

Victorian Croquet Association Inc.
2026/27 Profit & Loss Budget DRAFT FOR COUNCIL DISCUSSION

	FY Budget 25/26	YTD Jan 2026	Forecast FY26	Actual FY25	Budget 26/27	Comments	VCA	VCC
INCOME								
JBWERE								
Dividends		\$38,418.35		\$58,553.94				
Interest JB Were		\$35,937.78		\$38,358.74				
Trust Income		\$145,203.63		\$147,250.02				
Foreign Income		\$3,200.95		\$4,143.25				
Other Income	\$220,000.00	\$160,498.66	\$400,000.00	\$0.00				
Total JBWERE	\$220,000.00	\$383,259.37	\$400,000.00	\$248,305.95	\$224,000.00	Based on JBW estimate, equates to 3.7% on \$6m	\$8,220.00	\$215,780.00
VCA AFFILIATIONS								
VCA Affiliation	\$95,454.55	\$93,254.52	\$97,152.25	\$98,781.85	\$95,454.55	Based on 3,000 members and no fee change	\$95,454.55	
Brimbank Contribution Fee	\$4,800.00	\$4,836.37	\$4,836.37	\$4,836.37	\$4,800.00			\$4,800.00
Total VCA AFFILIATIONS	\$100,254.55	\$98,090.89	\$101,988.62	\$103,618.22	\$100,254.55			
CA AFFILIATIONS/INSURANCE								
CA Affiliation	\$109,090.91	\$106,472.76	\$106,472.76	\$98,157.28	\$109,090.91	CA fee of \$40 per member, revenue neutral as paid to CA		
Player Insurance CA	\$12,000.00	\$0.00	\$9,600.00	\$9,436.39	\$12,000.00	Revenue neutral, offset by expense		
Total ACA AFFILIATIONS/INSURANCE	\$121,090.91	\$106,472.76	\$116,072.76	\$107,593.67	\$121,090.91		\$121,090.91	
MERCHANDISE/PENNANT								
Books/Manuals	\$750.00	\$1,146.31	\$1,146.31	\$1,032.70	\$750.00			
Marketing and Publicity	\$1,000.00	\$262.62	\$262.62	\$1,304.53	\$1,000.00			
Clothing	\$500.00	\$150.00	\$150.00	\$697.28	\$500.00			
Gauges and ball markers	\$200.00	\$21.82	\$21.82	\$163.64	\$200.00			
Total MERCHANDISE/PENNANT	\$2,450.00	\$1,580.75	\$1,580.75	\$3,198.15	\$2,450.00		\$2,450.00	
TOURNAMENTS						Assumed similar to 2025/26		
Bronze/Silver Medal A & G	\$900.00	\$981.80	\$1,300.00	\$2,287.23	\$1,300.00			
Selectors Invitation A & G	\$1,700.00	\$954.47	\$1,500.00	\$1,831.72	\$1,500.00			
Gateball	\$0.00	\$0.00	\$200.00	\$236.36	\$200.00			
Women's Championship A & G	\$750.00	\$581.77	\$580.00	\$731.75	\$550.00			
Men's Championships A & G	\$1,200.00	\$1,272.62	\$1,272.62	\$1,159.01	\$1,200.00			
Divisional Champs A & G	\$500.00	\$618.12	\$618.12	\$581.79	\$600.00			
Handicap Champs A & G	\$900.00	\$1,381.80	\$1,381.80	\$1,236.35	\$1,000.00			
Victorian Open Singles A&G	\$1,500.00	\$2,436.50	\$2,436.50	\$2,418.29	\$1,800.00			
Victorian Open Doubles A&G	\$900.00	\$1,290.87	\$1,290.87	\$1,227.23	\$1,000.00			
Golf Croquet Regionals	\$1,000.00	\$295.44	\$500.00	\$954.52	\$1,000.00			
Golf Croquet Australia Day	\$500.00	\$636.31	\$636.31	\$581.79	\$500.00			
Jean Rentoul Memorial	\$200.00	\$0.00	\$100.00	\$72.72	\$100.00			
Brian Reither Cup	\$300.00	\$327.24	\$327.24	\$363.61	\$300.00			
Owen Edwards Challenge	\$580.00	\$540.87	\$540.87	\$581.78	\$500.00			
Under 21s	\$100.00	\$54.54	\$54.54	\$163.63	\$100.00			
GC Mixed Doubles	\$0.00	\$1,036.37	\$1,036.37	\$0.00	\$1,000.00			
Carnival and Season Opening	\$600.00	\$360.90	\$400.00	\$1,128.60	\$400.00			
Ricochet	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00			
Total TOURNAMENTS	\$11,630.00	\$12,769.62	\$14,175.24	\$15,556.38	\$13,850.00			\$13,850.00
