

# ANNUAL REPORT



FOR THE YEAR ENDED 31 MARCH 2020



## OFFICERS 2020

PRESIDENT

Tracey Paskell

VICE PRESIDENT

Jim Smith

TREASURER

Kirsten Hawke

GENERAL MANAGER

Steve Flint

COMMITTEE

Neil Croft, Lance Ford, Dwayne Hancock, Sarah Gillham, Ron Longstaff, John Lusak, Dawn Mills

IMMEDIATE PAST PRESIDENT

Tony Marsh (Resigned May 2018)

DISCIPLINARY COMMITTEE

Rob Firth, Andrew Hart (Deceased Dec 2019), Terry Hutchinson, Steve Stedman, Terry Williams

WELFARE OFFICERS

Dawn Mills, Sarah Gillham

AUDITORS

Hart & Co. North Shore

SOLICITORS

Dawson & Partners

COMMITTEE 2019 - 2020



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BACK ROW (LEFT TO RIGHT)

John Lusak, Dwayne Hancock, Steve Flint, Lance Ford,  
Ron Longstaff, Neil Croft

FRONT ROW (LEFT TO RIGHT)

Dawn Mills, Jim Smith, Tracey Paskell, Kirsten Hawke, Sarah Gillham.



## AGENDA

1. Apologies
2. Minutes of the 2019 Annual General Meeting
3. Matters Arising from the 2019 AGM Minutes
4. President's Report
5. Treasurer's Report  
Receipt and adoption of "Statement of Comprehensive Revenue and Expenses and Financial Position" for the year ended 31.3.20.
6. Election of Officers for 2020 - 2021
7. Appointment of Honorary Solicitor
8. Appointment of Auditor
9. General Business
10. Member of the Year Award
11. Life Member Nominations

THE ANNUAL GENERAL MEETING  
of The Howick Club Inc. will be held in the clubrooms on  
Sunday, 26 July 2020 at 11.00am.

Membership as at 31 March 2020

21 Life Members • 4046 Ordinary Members • 1008 Social Members • 40 Youth Members

## LIFE MEMBERS

1988	Paul Winstone Forsyth
1992	Morrin Cooper MBE J.P.
1995	Ian Paton *
1996	John Harris Loader
1998	Kenneth Frederick Wheeler
2000	Thomas Patrick Walker
2000	Ashley Sim
2001	Susan Alice Weller
2001	Douglas George Bradley *
2001	Doris Bradley
2003	David John Studman
2003	Graham Douglas Skilling
2004	Noel Michael Weller
2005	Robert James Harris
2008	Rowland Reardon
2011	Ian Stewart McHardy
2012	Andrew Robert Hart *
2012	Anthony Gilder *
2013	John Peacock
2015	Anthony Fels
2017	Rob Firth
2017	Sharon Firth
2018	Dawn Mills
2018	Ron Longstaff
2019	Jim Smith

\* Deceased



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## MINUTES OF THE HOWICK CLUB (Inc) ANNUAL GENERAL MEETING HELD AT 11am ON SUNDAY, 26 MAY, 2019

### Welcome

The President Tracey Paskell welcomed 132 members to the Howick Club 2019 Annual General Meeting.

Tracey introduced the committee to the meeting.

The President asked members to stand for a moments silence in respect of members who have passed away during the year.

Tracey advised members that if they wished to speak during the AGM, they must come to the lectern and state their membership number and name.

### 1. Apologies

1411 Pip Van Duyn, 2695 Merv Mildon, 2072 Terry Coombs, 3832 Rosanne Coombs, 1255 Ashley Sim, 426 Andy Fels, 2440 Ralph Shine, 1048 Shirley Paaske, 574 Andrew Hart, 2484 Dianne Coltas, 2860 Alan Bridge, 962 Margaret Edge, 1474 Sue Weller, 945 Stuart Cheeseman.  
Morrin Cooper moved that the apologies be received.

### 2. Minutes of the Previous Meeting - 2018 AGM

Moved: Neil Croft minutes be taken as read

Seconded: Dawn Mills

### 3. Matters arising from previous minutes

No Matters arising.

### 4. President's Report

It was moved that the President's report be taken as read as amended Lance will remain on the committee.

Darren Cooper, Sharon Walling & Graham Walling will not stand.

Moved: Tracey Paskell      Seconded: Lance Ford

### 5. Treasurer's Report

Receipt and adoption of "Comprehensive Revenue and Expenses and Financial Position for year ended 31/3/2019".

Kirsten advised that it had been a good solid year financially,  
Bar sales up 5.7%, Gaming up 11.5%, Gross Profit up 13%, Net Profit up 220%  
With that the club was able to pay off \$300,000 off loans and do gaming upgrades.

There is an amendment to the report on Page 10:

Where it says gross deficit from the rentals, it should read gross surplus

Set a conservative budget for this year and expect expenditure to increase this year.

Moved: Kirsten Hawke that the Treasurer's report be taken as read subject to amendment on page 10.

Seconded: Roly Reardon      CARRIED

Annual subscriptions for the year ending 30 June 2020.

It is recommended that the annual subscriptions for the year ending 30/6/20 be set at \$100 for Full Members, reduced to \$90 if paid by 30 June 2019 and for those who qualify for the superannuation discount be set at \$50, reduced to \$45 if paid by 30 June 2019.

Social and youth members' subscriptions to be 50% of full membership.

All amounts inclusive of GST.

Moved: Kirsten Hawke      Seconded: John Peacock



## 6. Election of Officers 2019-2020

### Nominations

#### President

One Nomination - Tracey Paskell

As there was only one nomination for President, Tracey Paskell was duly elected.

#### Vice President

One Nomination - Jim Smith

As there was only one Nomination for Vice President, Jim Smith was duly elected.

#### Treasurer

One Nomination - Kirsten Hawke

As there was one nomination for Treasurer, Kirsten Hawke was duly elected.

#### Committee

There are 6 nominations for 7 positions.

As there was no voting required, all Committee nominations were duly elected.

The incoming committee were asked to stand up so members could see them.

Tracey introduced the new committee to the meeting.

**Neil Croft, Sarah Gillham, Lance Ford, Ron Longstaff, John Luzak, Dawn Mills**

The vacant committee position – will be filled in accordance with rule 12.9 of the Club Rules.

Anyone interested in the vacant position to come forward and let themselves known to Tracey or Steve.

#### Retiring committee members

Sharon & Graham Walling – Tracey asked them to come forward and thanked them for their contribution to the club.

Darren Cooper – 5 Years' Service – Tracey thanked Darren for all the work he had done at events and working bees, and for his contribution to the Committee during the past five years. Darren always rallied up the rugby boys to help out.

#### Appointment of Honorary Solicitor

Bill Endean of Dawson and Partners

Proposed – Morrin Cooper

Seconded - John Peacock CARRIED

#### Appointment of Auditors

Hart and Co North Shore

Proposed – Lance Ford

Seconded – Dawn Mills CARRIED

## 7. Consideration of Executive Remit

Proposed: Tracey Paskell 2021

Seconded: Jim Smith 1273

### EXECUTIVE REMIT

In accordance with Rule 19.6 b) the remit is presented for consideration.

That the following amendment to Rule 24.3 b) be approved.

An authorised visitor (herein referred to as a visitor) who is a member of an affiliated club visiting the Club

b) Shall enter their name and details in the Club's signing in register each time they visit the Club.

Replaced with.



b) Shall produce their Affiliated Club card to an officer of the Club or Member of its staff.

### EXPLANATION

Clubs NZ have advised that sign in books at the front desk run the risk of people who are not actually members of another club may sign themselves in.

This puts the club's liquor licence in danger of breaching the Sale and Supply of Alcohol Act and could result in large fines or the Club being closed. Council and the Police are making sure that Clubs meet their obligations.

Our current procedure causes major congestion in the foyer at busy times, and the Club is looking at ways to reduce this congestion and speed things up.

The advantage of the amendment is that staff can check the affiliated member's card is current and that the club is affiliated to Clubs NZ, which will lessen the chance of the Act being breached.

### Steve Flint – Manager

Current system for signing in affiliate members is flawed and means people can sign themselves in. It leaves it open for people to sign themselves in, either fraudulently or simply by not knowing that they need to be here as a guest of a member or a guest of an affiliated member.

We currently have a door person on at busy periods doing their best to check everyone coming in, but they are only human, and things can be missed.

