

2023
**ANNUAL
REPORT**

Clubs New Zealand



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MISSION STATEMENT

The mission of Clubs New Zealand is to promote and safeguard the interests, rights and privileges of member clubs.

VISION

Clubs New Zealand's vision is to lead a sustainable club industry that makes a growing contribution to New Zealand and its communities. In fulfilling this vision Clubs New Zealand upholds the following values;

- **We Maintain** high standards of honesty and integrity in our work and in dealing with others.
- **We Communicate** openly with each other and our members.
- **We Take Responsibility** for our performance, decisions and actions.
- **We Respect** the views of clubs and members and value their contributions.
- **We Encourage** our people to show initiative, exhibit leadership and think progressively.
- **We Promote** teamwork and diversity among our staff to leverage experience, knowledge and skills.
- **We Treat** members equally and their wellbeing is our main concern.

FOCUS

Clubs New Zealand supports member clubs through guidance and education to help generate benefits and services to assist clubs in becoming successful commercial businesses.

We work to develop the club community through sports tournaments, conferences, area meetings and other activities. As well, we seek to represent member's interests at national and local government level.

We share and communicate the community good derived from clubs and club members which has evolved over time to become a critical contributor to many communities' health and wellbeing.

Clubs New Zealand has a rich heritage of providing hospitality to members for over 120 years, with a network of clubs stretching from Kaitaia to Bluff.

We celebrate the achievements and uniqueness of our members while uniting the network of clubs through the use of technology, so that they may share and leverage off each other's success.

PRESIDENT'S REPORT

TERRY
RAY

Once again COVID-19 has been tough for the club movement, but, after attending several AGMs, I can report that overall clubs have survived incredibly well. This is thanks in part to government subsidies but also due to great club management by executives and managers. Likewise National Office has done a great job at getting us through these covid times and we are pleased to have the right team on board ready to help with any challenges that come our way.

CEO Larry Graham and I attended the Clubs Australia AGM in Darwin and it was very interesting to see that despite the huge difference in size, issues experienced by the Australian movement are the same as ours. Namely, lack of managers, wage rates, taxation issues and gaming machines legislation. The insight we gained is useful and we certainly see synergies and opportunities to tackle these problems in a trans-Tasman manner, sharing ideas and solutions.

Both Clubs New Zealand and ClubsNSW have had facial recognition technology on the radar for some time. There is much that

we can learn from the Australian experience, and we have been able to put them in touch with some of the best in the facial recognition business. Facial recognition will play a key part in regulating gambling and harm minimisation going forward and we also see that in the future it could be used to help with entry to clubs. Simply show your app instead of showing your membership card.

We are very pleased to be introducing comprehensive governance training for executives and incoming committee members. This training will be the gold standard governance training for club officers, and while New Zealand does not have a mandatory training requirement, we will encourage individuals wishing to stand for committees to complete the training before taking on the role. This will give people a good idea of what the job entails so they can make an informed decision as to whether it is right for them. It may help identify areas where further training is required so they can then up skill, and the overall result will be raised levels of professionalism.

It's been a busy time for National Office with six roadshows for management and executives – two in the South Island and four in the North Island – for management and executives to roll out the new ClubPOS system and keep people up to date with the latest legislation.

It was highly successful and well attended with clubs particularly interested in ClubPOS and the possibilities it offers. ClubPOS is already up and running at Waitara District Services & Citizens Club, the first to uptake the technology. Technical manager, Leigh Williams, has produced a highly professional, easy to use product, and we have several clubs who have indicated huge interest which we expect will continue to grow.

National Office has continued to make government aware of the special nature of clubs and that they need protecting for the benefit of the community with targeted support. As not-for-profit, community-based organisations we provide connection and belonging to over 300,000 New Zealanders. We will continue to work hard to make your voice heard.

The pandemic has also shown the advantages of banding together with likeminded organisations like RSAs. Of 103 RSAs nationwide, 98 are now members of Clubs New Zealand. We recognise there are many synergies between our organisations, and it makes sense to ensure we can both operate efficiently and assist each other where possible. We look forward to exploring the potential of this relationship with change of leadership at the RSA.

As we work into 2023, remember the power of tools such as social media, particularly Facebook, to keep in touch with your members and let them know what great events you have coming up. Regular communication matters in difficult times.

I would like to thank my Vice Chair, Dave Dalton and my fellow board members for their support and dedication to the club movement – tough times mean tough decisions and it is a privilege working with you all.

A note on Senior Board Members stepping down in 2023:

**BRYAN FERGUSON (FERG),
PAST PRESIDENT AND
BOARD MEMBER,
WAIKATO-THAMES
VALLEY-KING COUNTRY**

Ferg has been on the board for 18 years, working tirelessly as a Board Member, Vice Chair, and President. We will miss his vast knowledge and level-headed grounded thinking, but above all else Ferg is a big man with a big heart and we know he will always play a part in Clubs New Zealand.

**ROLY REARDON,
GREAT AUCKLAND
BOARD MEMBER**

Roly has been on the Board for fourteen years, and like Ferg has a level-headed approach, never afraid to give his opinion, and with many humorous quotes to go with a great passion for the club movement.

We thank you for the time and service you have given to this association – we will miss you.

To the team at National Office – Larry, Lucy, Michelle, Dave, Keith, Kate and Leigh once again you have all excelled in your core roles. Covid continues to haunt us but with the team we have our association will continue to grow as we set the benchmark for the hospitality industry.

Our CEO Larry Graham continues to provide great insight into our commercial development. I thoroughly enjoy working with Larry, it's been a year of hard but satisfying work.

To the clubs I have visited in the past year, thank you for your friendliness and hospitality. The opening of the Porirua Club's new restaurant, lounge and TAB plus the grand opening of the new Hornby Club, host of our Annual Conference and AGM 2023, were a pleasure to attend. It's just so good to see clubs moving forward after a tough couple of years.

I look forward catching up with you all soon.



TERRY RAY

President, Clubs New Zealand



CHIEF EXECUTIVE'S REPORT

LARRY
GRAHAM

ANOTHER TOUGH YEAR

The entire hospitality industry limped through 2022, with many organisations not making it to the end of year, although fortunately, only a few of our clubs fell into this category. Now we are all preparing ourselves for 2023 and the potential for conditions to be even tougher. There are signs of stress fractures appearing, many that are beyond our control. I am sorry for the doom and gloom introduction to this annual report but as they say, it is what it is.

The unplanned changes and increased compliance costs from a determined government are the biggest contributors to our challenges. They have been relentless and continue to cripple us. The legislative requirements and bureaucracies thrust upon us generally don't make sense, are unhelpful, and we at National Office acknowledge the extraordinary commitment our clubs are making to be compliant. We can't possibly do more. I sincerely thank you all for the amazing work you do, and I am particularly looking forward to having a more sympathetic government who might work better with us and are understanding of our community contribution. What is so wrong with having a punt and a beer at the club? I am fearful for the future of the wonderful community facilities our clubs offer across New Zealand, and the volunteers who look after some vulnerable club members.

The demise of the clubs of Marlborough and uncertain position of a couple of other clubs concerns me and our board. While lack of income seems to be at the bottom of most problems, so too is the inability of committees to seek the right solutions, including governance help. Our team are working on potential solutions for assisting with training committees, and by the AGM at the Hornby Club this should be locked into our training program.

