

2022 Financial Statements - FINAL

Hamilton Workingmen's Club (Inc)
For the year ended 31 March 2022

Prepared by PKF Hamilton Limited

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Directory

Hamilton Workingmen's Club (Inc) For the year ended 31 March 2022

Nature of Business

Leisure and Recreation

Address

20 King Street
HAMILTON

Date Formed

30 September 1955

Governance

President - Brian Simpson
Treasurer - Roger Donaldson

Chartered Accountants

PKF Hamilton Limited
1026 Victoria Street
HAMILTON

Bankers

ANZ

Solicitors

Norris Ward McKinnon
HAMILTON

IRD Number

010-635-136

Auditor

KPMG



Independent Auditor's Report

To the members of Hamilton Workingmen's Club Incorporated

Report on the audit of the financial statements

Opinion

In our opinion, the financial statements of Hamilton Workingmen's Club Incorporated (the 'Incorporated Society') on pages 6 to 19:

- i. Present fairly in all material respects the Incorporated Society's financial position as at 31 March 2022 and its financial performance and cash flows for the year ended on that date in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit).

We have audited the accompanying financial statements which comprise:

- The statement of financial position as at 31 March 2022;
- The statements of divisional & combined statement of financial performance, movements in general funds and cash flows for the year then ended; and
- Notes, including a summary of significant accounting policies and other explanatory information.



Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the Incorporated Society 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 the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our responsibilities under ISAs (NZ) are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

Subject to certain restrictions, partners and employees of our firm may also deal with the Incorporated Society on normal terms within the ordinary course of trading activities of the business of the Incorporated Society. These matters have not impaired our independence as auditor of the Incorporated Society. The firm has no other relationship with, or interest in, the Incorporated Society.



Other information

The Executive Committee, on behalf of the Incorporated Society, are responsible for the other information included in the entity's financial statements. Our opinion on the financial statements does not cover any other information and we do not express any form of 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 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.



Use of this independent auditor's report

This independent auditor's report is made solely to the readers of the financial report as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in the independent 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 members as a body for our audit work, this independent auditor's report, or any of the opinions we have formed.



Responsibilities of the Executive Committee for the financial statements

The Executive Committee, on behalf of the Incorporated Society, are responsible for:

- The preparation and fair presentation of the financial statements in accordance with generally accepted accounting practice in New Zealand (being Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit));
- Implementing necessary internal control to enable the preparation of a set of financial statements that is fairly presented and free from material misstatement, whether due to fraud or error; and
- Assessing the ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

Our objective is:

- 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 independent 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. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of these financial statements is located at the External Reporting Board (XRB) website at:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

This description forms part of our independent auditor's report.



KPMG
Hamilton

19 May 2022

Divisional & Combined Statement of Financial Performance

Hamilton Workingmen's Club (Inc)
For the year ended 31 March 2022

	NOTES	2022	2021
Bar Trading Account			
Income	2	917,261	1,044,299
Expenses		286,220	339,891
Net Profit/(Loss) from Bar Trading Account		631,041	704,407
Club Vehicles			
Income	2	29,722	35,443
Expenses		86,608	93,069
Net Profit/(Loss) from Club Vehicles		(56,886)	(57,626)
Gaming Machine Accounts - Main Club			
Income	2	983,744	1,169,475
Expenses		414,100	458,663
Net Profit/(Loss) from Gaming Machine Accounts		569,644	710,811
Snooker Trading Account			
Income	2	1,392	2,048
Expenses		3,123	3,000
Net Profit/(Loss) from Snooker Trading Account		(1,732)	(952)
8 Ball/Pool Trading Account			
Income	2	1,653	2,302
Expenses		2,027	1,500
Net Profit/(Loss) from 8 Ball/Pool Trading Account		(374)	802
Off Licence Accounts			
Income	2	2,173	6,037
Expenses		1,651	4,660
Net Profit/(Loss) from Off Licence Accounts		521	1,377
Conference Facility Hire			
Income	2	757	1,152
Net Profit/(Loss) from Conference Facility Hire		757	1,152
Pavilion Bar Trading Account			
Income	2	76,254	79,294
Expenses		98,300	98,418

