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CONTENTS

OFFICERS

OFFICERS

PRESIDENT	J Walton
VICE PRESIDENTS	S Smart M Eades
BOARD MEMBERS	S MacLeod I Hutchison V Stephens T Gore T McLaren
SECRETARY/MANAGER	Barry Morrison
LIFE MEMBERS	W Somerville J Trueman J F Mullane R Thornton J Tait L A Macintyre W Smith B Porter
ACCOUNTANT	All Accounted For Limited (Ben Dufrou)
AUDITOR	Moore Markhams Wellington Audit
SOLICITOR	
INSURER	Abbot Group (Clubs Share)
BANK	ANZ

PRESIDENT'S REPORT



To the life members and members of the Johnsonville club, I feel privileged to be the president and as part of my duties I present to you all the annual report for the 2023/2024 financial year. From a financial perspective this year has proven to be a demanding and a challenging one for us as it has been for most businesses in New Zealand.

The Johnsonville club aims to provide facilities that are a safe, secure, friendly and a comfortable environment where the social needs can be provided for our members and guests.

Thanks, must be given to our board members for their service and volunteering their time to assist in the running of the Johnsonville club and its activities. Many thanks to all those that have also volunteered their time to help where possible to make our experience at the club all the better. On behalf of the board and the members of the club I'd like to personally thank our hard-working staff for all their efforts over the past year and look forward to the continuation of the services that are provided for us all to enjoy.

With our new accountants – All Accounted For, being onboard since the beginning of the new financial year, we've seen the transition from MYOB to XERO, this can give us up to the minute reports when and if necessary. The clubs bank accounts have also been streamlined with several different term deposit accounts along with an on-call account, club main account,

depreciation accounts and a separate account for lease/rental property.

New auditors have also been employed and after consideration from the board, we are happy to bring Moore Markhams into our fold.

As we all know, the cost-of-living crisis which New Zealand has been facing has had an impact on the club's business. Along with rising costs to provide the goods and services we've all come to expect, this crisis has reflected on our profit margins. The 2023/2024 financials have shown we've produced a loss of \$111,452 before depreciation, after depreciation this equates to an overall loss of \$174,386. This loss is a reflection of our country's financial position, and with the cost of living and interest rates having increased at alarming rates, most families discretionary spending has been greatly reduced.

The Johnsonville club's revenue has increased from \$1,406,167 last financial year to \$1,418,817 this financial year which is a pleasing result. The ongoing costs to provide the goods and services have also clearly increased, along with our club staff's salaries/wages rising during in the financial year. There has also been cost increases across the board from our suppliers and along with the necessity for continual upgrades in infrastructure, repairs and maintenance, which includes roof repairs, garage door replacement, drainage issues, plumbing, electrical, ongoing building repair work and security upgrades but to name a few.

This expenditure has had an impact on our overall financial performance. We currently have assets totalling \$4,990,347 including accumulated funds, and liabilities of \$217,004 shows we are sitting on a good asset base. Refurbishment draft plans were commissioned, and these draft plans were displayed to the membership for their perusal along with the opportunity to give submissions regarding these draft plans. Planning has not been finalised on the refurbishment of the club and due to the financial position of the club, this is currently on hold. Roof replacement currently also falls into this category at this stage. I'd like to add that when it is financially viable it is the intention to undertake refurbishment in stages as reported at last years AGM, this would be presented to the members at either a special meeting or at an AGM for their mandate. Investment in gaming machine upgrades and or replacement options is also currently being looked at. Further on in this annual report you'll be able to read about some of our club activities and how our club adjuncts are doing, a corporate group has also joined us, and we look forward to their participation and use of our clubs' facilities. The relationship with the Johnsonville softball club remains strong and we very much enjoy their company when enjoying our facilities. With community and business groups also using our facilities, along with private functions and fund-raising events being held, we enjoy providing them too with a venue to hold these events.

On behalf of the Johnsonville club, board and the members, I would like to again thank all the volunteers, adjunct chair-people and the many

helpers that have given their time and efforts into running these events and sporting activities for us all to enjoy. I would like to give personal thanks to the many people I've approached and leaned on for advice and support throughout this past year.

I offer my full support to the incoming president and board members and make myself available at any time for guidance or advice if required.

Have a safe and happy festive season.
Regards

Jonathan Walton
President

NOTICE OF AGM

Members are advised that the 75th Annual General Meeting of the Johnsonville Club will be held on Sunday 24th November 2024 at 11am.

AGM

AGENDA:

1. President's Welcome
2. Apologies
3. Minutes of 74th Annual General Meeting held 19th November 2023
4. President's Report
5. Receive and adopt the Annual Report of the Board
6. Receive and adopt the Financial Statements of the Club for the year ended 31 August 2024
7. Life Membership Consideration
8. Election of the Board of Appeal
9. Election of the Auditor
10. Set the Membership Fee
11. General Business
12. Election for ONE President
13. Election of TWO Vice Presidents

MINUTES

MINUTES OF THE 74th ANNUAL GENERAL MEETING OF THE JOHNSONVILLE CLUB HELD AT THE CLUB ROOMS, 1 NORMAN LANE, JOHNSONVILLE, SUNDAY 219 NOVEMBER 2023.

The President, Steve Macaulay, welcomed those present, and ran through the housekeeping issues. He asked that all phones be put on silent or turned off, and pointed out the exits from the club in event of fire.

He then asked that all members stand for a minute's silence to remember those members, and members' families, who had passed away in the preceding year.

PRESENT:

There were over 120 members present, including life members, which constituted more than the required quorum of 5% of members. The list of attendees' names would be held by the Sec/manager.

APOLOGIES:

35 apologies had been received and the names were read out to the meeting. Another two were received from the floor. The list of names would be held with the Sec/manager.

MINUTES OF THE LAST ANNUAL GENERAL MEETING HELD ON 20 NOVEMBER 2022:

It was moved "That the Minutes, as circulated, be taken as a true and correct record."