What most bigger clubs, including every single club in Christchurch (Total 43000 members between them) use this system now. Members and affiliates must produce their card each time they use the bar. It is only at the point where alcohol is served to an unauthorised person where we can breach the Sale and Supply of Alcohol Act.

I have talked to these clubs, Manurewa, Papanui, Porirua and Upper Hutt and they all say it has improved their ability to be compliant and stop any breaches.

We will still have staff on the door at busy times, and guests of members and affiliated members will still need to be signed in. Staff will sight the member's card and stamp the visitor's chit once it has been verified to be inside the club.

This gives the staff a chance to check the card belongs to a Club affiliated to Clubs New Zealand and the card is current. Not all clubs can use reciprocal rights as they are not all members of Clubs New Zealand.

The advantages of this:

- If there is a person who is not meant to be in the club, they will be picked up at the the bar before the club breaches the Act,
- Staff will be aware of whether the person is an affiliate member or a guest
- Staff will be able to check if the person who signed them in is still in the club
- It will streamline people entering the club

269 - Morrin Cooper

This has concerned this club for several years. The club has a good reputation, by abiding by the law. Guests must come in within rules that we provide them, and supported by Chartered Clubs Association. We have joined the club by paying a debenture or a joining fee to be a member, so do not want people just walking in and out when they feel like.

1146 - Roly Reardon – As a member of the Club NZ Board I wish to record that I will abstain from voting.

1918 - Amy Brown





This Executive Remit concerns me for one reason only and for me, that the members of this club deserve to know who is in the club at any given point in time. I understand the legal repercussion, and I understand the clog in the foyer. What concerns me is that affiliated members are now able walk into the club whenever they wish.

The next rule in the club's rule book is: Members of other clubs cannot regularly or frequently use our premises. This is the Executive's perfect opportunity to take the affiliated members away from the clog of signing the book by solely having a register or A4 piece of paper to record how often other members are using our facility that we pay our membership for.

I think that we have a right, I don't know how to tack it on and I do not want to go against remit and breach any rules, but I would like the Executive to look at the opportunity to keep a record of these people that come in and use our club.

Steve Flint – The Club has been looking at ways to electronically monitor affiliated members.

Currently Clubs NZ has an app which is where we would like to go towards. Members would have a bar code on the app, which they would scan on entering the club. That is something the club is looking at in the future, we agree that we want to be making sure that people who are coming in here often are members of the Howick Club or are joining the club. We are doing this to make sure we comply. It is important to the club, so we do not breach the licencing act. Affiliated Members would be asked to show their card every single time they use the bar, if at any stage they do not show their card they would be asked to leave.

Tracey called for a vote by Show of hands: MOTION CARRIED

## 8. General Business

3492 Faye Dunn – I would like to bring up about the heating in this club. Upper and lower lounges and foyer are not evenly heated. In the cold months, the heat should be kept at an even temperature as it's not very inviting.

Steve Flint – We are aware of the heating problems. The club is under way to upgrade the heating in the club. Of the 3 Units that do the heating 2 are not working. A walkway in the ceiling is being built to comply with Health & Safety, before the heating upgrade can commence.

### Club Member of the Year

Rob Firth      Nominated: Sharon Walling      Seconded: Lance ford

Sharon Walling: Our club is very lucky to have many volunteers who actively assist the committee in making our club so successful. This years Club Member of the Year has been a member since 1979, has spent countless hours volunteering at the club. When it comes time to put up decorations in the sports bar, or Halloween and Christmas decorations, he is always first to arrive and the last to leave. At every club event he is actively helping from start to finish. If job needs doing, he is the first to put up his hands to help. This is a member who always goes the extra mile and that it is why I am pleased to announce Rob Firth as Club Member of the Year.

Morrin Cooper: It has been my pleasure to have initiated this award when I was Club President and make available the medals they so proudly wear. It is good to have an impartial group as the Executive to select the winner each year.



My pleasure as sponsor of this award, to congratulate Rob Firth on his award from myself and on behalf of the 3500 members who are not here with us today to congratulate you and thank you for the voluntary work you do. It is the people that do this job for nothing that get very little compliments, other than criticisms, that make a difference.

Rob Firth: I enjoy helping at the club and I come up here because Sharon lets me. I have enjoyed working with all the volunteers and the sections over the years.

## 9. Life Membership

Jim Smith      Nominated: Dawn Mills      Seconded: Neil Croft

Dawn Mills: Life Membership is a very special award that has been awarded to only 24 members of the 35 years the Howick club has been established.

It is the Ultimate of Awards, it is an acknowledgement of total commitment and dedication to the club, plus it's about just going that extra mile.

This person I would like to nominate today for the Honour has been a member since the earliest days of the club, a very reliable and trustworthy member with good leadership skills and a real team member.

A quiet person but with a huge range of skills in Management, Technology and his IT Skills are second to none. A good communicator who often works behind the scenes and can be found working anywhere from up in the roof to perhaps down a hole.

Over the years many new Technologies have been introduced and installed into the Club by this person and he continues to ensure that a very high standard of technology is maintained for the club. You could say he is really switched on, bright spark and a live wire.

Neil Croft: I consider it a privilege to support the nomination of Jim Smith. He has great dedication to the Club, and he has demonstrated huge commitment in supporting the club.

It would be great for your support in this nomination.

Jim Smith: I am very humbled by this award. Thank you everyone who has come through this journey with me within the club. Thank you to my family for allowing me to do it.

I am very passionate about the club and like to make a difference.

**Tracey declared the meeting closed at 11.33am**

## PRESIDENT'S REPORT

I am pleased to present my Annual Report for 2020. This will be my last report as my time as President has come to an end.

Over the past 12 months, we have replaced the air-conditioning units in the lounge area, and replaced two fridges/chillers that had served us well for 25 odd years. We have converted our Point of Sale system to Bepoz which has enabled us to now have contactless "tap and go" membership cards. A number of other maintenance jobs have also been carried out.

We all went through a particularly difficult and unprecedented time during the first few months of 2020 with the Covid-19 pandemic. This necessitated the closure of the Club for a little over seven weeks, and then when we re-opened our doors, we were impacted by a number of restrictions and limitations as the country moved through the Alert Levels. I would particularly like to give a special thanks to our Manager, Steve, for his commitment and dedication during this time. He acted quickly in response to the Government's announcements and put in place all the health and safety measures required to keep our members and staff safe. Also, a huge thanks to the bar managers and bar staff. During Alert Level 2, members were required to remain seated and be provided with "table service" which was a unique and challenging time for us all, but the staff handled it well and they continued to provide us with a friendly attitude and polite service. Steve was also actively involved in carrying out a huge amount of cleaning of the bar areas, fridges, gaming area, and high touch surfaces during the pandemic. Thank you also to all our members for your support, co-operation and patience while we all worked through this extraordinary time.

Looking to the future, we are devising a plan to carry out some upgrading works to improve our Club's appearance. In particular, the carpet in the restaurant is in need of being replaced, and replacing some of the furniture in the lounge is still on the horizon. We will also be repainting the exterior of the Club.

To our Manager, Steve, and his administration team – Rita, Kerry, and Sharon – a big thank you for all your hard work over the past year. The smooth running of the office is as a result of your commitment and devotion to the Club.

A big thanks to our Treasurer, Kirsten Hawke, who has done a great job in meeting the ongoing challenges associated with the Club's financial matters, especially putting together a budget for the upcoming financial year allowing for the downturn in business due to the Covid-19 pandemic.

Thank you to Rob Bishop and his staff in the restaurant. The last couple of months in particular posed some additional challenges, but Rob continued to provide our members and guests with a high level of service, friendly attitude and appetising dishes.

To our maintenance and cleaning staff, we appreciate your efforts in maintaining our Club's appearance on a daily basis.

To our Disciplinary Committee members, although not a pleasant role to uphold, you are called upon at times to ensure that we provide a high standard and safe environment for all our members and guests, so thank you.

To Dawn Mills and Sarah Gillham, our Welfare Officers, a big thank you from all of us.

A big thank you to our Sub-Section Committees and our Club Captain, Jason Borland, and all the volunteers. Putting on social events and Club competitions for our members (and guests) brings people in the community together, and that plays an important part in the success of our Club.

To my Committee, thank you for your time and dedication over the last year, and for your support during my time as President. Your enthusiasm to the Club in all that you do is greatly appreciated.

During the year a number of our members have passed on. On behalf of the Executive, I wish to convey to their families our deepest sympathy.

And finally, a special thanks to my husband, Neil, for his wholehearted support during my Presidency.

