



CLUBS

NEW ZEALAND INC



2024 ANNUAL REPORT



We celebrate the uniqueness of each of our member clubs and have developed a wide range of services and benefits to ensure that each club can continue to operate for the betterment of their communities.



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CLUBS NEW ZEALAND MISSION, VISION, VALUES AND FOCUS

MISSION

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 well-being is our main concern.
-

FOCUS

Clubs New Zealand supports member clubs through guidance and education to help generate benefits and services that 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



TERRY RAY

*President
Clubs New Zealand*

Clubs are bouncing back in their first year of trading since Covid-19. Individual member numbers are rising – currently around 280,000 – and the number of clubs is stable at 317. The positivity in the air was further reinforced when we had around 70 attend the Club Managers Conference at Porirua Club last October and everyone was very optimistic about things moving forward.

MANAGERS

Stress in our business is always an issue, even more so in the current environment, and we heard from managers at our conference that this was something that needs to be actively managed. We must keep an eye on each other and make sure health is at the forefront.

REGULATION

The Department of Internal Affairs is continuing to make internal staff changes which is challenging for all hospitality organisations, however Clubs New Zealand staff maintain a good working relationship with key people.

A highlight this year was legislation allowing venues to extend trading hours so members could watch live televised Rugby World Cup matches without having to apply for a special licence. It went well with some big turnouts according to clubs who stayed open for the games.

We also continue to help fan the fires of progress with initiatives driven from National Office.

WEATHER EVENTS

It was humbling to see how many donated to the fundraising initiative for clubs caught in the weather events in Auckland and Hawkes Bay this year. We really are one big family, and this was a great example of that in action. The donations made a huge difference to those clubs who were hard hit.

CLUBS NZ APP

As you all know technology is my passion so it's great to see huge growth in uptake of our app which has been updated. In fact, we have been inundated with requests from members wanting to use it, with

numbers quickly doubling from 5,000 to some 10,000 users.

FINANCIAL

Clubs New Zealand had a much better year financially. We have made a surplus, and have a good balance sheet, and have enjoyed growth in membership. There has been a continued investment in digital technology, with several other strategic operational improvements. Thank you to the board and the team at National Office. We are extremely lucky to have such a dedicated team.

RNZRSA

We continue to work with the RNZRSA, however in recent times the operational nature of RSAs and the general business operation has resulted in National Office assisting those that are members of Club New Zealand more often. We continue to watch this space.

CAPITATION

Often the Chief Executive is challenged about the value of membership, but because of the efforts he and the team at National Office put into maintaining relationships, presenting submissions, and knocking on the doors of government, the profile of Clubs New Zealand is where it should be.



PRESIDENT'S REPORT

CONTINUED

CLUBS NEW ZEALAND INSURANCE

It is worth reminding members that Clubs New Zealand is a 50% shareholder in Clubs New Zealand Insurance (CNZI), and it is a significant business activity for us. To date, 162 clubs are insured with CNZI, which leaves about 155 clubs not insured with CNZI. In simple language, those 162 clubs are essentially bankrolling the other 155 clubs. They are competitive, especially when comparing apples with apples. I am aware that clubs have relationships, and even close family ties, with other insurers, but when deals were done without the knowledge of the members, and when clubs are left uninsured, this creates great risk. Please make sure your club is covered correctly. The CNZI package has been tailor-made for the club industry over the past 20 years, and we believe it is the best in the market.

TAB

The TAB continue to look very promising for the future with heavy investment by the new owners. We look forward to developments as they unfold.

NATIONAL OFFICE

Thank you to the dedicated team at National Office - we are extremely lucky to have you. Larry, Michelle, Lucy, Keith, Dave, Kate and Leigh, I have witnessed firsthand the number of calls and emails you all handle on

a daily basis and can confirm the association is in good hands.

Dave Tilley has announced he is retiring. Dave, we wish you all the best for the future. Your talents will be sorely missed. We are fortunate that we can still call on him for special projects, and his operational audits are always well received.

CLUBS NEW ZEALAND BOARD

To my Vice Chair, Dave Dalton and my fellow board members, we continue to make well informed decisions in a very constructive environment, and it is an absolute pleasure working with you all. Thank you for your continued support - 2024 will no doubt be an interesting and productive year.

CLUB VISITS, AREA MEETINGS, AGMS

To the clubs I have visited in the past year, thank you for your friendliness and hospitality. Each club is unique but the hospitality on show is always welcoming.

SPORTS TOURNAMENT ENTRIES

Clubs New Zealand has made the decision that all tournament entries (fees) will now be handled by National Office. The online entry template will be presented at conference then gradually introduced over 2024. We understand that each sport is

different, and our sports co-ordinator and the team at National Office will work closely with each host club to implement the new system as seamlessly as we can.

CONFERENCE LOCATION

Conferences and expos are expensive and take a great deal of work to come in on budget. It is not National Office's intention to make money, but it also makes no sense for this to cost our organisation. Some provinces are problematic for their lack of infrastructure and some venues are more expensive than others. The constitution does allow flexibility for the board to make a final decision on hosting and there are many elements to bringing together the conference and expo, so it is important we ensure common sense prevails when choosing the area and host club.

CEO

Larry, the respect we have is mutual which makes for a great working relationship and a friendship. 2024 will be another interesting year with a lot of sound decision making. Thanks for making my job as President so enjoyable.

TO THE MEMBERS

See you at SKY City, Auckland for the 2024 AGM. Remember your club is only as good as its active membership.



CHIEF EXECUTIVE'S REPORT

LARRY GRAHAM



LARRY GRAHAM

*Chief Executive
Clubs New Zealand*

TIMES ARE CHANGING - WHAT'S NEXT?

We are Clubs New Zealand - the national body responsible for delivering a range of services to approximately 280,000 financial members and 317 member clubs. Our services have evolved dramatically over time, and now we must consider if we are still focused on the right outcomes. Changes to the incorporated societies act, including the Clubs New Zealand Board decision to pursue registration as a Charitable Organisation, are important considerations to ensure longevity as the peak body for the club industry.

The advent of a ministry and subsequent Minister for Hospitality (Matt Doocey) in the newly elected government makes the most sense even if it is coupled with tourism.

This sensibly shows the importance of tourism and hospitality in New Zealand. About time I say.

