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OFFICERS

OFFICERS

PRESIDENT

P Johansen

VICE PRESIDENTS

S Macleod
M Eades

BOARD MEMBERS

M Gilmer
B Gibbins
V Stephens

T Gore
S Powell

SECRETARY/MANAGER

Nicole Stephens

LIFE MEMBERS

J Tait
J F Mullane
R Thornton

L A Macintyre
W Smith
B Porter

ACCOUNTANT

Hamish Mexted
(CONVEX ACCOUNTING)

AUDITOR

Moore Markhams
Wellington Audit

SOLICITOR**INSURER**

Abbot Group (Clubs Share)

BANK

ANZ

PRESIDENT'S REPORT



To our esteemed Life Members and Members,

I am pleased to present the Annual Report for the 2024/25 period. This past year has been notably eventful, and our year-end financial position reflects the challenges and achievements we have experienced.

Club Environment and Staff Appreciation

This year, we strived to provide a family-friendly and welcoming atmosphere for our members and guests. I would like to take this opportunity to extend my sincere gratitude to all our staff—both those currently with us and those who have moved on. Your dedication and efforts, particularly during what has often been a challenging environment, have been invaluable to the Club's ongoing success.

Key Events of the Year

Among the significant events, we said farewell to Barry Morrison, our General Manager. His departure led to a six-month process as we sought a suitable replacement. In June, we welcomed Nicole, who has quickly become an excellent fit for our club. In her short time with us, Nicole has demonstrated the capability to lead our financial recovery and ensure stability moving forward. Prior to Nicole's arrival, we encountered a breakdown in our relationship with the Club's accountant. I felt we were not receiving essential information in a timely or accurate manner. As a result, we sought a new partner and successfully engaged Convex

Accounting. This change brought with it new accounting practices, and significant work was undertaken to accurately establish the Club's true financial position for Board reporting.

Financial Overview

The financial report for the year shows the Club made a substantial loss of \$260,000 before depreciation. Our Total Assets stand at \$4,953,397, with Liabilities of \$212,510. This results in Total Assets less Total Liabilities of \$4,740,887.

Positive Developments

Despite the financial challenges, we have seen several positive developments, particularly in the final quarter of the year:

- Membership has increased by 213 members, representing a 15% growth over the previous year.
- Bar sales are up 24%, while bar wages have only increased by 2.8%.
- The restaurant continues to improve, with encouraging signs regarding lunch attendance.
- We have had 722 returning customers across the year, and each month we welcome around 400 regulars, illustrating a strong and consistent base of membership engagement.

With a moderate increase in the number of returning customers, we are confident that overall revenue will continue to grow.

Outlook for the Coming Year

As we look ahead to the new financial year, our primary focus will be on controlling expenses. By effectively managing costs and reducing weekly

wage expenses, I believe we can reverse our financial position. With these efforts and increased member engagement, the future for the Club appears bright.

Acknowledgements

I would like to thank the Board for your service and ongoing support throughout the year. Your contributions have been instrumental and greatly appreciated. My gratitude also extends to the volunteers and adjunct leaders for your dedication and assistance; the Club could not function without your efforts, which do not go unnoticed.

Closing Remarks

Finally, I wish everyone at the Johnsonville Club a Merry Christmas and a Happy New Year. Please stay safe, and I look forward to catching up with you all over the Christmas break.

Paul Johansen

President



NOTICE OF AGM

Members are advised that the 76th Annual General Meeting of the Johnsonville Club will be held on Sunday 23rd November 2025 at 11am.

AGM

AGENDA:

1. President's Welcome
2. Apologies
3. Minutes of 75th Annual General Meeting held 24th November 2024
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 2025
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 75th ANNUAL GENERAL MEETING OF THE JOHNSONVILLE CLUB HELD AT THE CLUB ROOMS, 1 NORMAN LANE, JOHNSONVILLE, SUNDAY 24 NOVEMBER 2024.

The President, Jonathon Walton, welcomed everyone to the 75th Annual General Meeting and ran through the usual housekeeping information, asking that cell phones be turned off, and pointing out the exits. The attendees were asked to follow the instructions of the staff in case of an emergency. Members were asked to say their name and number when speaking.

Jonathon 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 87 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:

60 apologies had been received prior to the meeting, and another 8 were recorded from the floor. The list of names would be held with the Sec/manager.