The big piece of work currently in progress is the changes to the Incorporated Societies Act. This work will be presented by Lucy Waterreus, our Operations Manager, and is perhaps the most important change and update for our members thus far. Lucy's work in keeping up with the rule changes and myriad of legislative adjustments is unenviable. I certainly appreciate the massive and ongoing work done by Lucy, Dave and Keith. I mentioned last year the massive effort that Lucy put into the COVID-19 communications which started over two years ago, and even this work doesn't want to finish. A big thank you for your commitment.

RNZRSA

After an initial meeting with Sir Buck Shelford, President of RNZRSA, in December, and with more planned for early in the New Year, I am confident of a sensible sharing arrangement between our respective organisations going forward. Presenting a united front to the government on a few serious points and opportunities will be hugely beneficial to both national bodies and this is an initial start point.

OUR TEAM

We are all another year older but what hasn't changed is the sacrifices our team has made to assist members, committees and business partners. Each of our staff are exceptional workers and great people, and while thank you never seems enough, I do sincerely thank them for carrying a heavy workload in 2022.

We are sorry to be losing Roly Reardon and Ferg (Bryan Ferguson) from the board line up this new year as they announced their retirement at the December meeting. Thanks Ferg and Roly, we had fun, made brave decisions and your personal contributions were outstanding. The board, led by Terry Ray (President) and Dave Dalton (Vice President), continue to provide the best support any team could wish for, and your support and friendship is greatly acknowledged.

KEY RELATIONSHIPS

It wouldn't be an annual report without commenting on TAB and Sky Television.

TAB continues to reduce the number of betting PODs in club and pubs, and this project was the latest announcement in their quest for a tougher financial viability program. They insist this is a move to become a more sustainable business model and to survive the current economic crisis. I also understand there are more changes pending and this is one of the immediate options sought but will remain committed to phone betting including the GEO fencing internet program.

Sky Television continues to be challenging and offer little in the way of discounts. Although we understand some clubs have negotiated better deals by cancelling their contracts and starting new ones.

It is my understanding that both these companies have fragile futures, and I would have thought our clubs would have some relief from them by now. As I suggested in last year's annual report, we will continue to discuss with them our combined clubs' interest and to seek ways to find a win/win.

CRITICAL BUSINESS RELATIONSHIPS

Abbott Insurance Brokers are our shining light. This business partnership is crucial and serious. Thanks to our friends at Abbott all around the country – you rock. I sincerely thank Judith and Mary in particular, who tirelessly work for our members.

The continual support from the gaming companies must also be acknowledged, as they too have other choices but continually support us. Thanks to you all.

At the time of writing this report I am unsure of the numbers of new and old business partners attending our conference at the Hornby Club, but we are grateful for your commitment, thank you. Acknowledgement and thanks also to Michelle who does an awesome job with the conference.

SPORTS

Staff reports are included in the 2023 Annual Report however, I will include an additional comment on the Darts Association who work closely with clubs regarding the running of Clubs New Zealand-only tournaments. The comments below were sent to the President of Darts Association Mr Stephen Long.

At our Board meeting on Saturday 26th November 2022, we discussed and wanted to confirm Clubs New Zealand's position on our long-established Clubs New Zealand's sports. We thought it was critical that all our sporting events that are sanctioned by Clubs New Zealand be consistent with the rules and regulations. Some points discussed below were not restricted to but include;

- *Clubs and Darts have worked together to put on national tournaments for a long time now. Despite this, there is no formal or legal association between Darts and Clubs.*
- *Clubs' constitution and handbook set out various rules governing the management of events and how disputes will be resolved. For example, the constitution provides that no member shall organise any event without the consent of Clubs. The handbook then sets further rules around the management of Clubs events, including a rule providing that Clubs and its members will not restrict the participation of a transgender person (an issue that we understand recently arose).*

- *However, as Darts is not a member of Clubs, it is therefore not subject to the relevant provisions in Clubs' constitution and handbook concerning the management of events and dispute resolution. Darts has its own constitution with its own rules around events and disputes (which do not apply to Clubs).*
- *There is no other contractual arrangement between Darts and Clubs to govern the tournaments.*

In considering the points above and following our meeting in Christchurch (24th August 2022) with yourself, Wayne McBeth, Terry Ray (President Clubs New Zealand), and Keith Ballantyne we agreed that I should seek some clarification on who owns and is responsible for Clubs New Zealand Darts events.

The Board were keen to clear up any confusion that has arisen from time to time in particular the inference that your Darts Association is responsible for all Darts tournaments held in a member club, this is not correct.

While Clubs New Zealand is grateful to your organisation for running good darts events it is for you and your team to arrange and manage these relationships and be fully responsible for that. This in the same way will be for Clubs New Zealand to arrange, manage and be responsible for the North and South Island including the National Darts tournaments in Clubs nominated via our agreed process.

The Board asked that Clubs New Zealand's position be communicated to all member clubs. As stated at the start of this communique is to ensure there is no confusion or variation entered into without Clubs New Zealand's written permission.



LARRY GRAHAM

Chief Executive, Clubs New Zealand

NORTHERN MANAGER'S REPORT

DAVE
TILLEY

It would be nice to commence this report by stating that most clubs have seen an upswing in business since the easing of COVID-19 restrictions, but the reality is a very long way from that. Many are still experiencing the aftershocks of the pandemic – the reluctance of members to return, for safety and other reasons, not to mention those members who have discovered that drinking supermarket purchased product is better on their pockets!

Also true, however, is that some clubs are thriving in this very different environment and good on them. They've been quick on their feet and remained proactive to push through the worst of trading conditions to lead the recovery.

We have faced unprecedented demand for training, and the appetite to upskill and learn more is heartening to see.

That's what we're here for and we do our very best to stay on top of changes to legislation (that challenge is led by Lucy – thanks Lucy!), and we do our best to advocate for our member clubs, especially with licensing and compliance matters.

The DIA staff have had huge changes in personnel and subsequent (now obvious) changes in attitude towards compliance and overall box-ticking. Compliance has become a catch phrase and there is little tolerance for errors and/or omissions of any kind. Indications are that it's going to get worse. We had for a while a record number of clubs temporarily without gaming machine operations, due to being late getting their financial statements audited (through no fault of their own) or failing to complete every section of the GC7 Licence Renewal document.

Clubs New Zealand is putting in place a reminder system whereby if you give us your licence renewal date, we'll send your club a reminder one month prior to expiry. I would urge all clubs with gaming to make use of this, no matter how confident you are of not being tardy, it happens... believe me, it happens to the best of you!

Changes are coming around Class 4 Gaming with monotonous regularity, and you'll need to upskill your staff in harm minimisation and other aspects of running your gaming operation. Look to us for assistance, far better to get in first than find your licence suspended because you couldn't be bothered keeping up.

Please continue to make use of our collective knowledge, it's simply what we love doing, helping you!



DAVE TILLEY

General Manager Northern, Clubs New Zealand

SOUTHERN MANAGER'S REPORT

**KEITH
BALLANTYNE**

2022 has proven to be a year of continued struggle, as we move on and learn to adapt to the challenges bought about from the pandemic, staff illness, absenteeism and a general economic downturn.

The AGM/conference was again impacted and held virtually, but we did manage to get the Managers Conference completed in Whangamata in October – third time lucky. It was great being able to get managers back together following a harrowing two years.