Moved Ross Thornton 364 Seconded Shona Macintyre 380

CARRIED

PRESIDENT'S REPORT/ANNUAL REPORT:

Steve welcomed those in attendance, remarking that this would be the largest attendance in his time as President and on the Board. He noted that this would be his last AGM, and said it had been a privilege to have been involved with such a fantastic club, thanking the board, staff, volunteers and members. There have been challenges along the way, with a few maintenance issues. The mandates to review both the Auditors and Insurances were carried out, and it was decided to stay with the incumbent insurers, with comments on the Auditors further on.

Steve commented that the transition from Trina to Barry, the new manager, was seamless and due entirely to the input from both persons involved.

"One of our main jobs was to look at the re-furbishment of the whole of the club to

maximise what facilities we have and what we can do to improve their value to the club and members. This will be done with consultation, progressing incrementally, and within the consultancy programmes, there may be need for general meetings to be called, for further consultation. There are 3-D plans and supporting flat plans to be looked at and these will be displayed in the club rooms, as suggested by Steve Bown 1560. Paul Johansen 1383 asked what monies would be involved and Steve said the initial \$7,000 was spent to get the initial plans, with a further \$30,000 for engineers' reports, etc. If any expenditure was over \$70,000, approval from the members would be sought. Responding to questions from Sheyne MacLeod 1500 and Ross Thornton 364, Steve responded saying the taking of food for upstairs functions through the main bar, was not a good look, not to mention health and safety, and there was a need to have just one entrance, so the smokers' area would be shifted, and the main bar would certainly be a main focus for renovations. Rachel MacLean 1506 was assured there would be facilities put in place if the members had further ideas and suggestion, whether it was through the President or the Manager. Steve wrapped it up by saying this would be a minimum of three years' project, firstly the Board had to ensure that the debt could be serviced before going forward.

It was moved "That the President's Report be accepted"

Moved Steve Macaulay 578 Seconded Ross Thornton 364

CARRIED

Steve then went on to thank the Board, the Vice Presidents, staff, volunteers, plus the two managers, Trina and Barry. He thanked Colin Stuttle for his long and loyal service to the club, as Colin was moving on. He also thanked Jill Tait for her constancy, nudging him when needed and also telling him when he was doing okay. Finally, assuring Judy, his partner, that this truly was his final year.

ANNUAL REPORT

It was moved "that the Annual Board report as tabled be accepted"

Moved Jonathon Walton 891 Seconded Steve Bown 1560

FINANCIAL REPORTS:

It was moved "that the financial report as tabled be accepted"

Moved Sue Smart 1505 Seconded Liddell 1132

CARRIED

LIFE MEMBERSHIP NOMINATION

Nomination – Steve Macaulay

Nominated by Adrian Douglas 881 Seconded Wayne Somerville 231

Adrian Douglas 881 spoke to the nomination. He re-iterated that the President role

was a significant commitment, and although the club had been through some difficult times, Steve and his team were leaving the club in a very good financial position which will enable the club to look at future, necessary renovations.

This honour was worthy recognition not only as his work as president, but many years on the Board and his involvement in many Club adjuncts

Steve left the room and VP Jonathon Walton stepped up to carry on the procedural process.

A vote was taken and CARRIED UNANIMOUSLY.

Steve returned, thanking the attending members, saying it was an honour and a privilege to be accepted as a Life Member.

NOTICES OF MOTION

None

ELECTION OF BOARD OF APPEAL:

It was moved "that the Board of Appeal be made up of three Life members, to be chosen for each and any particular need as it arose"

Moved Steve Macaulay 578 Seconded Ross Thornton 364

CARRIED

ELECTION OF AUDITORS:

The Board reviewed four Auditors, including Grant Thornton, the present Auditors, and it recommended that the club change to Moore Markhams Wellington Audit.

Kevin McCormack 1123 asked what their particular point of difference was and Barry, the Manager, noted that they had experience in a wide range of portfolios, including 50 state schools and colleges, Wellington Zoo, WHF, Surf Lifesaving NZ, Cancer Society NZ Wellington, plus Wairarapa Workingmen's Club, with a full list available to be viewed on their website. They are situated in the CBD, but the Club's proposed contact lived in the Johnsonville area.

Moved Steve Macaulay 578 Seconded Trina Gilmour 300

CARRIED

SUBSCRIPTIONS:

It was moved "that the subscriptions fees remain the same"

Moved Steve Macaulay 578 Seconded Cynthia Evans 43

CARRIED

It was noted that there were some changes from the present pro rata basis, the change being from renewal date of 1 September to 30 June the subscription would be

\$50, for July, August and the proceeding year it would be \$25 plus \$50, taking the subscription to the following August 31st

GENERAL BUSINESS:

No General Business from the floor.

SSP – The look on the face of the winner, Steve Bown 1560, for 2023/24 was priceless.

ELECTION OF OFFICERS:

As there were two nominations for the position of President,

Paul Johansen 1383. Nominated by R Haywood 1459, seconded S Powell 1477

Jonathon Walton 891. Nominated by S Macaulay 578, seconded M Kraamwinkel 252 there was to be a vote taken.

Paul Johansen 1383, asked if the candidates got a chance to speak, and was told no, as the electioneering needed to be done prior to the day of voting. Paul wished for his objection to Nominees not being able to speak on the day of voting, be recorded.

After all members voted, folded their voting paper in half and inserted the voting paper in the appropriate box, the meeting was adjourned at 11.38am to allow the votes to be counted. The scrutineers, Shuggy 260, Graeme Ruthven 104 and Jill Tait 966, repaired to the office and counted the votes.

The Manager, Barry, opened the absentee votes, in front of the scrutineers and the final results were as follows:

John Walton – present votes 91, absentee votes 19, = 110

Paul Johansen – present votes 30, absentee votes 12 = 42

On returning to the meeting, it was announced that Jonathon Walton was the new President.

It was moved “that the voting papers be destroyed”

Moved Graeme Ruthven 104 Seconded Jill Tait 966

Barry Morrison, sec/Manager reported that there had been only two nominations for Vice President being

Mark Eades – nominated by J Walton 891, seconded by I Hutchison 458 and

Susan Smart 1505, nominated by J Walton 891, seconded by S Macaulay 578

They were duly elected the two Vice Presidents for the coming year.