These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

	NOTES	2022	2021
Net Profit/(Loss) from Pavilion Bar Trading Account		(22,046)	(19,124)
Gaming Machine Account - Pavilion			
Expenses		113	-
Net Profit/(Loss) from Gaming Machine Account - Pavilion		(113)	-
Commercial Rental Account			
Income	2	221,527	195,920
Expenses		119,966	130,724
Net Profit/(Loss) from Rental		101,561	65,196
Restaurant			
Income	2	728,302	792,355
Expenses		808,457	803,672
Net Profit/(Loss) from Restaurant		(80,155)	(11,317)
Divisional Income			
Surplus/(Deficit) from Bar Trading Account		631,041	704,407
Surplus/(Deficit) from Club Vehicles		(56,886)	(57,626)
Surplus/(Deficit) from Gaming Machine Account - Main Club		569,644	710,811
Surplus/(Deficit) from Snooker Trading Account		(1,732)	(952)
Surplus/(Deficit) from 8 Ball/Pool Trading Account		(374)	802
Surplus/(Deficit) from Off Licence Trading Account		521	1,377
Surplus/(Deficit) from Pavilion Bar Trading Account		(22,046)	(19,124)
Surplus/(Deficit) from Gaming Machine Account - Pavilion		(113)	-
Surplus/(Deficit) from Conference Facility Hire		757	1,152
Surplus/(Deficit) from Rental Statement		101,561	65,196
Surplus/(Deficit) from Restaurant		(80,155)	(11,317)
Total Divisional Income		1,142,218	1,394,727
Operating Income			
Interest Received	2	303	241
Covid Wage Subsidy Received	2	345,066	535,334
Resurgence Support Subsidy	2	153,391	-
Rent Received - Commerce Street Flat	2	30,660	26,990
Rebates	2	22,819	18,330
Cigarette Commission	2	1,247	1,372
Housie Income	2	1,917	627
Subscription Income	2	176,497	181,005
Inhouse Advertising Income	2	-	125
Donations Received	2	-	4,000
Total Operating Income		731,902	768,024
Net Revenue		1,874,120	2,162,751

These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

	NOTES	2022	2021
Less Expenses			
Accident Compensation		9,413	11,861
Accounting & Legal Fees		22,075	24,710
Advertising		7,603	5,685
Audit Fees		17,500	16,758
Bank Fees		8,668	9,492
Bar Sundries		10,271	11,410
Cleaning & Laundry		144,953	149,773
Computer Expenses		29,652	31,544
Darts tournament (net)		4,854	(1,587)
Equipment Hire		7,114	6,733
Honoraria		40,596	40,596
Hospitality		9,152	9,501
Hospitality - Happy Hour		28,969	28,938
Insurance		46,776	42,670
Interest - Bank		76,554	99,926
Interest - Creditors		-	5,085
Light & Heating		76,539	79,038
Membership Draws		11,528	19,234
Permits, Licences and Fees		41,226	40,750
Postage		3,065	3,913
Printing and Stationery		21,481	27,423
Rates		64,897	62,919
Recruitment expenses		3,043	428
Respite Care/Members Welfare		1,416	1,513
Repairs and Maintenance		41,657	55,632
Security		22,251	21,514
Social Activities		100,765	104,706
Sponsorship/Donations		1,929	130
Sports Club Expenses		-	72
Telephone and tolls		12,058	13,549
Travel, Accommodation and Conferences		36	770
Uniform - Staff and Executive		5,690	3,909
Valuations		5,000	-
Vehicle Lease and Expenses		3,247	3,543
Wages		673,311	677,777
Year Book Expenses		10,222	8,835
Total Less Expenses		1,563,508	1,618,748
Net Surplus/(Deficit) from Operations Before Non-Cash Items		310,612	544,003

These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

	NOTES	2022	2021
Net Surplus/(Deficit) Before Non-Cash Items		310,612	544,003
Non-Cash Items			
Depreciation		377,956	389,171
Loss on Disposal of Fixed Assets		1,063	17,584
Total Non-Cash Items		379,018	406,755
Net Surplus/(Deficit)		(68,406)	137,248

These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

Statement of Movements in General Funds

Hamilton Workingmen's Club (Inc)

For the year ended 31 March 2022

	2022	2021
Movements in General Funds		
Opening Balance	5,706,836	5,569,589
Recognised Income and Expenditure		
Net Surplus/(Deficit)	(68,406)	137,248
Total Recognised Income and Expenditure	(68,406)	137,248
Closing Balance	5,638,431	5,706,836

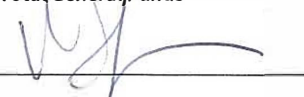
These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

Statement of Financial Position

Hamilton Workingmen's Club (Inc)