The landscape continues to change in a heartbeat and the ability to adjust and adapt has never been more necessary – plan for the worst and hope for the best! Our clubs in the South Island have had their struggles but continue to be ready to take advantage of any situation. With a reluctance for people to travel internationally and a general tightening economically, there are still opportunities aplenty for clubs to be recognised as safe, caring, affordable hospitality environments.

Although travel has been limited, we have continued to get out and about and help where we can, and at times be a shoulder to cry on

or a sounding board. This year will continue to throw curve balls as we learn to deal with the ongoing issues. The recent webinars have been well received and may be a vital tool going forward in getting information out, training opportunities and communicating with our geographically spread clubs. When we do get to your region, please take the opportunity to attend – a problem shared is a problem halved, and that's what we are here for.

2023 will see the introduction of new legislation around incorporated societies, fair pay agreements, a possible review of the gaming act and an election, so it's going to be a busy year for the team as we strive to get all the relevant information and training out to our clubs.

We continue to offer harm minimisation (now an annual requirement), armed hold up and responsible service of alcohol training along with day manager trainings, to assist clubs to be compliant and stay ahead of the game.

Thanks to the Governor (LG) for putting up with me, and the guidance he gives, and to the rest of the team at National Office, it truly is a pleasure working with people who

share a passion. My area board members in the South Island, thank you for all your assistance and companionship when I visit. We look forward to catching up with everyone in Hornby for the 2023 AGM.

President Terry and board members, I look forward to working with you all as we continue to make Clubs New Zealand an organisation that best serves our member clubs.

And to our clubs, you are the heartbeat of the movement, and the reason for our drive and passion.

Cheers, & the glass is half full not half empty...



KEITH BALLANTYNE

General Manager Southern, Clubs New Zealand



CLUB MANAGER'S REPORT

VINCE GARDNER

This is my first report as Chairperson, with an extremely hard act to follow since Lee Davis stepped back as President at our last Managers Group Conference held in Whangamata. By the way, another hard act to follow, thanks Mike and your team for hosting – very well done.

COVID-19 continues to be the scourge of hospitality in New Zealand with likely the biggest issue for many being staffing or lack thereof. Finding staff doesn't guarantee an end to the problem either, with employee theft on the rise, and alcohol abuse and drug use also in the mix. Yes, I refer to staff, not managers, although this may be up for debate. More and more we seek assistance, looking for answers to all the afore mentioned and feeling alone and left to fend for ourselves. These are real issues and things I personally wish to see the Manager's Group focusing on – the support of our club managers and in turn the health of our clubs. If you feel the need to reach out for assistance, support, ideas or just a chat please ring myself or one of our board

members. We have a wealth of knowledge and understanding out there in club land and plenty of brains to pick.

Gaming, another hot topic and one that has created great concern in a growing number of clubs. Even old hands can get caught out here, don't rely on the Department of Internal Affairs (DIA) to do anything for you, they are not able to, they can only advise or recommend. Renewal of your gaming licence is particularly important, and renewal is **not** deferred by what is happening with a previous Gaming Licence. Even if your licence isn't renewed and the DIA are working with you, you must still apply to renew **prior** to your annual renewal date. They are also very short staffed and thus new staff are in the mix and don't always offer consistency. If your renewal is looming, you're not sure what the next step is or should be, feel free to contact us, we can assist or recommend where to find the right help.

PGs (personal grievance claims) are also on the increase, once considered reserved for our employees, but unfortunately have now become a rather large and growing issue for managers when committees get it wrong.

Clubs cover employees and the governance but it appears managers may well find themselves out in the cold, drawing associated expenses from their own pockets. Another focus of this group will be the covering of those associated expenses for our group members, as mentioned at our 2022 conference. Your board at your request will investigate and report back to you in due course. Mental health and wellbeing of our members is also fixed in my mind, take care of yourselves, no one is likely to do it for you.

Our group advisory board plan is to have an online meeting with all members early in 2023, confirmation of this will be made once one of our board members, currently working at the World Cup, makes the return to our shores.

I wish to thank Clubs New Zealand for their continued support of our group, Clubs New Zealand President, Terry, Clubs New Zealand CEO, Larry, plus Keith, Dave, Lucy, Michelle, Kate and of course Leigh. Professionalism and wisdom at its very best, with a team like this at our wheel, no wonder our movement continues to go from strength to strength. Wishing you all a successful conference and may all our clubs grow and prosper.



VINCE GARDNER

Managers Group Chair, Clubs New Zealand



SPORTS REPORT

KATE SMITH

2022 has seen a much better year for Clubs New Zealand sport! Very exciting to have a little bit of normality back for all of us, with just the tail end of COVID restrictions taking out a total of eight tournaments earlier on in the year. Most of these have gone on to host in 2023.

The North Island Over 60's Billiards & Snooker Pairs due to be held in March was postponed and then combined with the North Island over 60's Billiards & Snooker Pairs in August at the Hamilton Cosmopolitan Club. Both tournaments have a lot of the same players attending so it was brilliant to merge these together and have it played over several days.

It was nice to see some clubs finally getting to host tournaments that had been cancelled in both 2020 and 2021. South Island table tennis was one of these and it was particularly special being their 50th Anniversary (although a few years late!), and third time lucky the Richmond Club finally got underway with hosting this. Tauranga Citizens another one, waiting three years to host the North Island 500, and the players loved it as the club has been voted in again to host in 2023.

We had a few first-time clubs in 2022 hosting our tournaments. The Mount Maunganui RSA took on the National Snooker Pairs, held in September and the National 8 Ball tournament early October, stepping up last minute to host these. The City Club 2000 hosted the North Island Women's 8 Ball tournament in April, another club volunteering at the eleventh hour to host. All three tournaments were successful and the team at Mount Maunganui and City Club 2000 did a wonderful job welcoming players from around the country.

The North Island Euchre tournament was held on 5/6 November at the Mangere Cosmopolitan Club, and 120 players attended this for a fun filled weekend of cards. Another fabulous Auckland venue, the Manurewa Cosmopolitan Club, hosted the National Women's and Master's 8 Ball in July, great numbers at both of those tournaments and was a very busy couple of weeks for the club!

I know I say this every year, but the clubs and their incredible volunteers play a massive role in getting these tournaments underway, particularly when there is such uncertainty with the pandemic affecting trade and unsettling individual club members.

Thank you to the volunteers in our clubs who make our sporting events what they are. These people are extremely valuable and deserving of considerable praise and recognition in the club industry. It was not easy for them to put together some of these tournaments last minute and hosting clubbies from around the country.

Bring on 2023 with a full sports calendar locked in and rearing to go. I look forward to working with you all and I'm excited for what the year will bring. Let's have a fantastic year of sport.



KATE SMITH

Sports Coordinator, Clubs New Zealand

TECHNICAL REPORT

LEIGH
WILLIAMS

What an exciting year it has been in the world of tech! There were huge leaps forward in the Artificial Intelligence (AI) and Machine Learning (ML) spaces, with tools like ChatGPT becoming publicly available.

Virtual Reality has also gained popularity since Facebook swallowed Oculus and became Meta, then released their 'all in one' Quest 2 VR headset. Rest assured we will be keeping abreast of these developments, amongst others, and how they may prove helpful in the hospitality industry.

Closer to home, the Salvation Army's Concern System had some upgrades this year and should now be saving you time doing gaming exclusions online, instead of sending paper forms in the post. There are still some things we would like to see implemented, but the system has proven to be reliable and is working well.