Other Operating Income								
Other Operating income	\$0.00	\$0.00	\$0.00	\$14,179.88	\$0.00			
Total Other Operating Income	\$0.00	\$0.00	\$0.00	\$14,179.88	\$0.00			
CATERING/BAR								
Bar Sales and Catering	\$6,000.00	\$2,157.52	\$2,500.00	\$7,446.57	\$4,000.00			
Total CATERING/BAR	\$6,000.00	\$2,157.52	\$2,500.00	\$7,446.57	\$4,000.00			\$4,000.00
PREMISES/COURTS/RENT								
Courts	\$300.00	\$427.27	\$427.27	\$754.52	\$400.00			
CA Courts Hire	\$18,600.00	\$11,600.00	\$13,400.00	\$15,817.27	\$19,200.00	Based on proposed 26/27 ACA Tournaments		
Premises	\$10,000.00	\$6,384.52	\$7,000.00	\$6,570.00	\$8,000.00	Assumes some venue hire		
Referee Travel/Meals	\$0.00	\$360.00	\$360.00	\$1,812.72	\$0.00			
IT/Photocopying/Hire/Postage	\$700.00	\$586.94	\$700.00	\$1,031.54	\$600.00			
Total PREMISES/COURTS/RENT	\$29,600.00	\$19,358.73	\$21,887.27	\$25,986.05	\$28,200.00			\$28,200.00

**Victorian Croquet Association Inc.
2026/27 Profit & Loss Budget DRAFT FOR COUNCIL DISCUSSION**

	FY Budget 25/26	YTD Jan 2026	Forecast FY26	Actual FY25	Budget 26/27	Comments	VCA	VCC
BEQUESTS/DONATIONS								
Donations	\$1,000.00	\$0.00	\$0.00	\$1,045.00	\$0.00			
GRANTS								
TMA Project	\$20,000.00	\$10,501.29	\$15,000.00	\$24,670.72	\$20,000.00	Based on \$20k per year grant		
TMA Player workshops	\$800.00	\$690.91	\$690.91	\$1,772.61	\$600.00			
Total GRANTS	\$20,800.00	\$11,192.20	\$15,690.91	\$26,443.33	\$20,600.00		\$20,600.00	
Total INCOME	\$512,825.45	\$634,881.84	\$673,895.55	\$553,373.20	\$514,445.45		\$247,815.45	\$266,630.00
Gross Profit	\$512,825.45	\$634,881.84	\$673,895.55	\$553,373.20	\$514,445.45			
EXPENSES								
CA AFFILIATIONS/INSURANCE								
CA Affiliation	\$109,090.91	\$108,709.09	\$106,472.76	\$99,286.36	\$109,090.91	Offset to income above	\$109,090.91	
CA Insurance - Player	\$12,000.00	\$9,599.69	\$9,599.69	\$9,366.36	\$12,000.00	Offset to income above	\$12,000.00	
CA Catering/Dinner Expenses	\$0.00	\$0.00	\$0.00	\$630.00	\$5,000.00	ISS		\$5,000.00
Total ACA AFFILIATIONS/INSURANCE	\$121,090.91	\$118,308.78	\$116,072.45	\$109,282.72	\$126,090.91		\$121,090.91	\$5,000.00
ADMINISTRATION VCA								
Bank Charges	\$60.00	\$26.59	\$45.00	\$41.26	\$45.00		\$45.00	
Honoraria	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00	
JB Were Management Fees	\$36,000.00	\$30,344.45	\$39,000.00	\$36,723.97	\$39,000.00			\$39,000.00
MYOB and Admin Support	\$40,000.00	\$2,616.56	\$5,000.00	\$4,276.34	\$40,000.00	Includes bookkeeper and some potential shared services support from CA	\$40,000.00	
Legal Fees/Employsure	\$6,000.00	\$673.00	\$4,000.00	\$4,366.18	\$5,000.00		\$5,000.00	
IT/Photocopying/Hire Equip	\$600.00	\$1,387.01	\$1,387.01	\$1,353.10	\$1,400.00		\$1,400.00	
Postage VCA	\$600.00	\$211.78	\$300.00	\$329.15	\$400.00		\$400.00	
Presentations / Gifts	\$300.00	\$406.73	\$406.73	\$282.72	\$600.00		\$600.00	
Professional Development	\$800.00	\$495.46	\$600.00	\$619.06	\$1,915.00	Includes First Aid training	\$1,915.00	
Stationery	\$250.00	\$115.41	\$150.00	\$64.54	\$200.00		\$200.00	
Telephone	\$1,668.00	\$1,018.32	\$1,300.00	\$1,649.93	\$1,668.00		\$1,668.00	
Advertising	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00		\$200.00	