**TRACEY PASKELL**  
**PRESIDENT XIV**



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## TREASURER'S REPORT

It is my pleasure to report on The Howick Club (Inc) financial statements for the year ended 31 March 2020.

Please note the Treasurer's report will not be read out at the AGM and will be taken as read.

### STATEMENT OF PERFORMANCE

#### INCOME

**Bar:** The turnover has a decrease of \$60,716, with an decrease in gross surplus of \$57,334

**Gaming:** Gaming turnover of \$973706. An increase of \$49785.

**Off Licence:** A gross surplus of \$888, an increase of \$100.

**T A B:** Commissions received have decreased by \$1062.

**Rental:** Rents are derived from properties located at 109,111,113,115 & 119 Botany Road, Botany Downs.

A gross surplus of \$22236.

**Gross Surplus (Before Other Income):** The sum of \$1469636, this reflects a decrease of \$324 from the previous year.

#### OTHER INCOME

**Interest Received:** \$220.

**Joining & Nomination Fees:** \$59165. These have decreased by \$7428.

**Subscriptions:** These have increased by \$6531.

**Rental income Restaurant:** Remains Constant at \$48000.

**Other Income Total:** \$472341, an overall increase of \$15117.

**Total Income (Before Expenses):** \$1941977, an increase of \$15441.

#### EXPENSES

The expenses which substantially differ from the previous year and notes to the budgets are as follows:

**Cleaning:** An increase of \$718

**Leasing Charges:** An increase of \$4809

**Repairs and Maintenance Electrical:** A decrease of \$12649

**Repairs & Maintenance:** An Increase of \$9064

Major items of expenditure include repairs to main club chiller, safe room construction, recover snooker tables.

**Social Costs:** A decrease of \$5210

**Wages Admin:** An increase of \$28383 Part time admin recruited for 7 months.

**Net surplus before Depreciation:** \$562240 An increase of \$1463.

**Net surplus After Depreciation:** \$258280 compared to a Net surplus in 2019 of \$191312 and budgeted surplus of \$36658.

### STATEMENT OF FINANCIAL POSITION

#### CURRENT ASSETS

**Bank Accounts & Cash on Hand:** An overall increase of \$13317.

**Accounts Receivable:** A decrease of \$63.

#### CURRENT LIABILITIES

**Members Prepayments:** \$29883. This sum represents credits held by members on their membership cards.

#### NON CURRENT LIABILITIES

\$850000 Mortgage on 111 Botany Road.



## NON CURRENT ASSETS

**Land & Buildings:** Addition of a roof walkway.

**Plant & Equipment:** Additions include Lounge Bar Air Con, Gaming Machines, Point of Sale System, Sound System Upgrade.

**Furniture & Fittings:** Minimal addition.

**Rental 109 Botany Road:** Bathroom upgrade.

## ACKNOWLEDGEMENT

I would like to thank Steve Flint, Rita Bell, and Kerry Eisenhut for maintaining the high standard of administration within the Club.

## BUDGET

The budget has been set just as we are heading into level 2. There is much uncertainty as to when we will be operational again. We have budgeted on a small amount of revenue in May with that increasing in June and July but still being well under previous years. We expect to be back to normal by August but have still budgeted on 10% less revenue per month due to ongoing effects of Covid 19. Should we return to normal earlier than that then we will have underestimated our revenue. We received the MSD Funded Wage subsidy and have also budgeted on receiving a further wage subsidy for 8 weeks from June 15.

We have budgeted for a net decrease position after depreciation of \$207013 and a cash surplus of \$70879 for further capital expenditure.

Budgets have been set on the following assumptions:-

**Bar Sales:** A Gross Surplus of \$344315.

**Gaming Account:** A gross surplus of \$387617.

**Rental Properties:** A gross surplus of \$60942.

## OTHER INCOME

**Interest Received:** There will be minimum interest received.

## TIER 2

**The Club's financial statements are now prepared in accordance with PBE Not-For Profit IPSAS-RDR**

As a result of the Covid19 Lockdown, the following subscription rates were passed by the Executive:-

**SUBSCRIPTIONS:** Based on this budget, it is recommended that the annual subscriptions for the year ending 30/6/21 be set at \$100 for full members, reduced to \$90 if paid by 31 July 2020 and for those who qualify for the superannuation discount be set at \$50, reduced to \$45 if paid by 31 July 2020.

**Note:** Discount date usually set at 30 June but, due to Covid19, the discount dates were extended to 31 July.

Social and youth members' subscriptions to be 50% of full membership.

All amounts inclusive of GST.

**Note:** The superannuation discount is for those members who are 65 and over if they joined before 1.7.15. Those members who joined after that date are eligible once they have been a member for 5 years and are age 65 or over.

Kirsten Hawke CA (PP) CPA,  
TREASURER



**THE HOWICK CLUB (Inc) - CHARTERED CLUB**  
**STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED 31 MARCH 2020**

	THIS YEAR 2020	BUDGET 31.3.21	LAST YEAR 2019
<b>BAR</b>			
Revenue			
Sales	2,186,751	1,449,815	2,247,467
Total Revenue	2,186,751	1,449,815	2,247,467
Less			
Cost Of Goods Sold	850,674	563,980	889,282
	1,336,077	885,835	1,358,185
Direct Expenses			
Wages	496,442	509,220	462,771
Happy Hour	32,933	32,300	31,378
	529,375	541,520	494,149
<b>GROSS SURPLUS</b>	<b>806,702</b>	<b>344,315</b>	<b>864,036</b>
<b>GAMING MACHINES</b>			
Revenue			
Gaming Income	973,706	671,962	923,921
Total Revenue	973,706	671,962	923,921
Less			
Gaming EMS Monitoring	12,752	10,631	12,987
Gaming Machine Duty	223,952	154,550	212,502
Gambling Levy	10,122	6,028	13,813
Gaming Licence Fees	15,580	15,580	15,309
Gaming Com Support	5,881	5,880	1,287
Gaming Service & Repair	15,149	13,500	16,243
Gaming Tickets	1,578	1,580	1,120
Gaming Other Expenses	17,153	16,940	16,627
Gaming Wages	59,608	59,656	58,486
	361,775	284,345	348,374
<b>GROSS SURPLUS</b>	<b>611,931</b>	<b>387,617</b>	<b>575,547</b>
<b>OFF LICENCE</b>			
Revenue			
Sales	5,642	3,750	5,305
Total Revenue	5,642	3,750	5,305
Less			
Cost Of Goods Sold	4,754	3,233	4,517
<b>GROSS SURPLUS</b>	<b>888</b>	<b>517</b>	<b>788</b>

Read subject to Auditor's Report and Notes to Financial Statements attached.

# THE HOWICK CLUB (Inc) - CHARTERED CLUB

## STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED 31 MARCH 2020

	THIS YEAR 2020	BUDGET 31.3.21	LAST YEAR 2019
<b>TAB</b>			
Revenue			
Commissions	7,926	6,900	8,988
Total Revenue	7,926	6,900	8,988
Direct Expenses			
Wages	24,388	24,390	24,388
<b>GROSS DEFICIT</b>	<b>-16,462</b>	<b>-17,490</b>	<b>-15,400</b>
<b>RENTAL PROPERTIES</b>			
Revenue			
Rental Income	143,200	145,600	138,720
Interest Received	89	62	90
Total Revenue	143,289	145,662	138,810
<b>DIRECT EXPENSES</b>			
Insurance	6,484	6,410	6,104
Interest	37,441	32,180	61,342
Legal Costs	0	0	0
Rates	16,017	16,130	15,747
Repairs & Maintenance	16,770	30,000	9,551
Valuation	0	0	1,725
	76,712	84,720	94,469
<b>GROSS SURPLUS</b>	<b>66,577</b>	<b>60,942</b>	<b>44,341</b>



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**THE HOWICK CLUB (Inc) - CHARTERED CLUB**  
**STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED 31 MARCH 2020**