Trying to stay relevant in the club sector has been tough. Class 4 gaming and selling alcohol are two massive impediments for hospitality in New Zealand, and the bureaucracy that comes with this is not going away. This is a great shame as hospitality is supposed to be fun.

The most recent example of staying relevant in this environment was the change in focus for the RNZRSA. They have exited themselves from a hospitality focus to a more targeted range of services for their members since mid-2023. We will watch the results of this change carefully and will not leave our members stranded. Clubs New Zealand's total membership includes more than 96 RSA clubs.

I became Chief Executive of Clubs New Zealand in 2008 when our industry was going through a challenging period. Moving to become smoke-free now seems a long time ago and our current challenges include a technology and digital revolution, staff culture issues and a more profit and customer focused environment to adjust to. We are however still battling bureaucracy, and while

change is inevitable, the biggest negative for me is how a loud minority can interfere with popular choice.

I am hopeful this year will bring about positive change for member clubs because we know it's been tough.

COMMITTEES AND BOARDS

I strongly believe committees and boards are the heroes of our business. Most of Clubs New Zealand's staff interaction is through these committee and board members, and we are marooned on a sinking island if we forget about them. Thanks to every one of you. Finding good people to govern our clubs and then keeping them on is the challenge - we all greatly appreciate your work.

Our Board, led by Terry Ray (President), is exceptional. Terry is well supported by Dave Dalton (Vice President), Ginger Olsen, Bones Nutira, Neil McDowall, Mike Cassidy and Royce Tunbridge, who have made my job easy and fun. Thank you chaps, 2023 was made much more pleasurable with your valuable and positive support. We have a trusting working relationship and have made important decisions along the way.



CHIEF EXECUTIVE'S REPORT

CONTINUED

THE NATIONAL OFFICE

Recently I have had to think through what challenges might be ahead of us and consider whether the future work expectations and our national office are still suitably matched. This is work in progress with everyone motivated to ensuring our original purpose remains relevant.

For many years now we have not had to vary from our core functions of providing services to member clubs. This will not change, however the introduction of laws around the Sale and Supply of Alcohol Act and changes to Class 4 gaming have adjusted the landscape and we also need to adjust to remain fit for purpose.

Lucy, Michelle, Kate, Keith, Leigh, and Dave have been fantastic and thank you never seems enough - you have all been outstanding.

Dave Tilley will have left fulltime employment by the New Year but remains with us in a contract role. Dave is exceptional and a wonderful source of club knowledge (he wouldn't want me to tell you how long he has worked in our industry). We are relieved he is keeping close and wish him all the best as he contemplates his future. He will present the finances for the last time at the conference in March, and even better, he might tell a few stories.

OPPORTUNITIES

The next few years will no doubt bring new challenges and I feel the National Office in Wellington is well set up to help all our member clubs to be the best they can.

We have a very important relationship with the new owner of the TAB in New Zealand, Entain, and they are a shining light for our industry. The best way for us to thank them for their support is to work closely with them. They will be part of our team in Auckland at the Clubs New Zealand Conference in March. Introduce yourself, they are genuine, good people. The New Zealand TAB create massive opportunities for our clubs across New Zealand and provide a long-term partnership opportunity to develop a critical option to our hospitality offerings.

Michelle has pulled together another impressive group of partners for conference. Some are repeat performers, and we sincerely thank them. Please support these awesome people and look after them while in Auckland and back in your hometown and club.

Our conference sponsors have become close friends to us over the years and we hope these relationships live on.

LAST, BUT NOT AT ALL LEAST

Thank you to all who are attending the conference - please stay healthy, look after each other and enjoy yourself while in Auckland. Safe travels.

My last word goes to our mates at Abbott Underwriters. All the team, especially our great friend Judith Fairbairn, have been sensational for our club people. You continue to provide amazing support to the club industry.



Club cover

A customised insurance package for your club.

Clubs New Zealand and the Abbott Group have created a joint venture relationship to promote a member benefit in the offering of a market leading insurance programme for Clubs New Zealand members. With the combined specialised knowledge of the club and insurance markets we can offer you an unbeatable package including:

Policies designed specifically for clubs by people who really understand the clubs industry

- Competitive premiums thanks to group purchasing arrangements
- Market leading coverage that is flexible for all clubs requirements
- Fast, in-house claims settlement by the Clubs NZ Insurance Services team
- Personalised service from people that understand your needs
- The security of one of New Zealand's leading insurers

Coverage includes:

- Material Damage - for buildings, plant and stock
- Cashflow - protection of your trading income
- Machinery Breakdown
- Motor Vehicle
- Public Liability
- Association Liability
- Statutory Liability
- Employers Liability
- Fidelity - Employee Theft
- Liability Consequential Loss

Call **0800 081 443**





NORTHERN MANAGER'S REPORT

DAVE TILLEY



DAVE TILLEY

General Manager, Northern Clubs New Zealand

These past twelve months have flown by again! The primary focus has been rolling out our Problem Gambling Awareness training and compliance program, necessitated by new government regulations issued in three phases. Phase three arrived 1 December by which time 1,110 staff and committee members had received the required training for their clubs to be compliant with the regulations.

COVID RECOVERY

We are often asked if clubs have recovered from the effects of Covid-19 lockdowns and restrictions. The answer is far from simple. Many have recovered well, and some are indeed doing a little better than they were prior to the pandemic. But others are finding it very

difficult to get bums on seats, and while the Covid crisis may be over, we have now moved into a cost-of-living crisis. Members who had sufficient disposable income to visit their club once or twice a week may now find themselves in a situation where they simply cannot afford to spend as regularly. This has affected many of our clubs, making recovery a longer process than anticipated.

CLUBSMART GAMBLING COMPLIANCE PACKAGE

The year has been dominated by the imposition of new Class 4 Problem Gambling Awareness Regulations. As usual regulators presented a set of rules they expected to be followed, without accompanying guidelines. Once guidance was published it was missing or unclear on a good number of important matters.

As with Covid regulations, almost everything is open to interpretation. Ask a staff member at Department of Internal Affairs how they would perform a "sweep" and note down a description of (for example) 14 patrons in your gaming room. Ask how they would identify someone who has been in your room for nine consecutive sweeps, ask them what constitutes a "break" from gambling on the pokies. Be prepared for a blank look!