VicSport	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00		\$600.00	
Audit Fees	\$3,400.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,400.00		\$3,400.00	
Website/Webmaster	\$5,000.00	\$30,000.00	\$31,200.00	\$0.00	\$19,800.00		\$19,800.00	
Total ADMINISTRATION VCA	\$98,478.00	\$71,195.31	\$90,288.74	\$56,606.25	\$117,228.00		\$78,228.00	\$39,000.00
COMMITTEES								
State Co-Ordinator of Coaching	\$6,500.00	\$923.20	\$1,400.00	\$1,113.87	\$8,500.00	From KM \$6,500		
Development initiatives	\$30,000.00	\$4,953.63	\$24,000.00	\$0.00	\$30,000.00			
Fixtures & Tournaments	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00			
Croquet Scores Online	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,400.00			
Marketing and Publicity	\$5,580.00	\$778.67	\$778.67	\$1,707.40	\$5,680.00	From CN		
Selectors AC & GC	\$400.00	\$0.00	\$0.00	\$398.39	\$400.00			
State Co-Ordinator GC Ref	\$1,600.00	\$0.00	\$0.00	\$89.09	\$1,000.00			
State Co-Ordinator AC Ref	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00			
State Co-Ordinator Ricochet	\$2,500.00	\$0.00	\$0.00	\$11.39	\$1,000.00			
State Co-Ordinator Under 21s	\$2,750.00	\$0.00	\$400.00	\$104.62	\$4,548.00	From KP		
State Co-Ordinator GC	\$500.00	\$0.00	\$200.00	\$0.00	\$500.00			
State Co-ordinator Gateball	\$2,000.00	\$0.00	\$200.00	\$0.00	\$2,000.00			
State Co-Ordinator AC	\$500.00	\$0.00	\$200.00	\$0.00	\$500.00			
State Co-Ordinator Handicapping	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00			
VCC sub committee	\$1,000.00	\$221.83	\$400.00	\$786.36	\$1,000.00			
Club Development Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	Agreed at Feb Council meeting		
Total COMMITTEES	\$57,780.00	\$6,877.33	\$29,028.67	\$5,411.12	\$109,778.00		\$109,778.00	
COUNCIL/COM travel								
Travel/Expenses	\$2,200.00	\$1,933.10	\$2,200.00	\$1,952.51	\$5,000.00			
Total COUNCIL/COM travel	\$2,200.00	\$1,933.10	\$2,200.00	\$1,952.51	\$5,000.00	Includes SIPSC roadshows	\$5,000.00	
GRANTS								
TMA Project	\$20,000.00	\$10,436.68	\$15,000.00	\$28,029.31	\$20,000.00	Matched to income		

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	FY Budget 25/26	YTD Jan 2026	Forecast FY26	Actual FY25	Budget 26/27	Comments	VCA	VCC
Total GRANTS	\$20,000.00	\$10,436.68	\$15,000.00	\$28,029.31	\$20,000.00		\$20,000.00	
UNDER 21S SCHOLARSHIP								
Junior Scholarship	\$6,000.00	\$3,269.58	\$4,269.58	\$1,545.58	\$6,000.00			
Total UNDER 21S SCHOLARSHIP	\$6,000.00	\$3,269.58	\$4,269.58	\$1,545.58	\$6,000.00		\$6,000.00	
TOURNAMENTS								
Bronze/Silver Medal A & G	\$300.00	\$581.82	\$1,000.00	\$681.61	\$1,000.00			
Gateball	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00			
Mens Championships A&G	\$600.00	\$365.81	\$365.81	\$374.75	\$400.00			
Womens Championships A&G	\$500.00	\$222.14	\$222.14	\$226.91	\$320.00			
Selectors Invitation A&G	\$600.00	\$156.00	\$300.00	\$556.96	\$300.00			
Div Champs A&G	\$0.00	\$72.00	\$72.00	\$72.00	\$100.00			
Handicap Champs A&G	\$600.00	\$375.46	\$375.46	\$252.19	\$400.00			
Vic Open Singles A&G	\$1,000.00	\$222.00	\$222.00	\$432.36	\$500.00			
Vic Open Doubles A&G	\$700.00	\$128.00	\$128.00	\$473.46	\$400.00			