	THIS YEAR 2020	BUDGET 31.3.21	LAST YEAR 2019
<b>TRADING SURPLUS</b>			
Gross Surplus - Bar	806,702	344,315	864,036
Gross Surplus - Gaming	611,931	387,617	575,547
Gross Surplus - Off Licence	888	517	788
Gross Deficit - TAB	-16,462	-17,490	-15,400
Gross Surplus - Rental	66,577	60,942	44,341
<b>GROSS SURPLUS</b>	<b>1,469,636</b>	<b>775,901</b>	<b>1,469,312</b>
<b>OTHER INCOME</b>			
Communication Rental	10,000	10,000	10,000
Interest Received	220	180	286
Joining Fees	55,217	50,000	62,463
Nomination Fees	3,948	3,600	4,130
Other Income (including wage subsidy)	15,429	262,528	893
Rent Income - Restaurant	48,000	36,000	48,000
Room Hire / Function Income	26,318	10,000	26,369
Subscriptions Received	307,073	305,400	300,542
Welfare	6,136	5,550	4,541
	472,341	683,258	457,224
<b>TOTAL INCOME</b>	<b>1,941,977</b>	<b>1,459,159</b>	<b>1,926,536</b>
<b>LESS EXPENSES</b>	<b>1,379,737</b>	<b>1,388,280</b>	<b>1,365,759</b>
<b>NET SURPLUS BEFORE DEPRECIATION</b>	<b>562,240</b>	<b>70,879</b>	<b>560,777</b>
<b>DEPRECIATION ADJUSTMENTS</b>			
Depreciation	297,531	277,892	361,997
Profit/loss On Disposal	6,429	0	7,468
	303,960	277,892	369,465
<b>NET SURPLUS (DEFICIT) AFTER DEPRECIATION</b>	<b>258,280</b>	<b>-207,013</b>	<b>191,312</b>
Balance Brought Forward			
<b>MEMBERS FUNDS</b>	<b>258,280</b>	<b>-207,013</b>	<b>191,312</b>

Read subject to Auditor's Report and Notes to Financial Statements attached.



# THE HOWICK CLUB (Inc) - CHARTERED CLUB

## STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED 31 MARCH 2020

EXPENSES	THIS YEAR 2020	BUDGET 31.3.21	LAST YEAR 2019
Accident Compensation Levy	6,320	6,400	5,822
Accountancy Fees	668	710	770
Advertising	455	600	2,299
Audit Fees	16,996	16,990	13,844
Bank Fees & Credit Card Charges	2,438	2,230	2,290
Bar Requisites	20,926	16,900	28,467
Birthday Promotion	33,150	33,000	33,520
Christmas / Picnic / Fireworks	28,688	28,700	28,317
Cleaning	129,065	127,600	129,783
Computer Charges	31,406	31,440	32,021
Donations	500	200	1,000
General Expenses	9,817	8,770	8,617
Grants	11,999	12,000	11,229
Health & Safety	1,894	1,760	3,540
Hospitality	7,558	7,600	5,656
Insurance	35,062	37,600	34,541
Interest	0	0	1,033
Leasing Charges	57,634	55,400	52,825
Legal/Consultancy Costs	1,888	1,900	200
Licences, Registrations & Permits	9,582	9,000	10,073
Lucky Membership Draw	30,600	26,000	31,600
Meeting / Conference / Training Expenses	28,852	28,850	30,442
Moa Shield	0	0	439
Motor Vehicle Expenses	3,864	3,870	4,561
Natural Gas	15,308	14,960	16,356
Power	65,617	65,500	67,157
President's Allowance	7,394	7,500	7,133
Printing, Stationery & Postage	25,237	25,420	31,030
Promotions	3,699	3,410	4,100
Rates	98,773	102,070	88,006
R & M Electrical	20,969	21,060	33,618
Repairs & Maintenance	202,449	202,440	193,385
Security	6,616	5,650	7,502
Security Wages	38,052	39,100	43,092
Social Costs / Wages	96,351	106,500	101,561
Sub Sections Expenses	3,843	3,970	6,495
Sub Sections Sports Grants	8,963	9,350	9,839
Subscriptions	19,636	19,650	18,288
Telephone	8,747	8,760	7,292
Transport	12,442	10,360	7,318
Uniforms Staff	1,229	4,000	5,280
Unrecoverable Funds	0	0	166
Valuation Expenses	1,200	1,200	1,000
Wages Administration	261,339	267,670	232,956
Website Expenses	8,453	8,450	8,789
Welfare Expenses	4,058	3,740	2,507
	<b>1,379,737</b>	<b>1,388,280</b>	<b>1,365,759</b>



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Read subject to Auditor's Report and Notes to Financial Statements attached.



**THE HOWICK CLUB (Inc) - CHARTERED CLUB**  
**STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	THIS YEAR 2020	LAST YEAR 2019
<b>Revenue from Non Exchange Transactions</b>		
Welfare	6,136	4,541
<b>Total Revenue From Non Exchange Transactions</b>	<b>6,136</b>	<b>4,541</b>
<b>Revenue From Exchange Transactions</b>		
Bar	2,186,751	2,247,467
Gaming	973,706	923,921
Off Licence	5,642	5,305
TAB	7,926	8,988
Rental Properties	143,289	138,810
Interest Revenue	220	286
Other Revenue	465,985	452,397
<b>Total Revenue From Exchange Transaction</b>	<b>3,783,519</b>	<b>3,777,174</b>
<b>Total Revenue From Transactions</b>	<b>3,789,655</b>	<b>3,781,715</b>
<b>EXPENSES</b>		
Bar	1,380,049	1,383,431
Gaming	361,775	348,374
Off Licence	4,754	4,517
TAB	24,388	24,388
Other Expenses	1,379,737	1,365,759
Rental Properties	76,712	94,469
Depreciation	297,531	361,997
Loss / Gain on Sale	6,429	7,468
<b>Total Comprehensive Expenses</b>	<b>3,531,375</b>	<b>3,590,403</b>
<b>Total Comprehensive Surplus / Deficit</b>	<b>258,280</b>	<b>191,312</b>
<b>Total Comprehensive Revenue and Expenses</b>		
Attributable to the members of the Howick Club	258,280	191,312

THE HOWICK CLUB (Inc) - CHARTERED CLUB  
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 MARCH 2020

	RETAINED SURPLUS
Opening Balance 1.4.18	3,791,268
Surplus / Deficit for year	191,312
Closing Equity 31 March 2019	3,982,580
Opening Balance 1.4.19	3,982,580
Surplus / Deficit for year	258,280
Closing Equity 31 March 2020	4,240,860



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**THE HOWICK CLUB (Inc) - CHARTERED CLUB**  
**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2020**

	2020	2019
<b>MEMBERS FUNDS</b>	<b>4,240,860</b>	<b>3,982,580</b>
Represented By		
<b>CURRENT ASSETS</b>		
ANZ Bank	372,674	274,559
ANZ Bank – Gaming Account	22,024	6900
Cash On Hand	14,389	114,311
Accounts Receivable	7,773	7,836
Stock On Hand	63,957	87,720
	<b>480,817</b>	<b>491,326</b>
<b>LESS CURRENT LIABILITIES</b>		
Accounts Payable	227,267	244,256
GST	-4,333	15,419
Members Pre Payments	29,883	28,227
Section Income (Net)	60,590	61,505
	<b>313,407</b>	<b>349,407</b>
<b>WORKING CAPITAL</b>	<b>167,410</b>	<b>141,919</b>
<b>NON CURRENT LIABILITIES</b>		
ANZ Bank - Draw Down Facility	0	0
ANZ Bank - Mortgage 109 Botany	0	100,000
ANZ Bank - Mortgage 111 Botany	850,000	950,000
	<b>850,000</b>	<b>1,050,000</b>
<b>NON CURRENT ASSETS</b>		
Land & Buildings	9,386,324	9,329,438
Less Accumulated Depreciation	4,838,299	4,696,358
	<b>4,548,025</b>	<b>4,633,080</b>
Plant & Equipment	1,789,573	1,829,148
Less Accumulated Depreciation	1,430,482	1,582,373
	<b>359,091</b>	<b>246,775</b>
Furniture & Fittings	1,170,826	1,160,307
Less Accumulated Depreciation	1,154,492	1,149,501
	<b>16,334</b>	<b>10,806</b>
	<b>4,923,450</b>	<b>4,890,661</b>
<b>NET ASSETS</b>	<b>4,240,860</b>	<b>3,982,580</b>

President - T. Paskell  
Date 10.6.2020

Treasurer - K. Hawke B.Comm (Hons), C.A.  
Date 10.6.2020

Read subject to Auditor's Report and Notes to Financial Statements attached.