There were four Board nominations received

Vince Stephens 205 – nominated by M Molloy 140, seconded by S Field 69

Tony McLaren 1632, - nominated by J Walton 891, seconded by M Eades 193

Ian Austin 28 – nominated by J Walton 891, seconded by R McKenzie 1047

Ian Hutchison 458 – nominated by S Macaulay 578, seconded by D Tuffery 596

These four nominations were received as the 2023/24 Board members.

Jonathon then presented the out-going President with a gift in appreciation of the work he had done over the years.

He then went on to thank everyone for making the time to be at the meeting and for their support. He also thanked the people behind the scenes, plus the Manager, Barry, who had ensured everything had been carried out according to the rules of the Club's Constitution. He noted that his leadership style could be called all-inclusive, calling on the best of what everyone had to offer for the benefit of the club and the membership. He said he had been working hard behind the scenes for the past weeks forming relationships, and intended to hit the ground running. To Paul, he noted that the latter was a good club man and was looking forward to sitting down and having a beer with him some time in the future. Finally he commented that he had the greatest respect for the preceding club Presidents, and all they had achieved and he looked forward to serving as President,

The meeting then came to a close and those attending were invited to stay for a glass and a light lunch.

Meeting closed 12.31 pm

MANAGER'S REVIEW



Tēnā koutou, ngā mema o te Karapu Johnsonville. Greetings to you, the membership of the Johnsonville Club.

This time last year, I spoke of positive and effective change and accepting challenges. The past year has most definitely has come with significant challenges but has also been full of positive and effective change. Financially, as mentioned in the President's report and evidenced in the annual accounts, it was a challenging year as the cost-of-living crisis bit hard in the first half of the year. However, this is where the positive and effective change comes into play as since May, and coinciding with the return of the Bistro to Club control, the Club has returned a profit after depreciation – bar June – every single month since. There is still room for improvement in all aspects of our business but I have confidence in the immediate future as we head into our 75th year.

One of the biggest disappointments of the past year has been the inability to progress the Club refurbishment. The overwhelming theme from the member's submissions received was the Club couldn't afford the improvements outlined in the architectural drawings. From my perspective, the same question applies now as it did 12 months ago and that is, it's not can the Club afford to do the refurbishment but whether can the Club afford NOT to proceed. That is certainly something for the incoming Board to consider along with all other options. Our drop in membership from last year would point to something other

than activities, entertainment and price as to why we have lost members.

I am proud of the fact we increased our entertainment offering this year, providing more entertainment acts than ever before and introducing new bands to the Club members. Some were a hit, others not so much but we will not slow down and 2025 will see even more bands added to the roster to provide entertainment for our members, guests and wider community. Our Mad Hatter's event at the start of September this year had the largest attendance since this event started and revenue for that particular night was on par with a Melbourne Cup Day.

I want to thank the President and Board for their support in a challenging year. To those stepping down, thank you for your contribution to our Club and all the best for the future. I look forward to working with the incoming President and Board and it is great to see some new faces coming in to fulfil this important governance role. I also want to thank and acknowledge my team, among the best I have worked with in hospitality. Your support and effort is greatly appreciated.

Finally, I wish you and your families a safe and happy Christmas and best wishes for 2025. E mihi ahau ki a koe me o whānau he Kirihimete haumaruru me te harikoa me ngā mihi pai mo te tau 2025

Barry Morrison
CLUB MANAGER

CLUB REPORTS

DANCE ADJUNCT

The Sequence Dance Adjunct has been operating on Thursday for the last year in the function room operating between 7.30 and 9 pm ..

Our numbers are around 16 people who enjoy dancing, socialising and chatting. The use of the clubs UE Boom box has meant minimum setup. We recently used the caterers for a lunch meeting for 27 sequence dancers who totally appreciated the facility and look at using this again.

ANNE HADDON

BETTING SYNDICATE – WINNERS 'R' GRINNERS

We kicked off this year on the 2nd February with 29 members each contributing \$10 per week for 44 weeks. Each player gets to bet \$145 when it's their week and everyone has played three rounds each. The majority of everyone's bets were on horse racing, however there were a few sports bets thrown in.

Congratulations to Mike Heath and Mike Jarvis winning over \$600 each, with Jim Knapp, Rab, Scotty and Bowie winning over \$400 each and there's a few who have won over \$300.

Once again, it's been great fun for me to run the syndicate - I've enjoyed it immensely and look forward to doing it all again next year.

There will be a registration sheet up in the TAB early January 2025 for those who wish to join and is open to all financial Johnsonville Club members, so why not give it a go! We'll kick it off on Saturday 1st February 2025 unless otherwise advised

LIZ BOYNTON



Johnsonville Club



Friday 16th Feb
7:30 PM



MELBOURNE CUP DAY

It was a fantastic day last Tuesday to celebrate the 25th Annual Melbourne Cup Calcutta Day to raise funds for the Cancer Society. There were numerous highlights throughout the day but undoubtedly the biggest of them all is the amount raised so far – a whopping \$6,952.10 from the Calcutta, Auction and Merchandise profit. Add to this, the Somerville whānau's generous offer of matching the Calcutta amount dollar for dollar and the Cancer Society Wellington Branch will benefit to the tune of \$10,369.10 this year.

A fantastic result that all Club Members can be rightly proud of. I mentioned the amount raised so far, there are still commemorative wine glasses, beer goblets and coaster sets for sale over the bar – all \$20 each and the profits for these will go to the Cancer Society as well so see the team and purchase your memento of the occasion and, once we're sold out, I'll advise of a further donation to be made.



GOLF

Attendance at our monthly golf events were around 25 players. This is about the same as the past few years. However, some of our older members have been giving up golf. Two valued members who have been involved in running the golf adjunct, Arnold Buck and Des Reid have recently passed away.