So once again Clubs New Zealand has been tasked with providing training and we have had to modify

how we present that training mid-delivery. No matter, we're used to it! I must say it has been an absolute pleasure getting to meet so many club staff while going around the regions presenting the training. Staff have generally accepted that they just need to get on with doing what they need to in order to be compliant with the new regulations.

We soon discovered that there is no one-size fits all solution to how club staff deliver sweeps, and all the other things they need to do to be compliant. Every club is different and will have developed their own manner of performing sweeps etc. That doesn't matter, as long as clubs can demonstrate a culture of care and tick all the compliance boxes.

HUMAN RESOURCES

Human resource issues continue to be a challenge for clubs, and again we emphasise that you should ask for assistance before you act. Call us and we'll talk you through options. The issues here are various, but it's always better to be safe than sorry.

This will be my final missive for the Clubs New Zealand Annual Report. I appreciate and value the contacts and friendships I have made over the past ten years and wish all of you the very best for the future.



SOUTHERN MANAGER'S REPORT

KEITH BALLANTYNE



KEITH BALLANTYNE

General Manager, Southern Clubs New Zealand

2023 proved to be a year of continued struggles, as we move on and learn to adapt to the challenges brought about by the pandemic, staff illness, absenteeism and a general economic downturn. Throw in an election as well, which always brings a time of uncertainty. The result has been some swift action with the repeal of the Fair Pay Agreement Act being welcomed by most.

The AGM/conference was held at Hornby, which was well attended, and it was great to see everyone getting back together. Alongside this the managers had their meeting at Porirua Club and again this was popular and gave the opportunity for people to network and discuss issues that have arisen within their own clubs.

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.

Towards the end of 2023, we had a major focus on getting our Gaming Compliance package up and running as the Department of Internal affairs changed the regulations around harm minimisation. This will be an ongoing focus for us as we deliver the program across the country, once a year visiting all clubs that have gaming to do compliance checks and training.

We will continue to offer existing training modules as well (either ourselves or utilising a third party) - armed hold up, responsible service of alcohol training, day manager trainings and governance modules - 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 Auckland for the 2024 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.

"If you always do, what you always did, you will always get, what you always got." Henry Ford.

Cheers



CLUB MANAGER'S REPORT

VINCE GARDNER



VINCE GARDNER

*Managers Group Chair
Clubs New Zealand*

The new year is upon us! Some consider it crept up, but I believe it bolted and squashed 2023 without 2023 even seeing it coming. The effect of that is we continue to face the same issues we always have, and if we do what we've always done, we will get what we've always got.

The demands of today on our managers, governance and staff are forcing talented and passionate people into some dark and scary corners. Supporting and understanding the challenges faced by these people must be at the forefront of our minds. Throughout 2023 I was contacted by managers of clubs within my region who were becoming extremely frustrated in their dealings with others. On one occasion, the fault possibly appeared in the mirror, which reminded me of a saying used

by one of my past tutors - when looking for fault, always start at the top and work your way down, giving rise to your possible first question starting with, Am I? The same tutor would also say - why have dogs and bark too? A personal favorite I must admit. My message there is communicate, discuss and be tolerant of one another. Most problems can be sorted out before the legal fraternity has the need to produce an invoice.

Promotions, marketing, event marketing and functions are all very lucrative for our member clubs and something most clubs, if facility allows, should be chasing. But first you must ensure your house is in order, the ducks placed neatly in a row, staff properly trained and in the know. Not easy for most managers if they are stuck focusing on day-to-day operational issues. In August, some managers will have the opportunity to learn from our friends over the ditch, specifically from clubs like their own. For any vehicle to achieve movement and direction it requires a driver. If the club is the vehicle, then the manager needs to be able to focus on driving! I congratulate and thank the Clubs New Zealand team who supported this trip for our Club Managers Group. The involvement and effort are much appreciated.

Personal grievance claims (PGs) are again 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 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 is covering those associated expenses for our group members, as mentioned at our 2022 and 2023 conferences. At your request, your board will continue to investigate options for the protection of our managers. To that end, we continue to work with the experts that are Clubs NZ Insurance services.

I wish to thank Clubs NZ for their continued support of our group. President, Terry, CEO, Larry, plus Keith, Dave, Lucy, Michelle, Kate and 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.



SPORTS REPORT

KATE SMITH



KATE SMITH

*Sports Coordinator
Clubs New Zealand*

In a year that has brought both challenges and triumphs, the dedication and passion of our clubs and their members have shone through making 2023 a memorable chapter in the Clubs New Zealand sporting calendar.

The weather unfortunately played a significant role in the summer months, with the Auckland storms and Cyclone Gabrielle impacting the North Island. The Whangamata Club, who were going to be hosting the North Island Women's Golf, had to postpone to 2024. The golf course was completely under water, the roads in and out of the beautiful Coromandel township were covered in slips, and at one stage Whangamata was completely isolated due to flooding. The Coromandel region have had a tough time and I know they look forward to hosting this tournament in 2024.

The St Johns Club in Whanganui also got a lashing from the weather for the National Men's outdoor bowls, and the 400 players who attended had very disrupted days across the week. I know it did not put a dampener on the player's spirits and they all enjoyed their annual get together with mates from across the country.

The sunny Mainland hosted an array of our 2023 tournaments. Richmond looking after the South Island 8 Ball, snooker pairs and indoor bowls. Papanui with the cribbage and petanque and Cashmere also with the National 8 Ball, National Ladies and the Masters, a very busy few weeks for the Club! Ashburton Club & MSA have hosted the South Island ladies outdoor bowls for the last two years in a row, and this is a wonderful tournament, great participation numbers and I know the players all enjoy heading to it each year.

The Rotorua Club hosted 200 players from across the North Island for the North Island men's golf in November. They did a wonderful job for their first time hosting the golf.

Clubs New Zealand is looking at transitioning to online registrations for sports tournaments mid-2024. Recognising the need for efficiency, adaptability and streamlining across the sports, Clubs New Zealand will be replacing traditional paper-based tournament registration

forms with an online platform.

This transition aims to simplify the registration process for participants and the host club, making it more accessible and user-friendly. The move to online registrations will be a significant milestone for Clubs New Zealand.