Golf Croquet Regionals	\$600.00	\$1,836.83	\$1,836.83	\$1,218.66	\$1,500.00			
Golf Croquet Australia Day	\$160.00	\$72.00	\$72.00	\$238.00	\$500.00			
Jean Rentoul	\$750.00	\$0.00	\$750.00	\$542.73	\$750.00			
CA - ISS/Eire Cup	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	Offset against Catering and ACA Hire Income		
CA -Referee reimbursements	\$0.00	\$468.00	\$468.00	\$1,711.01	\$0.00			
Brian Reither Cup	\$400.00	\$48.00	\$48.00	\$72.00	\$100.00			
Owen Edwards Challenge	\$500.00	\$27.28	\$27.28	\$80.00	\$100.00			
Carnival and Season Opening	\$400.00	\$248.37	\$500.00	\$1,250.63	\$500.00			
GC Mixed Doubles	\$0.00	\$21.82	\$21.82	\$0.00	\$100.00			
Ricochet	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00			
Total TOURNAMENTS	\$7,310.00	\$4,845.53	\$6,609.34	\$8,183.27	\$16,670.00			\$16,670.00
MERCHANDISE/PENNANT								
Books/Manuals	\$500.00	\$821.09	\$1,000.00	\$2,084.78	\$500.00			
Branded merchandise (inc badges)	\$1,500.00	\$0.00	\$0.00	\$2,503.44	\$1,500.00			
Clothing	\$500.00	\$849.80	\$1,200.00	\$0.00	\$500.00			
Hoops, Gauges etc	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00			
Total MERCHANDISE/PENNANT	\$3,000.00	\$1,670.89	\$2,200.00	\$4,588.22	\$3,000.00		\$3,000.00	
VCC BUILDING								
Alarm	\$1,500.00	\$0.00	\$500.00	\$0.00	\$1,600.00			
Cleaning Materials	\$2,000.00	\$704.49	\$850.00	\$1,139.30	\$2,000.00			
Cleaning/Carpets/Windows	\$8,000.00	\$2,783.18	\$4,000.00	\$5,667.27	\$8,000.00			
Fire Extinguishers	\$200.00	\$95.00	\$95.00	\$0.00	\$200.00			
Gardens	\$9,000.00	\$7,363.62	\$9,000.00	\$8,336.36	\$9,000.00			
Insurance - Cairnlea	\$14,000.00	\$16,036.64	\$16,036.64	\$12,895.96	\$17,500.00			
Regns. Subs. Licences	\$2,000.00	\$1,573.49	\$2,000.00	\$1,505.73	\$2,000.00			
Electricity	\$5,000.00	\$3,496.31	\$5,000.00	\$4,582.96	\$6,000.00			
Gas	\$1,500.00	\$323.56	\$1,000.00	\$1,138.16	\$1,500.00			
Rates - Council/65	\$9,500.00	\$6,664.22	\$8,945.22	\$8,431.76	\$9,500.00			
Rates - Council/65A	\$1,500.00	\$1,057.62	\$1,436.62	\$1,182.11	\$1,600.00			
Water - building	\$3,000.00	\$347.00	\$1,500.00	\$96.33	\$1,000.00			
Repairs & Maintenance	\$50,000.00	\$14,851.96	\$30,000.00	\$12,757.81	\$45,000.00			
Sanitary Bins	\$500.00	\$357.70	\$357.70	\$340.66	\$360.00			
Waste Disposal	\$4,000.00	\$0.00	\$1,000.00	\$1,136.38	\$2,500.00			
Sundry/Equipment	\$1,500.00	\$399.56	\$600.00	\$127.27	\$1,000.00			
Total VCC BUILDING	\$113,200.00	\$56,054.35	\$82,321.18	\$59,338.06	\$108,760.00			\$108,760.00
CATERING/BAR								
Bar Expenses/milk tea coffee	\$4,000.00	\$825.16	\$1,200.00	\$3,225.06	\$3,000.00			
Miscellaneous	\$400.00	\$0.00	\$0.00	\$104.54	\$400.00			
Total CATERING/BAR	\$4,400.00	\$825.16	\$1,200.00	\$3,329.60	\$3,400.00			\$3,400.00
VCC COURTS								
Court Consulting	\$25,000.00	\$13,910.00	\$22,000.00	\$17,188.18	\$28,000.00			
Fuel Mower	\$1,000.00	\$398.31	\$1,000.00	\$521.04	\$1,000.00			

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	FY Budget 25/26	YTD Jan 2026	Forecast FY26	Actual FY25	Budget 26/27	Comments	VCA	VCC
Chemicals	\$4,000.00	\$58.71	\$200.00	\$1,320.00	\$4,000.00			
Fertiliser	\$15,000.00	\$7,676.70	\$12,000.00	\$12,485.81	\$15,000.00			
