing work and commitment that they make for the Club. Without their contributions, the financials would be very clearly in the red. A conservative estimate would put their combined contribution at over \$70,000 a year (excluding the efforts of the Board members).

Alan Murnane
Treasurer

Black Rock Sports Club

Financial Report

April, 2025-March, 2026

	Profit and Loss	Cash Flow
Income		
Bar Takings	431,389.70	431389.7
BarefootBowls	4,205.01	4205.01
Catering Inc. Donation	2,480.71	2480.71
Club Caps	75.91	75.91
Games Fees	2,618.18	2618.18
Hall Hire	29,611.09	32011.09
Meat Raffles	410.00	410
Pennant Fees	609.09	609.09
Rent	53,000.00	0
Sponsorships - Income	5,180.00	5180
Subscriptions	77,427.24	78522.24
Tennis Income	7,455.87	7542.49
Tennis Court Hire	5,743.62	743.62
Tennis - Coaching	13,500.00	7500
Total for Income	A\$633,706.42	\$573,288.04
Cost of Sales		
Bar Purchases	178,136.62	193459.65
Bar Wages expenses	110,464.54	118454.94
Greenkeeper	43,715.43	43715.43
Superannuation	13,707.68	13707.68
Total for Cost of Sales	A\$346,024.27	\$369,337.70
Gross Profit	A\$287,682.15	203950.34
Other Income		
Interest Income	2,501.96	2501.96
Total for Other Income	A\$2,501.96	\$2,501.96
Expenses		
Accounting fees	4,521.70	4521.7
Accounts Review Fee	1,029.10	1029.1
Affil/Cap/Team Entries		0
Affiliation	3,396.37	3396.37
Team Entries	4,324.80	4324.8
Team Fines	40.00	40
Total for Affil/Cap/Team Entries	A\$7,761.17	\$7,761.17
Bank Services Charges Merchant Fees	2,001.64	1928.44
Total for Bank Service Charges	A\$2,001.64	\$1,928.44
Canteen Supplies	132.71	132.71
Total for Canteen Expense	A\$132.71	\$132.71
Cleaning	12,112.50	12112.5
Club Uniforms	814.09	814.09
Depreciation Expense		
Bar Equipment	7,929.00	0
Bowling Greens	269.00	0

Financial Report Cont.

April, 2025-March, 2026

Clubhouse Buildings	33,661.00	0
Furniture & Fittings	3,348.00	0
Plant & Equip - Bowling	2,029.00	0
Plant & Equip - Tennis	2,165.00	0
Sheds & Pavilions	246.00	0
Tennis Courts	7,837.00	0
Total for Depreciation Expense	A\$57,484.00	0
E Keys	610.24	610.24
Entertainment - Band	3,130.00	3130
Total for Entertainment	A\$3,130.00	\$3,130
Gas	6,974.66	6442.16
General Expenses	1,623.86	1623.86
Legal	14,952.09	14952.09
Total for General Expenses	A\$16,575.95	\$16,575.95
Insurance		
Insurance - Other	17,159.12	17159.12
Total for Insurance	A\$17,159.12	\$17,159.12
Internet	872.64	872.64
Licenses and Permits	965.96	809.28
Light & Power	13,498.44	13432.07
Liquor License	654.98	686.34
Miscellaneous	10,270.49	9787.49
Printing	495.64	495.64
Printing and Reproduction	225.83	225.83
Purch Balls	291.44	291.44
Rates -City	8,232.92	8232.92
Water	15,417.69	16385.7
Total for Rates	A\$23,650.61	\$24,618.62
Reps & Maint		
Bar	5,311.24	5311.24
Buildings	15,975.95	15975.95
Courts	7,755.88	7755.88
Furn & Fittings	362.72	362.72
Grass Courts	7,278.00	7278
Greens	4,324.04	4324.04
Grounds	4,377.71	4377.71
Plant	1,324.98	1324.98
Total for Reps & Maint	A\$46,710.52	\$46,710.52
Special Events	2,330.75	2330.75
Stationery	747.95	747.95
Waste Disposal	3,063.84	3410.14
Workcare	2,211.47	2211.47
Total for Expenses	A\$236,297.44	\$178,847.36
Net Earnings	A\$53,886.67	\$27,604.94
Less Capital expenditure		-4311.33
Cash increase from operations 2025/6		\$31,916.27



Black Rock Sports Club Inc.

FINANCIAL REPORT

YEAR ENDED 31ST MARCH 2026

BLACK ROCK SPORTS CLUB INC.

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BLACK ROCK SPORTS CLUB INC.