Thank you to all our host clubs, the continued support, the hospitality you provide to members with a welcoming space contributes significantly to the positive and inclusive atmosphere that defines the Clubs New Zealand community. The effort that goes into facilitating the events, looking after members from across the country has not gone unnoticed.

The success and vibrancy of Clubs New Zealand sport owes much to the dedicated and passionate volunteers who selflessly contribute their time, skills, and enthusiasm. We remain grateful for the unwavering support of our volunteers, recognising them as the backbone of a thriving sports community in the club industry.

Bring on 2024 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.



TECHNICAL REPORT

LEIGH WILLIAMS



LEIGH WILLIAMS

*Technical Manager
Clubs New Zealand*

An interesting year in tech as AI continues to evolve at a startling rate.

I am sure many clubs are now benefiting from using Chat GPT for everything from writing advertisements and job descriptions, to creating staff training tools. Ethical and philosophical debates aside, there is no doubt that this tool offers boundless possibilities to businesses looking to get ahead.

Probably the biggest changes this year were in Class 4 gaming. Compulsory training including an online training option and regular audits have been implemented. It was an interesting project investigating cost effective ways to maximise efficiency for clubs not using COMS to perform the new sweep requirements. We tested many options and found that using Fastfield and our custom form is a great solution to recording sweeps using any tablet or phone and ensures that those important

records are kept securely for any future requirements.

We have been watching the electric vehicle space closely and have offered advice to clubs looking to take advantage of a potential revenue stream by utilising some carparks for chargers. There is not a lot of money in it, by the time you pay for installation, but it is a useful service for members wanting to enjoy the club's facilities while their vehicle charges.

Some clubs in the main centres have qualified for a partnership with Jolt EV Chargers which does have earning potential as they pay for everything and give the club a kickback. We are looking for more of these types of opportunities, however with the new government immediately removing the purchase subsidy and bringing in Road User Charges for EV owners in March, the cost benefits of owning an EV have been significantly reduced.

The Salvation Army's Concern database system had some upgrades this year and should now be saving clubs time by offering gaming exclusions online, instead of the paper forms of old. There are still some things we would like to see implemented to make things simpler, but the system has proven to be reliable and is working well.

The completely rebuilt Clubs New Zealand App went live this year and after the usual teething challenges with a project of this magnitude, it is now performing

nicely with very few people needing assistance to download and install on their phones. The new app has been coded in a language that makes it more compatible with other systems going forward and has significantly reduced our maintenance costs.

We have been working in partnership with two big tech players, NEC and Sharp, on an integration for the Clubs New Zealand App for door systems and we are hoping to have something to demonstrate at this year's conference.

Closer to home at National Office in Wellington, we now maintain our own computer hardware and have taken over systems administration of Microsoft 365 further reducing our support and maintenance costs.

Getting more bums on seats is always a challenge for our clubs and I enjoy offering advice to clubs on their audio-visual systems. I believe that providing great entertainment is key to the future of our clubs and ensuring you have a quality sound system and dancefloor lighting, goes a long way towards bringing in the Friday and Saturday night earnings.

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



OPERATIONS REPORT

LUCY WATERREUS



LUCY WATERREUS

*Operations Manager
Clubs New Zealand*

As predicted, the past year presented several challenges and we have seen significant legislative change, from the ongoing impacts of Covid-19 and everything in between.

Law makers were in full swing to quickly pass legislation and regulations prior to the 2023 general election. In the lead up, Clubs New Zealand made submissions on behalf of clubs covering draft local alcohol policy reviews, various Class 4 venue policy reviews, the Sale and Supply of Alcohol (Community Participation) Amendment Bill, Sale and Supply of Alcohol (Rugby World Cup 2023 Extended Trading Hours) Amendment Bill, the now infamous draft regulations for reducing pokies harm, performance-based Class 4 licensing, the draft Incorporated Societies Regulations and even the potential Biometrics Code of Practice.

Just a few of the 2023 highlights were the launch of the new

model constitution to support members re-registering under the Incorporated Societies Act 2022, and I am very pleased to report that at the time of writing this we have had our first club successfully re-register. We introduced the ClubSmart Gambling Compliance Package which has allowed us to deliver Problem Gambling Awareness Training to over 1,200 people, as well as completely reviewing our harm minimisation resources and tools.

Fair Pay Agreements (FPAs) quickly came to the forefront, and an important step in ensuring our members were represented was for Clubs New Zealand to become a bargaining party on the employer bargaining side. Our short interaction with this legislation highlighted its problematic nature and solidified our position against Fair Pay Agreements. Looking after our people is always front of mind, however, the one-size fits all approach presented by FPAs under the compulsion of law is not the answer. The good news is that the Fair Pay Agreement Repeal Bill was passed under urgency before Christmas.

Big ticket items aside, we continue to work with clubs collectively and one-on-one through a myriad of issues from getting bums on seats, to employment and governance. Today's operating environment is rapidly changing, and while we tend to gravitate towards the enormity or inconvenience of the challenge, there are many opportunities to be

found and many wins to be had. I strongly believe our work on the model constitution has positioned clubs to adopt modern, future focused constitutions, and the ClubSmart Gaming Compliance Package cements our leadership in this space.

As we move into 2024, we will continue to unashamedly advocate for members. Politics will always be politics and politicians will always be politicians, however, we look forward to pursuing positive working relationships with several ministers within the coalition government to ensure that the club sector is well represented.

We will be reprioritising the roll out of our governance training and continuing to support members as they prepare to re-register under the incorporated societies act 2022, all the while ensuring our core services are readily available for the betterment of members.

I would like to thank you all - our job is made that much easier with your continual support. Our team at National Office may be small, but we are a passionate bunch, and with the backing of the board and you, the membership, our achievements are significant. I am looking forward to the year ahead and the chance to celebrate our awesome industry at the 2024 Conference, AGM & EXPO in March.



2023 YEAR IN REVIEW

MEMBERSHIP



HIGHLIGHTS



sent throughout 2023



Launching the Clubs New Zealand Model Constitution to support members reregistering under the Incorporated Societies Act 2022

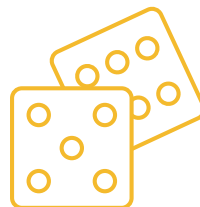


\$32,662

Facilitating the Cyclone Gabrielle Relief Fund which saw members contribute a total of \$32,662.32 for the Hawkes Bay Disaster Relief Trust.