**THE HOWICK CLUB (Inc) - CHARTERED CLUB  
GAMING ACCOUNT**



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**STATEMENT OF REVENUE & EXPENSES FOR THE YEAR ENDED 31 MARCH 2020**

	2020	BUDGET 2021	2019
<b>GAMING INCOME</b>			
Proceeds (excluding interest)	973,706	671,962	923,921
Interest on Gaming Machine Funds	47	30	57
<b>TOTAL GROSS PROCEEDS FROM GAMING OPS</b>	<b>973,753</b>	<b>671,992</b>	<b>923,978</b>
<b>GAMING COSTS</b>			
Accountancy Fees	0	0	0
Audit Fees	1,947	1,950	1,933
Depreciation	66,982	87,362	65,030
Electronic Monitoring System Costs	12,752	10,631	12,988
Gaming Machine Duty	223,952	154,550	212,502
Loss (Profit) on Sale of Gambling Assets	5,610	0	0
Gaming Ticketing	1,578	1,580	1,120
Problem Gambling Levy	10,122	6,028	13,813
Salaries and Wages	59,608	59,656	58,486
Service and Repair	15,149	13,500	16,243
Coms Support 6-158	5,880	5,880	1,288
Coms Support Training combine with above 6-165	0	0	380
Electricity	6,643	6,640	6,023
Insurance	5,834	5,830	5,560
Max. Serv Harm Minimisation Training	2,730	2,520	2,730
<b>Other Costs</b>			
Bank Fees	0	0	0
Key Personnel Applications (See Lic Fees)			
<b>Gaming Licence Fees</b>			
Category A Operator's Licence Renewal Fees	1,130	1,130	1,130
Category A Venue Licence Renewal Fees	113	113	113
Venue Licence – Amendment of Licence Fees	1,073	1,072	1,510
Venue Annual Fees	13,264	13,264	12,556
<b>TOTAL COSTS OF GAMING OPERATION</b>	<b>434,367</b>	<b>371,706</b>	<b>413,405</b>
<b>NET PROCEEDS FROM GAMING OPERATION</b>	<b>539,386</b>	<b>300,286</b>	<b>510,573</b>

Read subject to Auditor's Report and Notes to Financial Statements attached.



**THE HOWICK CLUB (Inc) - CHARTERED CLUB  
GAMING ACCOUNT**

**STATEMENT OF MOVEMENTS IN EQUITY FOR THE YEAR ENDED 31 MARCH 2020**

	2020	BUDGET 2021	2019
EQUITY AT START OF PERIOD	6,900	6,900	698
Net Proceeds for the Year	539,386	300,286	510,573
	546,286	307,186	511,271
Authorised Purposes	-524,261	-301,294	-504,371
<b>TOTAL EQUITY AT END OF PERIOD</b>	<b>22,025</b>	<b>5,892</b>	<b>6,900</b>

**THE HOWICK CLUB (Inc) - CHARTERED CLUB  
GAMING ACCOUNT**

**STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2020**

	2020	BUDGET 2021	2019
<b>GENERAL FUNDS</b>			
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>22,025</b>	<b>5,892</b>	<b>6,900</b>
<b>CURRENT ASSETS</b>			
ANZ Bank	22,025	5,892	6,900
<b>TOTAL ASSETS</b>	<b>22,025</b>	<b>5,892</b>	<b>6,900</b>

**THE HOWICK CLUB (Inc) - CHARTERED CLUB  
GAMING ACCOUNT**

**AUTHORISED PURPOSES FOR THE YEAR ENDED 31 MARCH 2020**

	2020	BUDGET 2021	2019
Capitation Fees	0	0	0
Conference Cost	0	0	0
Electricity	55,209	38,647	54,213
Gas	15,247	7,623	16,346
Grants (Refer Schedule)	11,999	12,000	11,229
Insurance	35,004	17,502	33,361
Rates	52,789	26,394	51,770
Repairs & Maintenance	0	0	0
Security Costs	0	0	0
Sky TV	0	0	0
Sports Grants	8,963	9,350	9,839
Telephone	0	0	0
Wages – Administration	240,922	132,507	214,744
Wages – Cleaning	74,636	41,050	78,396
Wages – Security	29,492	16,221	34,473
<b>TOTAL AUTHORISED PURPOSES</b>	<b>524,261</b>	<b>301,294</b>	<b>504,371</b>



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## THE HOWICK CLUB (Inc) - CHARTERED CLUB GAMING ACCOUNT

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### GRANTS FOR THE YEAR ENDED 31 MARCH 2020

AIFSC Synchronized Skating Club	\$1,000.00
Allegro Ice Dance Club	\$500.00
Botany Downs Kindergarten	\$300.00
Botany Downs Kindergarten	\$300.00
Bucklands Beach Sea Scout Group	\$500.00
Cherrybrook Beecroft Rugby Pakuranga Rugby	\$500.00
Fencible Football Club	\$480.00
Heartkids	\$425.15
Howick Children's Charitable Trust	\$1,000.00
Howick Children's Charitable Trust	\$1,300.00
Howick College Netball	\$1,000.00
Howick Ladies Badminton Club	\$400.00
Howick Playcentre	\$353.90
Marist Brothers Old Boys Rugby Club	\$500.00
Pakuranga-Rahihi Playcentre	\$500.00
Point View School	\$670.00
Shelly Park Netball Club	\$970.00
St John	\$1,300.00
TOTAL	<u>\$11,999.05</u>

### GRANTS FOR THE YEAR ENDED 31 MARCH 2019

Allegro Ice Dance Club	\$500.00
Auckland Ice Figure Skating	\$1,740.00
Auckland Ice Figure Skating Club	\$500.00
Botany Downs Kindergarten	\$260.00
Botany Downs Primary School	\$500.00
Fencible United AFC	\$950.00
Fencible United AFC	\$500.00
Howick Children's Charitable Trust	\$1,500.00
Howick College	\$620.00
Howick Hornets	\$500.00
Howick Pakuranga Hockey Club	\$500.00
Howick Volunteer Fire Brigade	\$699.00
Macleans College	\$500.00
Mellons Bay School	\$500.00
Revelation Sports & Cultural Club	\$500.00
Wakaaranga Netball Club	\$959.76
TOTAL	<u>\$11,228.76</u>

Read subject to Auditor's Report and Notes to Financial Statements attached.



**THE HOWICK CLUB (Inc) - CHARTERED CLUB**  
**STATEMENT OF CASH FLOW APRIL 2019 TO MARCH 2020**



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Cash Flow From Operating Activities	
Net Income	\$258,279
Accounts Receivable	\$63
Stock on Hand	\$23,764
Accounts Payable	(\$16,875)
Accruals	(\$195)
GST Outputs	(\$19,752)
Section Income	(\$917)
Members Pre Payments	\$1,655
Net Cash Flows From Operating Activities	\$246,022
Cash Flow From Investing Activities	
Land & Buildings	(\$32,354)
Less Accumulated Depreciation	\$92,321
Plant & Equipment	\$39,576
Less Accumulated Depreciation	(\$151,891)
Furniture & Fittings	(\$10,519)
Less Accumulated Depreciation	\$4,991
Rental – 113 Botany Road	(\$5,721)
Less Accumulated Depreciation	\$6,100
Rental – 119 Botany Road	(\$2,516)
Less Accumulated Depreciation	\$8,325
Rental – 115 Botany Road	\$0
Less Accumulated Depreciation	\$7,170
Rental – 109 Botany Road	(\$12,867)
Less Accumulated Depreciation	\$7,390
Rental – 111 Botany Road	(\$3,427)
Less Accumulated Depreciation	\$20,635
Net Cash Flows From Investing Activities	(\$32,787)
Cash Flow From Financing Activities	
ANZ Bank - Mortgage 109 Botany Rd	(\$100,000)
ANZ Bank - Mortgage 111 Botany Rd	(\$100,000)
ANZ Credit Card	\$81
Net Cash Flow from Financing Activities	(\$199,919)
Net Increase/Decrease for the period	\$13,317.53
Cash at the Beginning of the period	\$395,768.84
Cash at the End of the period	\$409,086.37



## THE HOWICK CLUB (Inc) - CHARTERED CLUB NOTES TO THE FINANCIAL STATEMENTS

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### 1. REPORTING ENTITY

The Howick Club Inc is an incorporated society under the Incorporated Societies Act 1908. The financial statements of the Club have been prepared in accordance with Not-For-Profit Public Benefit Entities IPSAS-Reduced Disclosure Regime ('PBE Standards-RDR') Reporting Framework.