BOARD OF MANAGEMENT

PRESIDENT: **Brent Marcombe**

VICE PRESIDENT: **Magda Koy**

GENERAL SECRETARY: **Ciaron Farrell**

GENERAL TREASURER: **Alan Murnane**

BOARD MEMBERS: **John McLoughlin**

Nathan Manning

BLACK ROCK SPORTS CLUB INC.
STATEMENT OF PROFIT AND LOSS
For the Year Ended 31st March, 2026

	Notes	2026 \$	2025 \$
Accumulated Surplus 1st April, 2025		549,506	478,879
Surplus from Operations for the Year		53,886	70,627
			-
Total Operating Result for the Year		53,886	70,627
Accumulated Surplus 31st March, 2026		603,392	549,506
Note: Depreciation Charges included in the above Results			
Bar		12,693	12,194
Bowls		7,288	8,250
Fundraising		20,252	-
Tennis		17,250	17,110
		57,483	37,554

SOURCE AND APPLICATION OF FUNDS

Source of Funds			
Non Cash charges to Profit – Depreciation		57,483	37,554
Cash provided by Operations		53,886	70,627
Variations in Balance Sheet Accounts			
Decrease in Current Assets		7,237	570,762
Increase in Current Liabilities			
Total		118,606	678,943
Application of Funds			
Cash used in Operations			-
Variations in Balance Sheet Accounts			
Increase in Current Assets			
Decrease in Current Liabilities		93,112	5,780
Addition of Fixed Assets			
Additions for year:-			
Decking		40,446	
Veranda Blind and Awning Tender		11,926	
Security Upgrade and Gate Mechanisms		3,649	
Floor for Ladies Washroom		2,850	
Clubhouse Signs		2,619	
Irrigation System for Courts		909	
Camera and Speaker System		4,432	
Membership Module		6,182	
Costs relating to clubhouse renovations		5,600	
Rainbeater Rollers		1,818	
Defibrillator		1,077	
Dart Equipment		1,617	
Other		2,300	
Less; Contributions towards clubhouse renovations:			
RSL	-	25,061	
RSL Ladies Auxiliary	-	11,144	
Member donations	-	23,726	
Prior Year Additions			673,163
		118,606	678,943

BLACK ROCK SPORTS CLUB INC.
BALANCE SHEET
For the Year Ended 31st March, 2026

	2026 \$	2025 \$	\$ Change
CURRENT ASSETS			
Cash & Investments			
Advance Bar	1,000	1,300	(300)
Advance Tennis Bar	20	20	-
Current - Bendigo Bank 12918911	76,668	67,737	8,931
Current - Bendigo Bank Debit Card Account	2,946	1,863	1,083
Current - Bendigo Bank Building Fund Account	692	991	(300)
Term Deposit - Bendigo Bank	76,445	53,943	22,502
Total Cash & Investments	157,771	125,854	31,916
Other Current Assets			
Receivables	30,592	67,194	(36,602)
Stock for Bar	17,350	10,887	6,463
Stock balls	318	-	318
GST Refund due	-	9,333	(9,333)
Total Other	48,260	87,414	(39,154)
Total Current Assets	206,031	213,268	(7,238)
FIXED ASSETS			
Bar Equipment	35,631	37,088	(1,457)
Bowling Greens	1,999	2,268	(269)
Capital Works	121,900	73,139	48,760
Accumulated Depreciation on Capital Works	(3,312)	(908)	(2,405)
Club House Build's	625,286	699,991	(74,705)
Freehold Land	14,000,000	14,000,000	-
Furniture & Fittings	32,291	30,513	1,778
Padel Development	2,000	-	2,000
Plant/ Equip Bowls	4,792	7,311	(2,520)
Plant/Equip Tennis	9,798	5,796	4,002
Sheds Pavilions etc	5,135	5,381	(246)
Tennis Courts	59,444	66,372	(6,928)
Total Fixed Assets	14,894,964	14,926,953	(31,989)
TOTAL ASSETS	15,100,995	15,140,221	(39,226)
LIABILITIES & EQUITY			
Liabilities			
Accruals	6,778	32,804	(26,025)
Accrued Accounts Review Fee	1,200	1,200	-
GST Liability Payable	484	-	484
Rent Received in Advance	503,500	556,500	(53,000)
Subscriptions Received in Advance	29,786	28,691	1,095
Other income received in advance	23,925	31,600	(7,675)
Tax Payable	3,100	4,081	(981)
Superannuation Payable	1,335	53	1,282
Annual leave Provision	893	9,184	(8,291)
Total Liabilities	571,001	664,113	(93,112)
Land Revaluation Reserve	13,926,602	13,926,602	-
Equity			
Opening Bal Equity	549,506	478,879	70,627
Net Income	53,886	70,627	(16,741)
Total Equity	603,392	549,506	53,886
TOTAL LIABILITIES & EQUITY	15,100,995	15,140,221	(39,225)

BLACK ROCK SPORTS CLUB INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

1. REPORTING ENTITY

The Black Rock Sports Club is an association regulated under the Associations Incorporations Reform Act 2012 and is domiciled in Australia.