The 2023 NICC golf tournament was held in Rotorua. We had 10 players involved in the team's event and supporter's events. The team of Paul Austin, Paul Crompton and Chris McManaway only got to play one full round as persistent rain on the second ended with persistent rain. The supporters however got through 2 rounds albeit a bit wet. We did not enter in the Nationals at Invercargill but will be back for next years at Carterton. The next NICC event will be held in Wanganui early November.

During the year we played matches against South Wairarapa WMC at Carterton but came second. We also played the Horseshoe Club (Masterton) and won that one.

Congratulations to all monthly event winners. Congratulations to Grant Bennet for his hole in one at Masterton and Mark Bowman for winning the Ainsley Jowett trophy (overall stableford winner for the year).

Last year's Club Champ had a couple of problems as the first attempt was to be held on the day of the world cup ruby final, so was postponed. However, attempt two was abandoned after 9 holes

due to heavy rain.

I would like to thank the club for the financial support for the 2 tournaments we attended and for their continued assistance for monthly events.

Graeme Scott, Barry Marsh and committee.



JOHNSONVILLE SOFTBALL CLUB

The Club had a total of 9 teams again this season, a solid number, which I'm hopeful, we can sustain.

The Prem 1 Women began the season with Rob Siolo at the helm ably assisted by Donna Francis. Rob had a vision for our women to take on all competition and win! His vision included supporting the team with an import pitcher, Rio Sanchez who arrived 2 weeks before the season began. Unfortunately Rob's illness returned and devastatingly he lost his battle and passed away on the 25th October 2022. This was a huge blow to the team but what inspiration this gave them to finish what Rob had inspired them to do. Donna along with Zane Siolo took over the reigns and guided the team to win the Wellington Championship along with the Intercity Championship. Unfortunately, they weren't able to take the momentum into Clubs but it was a season to remember and know Rob would have been so proud of your efforts, as are the rest of the club.

The Billy Goats and Bombers played in the Premier Reserve Grade, with the Bombers finishing 3rd and the Goats 5th. The Swingers with a host of new players did really well finishing 3rd. Great effort from all 3 teams, let's hope everyone comes back next season and carries on where they left off.

The Tosas and Cripples both competed in

the 2A grade this season, with the Cripples finishing 3rd in pool 1 and the Tosas finishing 2nd in pool 2. The Fossils competed in 2B section and were in the Pool 5 final playoff finishing 2nd.

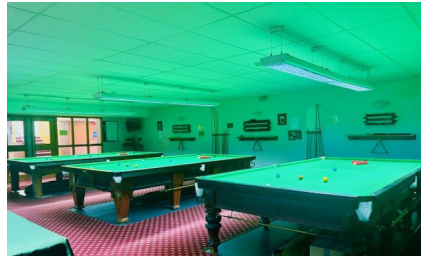
The 2A Ladies and the Dreamers were in the 2B grade. Although, the 2A ladies beat the Dreamers on a few occasions during the season it was the Dreamers who took out the grade winning the final against Tawa. Shot Ladies! The 2A ladies finished in 4th spot.

All teams again seemed to struggle for numbers at varying times and our players aren't getting any younger, so please, if you know people who want to give softball a go, encourage them along and please make sure they get to try it out and have a fun time while they are at it.

It's time to integrate some fresh blood into our teams.

Congratulations to Emma Francis and Madison Lovatt selected for the Wellington NFC team and Shania Thompson selected for the U19 Regionals. Also, a big congratulations to Emma on her selection in the White Sox team that travelled to the World Championship Qualifier in Italy.

Maureen O'More
Club Captain





DJ LEIGH

VINTAGE

**CLASSIC CROSSOVER RETRO
DANCE PARTY**

**LIVE MUSIC VIDEO MIXING
SPECTACULAR LASER LIGHT SHOW
REINFORCED SOUND SYSTEM**

**SAT 18TH MAY
7:30 PM**



1 NORMAN LANE, JOHNSONVILLE



WWW.JCLUB.CO.NZ

Johnsonville Club

ON THE ROCKS PARTY BAND



SATURDAY 29TH JUNE
7:30 PM

+
JUNE MUST-GO DRAW
6:30-7:30 PM



Johnsonville Club

NZ'S PREMIER BEATLE'S TRIBUTE BAND



SAT 25TH MAY FROM 7 PM





KIDS CHRISTMAS PARTY

SUNDAY 15TH DEC

10:30 AM



- Classic car visit
- Clown show
- Face painting
- Santa visit
- Elsa from Frozen





BOARD MEETINGS

ATTENDANCE 2023/24

MEETINGS HELD IN REPORTING PERIOD: 10

ATTENDANCES	
S Macaulay *	2 of 2
J Walton	10
S Smart****	9
I Hutchison	9
J Liddell*	2 of 2
I. Austin**	3 of 3

ATTENDANCES	
M Eades	10
V Stephens	10
T McLaren	10
S MacLeod***	5 of 6
T Gore****	5 of 5

*Outgoing Members, **Resigned after 3 meetings, ***Appointed to board in march, ****Appointed to board in April, *****Resigned August.

MEMBERSHIP AS AT 31 AUGUST 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
ORDINARY	765	786	757	668	665	631	611	650	609	604
SENIOR	563	598	577	599	577	498	460	448	434	376
ASSOCIATE	N/A	N/A	N/A	N/A	N/A	18	143	126	131	143
COUNTRY	39	89	88	80	73	46	58	54	62	64
LIFE	8	8	10	9	10	11	10	11	11	10
JUNIOR	0	0								
TOTAL	1375	1481	1433	1355	1325	1204	1282	1289	1247	1197

NET PROCEEDS COMMITTEE REPORT

The Johnsonville club's four members of the Net Proceed Committee (NPC) have oversight of the expenditure of the gaming machine money for Authorised Purpose (AP). While most of the AP money goes towards the running of the club, each year a portion is set aside for supporting the Club Adjuncts along with assisting the local community and deserving causes.

This year the NPC approved grants totaling \$8,331 to support our Club Adjuncts, down 12% on the amount given last year, and a further \$12,175 of grants towards local community and deserving causes, which was an increase of 30% on last year. Details of specific grants are listed in Note 16 and 17 of the Financial Statements Section.