### 2. BASIS OF PREPARATION

#### a) Statement of Compliance

The financial statements have been prepared in accordance with the Incorporated Societies Act 1908 which is compliant with generally accepted Accounting Practice New Zealand ("NZGAAP"). They comply with Public Benefit Entity Accounting Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

For the purposes of complying with NZ GAAP the Club is a public benefit not-for-profit entity and is eligible to apply for Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and is not defined as large. All reduced disclosure regime exemptions have been adopted.

#### b) Measurement Basis

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

#### c) Functional and presentation currency

The financial statements are presented in New Zealand Dollars (\$), which is the Club's functional currency.

### 3. SIGNIFICANT JUDGEMENTS AND ESTIMATES

The preparation of the Club's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the Club's disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

#### a) Judgements

In the process of applying the Club's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the financial statements;

- Classification of non-financial assets as cash generating assets for the purposes of assessing impairment indicators and impairment testing

The majority of property, plant and equipment held by the Club is classified as non-cash generating assets.

#### b) Assumptions and estimation uncertainties

##### **Useful lives and residual values**

The useful lives and residual values of assets are assessed using the following indicators to inform potential use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Club
- The nature of the process in which the asset is deployed
- Availability of funding to replace the asset

### **Changes in accounting estimates**

There have been no changes in the accounting estimates for the current reporting period.

### **4. SIGNIFICANT ACCOUNTING POLICIES**

The following particular accounting principles which materially affect the measurement of profit and financial position have been applied.

#### **REVENUE**

Revenue is recognized to the extent that it is probable that the economic benefits or service potential will flow to the Club and revenue can be reliably measured.

Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognized.

Revenue from non-exchange transactions

- a) Welfare Donations are recognized as revenue on receipt

Revenue from exchange transactions

- a) Revenue from Bar, Off Licence, Gaming, TAB, subscriptions and other revenue is recognized upon receipt, as the risks and rewards of the goods are transferred at this time.
- b) Revenue from rental property activity is recognized on an accrual basis as the risks and rewards of the goods are transferred at this time and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Club
- c) Interest Revenue is recognized as it accrues, using the effective interest method.

#### **Financial Instruments**

Financial assets and financial liabilities are recognized when the Club becomes a party to the contractual provisions of the financial instrument.

The Club derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers its rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Club is recognized as a separate asset or liability.

The Club derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire.

The Club also derecognizes financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Club has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle liability simultaneously.

The Club classifies financial assets as loans and receivables and cash as cash equivalents.

The Club classifies financial liabilities at amortised cost.

Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.



## THE HOWICK CLUB (Inc) - CHARTERED CLUB

### NOTES TO THE FINANCIAL STATEMENTS

#### SHORT TERM INVESTMENTS – Nil

#### CURRENT LIABILITIES

An overdraft facility of \$40,000 with ANZ Banking Group. Security is held by way of a mortgage on the land & buildings at 107 Botany Road. Interest rate 9.25% (2019 \$40,000).

A bond for the Totalisator Agency Board for \$10,000 (2019 \$10,000).

#### TERM LIABILITIES

A draw down facility of \$350,000 with ANZ banking group. Security is held by way of a mortgage on the land and buildings at 115 Botany Road. Interest rate 5.8% (2019 \$350,000).

ANZ Bank Loan \$850,000 split as follows:- (2019 \$950,00)

ANZ Bank loan of \$550,000. Security is held by way of a mortgage on the land & buildings at 111 Botany Road. Interest rate 3.99%

ANZ Bank loan of \$200,000. Security is held by way of a mortgage on the land & buildings at 111 Botany Road. Interest rate 3.30%

ANZ Bank loan of \$100,000. Security is held by way of a mortgage on the land & buildings at 111 Botany Road. Interest rate 3.64%

#### CONTINGENT LIABILITIES – Nil

#### CAPITAL COMMITMENTS – 2020 NIL (2019 Nil)

#### PROPERTY PLANT & EQUIPMENT SUMMARY

	THIS YEAR	COST	ACCUM DEP	BOOK VALUE
Land & Buildings		9386324	4838299	4548025
Plant & Equipment		1789573	1430482	359091
Furniture & Fittings		1170826	1154492	16334
<b>TOTAL</b>		<b>12346723</b>	<b>7423273</b>	<b>4923450</b>
	LAST YEAR	COST	ACCUM DEP	BOOK VALUE
Land & Buildings		9329438	4696358	4633080
Plant & Equipment		1829148	1582373	246775
Furniture & Fittings		1160307	1149501	10806
<b>TOTAL</b>		<b>12318893</b>	<b>7428232</b>	<b>4890661</b>

All property, plant and equipment are initially recorded at cost. There have been no revaluations of any property, plant and equipment.

Depreciation is provided for at rates calculated to allocate the assets' cost over their estimated useful lives.

Land & Buildings	3%	Straight Line
Motor Vehicles	25%	Straight Line
Plant & Equipment	20% - 33%	Straight Line
Furniture & Fittings	20%	Straight Line

#### INVESTMENT PROPERTIES

Investment properties are properties held either to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, for supply of goods or services or for administrative purposes. Investment properties

## THE HOWICK CLUB (Inc) - CHARTERED CLUB

### NOTES TO THE FINANCIAL STATEMENTS



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are measured initially at cost, including transaction costs. Investment properties acquired through non-exchange transactions is measured at its fair value at the date of acquisition.

Subsequent to initial recognition, investment properties are measured at fair value. Fair value is determined without any deductions for transactions costs it may incur on sale or other disposal. Any gain or losses arising from any change in the fair value of the investment property are recognized as a surplus or deficit in the period that it is incurred. When the investment property becomes an owner-occupied property, the cost for subsequent accounting is its fair value at the date of the change in use.

When an owner occupied property changes its use to an investment property, the property is re-measured to fair value and any gains arising on re-measurement is recognized in surplus or deficit to the extent that it reverses a previous impairment loss on the specific property, with any remaining gain recognized in Other Comprehensive Revenue and Expense and presented in the asset revaluation reserve in equity.

	2020
Opening Balance 1.4.19	3380606
Acquisitions	
Heat Pumps 113 Botany	5721
DVS System 119 Botany	2516
Heat Pump 109 Botany	3607
Bathroom Upgrade 109 Botany	9260
Heat Pump 111 Botany	3427
Closing Balance 31.3.20	<u>3405137</u>

### DONATIONS – \$500

### CASH AND CASH EQUIVALENTS

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash and cash equivalents include the following components

Cash at Bank	394698
Short Term Deposits	0
Cash on hand	14389
Total cash and cash equivalents	<u>409087</u>

### COMPONENTS OF NET SURPLUS

Surplus includes the following specific revenue and expenses:

Depreciation	297531
Leasing & Rental Cost	57634
Employee Wages	993020

### AUDITORS REMUNERATION

Hart & Co (North Shore) provides audit services to the Club and is recorded in the financial statement.

### GOODS & SERVICES TAX



## THE HOWICK CLUB (Inc) - CHARTERED CLUB NOTES TO THE FINANCIAL STATEMENTS

All revenue, expenditure and capital items have been reported GST exclusive.

### INCOME TAX

No provision for Income Tax has been made as there is no current or deferred tax payable.

### INVENTORIES

Inventories are recorded at the lower of cost, using a first in first out basis, and net realisable value exclusive of Goods and Services Tax. In arriving at the net realisable value an allowance is made for deterioration and obsolescence.

### KEY MANAGEMENT PERSONNEL

The key management personnel are comprised of the members of the Executive Committee, the General Manager and Administration Staff.

No remuneration is paid to the Executive Committee.

General Manager and Administration personnel -4 Salary remuneration \$261,339

### LEASES

As at the following date the Club has entered into the following operating lease commitments.

No later than one year	7748
No Later than one year	11212
No later than one year	25330
Later than one year and no later than 5 years	3202
Later than one year and no later than 5 years	3822
Later than one year and no later than 5 years	6320
Later than 5 years	0
Total	<u>57634</u>

### CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

The carrying amount of financial instruments presented in the statement of financial position relate to the following categories:

	2020	2019
Cash & Cash equivalents	409087	395770
Short term investments	0	0
Receipts from exchange transactions	7773	7836
Receipts from non-exchange transactions	0	0
Total	<u>416860</u>	<u>403606</u>
Financial assets	Nil	Nil
Financial Liabilities		
Accounts Payable	227267	244256
GST	(4333)	15419
Section Income	60588	61506
Members Prepayments	29883	28227
Total	<u>313405</u>	<u>349408</u>

### **EXCHANGE TRANSACTIONS**

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Receivables from non-exchange transactions – Nil

### **REPAIRS & MAINTENANCE**

Repairs and Maintenance costs are written off in the year incurred.