2. BASIS OF PREPARATION

(a) Statement of Compliance

The financial report was authorised for issue by the Board of Management on the 4th May 2026. In the opinion of the Committee of Management of the Black Rock Sports Club Inc has determined it is not a reporting entity, because there a limited spread of members, the Association is managed by the members on a volunteer basis and the impact the club has on the broader community is limited to a specific community.

The financial report is a special purpose financial report which has been prepared to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012.

These Statements have been prepared in accordance with the following accounting standards:

- AASB 101 Presentation of Financial Statements
- AASB107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1031 Materiality
- AASB 1048 Interpretation of Standards
- AASB 1054 Australian Additional Disclosures

The Financial statements are prepared on an accrual basis and are based on historical cost and do not consider changing money values except where specifically stated.

The financial statements are presented in Australian Dollars, which is the clubs functional currency.

(b) Significant accounting judgments, estimates and assumption

The preparation of the financial statements requires the Committee of Management to adjust estimates and assumptions that affect the application of policies and reported amounts of Assets, Liabilities, Income, and Expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results form the basis of making the judgments. Actual results may differ form these estimates.

(c) Revenue Recognition

Revenue is measured at fair value of the consideration received or receivable. Revenues are recognized net of the amounts of goods and services tax (GST) payable (where applicable) to the Australian Taxation Office.

Revenue

Revenue comprised of bar and catering, membership, subscriptions, functions and other forms of sundry income, including fundraising. These revenue items are recognized when these goods are provided, or when the fee is respect of the service is receivable.

Interest Revenue

Interest is recognized when it is received, taking into account the effective yield of the financial asset.

BLACK ROCK SPORTS CLUB INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

Rental Income

Rental income is received from the Beaumaris RSL. The rental income was paid in advance and is apportioned over the term of the lease. Rental income for the 2026 year was for the full year and is reported in the fundraising unit.

Donations

Donations are recognized when received, and where they are not subject to conditions. Donations were received from the RSL Women's Auxiliary and two other parties.

(d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified to relevant expense categories.

Expenditure is allocated to business units. Some items of expenditure are allocated across multiple business units based on a pre-determined percentage split. The split can vary from year to year, depending upon the basis of split.

(e) Depreciation

The depreciable amount of all fixed assets, excluding freehold land and is depreciated on a straight-line basis over the assets useful life to the association commencing from the time the asset is available for use. The depreciation rates used for each type of asset varies.

(f) Receivables

Receivables consist of outstanding court hire; coaching fees; sponsorship; and donations received from the Black Rock Foundation Trust

(g) Banking

Bank accounts shown in the Balance Sheet comprise working club accounts and a term deposit held with the Bendigo Bank.

(h) Stock

Bar Stock is valued based on the amount held at year end, based on a physical stocktake. Stock is valued at the latest invoice cost excluding GST. If cost cannot be located, then the previous valuation is taken, or the website price.

Tennis Ball stock is based on balls held at year end and appropriate cost price.

(i) Freehold Land

Land is valued in line with the site value determined by the Bayside City Council and is not amortised.

(j) Bar Equipment, Bowling Greens, Clubhouse Build, Furniture and Fittings, Plant and Equipment – Bowls, Plant and Equipment Tennis, Sheds and Tennis Courts

These fixed assets are depreciated over their effective lives commencing from the time the asset is available for use. The values shown within the balance sheet represent net values after depreciation

(k) Capital Works

As required under the terms of the lease agreement, no less than 92% of rental paid is to be used for the purposes of capital improvements. The amount reported within the balance sheet represents accumulated capital works.

(l) Impairment

The carrying amounts of the Clubs assets are reviewed at each year end to determine whether there is an indication of impairment. If such an indication exists, the assets recoverable amount is estimated.

BLACK ROCK SPORTS CLUB INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

(m) Accruals

The amounts represent liabilities for goods and services provided to the club prior to the end of the financial year and which are unpaid and are stated at cost. The amounts are unsecured and are usually paid within 30 days of recognition

(n) Rental Received in Advance

The Commercial lease agreement executed with the RSL (Vic) Inc ATF the Beaumaris RSL sub branch Patriotic Fund in October 2023. Rent of \$636,000 excl GST was received representing 12 years rental paid in advance.