We continue to lift our profile in the community and our contributions have not only assisted sporting and local community groups but have helped make a difference in people's lives.

The NPC comprises the Club President, two Vice Presidents and a Board Member. On behalf of myself and the club members I would like to thank and acknowledge Mark Eades, Sue Smart (until she recently stepped down), Ian Hutchison and Tanya Gore for their contribution and commitment to undertaking this important responsibility. Also, the NPC would like to thank and acknowledge our Club Manager Barry Morrison for making certain the Club comply with the ever-changing gambling rules and allocation of money under the DIA approved AP. The NPC completed their duties with a high level of confidence and assurance the Clubs grants are in line with the intent of the legislation. We will continue to review and modify our process and procedures to comply with any future changes to the legislation.

Jonathan Walton
President

NET PROCEEDS



February



March



April



April



April



April



May



May



May

MUST-GO WINNERS



GOLF CLUB CHAMPS 2024

- **Sun 17th Nov**
- **Foxton**
- **\$20 p/p**
- **First 60 only**
- **Tee off 8:30**
- **Multi tees**



Approval of Financial Report

Johnsonville Club Incorporated
For the year ended 31 August 2024

The Board are pleased to present the approved financial report including the historical financial statements of Johnsonville Club Incorporated for year ended 31 August 2024.

APPROVED



Jonathan Walton

President

Date 15/11/24



Barry Morrison

Club Manager

Date 15/11/2024



FINANCIAL STATEMENTS

JOHNSONVILLE CLUB INCORPORATED
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Entity Information

**Approval of Financial Report Statement of Service
(Page 28)**

Performance Statement of Financial Performance

Statement of Financial Position Statement of Cash

Flows Statement of Accounting Policies Notes to the

Performance Report Audit Report

Entity Information

Johnsonville Club Incorporated For the year ended 31 August 2024

Legal Name of Entity

Johnsonville Club Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

216220

Entity's Purpose or Mission

The Club was incorporated in April 1954 under the Incorporated Societies Act 1908. The Club aims to provide amenities and cultural activities and promote sports and generally to provide an atmosphere where members may meet and enjoy companionship with one another.

Entity Structure

The governance of the Club is vested in the Board of the Club and is applied under Club Rules. The Board comprises a President, two Vice Presidents and six Board Members. The Board appoints a suitably qualified Manager, who is responsible for the day-to-day maintenance, operations and services of the Club. The Manager is responsible for the engagement and dismissal of such employees as may be essential to provide adequate and efficient services, maintenance of the assets and control of the Club and such other duties as are conducive to the office.

Main Sources of Entity's Cash and Resources

The Johnsonville Club caters to members and their guests, who are admitted to the premises under legislated provisions, and is a hospitality operation based around the provision of food and beverage to a social audience. It provides lounge, entertainment and dining areas for that audience. The Club provides appropriate areas for gaming and sports as well as function, conference and events facilities. The Club's revenue stems from members' subscriptions, sales of beverages, alcoholic and non-alcoholic products provided through the bar, food products provided through the restaurant, social and function facilities, adjunct activities and gaming revenue.

Main Methods Used by Entity to Raise Funds

The main sources of income are the members patronage of the Club Bar and Facilities, Membership fees and functions.

Entity's Reliance on Volunteers and Donated Goods or Services

The entity does not rely on volunteers or donations for any aspect of the operating of the club, however all members of the Board are volunteers.

Physical Address

1 Norman Lane, Johnsonville, Wellington, New Zealand, 6037

Postal Address

PO Box 13045, Johnsonville, Wellington, New Zealand, 6440



Statement of Service Performance

Johnsonville Club Incorporated For the year ended 31 August 2024

Description of medium to long term objectives

The Johnsonville Club aims to provide facilities that are a safe, secure, friendly and comfortable environment where social needs and support functions can be provided through delivery of our goods and services as required by members and their guests.

	2024	2023
Description and Quantification of the Entity's Key Activities		
Number of Members at year end	1,375	1,481
Special Licences for Functions Provided	4	10
Prizes given to members in the Membership Draw	16,748	16,887
Monthly Board Meetings	10	10
Housie Nights	22	22
Poker Nights	47	45
Coggie's Monthly Quiz	12	12
BION Weekly Quiz*	20	-
Live Entertainment: non-ticketed	20	18
Live Entertainment: ticketed	2	2

* The BION Weekly Quiz activity commenced during the reporting period.

This Statement should be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report and Audit Report.



Statement of Financial Performance

Johnsonville Club Incorporated For the year ended 31 August 2024

	NOTES	2024	2023
Revenue			
Fees, subscriptions and other revenue from members	1	44,570	56,999
Revenue from providing goods or services	1	1,354,175	1,338,431
Interest, dividends and other investment revenue	1	20,072	10,738
Total Revenue		1,418,817	1,406,167
Expenses			
Volunteer and employee related costs	2	533,045	430,228
Costs related to providing goods or service	2	564,014	540,277
Grants and donations made	2	20,506	18,567
Other expenses	2	475,638	485,024
Total Expenses		1,593,203	1,474,096
Deficit for the Year		(174,386)	(67,929)
Other Comprehensive Income			
Change to Revaluation Surplus/(Deficit)		(735,427)	-
Total Other Comprehensive Income		(735,427)	-
Total Other Comprehensive Income		(909,814)	(67,929)

This Statement should be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report and Audit Report.



Statement of Financial Position

Johnsonville Club Incorporated As at 31 August 2024

	NOTES	31 AUG 2024	31 AUG 2023
Assets			
Current Assets			
Bank accounts and cash	3	387,542	562,353
Debtors and prepayments	3	12,071	6,306
Inventory	3	30,143	16,235
Total Current Assets		429,756	584,893
Non-Current Assets			
Property, Plant and Equipment		4,560,591	5,278,123
Total Non-Current Assets		4,560,591	5,278,123
Total Assets		4,990,347	5,863,016
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	164,008	156,435
Employee costs payable	4	52,996	23,425
Total Current Liabilities		217,004	179,860
Total Liabilities		217,004	179,860
Total Assets less Total Liabilities (Net Assets)		4,773,343	5,683,156
Accumulated Funds			
Capital contributed by owners or members	5	2,900,816	3,636,243
Accumulated surpluses or (deficits)	5	1,872,527	2,046,913
Total Accumulated Funds		4,773,343	5,683,156

This Statement should be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report and Audit Report.