As at 31 March 2022

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Cash & Bank Balances	4	406,275	523,025
Accounts Receivable	5	18,222	15,815
Prepayments		34,015	44,963
Stock on Hand	6	49,287	42,849
Total Current Assets		507,800	626,652
Non Current Assets			
Property, Plant & Equipment	13	6,901,821	7,222,010
Investment Property	12	2,125,306	2,149,957
Total Non Current Assets		9,027,127	9,371,967
Total Assets		9,534,927	9,998,619
Liabilities			
Current Liabilities			
ANZ Flexi Facility		-	3,804
Payables & Accruals	7	478,654	634,059
GST Payable		47,812	76,577
Loans	8	263,044	220,598
Total Current Liabilities		789,510	935,038
Non Current Liabilities			
Loans	8	3,106,987	3,356,745
Total Liabilities		3,896,497	4,291,782
Net Assets		5,638,431	5,706,836
General Funds			
Accumulated Funds		5,638,431	5,706,836
Total General Funds		5,638,431	5,706,836



 President

Date 19-05-2022



 Treasurer

Date 19-05-2022

These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

Statement of Cash Flows

Hamilton Workingmen's Club (Inc) For the year ended 31 March 2022

	2022	2021
1. Cash Flows from Operating Activities		
Cash was provided From:		
Bar Takings	917,261	1,044,299
Gaming Machines - Main club	983,744	1,169,475
Restaurant	722,772	787,415
Government Grant - Covid-19 Wage Subsidy	498,457	535,334
Other Sources	391,144	242,878
Subscriptions	152,837	219,961
Interest Received	303	242
Total Cash was provided From:	3,666,518	3,999,604
Cash was disbursed to:		
Payment to Other Suppliers & Employees	(3,334,256)	(3,259,092)
Interest Paid	(147,525)	(207,920)
Total Cash was disbursed to:	(3,481,781)	(3,467,012)
Net Cash Flows from Operating Activities	184,737	532,592
Cash Flows from Investing Activities		
Cash was Provided From:		
Proceeds from Sale of Fixed Assets	-	600
Total Cash was Provided From:	-	600
Cash was disbursed to:		
Purchase of fixed Assets	(90,370)	(125,372)
Total Cash was disbursed to:	(90,370)	(125,372)
Net Cash flows from Investing Activities	(90,370)	(124,772)
Cash flow from Financing Activities		
Cash was provided from:		
Term Loans	-	87,400
Total Cash was provided from:	-	87,400
Cash was disbursed to:		
Term Loans	(211,117)	(262,918)
Total Cash was disbursed to:	(211,117)	(262,918)
Net Cash Flows from Financing Activities	(211,117)	(175,518)
Net Increase/(Decrease) in Cash Held	(116,750)	232,302
Cash at the Beginning of the Year	523,025	290,723
Cash at the End of the Year	406,275	523,025

These financial statement are to be read in conjunction with accompanying Notes. These statements have been audited.

Notes to the Financial Statements

Hamilton Workingmen's Club (Inc) For the year ended 31 March 2022

1. Statement of Accounting Policies

Reporting Entity

Hamilton Workingmen's Club (Inc) (the 'Club') is a chartered club incorporated under the Incorporated Societies Act 1908. The Club provides recreational facilities as a fellowship and social club for the use and welfare of its members.

Basis of Preparation

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") and Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") that have been authorised for use by the External Reporting Board for Not-for-Profit entities.

Hamilton Workingmen's Club (Inc) is a not for profit public benefit entity and is eligible to apply Tier 2 PBE standards on the basis that it does not have public accountability and is not defined as large.

Going Concern Disclosure

We are now over two years of living with the pandemic that is COVID and all of its variants.

Once again the Club had challenging times with months of complete lockdowns followed by months of severe restrictions. The move from Alert Levels to the Traffic Framework was supposed to make it easier for businesses to stay open, however the quick move to the RED traffic light as well as the vaccine mandate for hospitality and the requirement for vaccine passes for entry just made times more difficult.

Despite this, when the Club was able to open fully to members and affiliates, patronage was very strong and the messages we received from members thanking us for our efforts and diligence in keeping our community safe.

In the past 12 months we have signed a new lease with Jan's Cars in our property on Commerce St.

The Club received \$498K in wage subsidy and Resurgence Support Subsidy over the past 12 months. We previously applied for the COVID Business loan which was \$87K and interest free for two years and used this money to upgrade gaming machines without requiring a bank loan.

We have an overdraft facility of \$250K but have managed to go throughout the year without having to use it.

The Club is fully up to date with all PAYE and GST payments and has paid off the deferred GST debt from last year.

There have been significant increases in charges from all of our suppliers and contractors and regular supply chain delivery issues. We have also had 15 staff away isolating with either COVID or a household member who has COVID. The club expects this to continue for the next few months.