Our Clubs New Zealand app is undergoing some changes which should be completed by the time you read this. This will firstly and most importantly, greatly reduce the current maintenance cost.

Secondly, this platform change will increase the app's compatibility with current technologies for any future requirements.

The app is performing nicely with more than 10,000 signups and the digital membership card option being used by many club members nationwide, instead of a plastic card. Though I must admit that using the find-a-club feature is still the most popular reason for members downloading the app.

The integration with Infosign is completed and we are very thankful to them for their work on further tailoring their system for New Zealand clubs. The ability to very quickly complete sign in requirements by simply scanning your phone is something that many members visiting other clubs appreciate. The same nationwide member identification is also built into the ClubPOS Point of Sale System. Simply scan your phone at the bar and the system will recognise who you are and what club you are visiting from.

One of our clubs was having serious issues with their current POS so we jumped a couple of steps in the proposed ClubPOS roadmap, installing a four till system with member scanning and separate

back office, five hours out of Wellington. Perhaps not an ideal next trial site but thankfully the system has proven to perform very well under pressure.

We are grateful to our ClubPOS developers at Oropos in the US and India for helping to implement the many NZ-specific options and changes that we have required over the past year, at no additional cost. The future looks great with some exciting new developments under consideration, and two additional ClubPOS installations already scheduled for early 2023, with many more keeping tabs on our progress.

We are now looking after our own tech and network management at National Office. The old server is removed and has been replaced by cloud servers. This has resulted in a considerable saving in our support maintenance costs.

I am excited about the next year and look forward to working with our team, Terry and the board, on how we can further utilise tech for the betterment of our clubs and their members.



LEIGH WILLIAMS

Technical Manager, Clubs New Zealand

OPERATIONS REPORT

LUCY WATERREUS

While we try to figure out what operating in a post pandemic world looks like, the government and its various departments have seemingly determined that we have arrived back at normalcy. With the 2023 general election looming, there is a sense of urgency to pass legislation and tick bureaucratic boxes.

Despite our efforts to educate the decision makers, and to reiterate the importance of clubs within our communities, it is becoming harder to push past the negative noise that accompanies selling alcohol and operating Class 4 Gaming.

The need to unapologetically advocate for our clubs is more important than ever, a role that we must all embrace. The pace of change is rapidly increasing, clubs are struggling under the weight of legislative burden and of course, the past two years of restrictions. We are often told that clubs are afforded many privileges under various pieces of legislation, however, these privileges are being eroded as we find that clubs are lumped in with other hospitality operations.

The uniqueness of clubs, our community focus, and not-for-profit status is being overlooked by decision makers.

Although challenging, advocating on behalf of clubs and helping you to navigate the myriad of rules and regulations is at the core of what we do. Throughout 2022, Clubs New Zealand made submissions on behalf of clubs covering Fair Pay Agreements, an Income Insurance Scheme for New Zealand, various Class 4 Venue Policy Reviews, the Reducing Pokies Harm Discussion Document and the Consultation on Regulations under the Incorporated Societies Act 2022.

Outside of written submissions we had several opportunities to be involved in projects undertaken by the Department of Internal Affairs, along with general discussions. As you read through these reports the running theme will be obvious – the days of a lenient regulator are over. The introduction of new regulations taking effect in 2023, some of which are very subjective, look nice on paper but will provide countless challenges for operators. No doubt some clubs will be questioning whether it is worth all the hassle and stress.

2023 is set to be much the same with the Minister of Internal Affairs, and Minister of Justice signalling a desire to initiate wider reviews of the Gambling Act 2023 and Sale and Supply of Alcohol Act 2012 respectively. These will be huge undertakings, but I do like to think there will be opportunities for clubs should the reviews come to fruition.

As we head into 2023, we will be focusing on supporting clubs with the upcoming legislative and regulatory changes that are on the table. We are working to ensure that Clubs New Zealand has a program in place to support our members through the transition to the Incorporated Societies Act 2022. We are concerned that there are several clubs that are oblivious to what is happening in this space or underestimate the opportunity this transition represents. Our job will be to make sure none of our members fall through the cracks by failing to reregister.

I have no doubt that the year ahead is going to be jam packed with curve balls, frustrations and a few expletives, but I expect this to be balanced out with good times, opportunities and some wins thrown in for good measure.



LUCY WATERREUS

Operations Manager, Clubs New Zealand



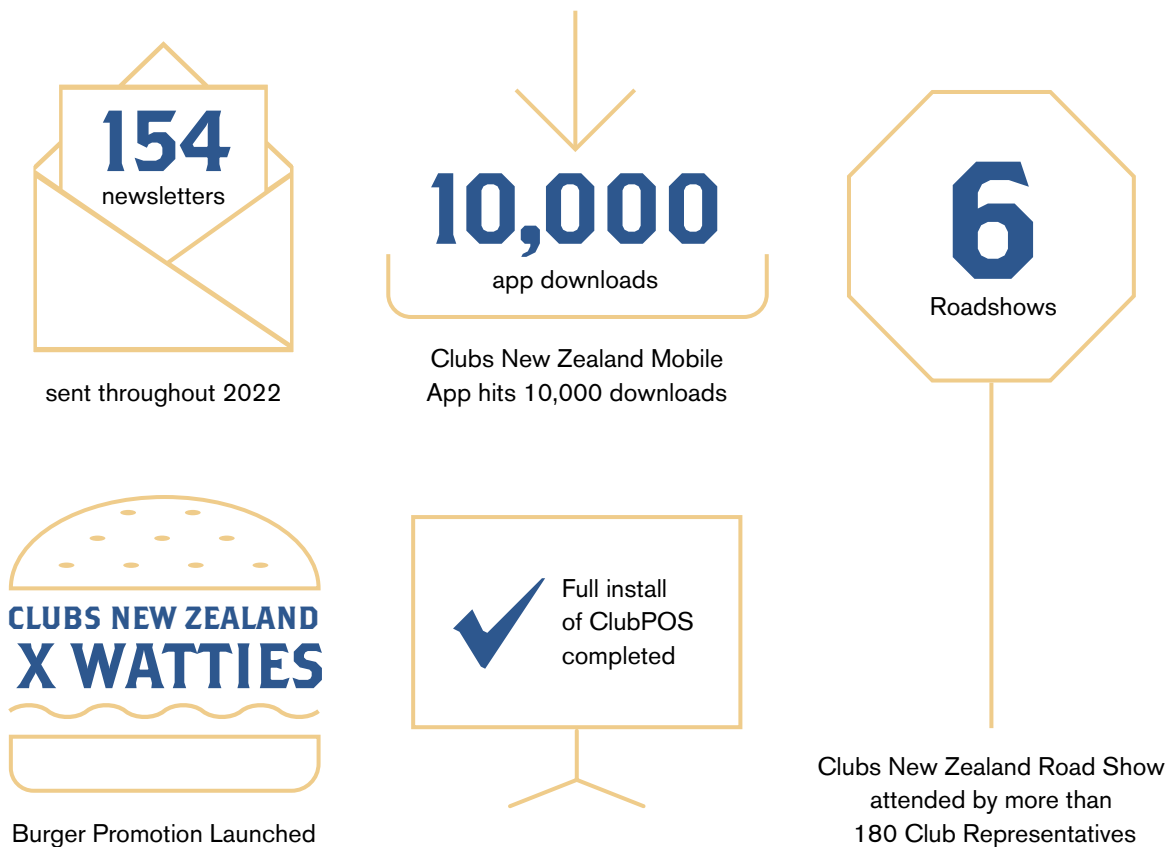
YEAR IN REVIEW

2022

MEMBERSHIP



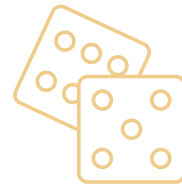
GENERAL



ADVOCACY



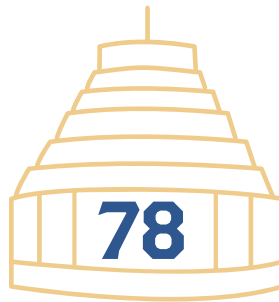
- **South Waikato District Council**
Venue Policy Renewal
- **Gisborne District Council**
Venue Policy Renewal
- **Matamata – Piako District Council**
Venue Policy Renewal
- **Tararua District Council**
Venue Policy Renewal