Relaunching the Clubs New Zealand App ensuring it is future proofed and easier for members to use.



Launching the ClubSmart Gambling Compliance Package to support members meet their gambling compliance and harm minimisation responsibilities.



ADVOCACY



- **Matamata-Piako District Council**
Draft Local Alcohol Policy
- **Eastern Bay of Plenty**
Draft Local Alcohol Policy
- **Ashburton District Council**
Local Alcohol Policy
- Sale and Supply of Alcohol (Community Participation) Amendment Bill
- Sale and Supply of Alcohol (Rugby World Cup 2023 Extended Trading Hours) Amendment Bill



Draft Incorporated Societies Regulations



Represented Clubs New Zealand in Fair Pay Agreements



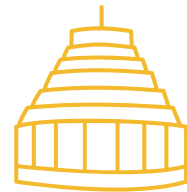
Potential Biometrics Code of Practice



Draft Amendment Regulations for Reducing Pokies Harm (not public)

Buller District
Class 4 Venue Policy Renewal

Performance Based Class 4 Licensing



Letters and Introduction to Clubs New Zealand sent to Cabinet Ministers

TRAINING AND CONSULTANCY



145

people attended Armed Hold Up Training

61

people attended ClubSmart Committee Training

152

people attended Harm Minimisation Training (old training)

29

people attended Alcohol & Customer Service Training

1123

people attended Problem Gambling Awareness Training



FINANCE REPORT

for the year ended 31 December 2023



TERRY RAY

President

Clubs New Zealand

We have accrued a loss for the Year of \$24,551 after provision for depreciation and income tax of \$86,619.

With annual depreciation of around \$46,000 and having an income tax liability on (what are seen to be) "commercial activities" e.g. insurance commissions it is always a possibility that we will have a "bottom line" loss.

However, in actual "cash" terms your organisation made a surplus of \$15,432, a turnaround from the cash deficit the previous year of (\$13,040).

We have implemented a new ClubSmart Gambling Compliance Programme which continues to be rolled out. Training is required annually for compliance purposes, and we will be visiting every Club with "pokies" to assist you with compliance matters (paperwork etc).

Insurance commissions grew by \$31,000, levies remained around the same. Overall, income increased mainly due to the gambling compliance package and insurance commissions. Not all the Gambling Compliance costs were incurred in the year ended 31st December with Club visits still to be made and further training required and planned.

Overall, expenses were well contained, resulting in a turn around in the cash result as stated above.

The Association holds significant current assets, more than covering liabilities two and a half times.

We are still looking to roll-out an enhanced governance training programme and demand for our services remains high.

The Association is in good heart financially and well placed to continue to serve you in future.



INDEPENDENT AUDITOR'S REPORT

To the Members of Clubs New Zealand Incorporated

Opinion

We have audited the financial statements of Clubs New Zealand Incorporated on pages 21 to 32, which comprise the statement of financial position as at 31 December 2023, and statement of financial performance and statement of cash flows for the year then ended, and notes to the performance report, including a statement of accounting policies.

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 Financial Statements section of our report. We are independent of Clubs New Zealand Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners 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.

Emphasis of Matter - Basis of Accounting

We draw attention to the basis of preparation note to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the Members in accordance with the accounting policies set out in the statement of accounting policies of the special purpose financial statements. They have been prepared in order to meet the requirements of the Incorporated Societies Act, and for the benefit of the members. As a result, the financial statements may not be suitable for another purpose.

Other Information

The committee are responsible for the other information. The other information comprises the information included in the statement of service performance and other information contain in the annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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.

Committees' Responsibility for the Financial Statements

The Committee are responsible on behalf of the entity for determining that the special purpose financial reporting framework for use by for-profit entities adopted is acceptable in Clubs New Zealand Incorporated's circumstances, the preparation of financial statements, and for such internal control as the Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee 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 Committee 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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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 statements, 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.
- conclude on the appropriateness of the use of the going concern basis of accounting by the Committee 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 financial statements 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.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. We communicate with the Committee 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.

Restriction on Responsibility

This report is made solely to the Clubs New Zealand Incorporated members, in accordance with Section 207B(1) of the Companies Act 1993. Our audit work has been undertaken so that we might state to the Clubs New Zealand Incorporated members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Clubs New Zealand Incorporated and its members, for our audit work, for this report, or for the opinions we have formed.

PKF Kendons

Kendons Chartered Accountants Limited
Lower Hutt
17 February 2024



Clubs New Zealand Incorporated

ENTITY INFORMATION

for the year ended 31 December 2023

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; and(b) 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:	www.clubsnz.org.nz
	Facebook:	www.facebook.com/clubsnz



Clubs New Zealand Incorporated

STATEMENT OF SERVICE PERFORMANCE

for the year ended 31 December 2023

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)	61	50	72
Being a responsible Gambling Host for Club Staff (people)	1274	20	360
Back to Basics Course – Club Managers Training (people)	0	15	36
E-Newsletter's sent to members - weekly and update E-Newsletters	173	100	104
Support to Clubs New Zealand sports tournaments	\$42,870	\$42,500	\$35,307
Internal Club Audits - assisting with restructuring, policies	3	10	4
Government Submissions	28	5	8
Armed Hold up Training (people)	145	50	148
Advocacy	\$12,003	\$15,000	\$35,467
Technology Development	\$33,522	\$40,000	\$33,705



Clubs New Zealand Incorporated

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 December 2023

	Note	Actual This Year \$	Actual Last Year \$
REVENUE			
Fees, subscriptions and other revenue from members	9	1,395,541	1,156,696
Interest, dividends and other investment revenue	9	286,590	248,630
Other revenue	9	15,067	26,451
Revenue from providing goods or services	9	51,698	76,884
TOTAL REVENUE		1,748,895	1,508,661
EXPENSES			
Administration and overhead costs	10	310,728	383,289
Costs related to providing goods or services	10	366,487	171,257
Depreciation	10	46,636	57,134
Expenses related to public fundraising	10	26,157	20,000
Lease and rental expense	10	63,152	53,523
Other expenses	10	75,493	108,332
Volunteer and employee related costs	10	844,810	728,166
TOTAL EXPENSES		1,733,463	1,521,700
Surplus/(Deficit) for the Year before Tax		15,432	(13,040)
Tax Expense	3	39,983	28,527
Surplus / (Deficit) after the year after Tax		(24,551)	(41,567)