Membership renewals and new members remain strong with 636 new members joining in the past 12 months.

Bar sales were down \$127K on last year, while kitchen sales were down only \$65K, and gaming income is down \$185K. All of these lower returns are a direct result of COVID shutdowns and restrictions.

Despite all of this, the Club posted a \$310K surplus before depreciation profit and an after depreciation loss of \$68k. Considering the difficult times we've had, this is a positive result.

Based on the information above, the executive and management believe that it remains appropriate to prepare the financial statements on a going concern basis and have a reasonable expectation that the Club will comply with the requirements of the debt facilities for the next twelve months.

Basis of Measurement

The financial statements have been prepared on the historical cost basis.

Functional & Presentation Currency

These financial statements are presented in NZD.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Divisional & Combined Statement of Financial Performance and Statement of Financial Position have been applied:

Revenue

Revenue is recognised as follows:

Donations and grants

Donation and grant income is recognised depending on whether or not there is a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt, and subsequently recognised within the Statement of Financial Performance as the conditions are met. For the year ended 31 March 2022, the Club received a total of \$345,066 of Government Covid-19 Wage Subsidy and \$153,391 in Resurgence Support Subsidy, and this has been utilised in full as all conditions were met.

Revenue from providing goods and services

Revenue is recognised on an accrual basis as underlying goods and services are provided.

Interest Income

Interest is recognised on an accrual basis.

Stock on Hand

Inventories are recognised at lower of cost and net realisable value, determined on a first-in first-out basis. There is no damaged or obsolete stock.

Trade Receivables

Trade Receivables are recognised at estimated realisable value.

Income Tax

No liability from income tax arises on the basis that the Club is a non-profit entity that trades within the circle of its membership.

Goods and Services Taxation

Revenues and expenses have been recognised in the financial statements exclusive of GST. All items in the Statement of Financial Position are stated net of GST except for receivables and payables which are stated inclusive of GST.

Investment Property

Investment properties are valued initially at cost then depreciated over their useful lives using the same rates as land and buildings.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous financial statements.

Property, Plant & Equipment

Property, Plant & Equipment are recognised at Cost less aggregate depreciation. Depreciation has been calculated using the rates to spread the assets cost over its estimated useful life. Gains and losses on disposal of fixed assets are taken into account in determining the operating result for the year.

Land	0% DV
Buildings	2% SL
Leasehold Improvements	20% DV
Plant and Equipment	10-50% DV & 0-50% SL
Furniture and Fittings	10-25% DV & 10-20% SL
Land Improvement	1%-3% SL

	2022	2021
2. Revenue		
8 Ball/Pool	1,653	2,302
Bar Sales - Main Club	917,261	1,044,299
Catering	722,772	787,415
Cigarette Commission	1,247	1,372
Conservatory Room Hire	5,530	4,940
Covid Wage Subsidy Received	345,066	535,334
Donations Received	-	4,000
Gaming Income - Main Club	983,744	1,169,475
Housie Income	1,917	627
Income Snooker	1,392	2,048
Inhouse Advertising Income	-	125
Interest Received - General	264	214
Interest Received - Gaming	39	27
Off Licence	2,173	6,037
Pavilion Bar	76,254	79,294
Rent Received - Commercial	221,527	195,920
Rent Received - Commerce Street Flat	30,660	26,990
Rebates	22,819	18,330
Resurgence Support Subsidy	153,391	-
Room Hire	757	1,152
Subscription Income	176,497	181,005
Vehicle Receipts	29,722	35,443
Total Revenue	3,694,686	4,096,349
	2022	2021

3. Employee Benefit Expenses

Wages & Salaries	1,231,750	1,236,414
Total Employee Benefit Expenses	1,231,750	1,236,414

	2022	2021
4. Cash & Bank Balances		
Cash Balance		
Cash on Hand	51,454	51,600
ANZ Current Account	354,821	471,425
Total Cash & Bank Balances	406,275	523,025
	2022	2021
5. Current Receivables		
Accounts Receivable	18,222	15,815
Total Current Receivables	18,222	15,815
	2022	2021
6. Stock on Hand		
Stock on Hand		
Liquor - Main Bar	29,605	26,762
Liquor - Pavilion	3,469	2,992
Restaurant	16,213	13,095
Total Stock on Hand	49,287	42,849
	2022	2021
7. Payables & Accruals		
Accounts Payable	146,752	244,754
Other Payables & Accruals		
Subscriptions in Advance	42,110	65,771
Sub Section Funds	111,852	111,852
Holiday Pay & Wage Accruals	173,221	204,864
Key Deposits Snooker	1,850	1,950
Income in Advance	2,870	4,868
Total Other Payables & Accruals	331,902	389,304
Total Payables & Accruals	478,654	634,059
	2022	2021
8. Loans & Borrowings		
Liabilities		
Current Liability	263,043	220,598
Non-Current Liability	3,106,987	3,356,745
Total Loans & Borrowings	3,370,030	3,577,343