MINUTES OF THE LAST ANNUAL GENERAL MEETING HELD ON 19 NOVEMBER 2023:

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

Moved Mike Kraamwinkel 252 Seconded Steve Macaulay 578

CARRIED

PRESIDENT'S REPORT:

The President re-iterated just how hard the year had been, especially with the cost of living rises, rates and insurances costs but was pleased to see that the situation was slowly improving. There had been a lot of discussion around the Board table, and much input and hard work from staff as well. Several initiatives were in place, led by the

Manager, Barry Morrison, including ongoing marketing and radio advertising, to get our Club's name 'out there'.

John finished by thanking all the volunteers, adjunct chair-persons and many helpers who had made the club a better place to be in. He also personally thanked those who he had approached, and from whom he had sought advice and guidance throughout his year's tenure.

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

Moved Sue Smart 1505 Seconded Warren Field 70

CARRIED

RECEIVE AND ADOPT THE ANNUAL REPORT:

This was not a complete document, with apologies from the President, but there were copies at the door. Some Adjuncts did not put their reports in on time to be included in the booklet. It was suggested that those whose reports were not available could have them included in the newsletter.

Brent Porter 238 – qualified that he was being pedantic, referred to Board meetings' attendances, it was noted that Sue Smart was missing an asterisk.

Moved Jonathon Walton 891 Seconded Sue Smart 1505

CARRIED

FINANCIAL REPORTS:

Before the financial report was accepted there were a few questions and queries fielded from the floor.

Steve Macaulay 578 asked why is there only one operational signature on the final documents? Why did no other board member, VP, have eyes on these documents?

Judy Liddell 1132 – Originally the financials were not ready for distribution, then they were, was there enough time for the President to read and approve these finances, in the intervening 2-3 days?

Jonathon replied that he had received a draft of the financials so had had time to read and analyse them.

Judy Liddell 1132, Richard Joyce 663 and Barry Jones 492 –Put forward queries on the figures, of wages, profit, loss, sales etc, in connection with the restaurant and the bar.

Barry Jones 492 queried restaurant figures,

The Accountant, Ben Duflou, spoke to these queries, extrapolating that revenue from the restaurant had been included in the bar sales.

Judy Liddell 1132 asked about the upgrade of gaming machines, and the President said that the Board had recently signed off on purchasing 3 new machines and one refurbishment.

Judy Liddell 1132 also asked where monies from the accumulated funds from the housie account had gone and Jonathon answered that the monies had been spent, plus a term deposit broken, to carry the club over the cost of living adjustment period.

Judy Liddell 1132 commented that the Constitution stated the AGM information had to be with members 10 days before the AGM, and some people did not get the financials via e-mail. The email situation was defended vigorously as every endeavour has always been made to ensure email addresses are updated.

Judy Liddell 1132 proposed that the acceptance of the finances be set aside with a review some time in the future.

The accountant assured the meeting that not only were they satisfied with the final figures, but the independent Auditors were able to sign them off. The fact that the Constitution may have been contravened was something for the members to work on.

Jill Bibby 1525 queried why Adjunct monies had not been individually itemised, providing income and expenditure for each adjunct, including bar sales etc.

The Manager, Barry Morrison, commented that this would not be possible for each and every adjunct.

Paul Stapp 755 Asked if the points system was a contingent liability and if so, was that liability indicated at all in the reports. The Manager confirmed that it was a contingent liability but had not been included in this year's accounts but would be from next year. .

Brent Porter 238 queried staff wages' increases, and it was noted that the minimum wages had been increased by law within the accounting year. There was also a difference in the reporting practice of the KiwiSaver fee.

Judy Liddell 1132 said she did not want to see the club in the same situation, sustaining a loss, this time next year, and asked how any future loss risk could be minimised, and Jonathon replied, saying the current financial year had been a hard one, with possibly another one to come, but with the good fiscal management over the past few years, the club has survived. He noted that this was a country-wide problem as there was very little in the way of the discretionary dollar.

Sue Smart 1505 – felt the club was still recovering from Covid measures, with people still getting back into the social mode, plus things had got a lot more expensive.

The President noted that the architect's fees and referred submissions were also extra expenses incurred.