(o) Goods and Services Tax

Revenues, expenses and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian taxation Office, in which case it is recognized as part of the cost of acquisition of an asset or as part of an item of expense.

The net amount of GST recoverable or payable to the Australian Taxation Office is included as part of receivables or payables.

(p) Subscriptions Received in Advance

Subscriptions for membership of the various units of the club are paid in advance. The income is apportioned based on the relevance to each year.

(q) Other Income in Advance

Negotiated commercial terms with Lions, includes a tap rebate based on volume. The rebate was paid in advance and will be apportioned at the anniversary of each year of the contract.

Hall Hire has been invoiced and paid, but the event has not yet taken place.

(r) Accounts Reviewer Remuneration

	2026	2025
Payable in respect of services as Accounts Reviewer	\$750	\$750

3. MEMBERSHIP

Based on membership database as at 31 March 2026	2026	2025
Life Members	6	7
Families	48	65
Adult	88	100
Intermediate		3
Social	92	77
Social Families (new category in 2022)	40	23
Non-Playing Members	5	5
Junior paid up members – excludes family membership	34	30
TOTALS	313	310

BLACK ROCK SPORTS CLUB INC.

Statement by the Board of Management

The Board of Management has determined that the association is not a reporting entity.

The Board of Management have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in the Notes on Page 6 of the financial statements.

In the opinion of the Board of Management the financial report

1. Presents fairly the financial position of the Black Rock Sports Club Inc. as at 31 March 2026 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Black Rock Sports Club Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board of Management and is signed for and on behalf of the Board of Management by:



.....
B. Marcombe - President

Dated this 30th day of May 2026

BLACK ROCK SPORTS CLUB INC.
BAR TRADING STATEMENT
For Year Ending 31st March 2026

	2026	2025
	\$	\$
INCOME		
Bar Takings	431,390	245,162
Donation	130	-
TOTAL INCOME	431,520	245,162
COST OF GOODS SOLD		
Opening Stock	10,888	11,039
Bar Purchases	184,600	116,076
	195,488	111,920
Less Closing Stock	17,351	10,888
Cost of Goods Sold	178,137	101,032
Bar Personnel - Total Cost	124,172	96,250
GROSS PROFIT	129,211	47,880
OTHER INCOME		
Subscriptions	9,430	8,159
Other	1,751	-
TOTAL OTHER INCOME	11,180	8,159
OPERATING EXPENSES		
Accounting Fee	2,713	2,512
Accounts Review Fee	617	850
Cleaning	8,479	5,565
Club Uniforms		669
Depreciation Expense	12,693	12,194
Entertainment - Band	3,130	2,850
Expensed Equipment	47	1,079
Gas	6,975	4,410
General Expenses	8,817	4,328
Insurance	9,553	8,478
Legal & Survey	4,650	-
Light & Power	9,730	5,911
Liquor License and Permits	1,020	1,212
Bank Transaction Fees	57	33
Bank Merchant Fees	1,328	3,341
Printing & Stationery	974	1,385
Rates and Water	4,498	4,475
Repairs & Maintenance	14,315	5,283
Waste Disposal	1,685	1,485
Workcare	2,211	1,442
Total Expense	93,494	67,502
Net Profit from Bar Trading	46,897	11,463

BLACK ROCK SPORTS CLUB INC.
FUND RAISING SUB ENTITY
For Year Ending 31st March 2026

	2026 \$	2025 \$
INCOME		
Catering Income and BBQ sales	-	600
Club Caps	76	-
Donations	700	47,416
Hall Hire	30,561	13,893
Rent from RSL	53,000	53,000
Interest income	2,502	2,468
Raffles	719	240
Sponsorships	4,100	12,340
Total Income	91,658	129,957
EXPENSES		
Canteen Expense	133	37
Depreciation Expense	20,252	
Miscellaneous	114	-
Licences and Permits	255	84
Special Events expenses	399	2,223
Sponsorship and members drive expenses		-
Total Expense	21,153	2,344
Net Profit from Fund Raising	70,505	127,613