Statement of Cash Flows

Johnsonville Club Incorporated
For the year ended 31 August 2024

	2024	2023
Cash Flows from Operating Activities		
Fees, subscriptions and other receipts from members	46,911	46,393
Interest, dividends and other investment receipts	19,026	10,738
Cash receipts from other operating activities	1,346,035	1,349,037
GST	41,784	(2,292)
Employee remuneration and other related payments	(500,242)	(429,228)
Payments related to commercial activities	(1,021,039)	(932,849)
Donations or grants paid	(20,506)	(18,567)
Total Cash Flows from Operating Activities	(88,031)	23,231
Cash Flows from Investing and Financing Activities		
Income Tax	(10,753)	8,452
Payments to acquire property, plant and equipment	(80,829)	(49,900)
Cash flows from other investing and financing activities	2,376	-
Total Cash Flows from Investing and Financing Activities	(89,205)	(41,448)
Net Increase/(Decrease) in Cash	(177,236)	(18,216)
Bank Accounts and Cash		
Opening cash	562,353	580,569
Net change in cash for period	(177,236)	(18,216)
Closing cash	385,116	562,353

This Statement should be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report and Audit Report.



Statement of Accounting Policies

Johnsonville Club Incorporated For the year ended 31 August 2024

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Measurement Basis

Unless otherwise stated the measurement basis adopted is that of modified historical cost. Land and buildings are presented at fair value.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

The Club has an Income Tax Liability on its property trading activities for the current year. Other Trading with non-members is liable for Income Tax but as no profit has been generated on that trading there is no tax liability. All other activities are with Club Members and is within the tax principle of mutuality, which does not give rise to tax liabilities.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Property, Plant, Equipment & Depreciation

Fixed Assets are shown at cost less accumulated depreciation and impairment losses except for land and buildings, which have been revalued to fair value and then depreciated. Land and Buildings are revalued at least every three years. The latest valuation is at 31 August 2024 and was carried out by Telfer Young, registered valuers ANZIV, SNZPI. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Depreciation is charged on the diminishing value basis over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. Depreciation rates used are as follows:

Gaming Machines - 20% to 40% diminishing value
Plant & Equipment - 9% to 67% diminishing value
Furniture & Fittings - 10% to 25% diminishing value
Office Equipment - 33% to 50% diminishing value
Sound Systems - 33% to 40% diminishing value
Building Refurbishments - 9.5% to 30% diminishing value
Buildings - 3% diminishing value
Land - Nil

Revenue Recognition

Subscription revenue is recognised on an accruals basis, the subscription period is 1 September to 31 August. Rental Income is brought to account on a straight line basis over the term of the lease. All other income is recognised as it is received when all risks and rewards of ownership have been passed to the customer and can be reliably measured.

Valuation of Inventories

Inventories are valued at the lower of cost and net realisable value. Cost has been assigned to inventory items on hand at balance dated using the first-in-first-out basis

Accounts Receivable

Accounts Receivable are stated at realisable book value after providing against debts where collection is doubtful.

Loans

Loans are recognised when the amount borrowed has been received. The loan is recognised at the principal value plus accrued interest less repayments made.

Employee Entitlements

Employee entitlements to salaries and wages, annual leave and other benefits are recognised as an expense in the period when they accrue to the employees.

Leases

Operating lease payments are recognised as an expense in the period when the amounts are payable.

Functional Currency

These financial statements are presented in New Zealand dollars (\$), which is the Club's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest whole dollar.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



Notes to the Performance Report

Johnsonville Club Incorporated For the year ended 31 August 2024

2024 2023

1. Analysis of Revenue

Fees, subscriptions and other revenue from members		
Adjunct Revenue	10,892	10,606
Membership Subscriptions	33,678	46,393
Total Fees, subscriptions and other revenue from members	44,570	56,999
Revenue from providing goods or services		
Bar Sales	797,690	731,373
Rental Income	67,684	59,691
Gaming Income	408,724	462,015
ATM Rebate	4,547	-
Housie Proceeds	4,701	4,088
Poker Proceeds	(95)	657
Raffle Proceeds	48,909	54,405
Parking - Rental Income	3,600	3,600
Room Hire	7,972	11,996
TAB Commission	5,867	7,091
Taxi Chits	909	2,147
Sundry Income	3,668	1,368
Total Revenue from providing goods or services	1,354,175	1,338,431
Interest, dividends and other investment revenue		
Interest Received	20,072	10,738
Total Interest, dividends and other investment revenue	20,072	10,738
Total Analysis of Revenue	1,418,817	1,406,167
	2024	2023

2. Analysis of Expenses

Volunteer and employee related costs		
ACC Levies	4,356	(777)
Administration Wages	136,488	109,800
Bar Wages	268,863	227,566
Employment Expenses	934	-
Gaming Wages	52,000	52,000
Housie Wages	-	1,285
Kitchen Wages	45,478	-
Kiwisaver	2,834	9,627
Property Wages	-	10,000
Staff Expenses	1,276	-
Staff Meals	1,449	2,602
Staff Training	1,549	3,225
TAB Wages	4,304	4,050



	2024	2023
Travel & Conferences	5,703	8,291
Uniforms	4,324	1,491
Welfare Expenses	3,486	1,069
Total Volunteer and employee related costs	533,045	430,228
Costs related to providing goods or services		
Cost of Sales & Expenses Bar	316,818	313,663
Cost of Sales & Expenses Restaurant	32,666	1,765
Rental Property Expenses	18,765	16,006
Gaming Direct Costs	166,972	177,057
Raffle Purchases	28,543	31,612
Housie Costs	76	-
TAB Costs	174	174
Total Costs related to providing goods or services	564,014	540,277
Grants and donations made		
Donations & Grants Community	12,175	9,316
Sporting & Cultural Sections Grants	8,331	9,250
Total Grants and donations made	20,506	18,567
Other expenses		
Administration Expenses	195,491	162,286
Operations & Maintenance Expenses	114,164	127,379
Promotions & Hospitality Expenses	103,049	94,401
Depreciation	62,934	100,957
Total Other expenses	475,638	485,024
Total Analysis of Expenses	1,593,203	1,474,096
	2024	2023