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



Clubs New Zealand Incorporated

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2023

	Note	Actual This Year \$	Actual Last Year \$
ASSETS			
CURRENT ASSETS			
Bank accounts and cash	11	380,927	298,751
Debtors and prepayments	11	465,214	382,342
Inventory	11	1,485	1,485
Other current assets	11	25,999	28,631
Total Current Assets		873,626	711,208
Non-Current Assets			
Property, plant and equipment	12	454,602	499,598
Total Non-current Assets		454,602	499,598
TOTAL ASSETS		1,328,227	1,210,806
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	11	32,796	58,288
Employee costs payable	11	125,568	75,568
Income in Advance	11	171,802	42,617
Income Tax liabilities	11	1,751	11,007
Other current liabilities	11	-	-
Unused donations and grants with conditions	11	-	2,465
Total Current Liabilities		331,918	189,946
TOTAL LIABILITIES		331,918	189,946
Total Assets less Total Liabilities (Net Assets)		996,310	1,020,860
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)	13	996,310	1,020,860
Reserves		-	-
TOTAL ACCUMULATED FUNDS		996,310	1,020,860

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

TERRY RAY

President
17 February 2024

LARRY GRAHAM

Chief Executive Officer
17 February 2024

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



Clubs New Zealand Incorporated

STATEMENT OF CASH FLOWS

for the year ended 31 December 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

	2023 \$ Audited	2022 \$ Audited
Cash was received from:		
Interest Dividends and other Investment revenue	332,731	224,498
Fees, subscriptions and other receipts from members	1,442,761	1,109,751
Revenue from providing goods or services	60,129	60,507
Other Revenue	-	26,473
Net GST	-	(3,899)
	1,835,621	1,417,330
Cash was applied to:		
Payments to suppliers and employees	(1,706,282)	(1,419,427)
Other	(45,523)	(11,294)
	(1,751,805)	(1,430,721)
Net Cash flows to Operating Activities	83,816	(13,391)

CASH FLOWS TO INVESTING AND FINANCING ACTIVITIES:

	2023 \$ Audited	2022 \$ Audited
Cash was applied to:		
Payments for fixed assets	(1,664)	(58,187)
Net Cash Flows to investing and Financing Activities:	(1,664)	(58,187)
Net Decrease in Cash	82,152	(71,578)
Opening Cash	198,751	270,330
Closing Cash	280,903	198,751
This is represented by:		
Cash and Bank Accounts	280,903	198,751

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



NOTES TO AND FORMING PART OF THE PERFORMANCE REPORT

for the year ended 31 December 2023

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 prepare these reports in Special Purpose Financial Reporting. 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 Performance Report.

(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, Commission, Conference and AGM revenues are recognised as earned over the 12 month period to 31 December 2023. Gambling Compliance revenue is prorated over 12 months from August each month.

(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 2023

3. TAXATION

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

	2023 \$ Audited	2022 \$ Audited
Profit for year before Tax	15,432	(12,952)
Add back: surplus from member activities	97,399	127,340
Taxable Profit from non-member activities	112,831	114,388
Tax at 28%	31,593	32,029
Adjustment to prior years	8,390	(3,502)
Tax Expense	39,983	28,527

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. As at the 31 December 2023, there is an outstanding balance of \$161,032 from this distribution. During the year the Clubs Insurance Limited distributed \$320,347 (2022: \$289,679) 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 2023 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 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. (2022: Nil)

7 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.



Clubs New Zealand Incorporated

NOTES TO THE FINANCIAL PERFORMANCE

for the year ended 31 December 2023

9. ANALYSIS OF REVENUE

Revenue Item	Analysis	2023 \$	2022 \$
Fees, subscriptions and other revenue from members	Conference & AGM Income	162,129	14,491
	Gambling Compliance Package	82,165	-
	Subscriptions	1,145,694	1,146,885
	Training Courses Income	5,553	9,173
	Total		1,395,540
Interest, dividends and other investment revenue	Clubs New Zealand Insurance Discount	(46,142)	(44,788)
	Insurance Commissions	320,347	289,679
	Interest Income	12,384	3,739
	Total		286,590
Other revenue	Bad debts recovered	-	-
	Covid Support	1,043	13,600
	Sundry Income	14,023	5,971
	VTNZ Rebate Income	-	6,879
	Total		15,067
Revenue from providing goods or services	Business Partner Income	15,747	67,193
	Technology development income	35,951	9,691
	Total		51,698

10. ANALYSIS OF EXPENSES

Expense Item	Analysis	2023 \$	2022 \$
Administration and overhead costs	Clubs Advisory	12,003	35,467
	Computer and Website Expenses	73,095	87,142
	GOVT Submissions	-	-
	Insurance and ACC Levies	14,588	16,652
	Legal Expenses - Head Office	925	1,620
	Office Expenses	29,312	28,214
	Postage and Couriers	5,414	5,202
	Power and Lighting	3,546	3,355
	Printing, Stationery & Copying	5,595	9,036
	Rates	4,822	4,189
	Staff Travel and Training	107,124	78,384
	Technology Development	33,522	33,705
	Telecommunications	20,782	23,444
	Total		310,728