BLACK ROCK SPORTS CLUB INC.
BOWLING SECTION
For Year Ending 31st March 2026

	2026	2025
	\$	\$
INCOME		
Games Fees	2,618	3,990
Subscriptions	6,925	10,182
Visitors Fees and Barefoot Bowls	3,796	3,298
Total Income	13,339	17,470
EXPENSE		
Accounting Fee	440	410
Affil/Cap/Team Entries	2,682	2,491
Accounts Review Fee	103	150
Bank Service Charges	316	27
Cleaning	1,211	790
Club Uniforms	-	586
Depreciation Expense	7,288	8,250
General Expenses	120	259
Greenkeeper	19,672	20,881
Insurance	2,622	2,538
Internet	95	273
Legal and Survey	2,325	
Light & Power	1,180	845
Miscellaneous	781	642
Rates - Bayside	1,372	1,372
Rates - Water	4,512	4,455
Repairs & Maintenance	7,654	4,666
Printing and Stationery	35	109
Waste Disposal	412	445
Total Expense	52,819	49,189
Net Loss on Bowls Operations	- 39,480	- 31,719

BLACK ROCK SPORTS CLUB INC.
TENNIS SECTION
For Year Ending 31st March 2026

	2026	2025
	\$	\$
INCOME		
Ball Sales	982	1,021
Coaching	13,500	13,312
Court Hire	5,744	2,921
Night Tennis - Fees for Lights	2,623	2,555
Monday Night Tennis	1,566	1,702
Pennant Fees	609	-
Subscriptions	61,405	61,885
Sponsorship	130	-
Visitors Fees	1,954	1,065
Total Income	88,511	84,462
EXPENSE		
Accounting fee	1,369	1,268
Affil/Cap/Team Entries	5,080	4,489
Accounts Review Fee	309	450
Bank Service Charges	401	617
Cleaning	2,423	1,589
Club Uniforms	-	1,883
Depreciation Expense	17,250	17,110
General Expenses	1,943	412
Greenkeeper	24,043	25,388
Insurance	5,799	6,669
Internet	167	529
Legal and Survey	7,977	
Light & Power	2,588	1,695
Miscellaneous	3,475	1,580
Purchased Balls	291	1,554
Rates - Bayside	4,116	4,116
Rates - Water	9,151	9,586
Repairs & Maintenance	24,742	17,566
Printing & Stationery	460	725
Waste Disposal	965	1,040
Total Expense	112,548	98,266
Net Profit on Tennis Operations	- 24,037	- 13,804



INDEPENDENT AUDITOR'S REVIEW REPORT

To the Board of Management of the Blackrock Sports Club Inc

Qualified Conclusion

I have reviewed the financial report of Blackrock Sports Club Inc for the period 1st April 2025 to the 31st March 2026, which comprises the Balance Sheet as at 31st March 2026, the statement of profit and loss, cash movement report, and the notes to and forming part of the accounts and other explanatory information, and the declaration by those charged with governance.

Based on my review, which is not an audit, except for the possible effects of the matter described in the *Basis for Qualified Conclusion* section, nothing has come to our attention that causes me to believe that the accompanying 2026 financial report of the Blackrock Sports Club Inc does not present fairly, in all material respects, of the financial position of the Blackrock Sports Club Inc as at 31st March 2026, and of its financial performance and its cash flows for the 31st March 2026 period ended on that date, in accordance with the Associations Incorporation Reform Act 2012.

Basis for Qualified Conclusion

As is common for not-for-profit organisations, it is not practicable for the association to maintain an effective system of internal control over income producing bar, fundraising activities, green fees and tennis court fees until their initial entry into its financial records. Accordingly, my review on the association's income was limited to the amounts recorded in the financial records. I am therefore unable to express an opinion on whether the income producing bar, fundraising activities, green fees and tournament entries are complete.

We conducted our review in accordance with ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity. Our responsibilities are further described in the Auditor's Responsibilities for the Review of the Financial Report section of our report. We are independent of the Blackrock Sports Club Inc in accordance with 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 annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Responsibility of Management for the Financial Report

The Board of Management of the Blackrock Sports Club Inc is responsible for the preparation and fair presentation of the 2026 financial report in accordance with the Associations Incorporation Reform Act 2012 and for such internal control as management determine is necessary to enable the preparation and fair presentation of the 2026 financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

My responsibility is to express a conclusion on the financial report based on our review. ASRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the 2026 financial report of Blackrock Sports Club Inc does not present fairly, in all material respects, the financial position of the Blackrock Sports Club Inc as at 31st March 2026, and of its financial performance and its cash flows for the 1st April 2025 to 31st March 2026 period ended on that date, in accordance with the Associations Incorporation Reform Act 2012.

A review of the 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.

Nicole Spencer

3rd June 2026

Nicole Spencer

B (ACC), FFA FIPA Dip FP
NLS Business and Financial Services
4 Kitchener Street Mentone VIC 3194