### **BUDGET**

The budgeted income and expenditure projections have been presented for the future guidance of the Club and are not subject to audit.

### **LAND & BUILDINGS – QUOTABLE VALUE**

As at 20.11.17 the latest valuations are \$20,080,000.

### **RESTRICTIONS**

The Gambling Act 2003, places certain restrictions on the use of funds held in the Gaming Account.

### **RELATED PARTY TRANSACTIONS – Nil**

### **GAMING**

Separate Financial Statements for the Gaming Account have been included as required by the Gambling Act 2003.

### **EVENTS AFTER REPORTING DATE**

The Executive Committee and Management is not aware of any other matters of circumstances since the end of the reporting period , not otherwise dealt with in these financial statement that have significantly or may significantly affect the operations of the Club.



# Hart & Co

## NORTH SHORE

### HOWICK CLUB INCORPORATED INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 31 MARCH 2020

#### To the Members of the Howick Club Incorporated

##### Qualified Opinion

We have audited the financial statements of the Howick Club Incorporated on pages 12 to 29, which comprise the Statement of Financial Position as at 31 March 2020, and the Statement of Comprehensive Revenue and Expense, Statement of Change in Net Asset/Equity and Statement of Cash Flows for the year ended, and a Summary of Significant Accounting Policies and Other Explanatory Information.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the financial statements on pages 12 to 29 present fairly, in all material respects, the Statement of Financial Position of Howick Club Incorporated as at 31 March 2020, Statement of Comprehensive Revenue and Expense, Statement of Change in Net Asset/Equity and Statement of Cash Flows for the year ended on that date in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

##### Basis for Qualified 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 the Howick 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 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, the Howick Club Incorporated.

Because of the nature of the Club's income, our examination was limited to the acceptance of the Club's audit of receipts at initial point of recording. Whilst we have no reason to believe that the basis upon which this income has been calculated is incorrect, we are unable to confirm this.

##### Committees' Responsibilities for the Financial Statements

The Committee are responsible for the preparation and fair presentation of these financial statements in accordance with Not-For-Profit Public Benefit Entity IPSAS - Reduced Disclosure regime (PBE Standards RDR) and for such internal control as the Committee determines 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 Howick Club Incorporated for assessing the Howick Club Incorporated'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 Howick Club Incorporated or to cease operations, or have no realistic alternative but to do so.

##### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about 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 aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Our firm has provided the following services to Howick Club Incorporated: Assisting the club in formatting its financial statements to which our audit opinion relates, working from completed records and which we have audited. We have had no involvement in the compilation of those records or the entries they contain. Other than in the provision of these services and in our capacity as auditor we have no relationship with, or interests, in Howick Club Incorporated.

Auditors

Hart & Co - North Shore  
Chartered Accountants  
Albany, Auckland  
16 June 2020



## SECTION REPORTS

### DARTS

Thank you to all dart players for representing the section last year.

Congratulations to the winners of the inhouse tournaments, and to all that entered.

Thanks to the committee members and dart players who helped with the selling of the raffles and helping to run tournaments. With your help it makes it easier to look after the darts section.

In 2019 we had 4 teams in the Wednesday night competition and 4 teams in the Saturday competition, all playing to the best of their ability on the day.

Saturday Division 1 Team , Wayne McRae, Tony Kearns, Malcolm Wells, Andy Nock, Brian Warin and Bob Miller won the League. A superb result.

No entries at North Island CC Tournament, and National CC Tournament was cancelled.

### 2019 TOURNAMENT WINNERS

Drawn Pairs - Kim Schimanski / Malcom Wells

Mixed Pairs - Andy Nock / Kim Schimanski

Men's Pairs - Andy Nock / Malcolm Wells

Ladies Pairs - Kim Schimanski / Tracey Wilson-Hoyes

Men's Singles - Bob Miller

Ladies Singles - Maureen Fanning

Handicap Singles - Tony Kearns

Most 180's - Tony Kearns

**STEPHEN JONES – Dart Section President**

### 8 BALL

Our three Northern Area Interclub teams again had an enjoyable year and put in a great effort.

The Phoenix won their grade and were promoted to the next grade up.

Congratulations Rob Mahon (Captain) and team.

We wish all players the very best of luck for 2020.

The winners of our Club Championships for 2019 were:

<b>Men's Singles</b>	Ian Rowley
<b>Open Entered Pairs</b>	Jason Pickles & Martin Jones
<b>Open Drawn Pairs</b>	Jason Pickles & Les Wilson
<b>Open Singles</b>	Terry Andrews
<b>Masters Singles</b>	Jason Pickles
<b>Masters Drawn Pairs</b>	Jason Pickles & Frank Hakiq
<b>B Grade</b>	Paul G Brown

Congratulations to all winners and runners up. The Club Championship dates for 2020 are displayed on the 8 Ball notice board. Lookout for the entry sheet. All full financial members and social members are welcome to participate.

The 8 Ball section appreciates the ongoing support of the members of the Club through the funds raised from raffles. This enables players to enter Clubs NZ National and North Island tournaments during the year, and also Northern Area tournaments. A special thank you also to Rita and Kerry in the office for their ongoing help and assistance.

We look forward to another successful year – see you in 2020.

**LANCE FORD – Chairman**



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## SECTION REPORTS

### FISHING

Greetings from your new Chairman.

Firstly I would like to convey a huge thank you on behalf of me and the whole fishing section to our outgoing Chairman (Terry Hutchinson) for his tireless work over the last 3 decades.

Thank you to all the committee members (past and present) for their work on competitions and raffle nights, plus our un-sung helpers, namely Maggie Hutchinson and Dawn Mills, thank you.

We are continually striving to improve competitions and prizes and would always appreciate 'constructive' suggestions.

Our Coromandel land based 2020 trip was scheduled after this had gone to press. A different accommodation venue (Papa Aroha) but fishing from the same islands.

Our first competition for 2020 (Howick Club Trophy) went well but somewhat restricted by a fairly strong easterly wind.

Charities benefitting from competitions run to date are:

- Kids Can (x2)
- Blood Cancer and Leukaemia
- Breast cancer

A big thank you to our ongoing sponsors for their support of our competitions:

- The Howick Club (Inc)
- Boatmindors Ltd (incorporating Alkir Engineering Ltd)
- The Big Fish Bait and Tackle Company Ltd
- Industrial Lubricants Ltd
- Hurricane Umbrellas

Competition Winners:

**Howick Club Trophy**

Nicholas Hope

**Land Based Trophy**

Not fished yet

**Theo Duis Trophy**

Stephen Van Engelen

**Snapper Challenge**

William Hurst (Maxi)

Chris Edwards (Midi)

Shane Wood (Mini)

**Pat Prendegast Memorial Trophy**

Robert Edwards

**Heaviest John Dory**

Stephen Van Engelen

**Heaviest Kahawai**

Gavin Wallace

**Heaviest Trevally**

Peter BG

**Heaviest Snapper**

Nicholas Hope

**Heaviest Snapper (Ladies)**

Christine Goldsmith

**Angler of the Year**

Chris Van Veen

Congratulations to all the winners.

Tight Lines! for 2020/21

**PETER HEKSEL**

**Chairman**

## SECTION REPORTS

### GOLF

Firstly I would like to take this opportunity on behalf of the Golf Section Committee to thank the Club and its Members who have supported the section through the past year.

We have a core group of members who turn up every month, and being a friendly lot we always welcome new faces no matter their skill level at golf. If there are any lady golfers out there, you would be especially welcome as we need more lady members so we can send a team to Clubs New Zealand Ladies Competitions.

The weather was a bit kinder to us this year, only missing the July tournament at Muriwai which we had to abandon when the course flooded.

The section sent teams to the following Clubs New Zealand Competitions.

Penn Hawkins Rose-bowl (New Zealand Champs) Wanganui : John Bradshaw and George Gage.

North Island Mens: John Bradshaw, Wayne Evans and David Lang.

No major prizes but the teams did us proud.

The Club Champs as usual were hard fought with some very good golf played.