Reducing Pokies Harm
Discussion Document



Regulations under the
Incorporated Societies
Act 2022



councils and 28 members of
Parliament received the Clubs
New Zealand Census Report



Fair Pay Agreements



An Income Insurance
Scheme for New Zealand

TRAINING AND CONSULTANCY



36

people attended regional
managers courses

148

people attended Armed
Hold Up Training

360

people attended Harm
Minimisation Training

72

people completed ClubSmart
Committee Training

FINANCE REPORT

Year ended 31 December 2022

This year we have produced a cash loss of \$12952, which when after provision for is made for depreciation and income tax turns into a total deficit for the Year of \$41,479.

REVENUE:

Of course, we lost the Conference and AGM to Covid and therefore an opportunity to make money from the sale of expo stands and sponsorship was unavoidably missed.

Club levies increased by \$48,000, which is excellent and is due to a good number of Clubs joining for the first time or re-joining.

Income from Insurance Commissions increased by \$32,000. We also had good increases from Business Partner Income. We continue to achieve good growth in both these areas of our business.

EXPENDITURE:

Like past years we have successfully provided our clubs with training on a variety of subject matters and are currently looking at beefing up the Club Smart governance training programme.

The cost of demand for training activity is reflected in an increase of \$63,000, which includes the (new) “roadshows” in the North and South Islands (six in total) which were well attended and very much appreciated by those Clubs which attended.

There are other notable increases in Expenditure, especially in Web and App development. And the development of ClubPos.

ClubsNZ also contributed towards legal costs in a couple of battles Clubs have had with the DIA and Liquor Licensing authorities, these cases have been important from the point of view of obtaining legal judgements which give us a precedent for similar cases moving forward e.g the blanket application of a 37.12% return to Authorised Purposes enforced by the DIA and the need to challenge that to allow Clubs badly affected by the Covid pandemic to retain their Gaming Licences.

We make no apology for spending money to protect Club licences (both liquor and gaming) and also funding informative “Roadshows” and valuable training sessions in our various regions.

Overall, we are very satisfied with the annual result and we look forward to a successful 2023 as we continue to do our very best to look after the interests of our Clubs.



TERRY RAY

President, Clubs New Zealand

INDEPENDENT AUDITOR'S REPORT

To the Members of Clubs New Zealand Incorporated

Report on the Performance Report

Opinion

We have audited the financial information in the performance report of Clubs New Zealand Incorporated on pages 4 to 12, which comprise the statement of financial position as at 31 December 2022, and the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and notes to the performance report. We were not engaged to audit the entity information or statement of service performance and accordingly these statements, representing other information, are not included in our audit.

In our opinion, the financial information in the accompanying performance report presents fairly, in all material respects, the financial position of Clubs New Zealand Incorporated as at 31 December 2022, and its financial performance and its cash flows for the year then ended in accordance with the requirements of the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard issued in New Zealand by the New Zealand Accounting Standards Board (PBE SFR-A (NFP)), relevant to reporting financial position, financial performance and cash flows.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We are independent of Clubs New Zealand Incorporated in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Clubs New Zealand Incorporated.

Other Information: Entity Information and Statement of Service Performance

The Board Members are responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the financial information in the performance report and our auditor's report thereon.

Our opinion on the financial information in the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Board Members' Responsibility for the Performance Report

The Board Members are responsible on behalf of the entity for determining that the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework is acceptable in the entity's circumstances and, for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

- b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Board Members determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board Members are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Information in the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information in the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

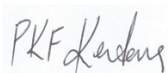
As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information in the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board Members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with the Board Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

The financial statements of Clubs New Zealand Incorporated for the year ended 31 December 2021, were audited by another auditor who expressed an unmodified opinion on those statements on 12 February 2022.



Kendons Chartered Accountants Limited

Lower Hutt

11 February 2023

ENTITY INFORMATION

for the year ended 31 December 2022

Legal Name:	Clubs New Zealand Incorporated
Type of Entity:	Incorporated Society
Registration Number:	218850
NZBN:	9429042791331

Entity Mission:	(a) Our Mission Statement is:	"The Mission of Clubs New Zealand Incorporated is to promote and safeguard the interests and privileges of Member Clubs".
	(b) Objectives:	<ol style="list-style-type: none">i. To promote membership of the Association to Clubs within New Zealand.ii. Generally to take all necessary steps to promote, develop, maintain and safeguard the interests, rights and privileges of Member Clubs.iii. To review all matters relating to or arising from Legislation; to consider existing statutes and their effect on Members; to originate and promote such beneficial amendments as may from time to time be found.iv. To promote and facilitate sporting activities between members at provincial, island and national inter-club levels.

Entity Structure:	(a) Board Structure:	The regulation and government of the Association shall be vested in: <ol style="list-style-type: none">a. A Board of Management; andb. Such other committee or committees as may be created by the Association in General Meeting.
	(b) Operational Structure:	Our operations are managed by a team of seven paid employees. We employ a Chief Executive, General Manager – Northern, General Manager – Southern, PA / Finance Manager, Sports Advisor, Operations Manager and Technology Manager.

Main Source of Entity's Cash and Resources:	Clubs New Zealand's main income is a Annual Subscription fee set at the General meeting each year.
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Contact Details:	Physical address:	Level 5 ANZAC House, 181 Willis Street, Wellington
	Postal Address:	PO BOX 11749, Manners Street, Wellington
	Phone:	04 815 9007
	Email:	enquiries@clubsnz.com
	Website:	clubsnz.org.nz
	Facebook:	facebook.com/clubsnz
	Twitter:	twitter.com/clubsnz

STATEMENT OF SERVICE PERFORMANCE

for the year ended 31 December 2022

DESCRIPTION OF CLUBS NEW ZEALAND'S OUTCOMES

Clubs New Zealand is tasked with enhancing and promoting all aspects of Club business.

DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ASSOCIATION'S OUTPUTS

	Unaudited This Year	Budget This Year	Unaudited Last Year
Clubs Smart Training – Governance Course for Club Executives (people)	72	50	47
Being a responsible Gambling Host for Club Staff (people)	360	20	110
Back to Basics Course – Club Managers Training (people)	36	15	42
E-Newsletter's sent to members – weekly and update E-Newsletters	104	100	163
Support to Clubs New Zealand sports tournaments	\$35,307	\$42,500	\$38,720
Internal Club Audits – assisting with restructuring, policies	4	10	7
Government Submissions	8	5	3
Armed Hold up Training (people)	148	50	39
Advocacy	\$35,467	\$15,000	\$14,117
Technology Development	\$33,705	\$40,000	\$44,987

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 December 2022

	Note	Actual This Year \$	Actual Last Year \$
REVENUE			
Fees, subscriptions and other revenue from members	9	1,156,696	1,271,003
Interest, dividends and other investment revenue	9	248,630	211,333
Other revenue	9	26,451	28,514
Revenue from providing goods or services	9	76,884	29,923
TOTAL REVENUE		1,508,661	1,540,773
EXPENSES			
Administration and overhead costs	10	383,202	273,369
Costs related to providing goods or services	10	171,257	272,376
Depreciation	10	57,134	47,454
Expenses related to public fundraising	10	20,000	20,000
Lease and rental expense	10	53,523	66,164
Other expenses	10	108,332	99,711
Volunteer and employee related costs	10	728,166	743,225
TOTAL EXPENSES		1,521,613	1,522,298
Surplus/(Deficit) for the Year before Tax		(12,952)	18,475
Tax Expense	3	28,527	17,846
Surplus / (Deficit) for the Year after Tax		(41,479)	629

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying audit report.

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2022

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	11	298,751	370,330
Debtors and prepayments	11	382,342	319,397
Inventory	11	1,485	1,485
Other current assets	11	28,618	13,619
Total Current Assets		711,195	704,831
Non-Current Assets			
Property, plant and equipment		499,598	498,592
Total Non-current Assets		499,598	498,592
Total Assets		1,210,793	1,203,423
Liabilities			
Current Liabilities			
Creditors and accrued expenses	11	58,187	41,556
Employee costs payable	11	75,568	70,615
Income in Advance	11	42,617	18,049
Other current liabilities	11	–	13,415
Unused donations and grants with conditions	11	2,465	2,465
Income Tax Liability	11	11,007	(5,104)
Total Current Liabilities		189,845	140,996
Total Liabilities		189,845	140,996
Total Assets less Total Liabilities (Net Assets)		1,020,948	1,062,427
Accumulated Funds			
Capital contributed by owners or members		–	–
Accumulated surpluses or (deficits)	13	1,020,948	1,062,427
Reserves		–	–
TOTAL ACCUMULATED FUNDS		1,020,948	1,062,427

This performance report has been approved by the Board, for and on behalf of Clubs New Zealand:

	TERRY RAY President 11/02/23		LARRY GRAHAM Chief Executive Officer 11/02/23
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This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying audit report.

STATEMENT OF CASH FLOWS

for the year ended 31 December 2022

CASH FLOWS FROM OPERATING ACTIVITIES:

	2022 \$ Audited	2021 \$ Audited
Cash was received from:		
Interest Dividends and other Investment revenue	224,498	243,361
Fees, subscriptions and other receipts from members	1,109,751	1,186,918
Revenue from providing goods or services	60,507	57,980
Other Revenue	26,473	–
Net GST	(3,899)	–
	1,417,330	1,488,259
Cash was applied to:		
Payments to suppliers and employees	(1,419,427)	(1,508,362)
Other	(11,294)	(42,076)
	(1,430,721)	(1,550,438)
Net Cash flows to Operating Activities	(13,391)	(62,179)

CASH FLOWS TO INVESTING AND FINANCING ACTIVITIES:

	2022 \$ Audited	2021 \$ Audited
Cash was applied to:		
Payments for fixed assets	(58,187)	(67,014)
Net Cash Flows to investing and Financing Activities:	(58,187)	(67,014)
Net Decrease in Cash	(71,578)	(129,193)
Opening Cash	270,330	399,523
Closing Cash	198,751	270,330
This is represented by:		
Cash and Bank Accounts	198,751	270,330

NOTES TO AND FORMING PART OF THE PERFORMANCE REPORT

for the year ended 31 December 2022

1. STATEMENT OF ACCOUNTING POLICIES

a. Reporting Entity

Clubs New Zealand Incorporated (the "Association") is a society registered under the Incorporated Societies Act 1908.

b. Basis Of Preparation

The entity has elected to apply PBE SFR-A (NFP) (Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit)) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

c. Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position of the Association on a historical basis are followed by the Association.

d. Particular Accounting Policies

The following is a summary of the particular accounting policies adopted by the Association in the preparation of the financial statements.

1. Goods and Services Tax

The financial statements have been prepared exclusive of Goods & Services Tax with the exception of Accounts Receivable and Accounts Payable.

2. Accounts Receivable

Accounts Receivable are stated at their estimated net realisable value.

3. Joint Ventures

Joint ventures are accounted for using the equity method, in accordance with PBE IPSAS 36.

4. Revenue

Subscription and commission revenues are recognised as earned over the 12 month period to 31 December 2022.

5. Bank Deposits

Bank Deposits are stated at cost.

6. Interest Income

Interest Income is recognised using the effective interest rate method.

7. Income Tax

Income tax is calculated using the taxes payable method.

8. Property, Plant and Equipment and Intangibles

Items of property, plant & equipment and intangibles are measured at cost less accumulated depreciation and impairment losses. Depreciation is charged on a diminishing value basis over the useful life of the assets except for buildings. Buildings are depreciated on a straight line basis.

Depreciation is charged at the following rates:

- Buildings: 2% straight-line basis
- Other: 8% to 67% diminishing value
- Intangibles: 50% diminishing value

e. Changes in Accounting Policies

There have been no changes in accounting policies and all policies have been applied on a consistent basis with the previous reporting period.

2. NATURE OF BUSINESS

The principle objectives of the Association are to advance the interests of and provide services to member clubs.

NOTES TO AND FORMING PART OF THE PERFORMANCE REPORT

for the year ended 31 December 2022

3. TAXATION

The Association is liable for income tax on earnings outside its membership activities.

	2022 \$ Audited	2021 \$ Audited
Profit for year before Tax	(12,952)	18,475
Add back: surplus from member activities	127,340	31,203
Taxable Profit from non-member activities	114,388	49,678
Tax at 28%	32,029	13,910
Adjustment to prior years	(3,502)	3,936
Tax Expense	28,527	17,846

4. CLUBS INSURANCE LIMITED

The Association holds a 50% share in Clubs New Zealand Insurance Services Limited, a company formed to facilitate the distribution of insurance commission. During the year the Clubs Insurance Limited distributed \$289,679 (2021: \$257,289) to the Association. There are no significant profits or equity retained in Clubs Insurance Limited, and hence there is no equity investment balance reflected on Statement of Financial Position of the Association.

5. RELATED PARTY TRANSACTIONS

As a member body subscriptions are charged annually to each member club. In prior year where a club insured with Clubs

New Zealand Insurance Services a rebate may have been paid. At the 2020 AGM it was confirmed an upfront discount of 0.25 per member would be given at the time of subscriptions to all members part of Clubs New Zealand Insurance.

6. SIGNIFICANT EVENTS

Covid has resulted in the cancellation of the annual AGM/conference due to be hosted by Club Hastings in March 2022. Clubs New Zealand refunded all members for their registration fees, or allowed members to carry amounts forward for the upcoming 2023 AGM/conference. Due to the decline in revenue (in 2021 AGM/conference revenue totalled \$168,291) Clubs New Zealand applied for and received \$13,600 of the New Zealand government's wage subsidy. This was used for paying staff remuneration.

7. EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

8. ABILITY TO CONTINUE OPERATING

Due to reserves held, Clubs New Zealand continues to believe that it will continue to operate as a going concern for the foreseeable future.