Clubs New Zealand Incorporated

NOTES TO THE FINANCIAL PERFORMANCE

for the year ended 31 December 2023

Expense Item	Analysis	2023 \$	2022 \$
Costs related to providing goods or services	Board Expenses	86,062	71,695
	Clubs NZ Members Training & Service IQ	3,074	4,720
	Conference & AGM Expenses	170,598	10,886
	Gambling Compliance Expenses	27,187	-
	Marketing and Promotion	36,697	48,650
	Sports Awards and Promotions	42,870	35,307
	Total		366,487
Depreciation	Depreciation	46,636	57,134
	Total	46,636	57,134
Expenses related to public fundraising	Advertising & Publicity	26,157	20,000
	Total	26,157	20,000
Lease and rental expense	Body Corporate Fees	46,476	35,430
	Computer Lease	9,476	9,364
	Photocopier Rental	7,200	8,729
	Total	63,152	53,523
Other expenses	Accounting and Advisory	2,730	-
	Audit Services	19,147	10,000
	Bad Debts	-	776
	Bank Fees	1,407	1,285
	Clubs Australia Subscription	2,931	3,614
	ClubSmart Expenses	107	-
	Penalties - Inland Revenue	-	(4,430)
	Provision for doubtful debts	-	28,072
	Publications & Subscriptions	5,283	8,264
	Small Asset Purchases	821	-
	Vehicle Costs	43,067	53,872
	VTNZ Rebate payment to Clubs	-	6,879
	Total		75,493
Volunteer and employee related costs	Board Honoraria	41,922	42,530
	FBT	8,453	5,291
	Staff Remuneration	794,435	680,345
	Total	844,810	728,166



Clubs New Zealand Incorporated

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2023

11. ANALYSIS OF ASSETS AND LIABILITIES

Asset Item	Analysis	2023 \$	2022 \$
Bank accounts and cash	Westpac 025	25	-
	Westpac Call Account	199,902	132,341
	Westpac Cheque Account	81,000	66,410
	Westpac Investments Account	100,000	100,000
	Total	380,927	298,751
Debtors and prepayments	Accounts Receivable	433,940	393,946
	less Provision for Doubtful Debts	(60,789)	(60,789)
	Prepayments	92,063	49,184
	Total	465,214	382,342
Inventory	Merchandise Held	1,485	1,485
	Total	1,485	1,485
Other current assets	Accrued Interest	-	-
	GST	12,197	12,641
	Investment in Clubs Insurance	5,518	5,518
	Leasehold Fitout (Asset suspense)	(709)	(709)
	POS Recharges	8,323	6,025
	Rounding	2	2
	Unallocated	669	5,142
	Total	25,999	28,618



Clubs New Zealand Incorporated

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2023

Liabilities Item	Analysis	2023 \$	2022 \$
Creditors and accrued expense	Accounts Payable	7,151	48,187
	Accrued Expenses	15,000	10,000
	Company Credit Cards	10,645	-
	Total	32,796	58,187
Employee costs payable	Holiday Pay Accrual	125,568	70,615
	Total	125,568	70,615
Income in Advance	Advance AGM/Conference Registrations	-	-
	Advance Subscriptions	2,451	2,767
	Income in Advance	169,350	39,850
	Total	171,802	42,617
Unused donations and grants with conditions	Donations Received and Not Yet Paid	-	2,465
	Total	-	2,465
Income Tax Payable	Income Tax	(1,751)	12,129
	Withholding tax paid	-	(1,122)
	Total	(1,751)	11,007



Clubs New Zealand Incorporated

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2023

12. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLES

	Opening carrying amount	Purchases	Sales/ Disposal	Current year depreciation and impairment	Closing carrying amount
	\$	\$	\$	\$	\$
As at 31/12/22					
Property Plant & Equipment					
Building	207,083	-	-	5,000	202,083
Other	76,221	-	-	8,266	67,955
Intangibles					
Client Relationship Management Surface	173,823	1,664	-	20,092	155,396
ClubPOS - Point of Sale	38,877	-	-	13,303	25,574
	496,004	1,664	-	46,661	451,008

As at 31/12/22					
Property Plant & Equipment					
Building	212,083	-	-	5,000	207,083
Other	84,023	1,826	-	9,628	76,221
Intangibles					
Client Relationship Management Surface	198,893	-	-	25,070	173,823
ClubPOS - Point of Sale	-	56,361	-	17,485	38,877
	494,999	58,187	-	57,182	496,004

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



Clubs New Zealand Incorporated

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2023

13. ACCUMULATED FUNDS

This Year

Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	1,020,860	-	1,020,860
Surplus/(Deficit)	-	15,432	-	15,432
Closing Balance	-	1,036,292	-	1,036,292

Last Year

Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	1,062,339	-	1,062,339
Surplus/(Deficit)	-	(41,479)	-	(41,479)
Closing Balance	-	1,020,860	-	1,020,860



Clubs New Zealand Incorporated

NOTES TO PERFORMANCE REPORT

for the year ended 31 December 2023

14. COMMITMENTS & CONTINGENCIES

The Association had the following commitments during the year

The Association had no contingencies at at 31 December 2023 (2022 - nil)

Lease Commitments	Explanation and Timing	2023 \$	2022 \$
Commitments to lease assets	Computer Equipment - A379625P	3,905	98.46
	Computer Equipment - A381884P	4,838	4,520.97
	Photocopier	15,643	2,400.00
	Vehicles (Nissan)	36,622	-
	Vehicles (Mitsubishi)	61,626	-
	Total	122,634.00	7,019.43

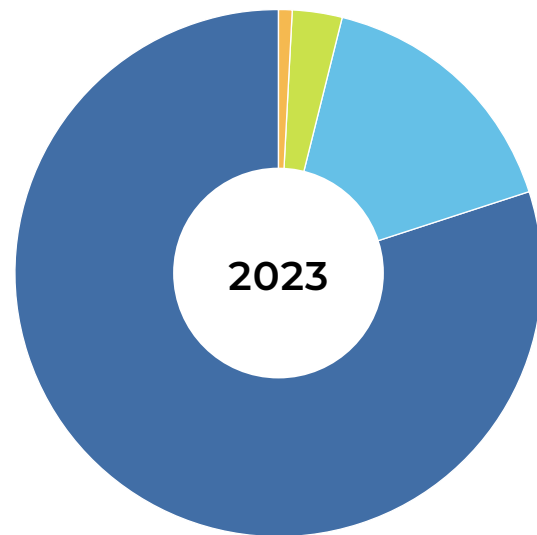
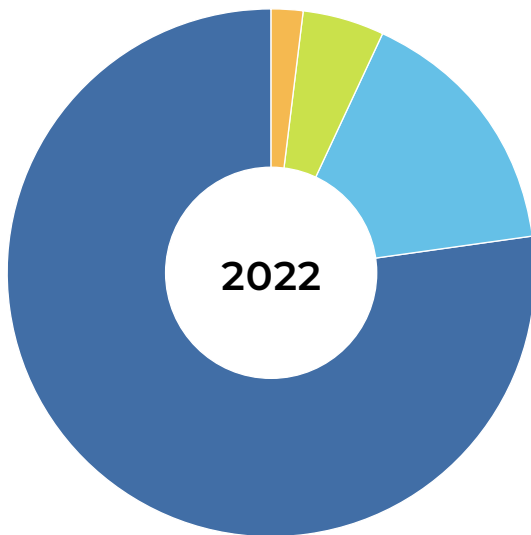