3. Analysis of Assets

	2024	2023
Bank accounts and cash		
ANZ Main Account	24,503	78,698
ANZ On-Call Savings Account	46,031	65,298
ANZ Flexi Facility	(57)	(57)
Adjuncts Bank Accounts	11,633	10,435
Gaming Accounts	71,734	65,778
Housie Account	3,355	28,832
Poker Account	5,366	5,158
Raffles Account	13,183	30,056
ANZ Commercial Operations (51)	15,409	-
Cash on Hand	37,451	28,154
Term Deposits		
ANZ Term Deposit	-	250,000
Term Deposit 150days 5.00%	25,000	-
Term Deposit 210days 5.80%	25,000	-
Term Deposit 270days 5.85%	83,935	-



Notes to the Performance Report

	2024	2023
Term Deposit 90days 4.25%	25,000	-
Total Term Deposits	158,935	250,000
Total Bank accounts and cash	387,542	562,353
Debtors and prepayments		
Accounts Receivable	11,172	4,503
Sundry Debtors	898	1,803
Total Debtors and prepayments	12,071	6,306
Inventory		
Bar Stock	22,242	16,235
Restaurant Stock	7,901	-
Total Inventory	30,143	16,235
Non-current assets		
Fixed Assets		
Land		
Fixed Assets - Land	3,820,000	4,690,000
Total Land	3,820,000	4,690,000
Buildings		
Fixed Assets - Buildings	558,092	716,704
Accum Deprn - Buildings	(3,092)	(286,369)
Total Buildings	555,000	430,335
Furniture & Equipment		
Fixed Assets - Furniture and Fittings	152,386	134,875
Accum Deprn - Furniture and Fittings	(97,791)	(97,632)
Total Furniture & Equipment	54,595	37,243
Gaming Equipment		
Fixed Assets - Gaming Equipment	432,567	432,567
Accum Deprn - Gaming Equipment	(381,232)	(350,176)
Total Gaming Equipment	51,335	82,391
Office Equipment		
Fixed Assets - Office Equipment	21,668	12,437
Accum Deprn - Office Equipment	(12,031)	(11,531)
Total Office Equipment	9,637	906
Plant & Equipment		
Fixed Assets - Plant & Equipment	408,564	382,331
Accum Deprn - Plant & Equipment	(356,850)	(345,082)
Total Plant & Equipment	51,713	37,249
Total Fixed Assets	4,542,280	5,278,123
Work in Progress - Fixed Assets	18,311	-
Total Non-current assets	4,560,591	5,278,123
Total Analysis of Assets	4,990,347	5,863,016



	2024	2023
4. Analysis of Liabilities		
Creditors and accrued expenses		
ANZ Credit Card	2,376	-
Accounts Payable	78,959	93,272
Accruals	12,000	20,970
GST	31,169	(2,292)
Income Tax	(2,300)	8,452
Revenue Received in Advance	41,804	36,034
Total Creditors and accrued expenses	164,008	156,435
Employee costs payable		
Salary Accrual	13,017	-
Staff Accrued Leave	39,980	23,425
Total Employee costs payable	52,996	23,425
Total Analysis of Liabilities	217,004	179,860

The Club's Land and Buildings at 1 Norman Lane were revalued as at 31 August 2024 in line with the Club's accounting policies. The valuation was conducted by CBRE (Wellington) Limited registered valuers ANZIV, SPINZ. The land and Buildings at 14 Burgess Road were revalued as at 31 August 2024 in line with the Club's accounting policies. The valuation was conducted by CBRE (Wellington) Limited registered valuers ANZIV, SPINZ.

The 2024 revaluation of land and buildings was completed in accordance with the New Zealand valuation standards. The standards value the land portion of the assets ahead of the building, as an overall asset valuation. This has resulted in a reallocation between the asset classes and revaluation reserves

	2024	2023
5. Accumulated Funds		
General Funds		
Opening Balance	2,033,885	2,103,386
Surplus/(Deficit) for the Year	(174,282)	(69,501)
Total General Funds	1,859,603	2,033,885
Gaming Funds		
Opening Balance	12,789	12,274
Surplus/(Deficit) for the Year	(78)	515
Total Gaming Funds	12,711	12,789
Adjunct Funds		
Opening Balance	239	(818)
Surplus/(Deficit) for the Year	(26)	1,057
Total Adjunct Funds	213	239
Total Accumulated Funds	1,872,527	2,046,913

Gaming Funds - These funds are the surplus funds from the Gaming Activities and are available for future Authorised Purposes.

Adjunct Funds - These funds are the surplus funds from adjunct activities.



	2024	2023
6. Breakdown of Reserves		
Land Revaluation Reserve		
Opening Balance	3,615,000	3,615,000
Surplus/(Deficit) for the Year	(870,000)	-
Total Land Revaluation Reserve	2,745,000	3,615,000
Buildings Revaluation Reserve		
Opening Balance	21,243	21,243
Surplus/(Deficit) for the Year	134,573	-
Total Buildings Revaluation Reserve	155,816	21,243
Total Breakdown of Reserves	2,900,816	3,636,243

Land Revaluation Reserve - These funds are the surplus funds from the Land Revaluations, available for any future reductions in value.

Buildings Revaluation Reserve - These funds are the surplus funds from the Buildings Revaluations, available for any future reductions in value.

7. Capital Commitments

There are no commitments as at 31 August 2024 (Last year - NIL).