NOTES TO THE FINANCIAL PERFORMANCE

for the year ended 31 December 2022

9. ANALYSIS OF REVENUE

Revenue Item	Analysis	2022 \$	2021 \$
Fees, subscriptions and other revenue from members	Conference & AGM Income	639	168,291
	Subscriptions	1,146,885	1,098,376
	Training Courses Income	9,173	4,336
	Total	1,156,696	1,271,003
Interest, dividends and other investment revenue	Clubs New Zealand Insurance Discount	(44,788)	(46,962)
	Insurance Commissions	289,679	257,289
	Interest Income	3,739	1,006
	Total	248,630	211,333
Other revenue	Bad debts recovered	–	3,377
	Covid Support	13,600	–
	Sundry Income	5,971	13,073
	VTNZ Rebate Income	6,879	12,064
	Total	24,451	28,514
Revenue from providing goods or services	Business Partner Income	67,193	29,923
	Technology development income	9,691	–
	Total	76,884	29,923

10. ANALYSIS OF EXPENSES

Expense Item	Analysis	2022 \$	2021 \$
Administration and overhead costs	Clubs Advisory	35,467	14,117
	Computer and Website Expenses	87,142	56,450
	GOVT Submissions	–	3,050
	Insurance and ACC Levies	16,652	15,581
	Legal Expenses – Head Office	1,620	1,850
	Office Expenses	28,214	26,644
	Postage and Couriers	5,114	3,269
	Power and Lighting	3,355	3,399
	Printing, Stationery & Copying	9,036	5,075
	Rates	4,189	3,643
	Staff Travel and Training	135,262	72,470
	Technology Development	33,705	44,987

NOTES TO THE FINANCIAL PERFORMANCE

for the year ended 31 December 2022

Expense Item	Analysis	2022 \$	2021 \$
Administration and overhead costs	Telecommunications	23,444	22,832
	Total	383,202	273,369
Costs related to providing goods or services	Board Expenses	71,695	62,511
	Clubs NZ Members Training & Service IQ	4,720	3,070
	Conference & AGM Expenses	10,886	143,698
	Marketing and Promotion	48,650	24,378
	Sports Awards and Promotions	35,307	38,720
	Total	171,257	272,376
Depreciation	Depreciation	57,144	47,454
	Total	57,144	47,454
Expenses related to public fundraising	Advertising & Publicity	20,000	20,000
	Total	20,000	20,000
Lease and rental expense	Body Corporate Fees	35,430	49,347
	Computer Lease	9,364	9,178
	Photocopier Rental	8,729	7,639
	Total	53,523	66,164
Other expenses	Bad Debts	776	-
	Bank Fees	1,285	1,273
	Clubs Australia Subscription	3,614	7,783
	ClubSmart Expenses	-	43
	Fees Paid to Deloitte – Audit Services	10,000	17,900
	Penalties – Inland Revenue	(4,430)	-
	Provision for doubtful debts	28,072	5,637
	Publications & Subscriptions	8,264	5,348
	Small Asset Purchases	-	1,327
	Vehicle Costs	53,872	48,335
	VTNZ Rebate payment to Clubs	6,879	12,064
	Total	108,332	99,711
	Volunteer and employee related costs	Board Honoraria	42,530
FBT		5,291	3,093
Staff Remuneration		680,345	694,946
Total		728,166	743,225

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2022

11. ANALYSIS OF ASSETS AND LIABILITIES

Asset Item	Analysis	2022 \$	2021 \$
Bank accounts and cash	Westpac 025 Design Income	–	2,465
	Westpac Call Account	132,341	187,864
	Westpac Cheque Account	66,410	80,000
	Westpac Investments Account	100,000	100,000
	Total	298,751	370,330
Debtors and prepayments	Accounts Receivable	393,946	303,340
	Less Provision for Doubtful Debts	(60,789)	(32,717)
	Prepayments	49,184	48,774
	Total	382,342	319,397
Inventory	Merchandise Held	1,485	1,485
	Total	1,485	1,485
Other current assets	Accrued Interest	–	22
	GST	12,641	8,742
	Investment in Clubs Insurance	5,518	5,518
	Leasehold Fitout (Asset suspense)	(709)	(709)
	POS Recharges	6,025	–
	Rounding	2	4
	Suspense	5,142	43
	Total	28,618	13,619

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2022

Liabilities Item	Analysis	2022 \$	2021 \$
Creditors and accrued expenses	Accounts Payable	48,187	29,156
	Accrued Expenses	10,000	12,400
	Total	58,187	41,556
Employee costs payable	Holiday Pay Accrual	70,615	70,615
	Total	70,615	70,615
Income in Advance	Advance AGM/Conference Registrations	–	1,030
	Advance Subscriptions	2,767	219
	Income in Advance	39,850	16,800
	Total	42,617	18,049
Other current liabilities	VTNZ Rebates Payable to Members	–	13,415
	Total	–	13,415
Unused donations and grants with conditions	Donations Received and Not Yet Paid	2,465	2,465
	Total	2,465	2,465
Income Tax Payable	Income Tax	12,129	(4,802)
	Withholding tax paid	(1,122)	(3,302)
	Total	11,007	(5,104)

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2022

12. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLES

	Opening carrying amount	Purchases	Sales/ Disposal	Current year depreciation and impairment	Closing carrying amount
	Audited \$	Audited \$	Audited \$	Audited \$	Audited \$
As at 31/12/22					
Property Plant & Equipment					
Building	212,083	–	–	5,000	207,083
Other	90,963	1,779	–	16,243	76,499
Intangibles					
Client Relationship Management Surface	195,546	–	–	18,406	177,140
ClubPOS – Point of Sale		56,361	–	17,485	38,876
	498,592	58,140	–	57,134	499,598
As at 31/12/21					
Property Plant & Equipment					
Building	217,083	–	–	5,000	212,083
Other	111,792	1,916	–	22,745	90,963
Intangibles					
Client Relationship Management Surface	150,157	65,098	–	19,709	195,546
	479,032	67,014	–	47,454	498,592

For the purposes, the replacement value for the Associations buildings is \$1.2M.

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2022

13. ACCUMULATED FUNDS

This Year

Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	1,062,427	-	1,062,427
Capital contributed by owners or members	-	-	-	-
Capital returned to owners or members	-	-	-	-
Surplus/(Deficit)	-	(41,479)	-	(41,479)
Distributions paid to owners or members	-	-	-	-
Transfer to Reserves	-	-	-	-
Transfer from Reserves	-	-	-	-
Closing Balance	-	1,020,948	-	1,020,948

Last Year

Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	1,061,798	-	1,061,798
Capital contributed by owners or members	-	-	-	-
Capital returned to owners or members	-	-	-	-
Surplus/(Deficit)	-	629	-	629
Distributions paid to owners or members	-	-	-	-
Transfer to Reserves	-	-	-	-
Transfer from Reserves	-	-	-	-
Closing Balance	-	1,062,427	-	1,062,427

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2022

14. COMMITMENTS & CONTINGENCIES

The Association had the following commitments during the year.

The Association had no contingencies as at 31 December 2022 (2021 – nil).