ANZ Loan 1021

Security - New Server

ANZ Loan 1022

Security - 18 King Street & Main Club

ANZ Loan 1023

Security - Main Club Restaurant Extension

ANZ Loan 1025

Security - Gaming Machines

ANZ Loan 1026

Security - Main Club Air-conditioner

ANZ Loan 1028

Security - Cash Counting Machine

IRD Small Business Loan

Security - none

	2022	2021
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9. Operating Lease Commitments**Lease commitments under non cancellable operating leases**

Due within one year	15,588	18,900
Due beyond one year but not beyond five years	49,357	15,750
Total Operating Lease Commitments	64,945	34,650

10. Financial Instruments

Financial instruments which potentially subject the entity to credit risk consist of bank balances.

The carrying value of financial instruments as stated at 31 March 2022 is a reasonable estimate of fair value.

2022 2021

11. HWMC Subsections

The following balances represent funds held in Hamilton Workingmen's Club subsections accounts as at 31 March 2022. These balances are not included in the club's financial statements as they are controlled by the individual subsections.

	2022	2021
	-	-
HWMC Raffles	22,489	18,756
Fishing	6,003	7,441
Sixty Plus	14,014	14,223
Outdoor Bowls	5,392	3,485
Outdoor Bowls Nationals	8,127	8,127
Indoor Bowls	21,224	28,650
Snooker	3,972	7,999
Golf	5,659	8,964
8 Ball	-	4,799
Gun	-	-
Darts	8,471	12,546
Cards	18,168	18,241
Staff Social	22,646	34,779
Cricket	-	-
Hamilton Senior Citizens	2,425	2,985
FJBC	19,390	18,004
Poker	16,717	19,906
Poker Tournament Entries	5,320	1,650
Car Club	9,121	8,811
Executive	5,086	701
Total HWMC Subsections	194,224	220,067
	2022	2021

12. Investment Property

Cost	2,502,441	2,502,441
Additions	-	-
Disposals	-	-
Depreciation	(24,651)	(24,650)
Accumulated Depreciation	(352,484)	(327,834)
Total Investment Property	2,125,306	2,149,957

Investment property comprises a number of commercial properties that are leased to third parties. Each of the lease contains an initial non-cancellable period.

13. Property, Plant & Equipment

	Land & Building	Furniture & Fittings	Plant & Equipment	Total
Cost				
Balance as at 1 April 2021	7,511,293	1,333,589	2,575,667	11,420,549
Additions	8,765	1,336	24,078	34,179
Disposals	-	(70,204)	(108,186)	(178,390)
Balance as at 31 March 2022	7,520,058	1,264,721	2,491,559	11,276,338
Accumulated Depreciation				
Balance as at 1 April 2021	1,663,406	859,693	1,675,440	4,198,539
Depreciation	124,521	51,859	176,926	353,305
Disposals	-	(70,139)	(107,188)	(177,327)
Balance as at 31 March 2022	1,787,927	841,413	1,745,178	4,374,517
Net Book Value				
Balance as at 1 April 2020	5,972,232	535,124	915,795	7,423,151
Balance as at 31 March 2021	5,847,887	473,896	900,227	7,222,010
Balance as at 31 March 2022	5,732,131	423,308	746,380	6,901,821

14. Capital Commitments

The Club has no capital commitments as at 31 March 2022 (2021 Nil).

15. Contingent Liabilities

The Club has no contingent liabilities as at 31 March 2022 (2021 Nil).

16. Related Party Transactions

Brian Simpson is the president of Club, is a director and shareholder. He provides recruitment services to the Club. 2022: \$3,499 (2021: \$492).

Brian McLuskie is a committee member of the Club, is a director and shareholder. He provides building services to the the club. 2022: Nil (2021: \$1,201).

Terry Ryan is a committee member of the club. He provides plumbing services to the Club 2022: \$4,896 (2021 \$5,625).

2022

2021

Key Management Personnel Remuneration

Key Management Personnel Remuneration	659,926	736,191
Number of Key Management Personnel	19	22

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosure, are the members of governing body which is comprised of the executive committee and the leadership team.