**Matchplay Champion** John Bradshaw    Runner-up George Gage

**Matchplay Plate**            Frank Ruka            Runner-up Ann Macdonald

**The Bob Gibson Trophies** Mens: David Lang    Ladies: Ann Macdonald

#### Annual Section Trophies

Best Gross            Jon Macdonald            Runner Up: Mal Maria

Best Net            John Bradshaw            Runner Up: Barry Samuel

Best Stableford    George Gage            Runner Up: Frank Ruka

I would especially like to thank my committee for all the hard work they have put in to the smooth running of the monthly tournaments as they do not just happen without a lot of planning and organising. A big thanks to all the members and Dawn who helped with the raffles, as these are a major contributor to funding that enables us to enter teams representing the Howick Club at the Clubs New Zealand Competitions.

**JIM JOHNSTON**

Chairman



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## SECTION REPORTS

### LADIES

On behalf of the Ladies Section, it is my pleasure to present the Annual Report for 2019/2020.

The Ladies Section has 10 committee members and our current financial membership stands at 91 ladies.

Below is a list of activities and trips the section have taken since the last AGM.

May 2019	Reptile Park and Brick Bay for lunch
June 2019	Mid Winter Xmas Lunch at Bracu
July 2019	John Ryders Cinema and Lunch
August 2019	Housie Fundraiser – Pet Refuge
September 2019	Takapuna Markets + Lab Eatery for lunch
October 2019	Settlers Pub and Muriwai Gannett Colony
November 2019	Boat Cruise / Lunch to Motatapu Island
December 2019	Xmas Lunch at Bridgewater Estate
February 2020	Waikato Explorer Boat Cruise + Hamilton Gardens

Unfortunately we had to cancel two of our planned trips due to the Covid Lockdown and I would like to express my thanks to all our members who have supported us at this time and can't wait till our next trip once this is all over!

A huge thank you to Christine Oliver, Robynne Lyons and Linda Hoban for organizing the raffles every fortnight. An extra special thanks to Dawn Mills who is always willing to lend a helping hand and to all the committee members and ladies who help with these on a Tuesday and Saturday.

Appreciation and thanks are extended to the Bar & Restaurant staff for the great job they do and also to Rita and Kerry in the office who are always very helpful and supportive!

Regards

**CATHY TAYLOR**

Chairlady, Howick Club Ladies Section

Mobile 021 241 4742

## SECTION REPORTS

### INDOOR BOWLS

Due to the Covid 19 situation at the moment there is very little to report on.

We only managed a few club nights before lockdown.

Membership seems to be the same as last year although this could change.

We had two pairs events at the Manurewa Club where one of our teams achieved a third place.

Unfortunately the men's and ladies nationals have been cancelled for this year, at this stage have no idea when we will be able to resume even our club nights.

Wish all members the best at this difficult time and look forward to getting back to some sort of normality.

**NEIL BROWN**

Chairman

### OUTDOOR BOWLS

The 2020 Men's National Fours were held at the Petone Club in February. We had four teams entered with two teams making it through to post section. Team 1 consisting of Malcolm Wright, Gary Pelling, Ross Whittle and Steve Brooking made it through to the ¼ final round of the Moase Cup with the second team of Trevor Jones, Leon Wenzlick, Mike Nazey and Neil Rennie making it through to final of the Jim Dempsey Trophy finishing Runner-Up. Well done to all our participating teams. A great effort! We'll be ready to go again in 2021 in Papanui.

The Club drawn pairs have been postponed until further notice.

The section is always looking for new bowlers to come and have a go. The winter programme will be on the notice board in the foyer so keep an eye out and come and join us.

**MALCOLM WRIGHT**

Chairman

### RUGBY

Another big year of touch rugby played all year-round. Our playing squad of 25 continue to represent the club at over 35s and over 45s during summer in Pakuranga, during autumn at Panmure and again a hardy group during the winter months.

Against serious opposition in a very competitive environment, with solid practices on Sundays and new members recruited, the section continues to improve and get the results. With the 35s reaching the semi finals in each of the competitions they entered.

Congratulations to our players of the year: Jason Borland (over 35s) and Darren Cooper (over 45s ).

Congratulations to our most improved: Andrew Stackpole (over 35s) and Phil Bryant (over 45s ).

**JON RICHARDS**

Chairman



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## SECTION REPORTS

### SNOOKER

In contrast to a challenging year in 2018, when the club hosted the North Island Snooker Pairs tournament, 2019 was a quiet year. It was good to see several new players participating in our in-house competitions, as can be seen from the tournament results below. At time of writing, our 2020 season is effectively on hold due to the Covid-19 pandemic, but the committee is confident we will be able to complete our regular competitions this year. Notwithstanding a late start, we look forward to welcoming current and new competitors to take on the challenge. The club is fortunate to have one of the best venues in New Zealand and sometimes this can be taken for granted. So! Welcome all players! Take on your clubmates and see how you go! Watch the notice boards for entry sheets and dates.

Monday night Dash completed another successful year and recommences in June 2020, after the current restrictions are lifted. This is a great opportunity for anyone new to the club, or the game of snooker to come along, meet some players and enjoy a pleasant Monday evening.

Committee members for 2020 are Terry Coombs (Chairman), Tracey Paskell (Secretary/Treasurer), Neil Croft, Lance Ford, Terry McCowan, Steve Olsen, Chris Prasad and John Gillham. Appreciation goes to all committee members and players for their support throughout the year. Tracey Paskell and Neil Croft deserve special mention for their tournament management and Lance Ford for running the Monday Dash so well.

#### 2019 WINNERS

Club Singles Champs	Guy Burt
Club Pairs Champs	Clive Thompson & Laurie Holmes
Drawn Pairs	Guy Burt & Terry Coombs
Handicap Drawn Pairs	Len Way & Mark Cameron
Handicap Singles	Andy Kong
B Grade Singles	Jason Pickles
B Grade Winners	Mark Cameron
Gordon Taylor Memorial Trophy	Graham Lewis

#### TERRY COOMBS

Chairman

#### TABLE TENNIS

We have had a good year with numbers turning up on Monday night. Plenty of new players over the year. As due to Covid19 the North Island Tournament has been delayed a year. The Counties competition has also been delayed until further notice. We have room for new members to come along and enjoy themselves.

#### CHRIS FRANKS

Chairman

## SECTION REPORTS

### WINE

The Wine Section has again enjoyed a very successful year. The number of members attending the presentations have shown another increase from previous years, with an average attendance of over 60 people. We have attracted a number of new members to our Section. Our tastings have featured winemakers and distributors from throughout New Zealand as well as some excellent presenters organised through wine merchants.

Our 2019 Christmas function was very successful, with the 74 attendees enjoying a wine presentation by Tohu, followed by a BBQ and buffet dinner and finished with dancing to music from Brian Paladin.

The first presenters for 2019 were Wither Hills, who presented on the 12th February.

We have had only one trip this year, to Matakana, which was fully sold out and was very successful. The trip went to OBV and Brick Bay wineries for tastings, while an excellent tasting and lunch was had at Plume Winery. Special thanks must go to Ron Longstaff, Chris Leyenaar and Carol Thorpe for organising this well attended and very successful day.

We were very fortunate to have a very special presentation of JK14 wines by John Kirwan and his family. Not only were we able to taste his Italian wines, we were treated to a very special experience where we were able to delight in their specially prepared Italian cuisine. With 100 people attending, we were able to donate \$2000.00 to the John Kirwan Foundation.

For the first time we organised a Mid-Winter Christmas Buffet dinner with the July presentation, which was very successful and enjoyed by over 80 members and friends. Special thanks needs to go the Rob Bishop and all his restaurant staff for the excellent food. Also, this event wasn't possible without the hard work from Dawn, Georgina and Carol.

Another full and exciting programme is being organised for next year.

We are privileged to have already been approached for presentations from a number of New Zealand's top wineries, winemakers and distributors and presenters for next year are already in the process of being confirmed.

Special thanks needs to be made to Dawn Mills for her work in securing and organising the presenters to the Wine Section.

It has been a pleasure to be the Chairman of the Committee as our committee members are very committed to the wine section and the Howick Club. Their enthusiasm and work has enabled the Wine section to run so smoothly. So special thanks needs to go to all members of our committee.

I would also like to thank all our section members for attending the presentations and trips being part of such a fun group. Without you, this section doesn't exist, so thank you.

Finally, I would like to thank the Howick Club Executive Committee, management and their staff and the Caterers for the support shown to the Wine Section over the past year.

**BERT PEPPING**  
Chairman



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107 Botany Road, Howick  
PO Box 38-367, Howick, Auckland 2145  
Phone 09-537 7100 Fax 09-537 4160  
Email [howick.club@xtra.co.nz](mailto:howick.club@xtra.co.nz)