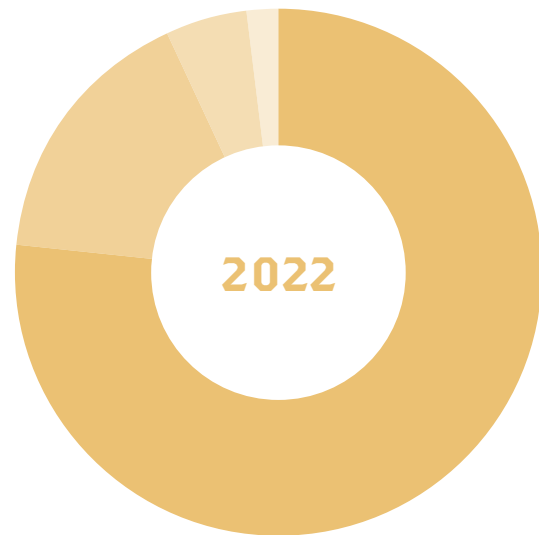
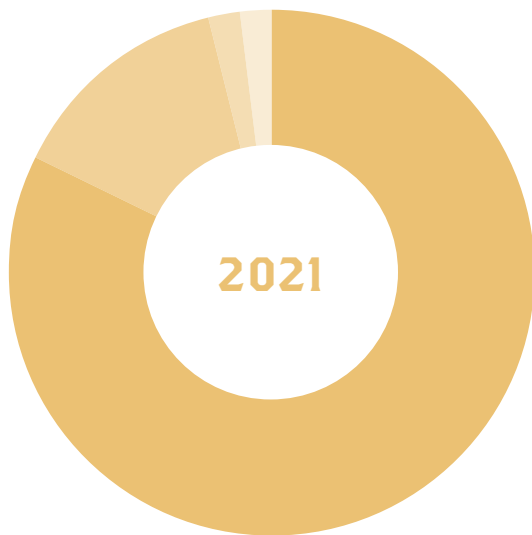
Lease Commitments

	Explanation and Timing	2022 \$	2021 \$
Commitments to lease assets	Mitsubishi ASX XC VRX 2.4	8,040.00	8,040.00
	Computer Equipment – A361595P	1,181.32	1,181.32
	Ford Ranger PX MKIII FX4	13,368.00	13,368.00
	Ford Ranger PX MKIII XLV	11,100.00	11,100.00
	Computer Equipment – A379625P	98.46	–
	Computer Equipment – A364026P	4,520.97	4,520.97
	Photocopier	2,400.00	–
	Total		40,708.76

INCOME AND EXPENDITURE

for the year ended 31 December 2022

INCOME



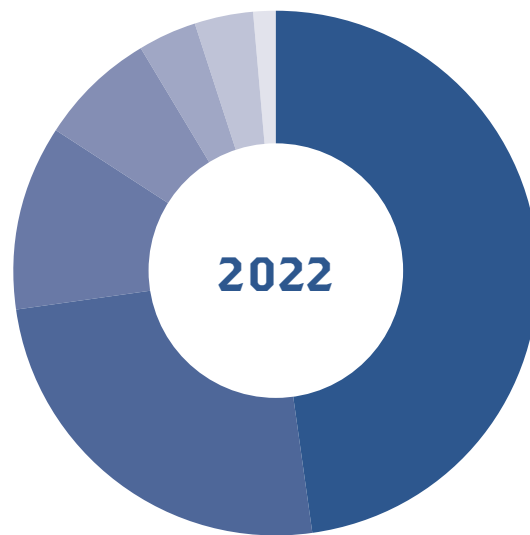
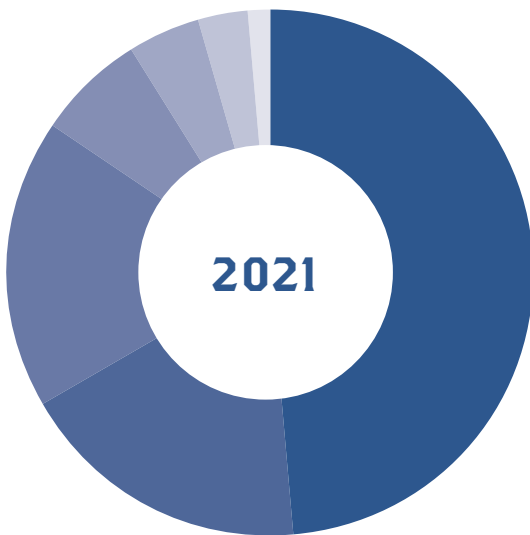
- Fees, subscriptions and other revenue from members **82%**
- Interest, dividends and other investment revenue **14%**
- Revenue from providing goods or services **2%**
- Other revenue **2%**

- Fees, subscriptions and other revenue from members **77%**
- Interest, dividends and other investment revenue **16%**
- Revenue from providing goods or services **5%**
- Other revenue **2%**

INCOME AND EXPENDITURE

for the year ended 31 December 2022

EXPENDITURE



- Volunteer and employee related costs **49%**
- Administration and overhead costs **18%**
- Costs related to providing goods or services **18%**
- Other expenses **7%**
- Lease and rental expense **4%**
- Depreciation **3%**
- Expenses related to public fundraising **1%**

- Volunteer and employee related costs **48%**
- Administration and overhead costs **25%**
- Costs related to providing goods or services **11%**
- Other expenses **7%**
- Lease and rental expense **4%**
- Depreciation **4%**
- Expenses related to public fundraising **1%**



2023 AGM AGENDA

ANNUAL GENERAL MEETING AGENDA

Sunday 19th March 2023

Hornby Club, 17 Carmen Road, Christchurch

- | | |
|--|---|
| 1. Welcome and Apologies | 6. Chief Executive Report – Larry Graham |
| 2. Confirmation of the minutes of the AGM held digitally Friday, 18th March 2022 | 7. Remits |
| 3. Matters arising from the 2022 AGM Minutes | 8. Election of Officers |
| 4. Presidents Report – Terry Ray | 9. Update on Conference, Expo and AGM 2024 |
| 5. 2022 Financial Report – David Tilley | 10. Selection / Application from clubs for hosting March 2025 AGM |
| • Confirmation Auditor for 2023 | 11. General Business |
| • Confirmation of capitation fees for 2023 | |

AGM Closure

Please note the next Conference and AGM is Thursday 21st – Sunday 24th March 2024 in Auckland.



2023 REMIT

The following remits are for consideration at the AGM.

Board Honorarium

It is noted that the last increase in the board honorarium was made at the 2011 AGM in Westport.

CPI increased rapidly in 2022 in an all-time high of 7% and we would like to acknowledge this with an increase in board honorarium.

Recommendation

1. Increase to the Board of 7% as follows
 - President \$1184.17 to \$1267.06 per month
 - Area Board member \$295 to \$315.65 per month

2022 BOARD MEMBERS



TERRY RAY

President

- South Waikato
- Bay of Plenty



ROLY REARDON

- Greater Auckland



BRYAN FERGUSON

- Waikato
- Thames Valley
- King Country



ROYCE TUNBRIDGE

- Wanganui
- Taranaki
- Manawatu



DAVID DALTON

Deputy Chair

- Wellington
- Wairarapa
- Horowhenua
- Hawkes Bay
- Poverty Bay



GRAEME OLSON

- Nelson
- Marlborough
- Buller
- West Coast



MAURICE NUTIRA

- Canterbury
- North Otago



NEIL MCDOWALL

- Otago
- Southland

2022 LIFE MEMBERS

BRUCE BRODERSON

- QSM

RUSSELL COTTAM

TOM FISHER

CAROLINE KELLAWAY

- ONZM/JP

JOHN TAYLOR

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