Clubs New Zealand Incorporated

INCOME AND EXPENDITURE

for the year ended 31 December 2023

INCOME



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

- 80%** Fees, subscriptions and other revenue from members
- 16%** Interest, dividends and other investment revenue
- 3%** Revenue from providing goods or services
- 1%** Other revenue

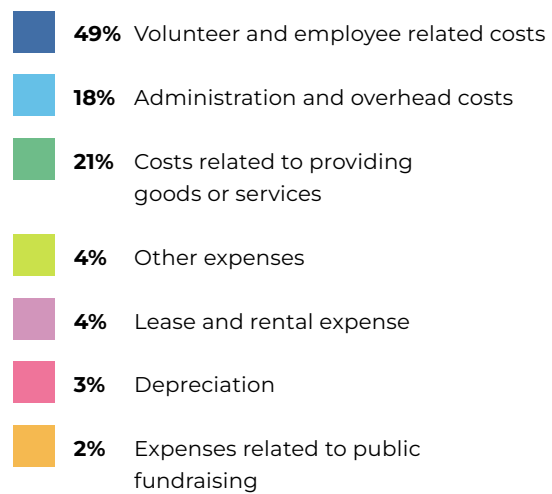
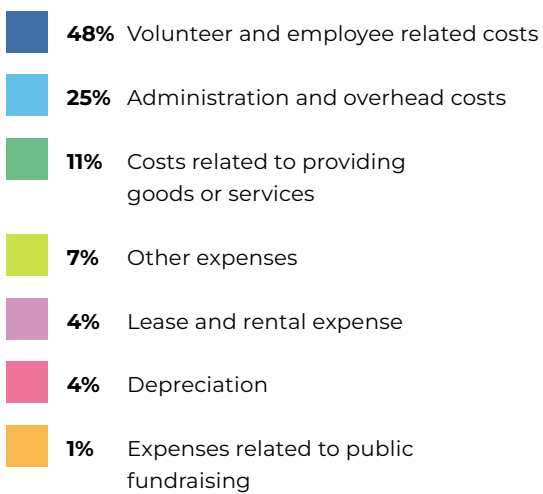
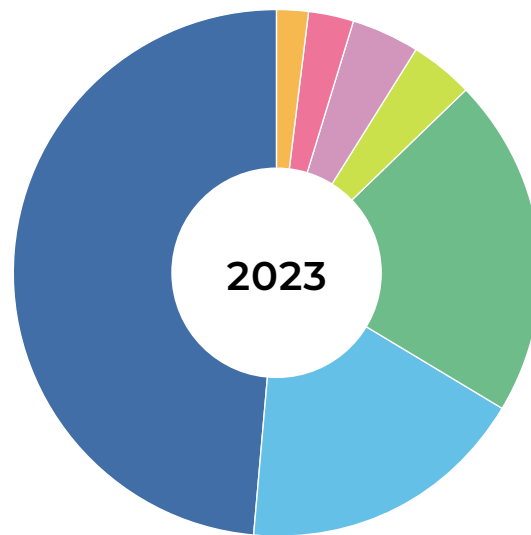
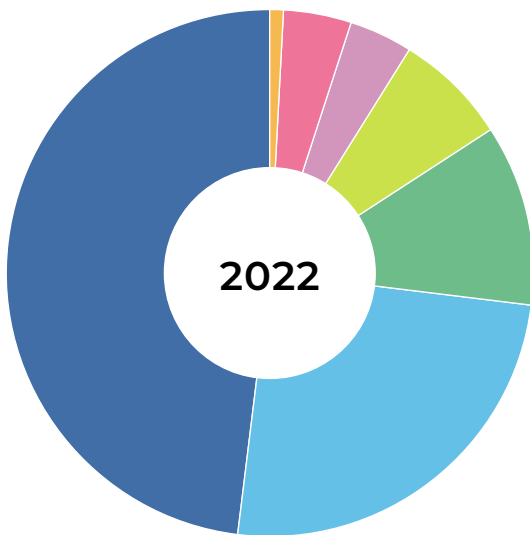


Clubs New Zealand Incorporated

INCOME AND EXPENDITURE

for the year ended 31 December 2023

EXPENDITURE





2024 AGM AGENDA

ANNUAL GENERAL MEETING AGENDA

Sunday 17th March 2024, SKYCITY Theatre, Auckland

1. Welcome and Apologies
2. Confirmation of the minutes of the AGM held Sunday, 19th March 2023
3. Matters arising from the 2023 AGM Minutes
4. Presidents Report – Terry Ray
5. 2023 Financial Report – David Tilley
 - Confirmation Auditor for 2024
 - Confirmation of capitation fees for 2024
6. Chief Executive Report – Larry Graham
7. Remits
8. Election of Officers
10. Future Conference, AGM & EXPO update
11. General Business

AGM Closure

Please note that Clubs New Zealand 2025 – Conference, AGM & EXPO will be held 21-23 March 2025 at Richmond Club, Christchurch.



2023 BOARD MEMBERS



Terry Ray

President

- South Waikato
- Bay of Plenty
- Waikato
- Thames Valley
- King Country



David Dalton

Deputy Chair

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



Mike Cassidy

- Greater Auckland



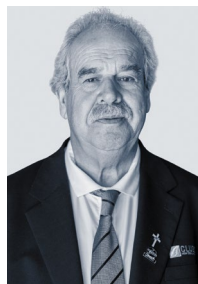
Royce Tunbridge

- Wanganui
- Taranaki
- Manawatu



Graeme Olson

- Nelson
- Marlborough
- Buller
- West Coast



Maurice Nutira

- Canterbury
- North Otago



Neil McDowall

- Otago
- Southland

2023 LIFE MEMBERS

Bruce Broderson *QSM*

Russell Cottam

Tom Fisher

Caroline Kellaway *ONZM, JP*

John Taylor



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