



## INDEPENDANT AUDITOR'S REPORT

TO THE MEMBERS OF

THE BALLINA PLAYERS INC.

### Scope

We have audited the accounts of the Association for the year ended 31st December 2025 as attached. The committee is responsible for the preparation and presentation of the accounts and the information they contain. We have performed an audit of these accounts to express an opinion on them to the members.

Our audit has been planned and performed in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the accounts are free from material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material aspects, the accounts are presented fairly in accordance with the historic cost basis of accounting outlined in Note 1 to the accounts so as to present a view of the Association, which is consistent with our understanding of its financial position and the results of its operations. No opinion is expressed as to whether the basis of accounting used and described in Note 1 is appropriate to the needs of the members.

The accounts have been prepared as a special purpose financial report for distribution to the members for the purpose of fulfilling the requirements of the Association. We disclaim any responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than for which it has been prepared.

The audit opinion expressed in this report has been formed on the above basis.

### Audit Opinion

While we have no reason to believe otherwise, we are unable to certify that receipts have been issued for all monies received by the Association. However, all monies recorded in the books of account have been duly banked to the credit of the Association.

Lumos is a business advisory and accounting group who help business owners live profitable and prosperous lives. We unite the expertise of five renowned business advisory & accounting firms: Lever Group, Lever Financial Services, Enright Holmes, Grant & Brady, and Bloom Wealth & Finance.

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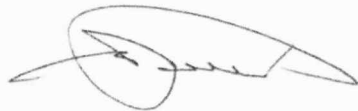




LUMOS  
ADVISORY

Subject to the above, we state that, in our opinion the financial statements of the Association present fairly the financial position at 31 December 2025 and the results of its operations for the year ended, in accordance with the basis of accounting used and outline in Note 1 of the accounts.

Dated: 6 February 2026



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Peter R Lever | Director FIPA FFA FTIA CTA DFP AFP DipFMBM CDec

Enright Holmes | Accountants and Wealth Advisors

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# Not-For-Profit - Association Report

The Ballina Players Inc  
For the year ended 31 December 2025

Prepared by Enright Holmes

# Committee's Report

## The Ballina Players Inc For the year ended 31 December 2025

### Committee's Report

Your committee members submit the financial report of The Ballina Players Inc for the financial year ended 31 December 2025.

### Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position
Peter Harding	President
Diana Mason	Vice-President
Ken Jones	Treasurer
Karen Harding	Secretary

### Significant Changes

No significant changes identified during the reviewed period.

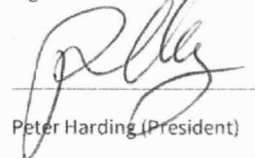
### Operating Result

The surplus after providing for income tax for the financial year amounted to, as per below: \$97,366.

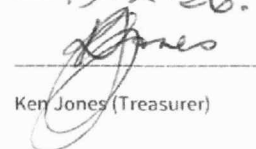
### Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

  
Peter Harding (President)

Date 13/2/26.

  
Ken Jones (Treasurer)

Date 13, 2, 26

# Income and Expenditure Statement

The Ballina Players Inc

For the year ended 31 December 2025

	2025	2024
<b>Income</b>		
<b>Contributions</b>		
Gift Certificate Sales		587
<b>Fundraising</b>		
Bar Sales	47,595	44,630
Cafe Sales	7,384	6,310
Membership Fees	2,951	2,605
Performance Sales	11,981	9,404
Program Sales	5,543	4,212
Raffles	10,739	11,939
Sale of Shirts	473	55
Subscribers Fees	20,852	16,882
Ticket Sales	199,599	187,096
<b>Total Fundraising</b>	<b>307,117</b>	<b>283,132</b>
<b>Total Contributions</b>	<b>307,117</b>	<b>283,719</b>
<b>Total Income</b>	<b>307,117</b>	<b>283,719</b>
<b>Cost of Sales</b>		
Opening Stock	3,052	4,303
Purchases	45,064	36,313
Closing Stock	(7,151)	(3,052)
<b>Total Cost of Sales</b>	<b>40,965</b>	<b>37,565</b>
<b>Gross Surplus</b>	<b>266,151</b>	<b>246,154</b>
<b>Other Income</b>		
Interest Income	9,837	6,643
Donations	543	313
Referral Bonus		45
Rent Received	4,537	5,192
Sponsorships	2,273	
<b>Total Other Income</b>	<b>17,191</b>	<b>12,194</b>
<b>Expenditure</b>		
Audit fees	2,300	2,273
Administration	2,771	555
Advertising	10,970	9,601
Band, Pit & Instrument expenses	546	1,176
Bank Fees	26	
Cast Amenities	2,608	3,355
Cleaning	22,372	19,005
Costumes	7,380	7,402
Crown Rent		595

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2025	2024
Depreciation	30,971	30,224
Electricity	13,421	12,388
Freight	95	337
General Amenities	9,119	447
Gifts, Condolences & Donations	296	150
Insurances	3,753	4,145
License Fees	-	1,190
Lighting Expenses	915	535
Loss on Disposal of Equipment	450	-
Make-up	176	189
Memberships & Subscriptions	712	952
Merchant Fees	613	3,780
Newsletter	-	182
Office Supplies	-	96
Postage	246	-
Posters & Flyers	125	612
Programs	4,065	4,042
Properties	75	109
Raffle Prizes & Costs	415	533
Rates	1,287	657
Rentals/Hire Fees	270	-
Repairs and Maintenance	6,290	4,328
Replacements/Minor Equip purch	1,336	1,059
Royalties	35,035	14,533
Scripts	6,797	7,042
Security	221	453
Set Construction	4,518	5,646
Set Dressing	2,280	1,340
Sound Expenses	7,642	2,448
Waste Removal	1,361	843
Water Rates	2,766	2,155
Website & Internet	1,754	1,268
<b>Total Expenditure</b>	<b>185,976</b>	<b>145,648</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>97,366</b>	<b>112,701</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>97,366</b>	<b>112,701</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>97,366</b>	<b>112,701</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Assets and Liabilities Statement

The Ballina Players Inc  
As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	452,749	335,906
Inventories		7,151	3,052
<b>Total Current Assets</b>		<b>459,899</b>	<b>338,958</b>
<b>Non-Current Assets</b>			
Furniture, Fixtures and Fittings	4	92,055	103,228
Land and Buildings	3	353,681	366,857
Other Non-Current Assets		600	400
<b>Total Non-Current Assets</b>		<b>446,337</b>	<b>470,485</b>
<b>Total Assets</b>		<b>906,236</b>	<b>809,443</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
GST Payable		5,125	5,698
<b>Total Current Liabilities</b>		<b>5,125</b>	<b>5,698</b>
<b>Other Current Liabilities</b>			
Rounding		-	-
<b>Total Other Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>5,125</b>	<b>5,698</b>
<b>Net Assets</b>		<b>901,111</b>	<b>803,744</b>
<b>Member's Funds</b>			
Capital Reserve		901,111	803,744
<b>Total Member's Funds</b>		<b>901,111</b>	<b>803,744</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Movements in Equity

The Ballina Players Inc

For the year ended 31 December 2025

	2025	2024
<b>Equity</b>		
Opening Balance	803,744	691,044
<b>Increases</b>		
Profit for the Period	97,366	112,701
<b>Total Increases</b>	<b>97,366</b>	<b>112,701</b>
<b>Total Equity</b>	<b>901,111</b>	<b>803,744</b>