	2024	2023
8. Operating Lease Commitments		
Not Later than one year	512	312
Later than one year and no later than five years	-	-
Total Operating Lease Commitments	512	312

9. Contingent Liabilities

There are no contingent liabilities as at 31 August 2024 (Last year - NIL).

10. Guarantee

The Club has given a guarantee to the TAB for \$10,000 in accordance with their requirements for use of their facilities.



11. Related Parties

All Board Members, Executive and key management are members of the Club. As members they enjoy the services and facilities of the Club on the same terms and conditions as other members. There were no other related party transactions.

12. Events After the Balance Date

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

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

	2024	2023
14. Gaming Operations		
Gaming Revenue		
Gaming Machine Revenue	408,724	462,015
Interest on Gaming Funds	1,457	272
Total Gaming Revenue	410,181	462,287
Less Gaming Operating Expenses		
Gaming - Accounting	1,900	1,750
Gaming - Audit Fees	4,200	3,900
Gaming - Duty	94,874	106,183
Gaming - EMS Monitoring	14,918	12,522
Gaming - Electricity	5,200	5,200
Gaming - Insurance	8,500	8,200
Gaming - Licences	16,595	14,420
Gaming - Machine Maintenance	15,663	19,148
Gaming - Problem Gambling Levy	5,123	5,734
Total Less Gaming Operating Expenses	166,972	177,057
Less Gaming Wages & Depreciation		
Gaming - Machine Depreciation	31,589	39,358
Gaming - Wages	52,000	52,000
Total Less Gaming Wages & Depreciation	83,589	91,358
Total Gaming Operations	159,620	193,872
	2024	2023
Gaming Surplus/(Deficit)		
Net Gaming Operations	159,620	193,872
Less: Authorised Purposes	(159,698)	(193,357)
Total Gaming Surplus/(Deficit)	(78)	515

	2024	2023
15. Gaming Authorised Purposes		
Accounting Fees	6,450	4,350
Audit Fees	14,130	15,075
Bank Fees	(2,614)	4,204
Computer Expenses	18,575	12,970
Electricity	20,709	19,519
Gas	483	263
Insurance - Club	7,452	52,235
Levies - Clubs NZ Membership	7,652	5,941
Membership Cards	5,342	2,488
Postage	330	274
Printing & Stationery	8,381	8,219
Rates - Club	9,938	8,029
Salaries & Wages (Part Only)	-	3,105
Security	13,241	12,645
Subscriptions - Sky TV	19,750	18,573
Telephone & Internet	6,030	5,554
Welfare Expenses	3,486	1,069
Donations & Grants - Community	12,175	9,316
Sporting & Cultural Sections Grants	8,331	9,526
Total Gaming Authorised Purposes	159,842	193,357
	2024	2023

16. Gaming Grants Community

Axe Throwing Competitor Grant	-	500
Capital Area Darts Tournament Fees & Affiliation Fees	1,580	-
Children's Christmas Party	-	933
Christmas Party Food	3,363	3,285
Johnsonville Bowling Club Travel Grant	2,040	-
Johnsonville Junior Softball Tournament Travel	500	652
Johnsonville Rugby Football Club Grant	2,940	-
Johnsonville Softball Club Tournament	-	1,000
Johnsonville Women's Softball Grant	-	300
Marching Club Uniforms	652	348
Netballer Travel Grant	-	300
Newlands Softball Uniforms	-	519
Snooker Tournament Grant	100	-
Softball Tournament Grant	-	435
Student Language Grant	1,000	-
Wellington Softball Umpires Uniforms	-	1,044
Total Gaming Grants Community	12,175	9,316

	2024	2023
17. Gaming Grants Cultural and Sporting Sections		
Bowls Entry Fees & Tournament Accommodation	2,733	3,865
Club Champs & Tournaments	521	276
Darts Tournament Entry Fees & Dart Boards	-	1,013
Euchre Trouanement Entry Fees & Expenses	233	496
Golf Entry Fees & Tournament Travel	1,762	2,225
Snooker & Billiards Tournament Entries	422	301
Snooker Table Recovering	2,660	1,350
Total Gaming Grants Cultural and Sporting Sections	8,331	9,526

18. Comparative Balances

Comparative balances have been reclassified to provide consistency with adjusted disclosures required within the Performance Report for the year ended 31 August 2024.



Independent auditor's report

To the Members of Johnsonville Club Incorporated

Opinion

We have audited the accompanying performance report of Johnsonville Club Incorporated on page 3 and pages 5 to 18, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2024, the statement of financial position as at that date, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion:

- a) the accompanying performance report presents fairly, in all material respects:
- the entity information for the year then ended
 - the service performance for the year then ended in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods, and
 - the financial position of Johnsonville Club Incorporated as at 30 June 2024, and its financial performance, and cash flows for the year then ended

in accordance with the XRB's Tier 3 (NFP) Standard / Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of Johnsonville Club 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 our capacity as auditor we have no relationship with, or interests in, Johnsonville Club Incorporated.

The Board responsibilities for the performance report

The Board are responsible for:

- The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial

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- reporting framework;
- c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
 - d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
 - e) Such internal control as the Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) 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 the performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Johnsonville Club Incorporated internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board 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.

This report is made solely to the members of Johnsonville Club Incorporated. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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, for our audit work, for this report, or for the opinions we have formed.



Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
15 November 2024



NOMINATIONS FOR PRESIDENT AND VICE PRESIDENTS 2024/25

NOMINEE

PROPOSER/SECONDER

PRESIDENT (ONE POSITION)

Paul johansen

C Rains/B Ellis

VICE PRESIDENT (TWO POSITIONS)

Mark Eades

L Eades/L Boyce

Sheyne MacLeod

S Powell/G Owens

NOMINATIONS FOR BOARD 2024/25

NOMINEE (SIX POSITIONS)

PROPOSER/SECONDER

S Powell

S MacLeod/G Owens

V Stephans

S MacLeod/J Moran

M Gilmer

R Joyce/P Johansen

T Gore

P Johansen/R Walker

B Gibbons

T McLaren/P Kelly

J Leach

P Johansen/B Jones



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cafe and bar



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DECEMBER

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