Line Paint	\$700.00	\$695.17	\$800.00	\$833.86	\$800.00			
Renovation Scarify Top Dress	\$10,000.00	\$0.00	\$9,000.00	\$8,200.00	\$10,000.00			
Turf Machinery Repairs	\$5,000.00	\$566.06	\$1,000.00	\$5,939.66	\$4,000.00			
Water - courts	\$25,000.00	\$13,803.05	\$20,000.00	\$23,787.01	\$25,000.00			
VCC Courts Contingency	\$4,000.00	\$931.39	\$2,000.00	\$2,838.58	\$4,000.00			
Waste disposals - Courts	\$2,000.00	\$0.00	\$700.00	\$727.27	\$2,000.00			
Total VCC COURTS	\$91,700.00	\$38,039.39	\$68,700.00	\$73,841.41	\$93,800.00			\$93,800.00
STATE TEAMS G & A								
State Team Payments/Team Entry	\$15,090.91	\$15,420.90	\$16,000.00	\$13,909.10	\$12,363.64			
Total STATE TEAMS G & A	\$15,090.91	\$15,420.90	\$16,000.00	\$13,909.10	\$12,363.64		\$12,363.64	
Total EXPENSES excl depreciation	\$540,249.82	\$328,877.00	\$433,889.96	\$366,017.15	\$622,090.55		\$355,460.55	\$266,630.00
"Cash" Operating Profit	(\$27,424.36)	\$306,004.84	\$240,005.59	\$187,356.05	(\$107,645.09)		(\$107,645.09)	\$0.00
Less Depreciation								
Building depreciation	\$83,652.00	\$69,710.00	\$83,652.00	\$83,652.00	\$83,652.00			
Depreciation and loss on disposal	\$7,500.00	\$0.00	\$9,200.00	\$8,833.00	\$14,000.00			
Total depreciation	\$91,152.00	\$69,710.00	\$92,852.00	\$92,485.00	\$97,652.00			\$97,652.00
Total EXPENSES	\$631,401.82	\$398,587.00	\$526,741.96	\$458,502.15	\$719,742.55		\$355,460.55	\$364,282.00
Operating Profit(Loss) including depreciation	(\$118,576.36)	\$236,294.84	\$147,153.59	\$94,871.05	(\$205,297.09)		(\$107,645.09)	(\$97,652.00)
OTHER INCOME								
Realised fair value gains(losses)	\$0.00	\$0.00	\$0.00	\$259,988.83	\$0.00			
Unrealised fair value gains(losses)	\$90,000.00	\$392,257.31	\$300,000.00	(\$190,180.66)	\$120,000.00	Assumes growth of 2% on \$6m		
Total OTHER INCOME	\$90,000.00	\$392,257.31	\$300,000.00	\$69,808.17	\$120,000.00			
Net Profit/(Loss)	(\$28,576.36)	\$628,552.15	\$447,153.59	\$164,679.22	(\$85,297.09)			
Capital Items								
Laptop/Office PC	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00			
Mallets/Balls - new tournament sets	\$12,300.00	\$0.00	\$0.00	\$0.00	\$13,200.00			
Building upgrades	\$10,000.00	\$0.00	\$0.00	\$4,589.19	\$15,000.00	Understair cupboard to address safety issue		
Dishwasher	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00			
Hot water system	\$0.00	\$0.00	\$0.00	\$0.00	\$6,400.00	Quote received		
Shelter covers	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	Seeking more quotes		
Mower	\$0.00	\$0.00	\$0.00	\$0.00	\$53,000.00	Lowest quote to date, and may be some trade in value		
New Gator	\$0.00	\$0.00	\$0.00	\$21,136.37	\$0.00			
Other/Contingency	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00			
Spreader	\$0.00	\$0.00	\$0.00	\$1,600.00	\$0.00			
Defibrillator	\$0.00	\$0.00	\$1,995.00	\$0.00	\$0.00			
Security system	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00			
Total	\$32,300.00	\$0.00	\$11,995.00	\$27,325.56	\$130,600.00			
Other items not yet costed and not necessarily 26/27 budget								
Lighting								
Lawn upgrades (in addition to \$10k renovation allowed for above)								
Concrete walkways								