The Accountant said that there were a number of aspects that created a perfect storm that arrived in 2024, and many other businesses and organisations hadn't survived 2024, and the Board now had some hard decisions to make for the 2025 budget. He also said their firm could provide quarterly figures to assist in financial decision-making going forward.

Barry Ellis 528 Every club has had its hard times, I think we now accept the financials, but don't keep chatting about something that's happened last week or last month.

Brent Shugg 260 the cost of entertainment has increased. The Manager defended this by saying the club had to attract new members, had to grow, make the place attractive, and the bands were a way of doing this.

Jill Bibby 1525 – as a younger member, the membership fee is very good, but the bar prices are not - \$15 for a little bottle of RTD. It was agreed that these prices could be looked at.

Ben Dufrou, the Accountant advised the meeting that the restaurant was performing as other clubs' restaurants, taking some time to settle in and provide a profit, but it had had a positive impact on bar and gaming sales

It was moved "that the financial report for the year ended 31 August 2024, as tabled be accepted".

Moved Jonathon Walton 891 Seconded Paul Johansen 1383

CARRIED

Judy Liddell 1132 against.

LIFE MEMBERSHIP NOMINATION

There were no nominations.

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"

Kevin McCormack 1123 asked when was this Board last utilised? Lloyd Macintyre 122 replied some fifteen years ago, if his recollection is correct.

Moved Jonathon Walton 891 Seconded Shona Macintyre 380

CARRIED

ELECTION OF AUDITORS:

Steve Macaulay 578 – sought assurance that the process of signing off the documents by the auditors had been adhered to.

The Accountant reported that there had been a revaluation of methodology relating to the land and buildings which caused a delay.

Judy Liddell 1132 found it disappointing that the usual procedures had not been followed, Jonathon answered, saying that the club had employed an accounting firm to produce the financials, with the auditors do their bit, then the Board sign off, the processes have been followed but maybe a little differently from past years. The President recommended that, on behalf of the board, the club retain the auditing services of Moore Markham Wellington Audit..

Moved Jonathon Walton 891 Seconded Jill Bibby 1525

CARRIED

Steve Macauley 518 against.

SUBSCRIPTIONS:

It was moved “that the subscriptions fees remain the same”

Moved Jonathon Walton 891 Seconded Jim Bishop 880

CARRIED

GENERAL BUSINESS:

Jonathon Walton 891 said that the year had been a particularly hard one for him personally, coupled with the responsibilities of being President, and running his own business, it had a profound impact on family life, so he felt he had to step down and concentrate on family.

The management of the formal complaints procedure relating to the music system, Orange Door, took its toll too, but this had finally been amicably resolved thanks to all parties concerned.

Mike Brown 252 wanted to acknowledge Dave Field and his fire officers from the NZ Fire Service for their involvement in the Christmas parade every year. It was suggested a comment in the newsletter would go down well.

Judy Liddell 1132 asked for clarification whether staff were members or staff; could they buy raffles, did their free membership mean they were not able to participate in membership draws, and what was their status on voting rights?

The Manager informed the meeting that a draft Constitution was in hand, and this item was being dealt with within that document. There was to be an employment membership category and hopefully it would be implemented as part of the employment contract. It is basically to remove the conflict of interest around separation of duties, operations etc.

Paul Johansen 1383 commented that The Constitution template was from Clubs NZ which would be amended to suit our Club's specific environment. He said the draft Constitution would give everyone the opportunity to make submissions once the draft was finalised and distributed, made available. Hopefully the draft will be out in the new year, and we could have a special general meeting to adopt the Constitution after that, (possibly May/June) once the submissions have been received and reviewed.

The manager, Barry Morrison, informed the meeting that anyone who wanted a copy of the draft constitution to register their name, membership number, phone number and a copy would be emailed within the next week or two .

Steve Macaulay 518 commented about the time line of the Constitution, and the AGM paperwork being registered prior to the prescribed deadline.

Jim Bishop 880 – Firstly I would like to thank the management for the restaurant, which has been a pleasant change,. We have had lunch on several occasions and hope this continues. (The comment in reply was – tell your friend and family, the food is good quality and cheapish.)

Secondly, Jim asked if the points balance could be shown on the till screen, and the manager replied that this was a privacy issue, but the staff could let him know what his points were. In answer to a follow-up question the members were informed that they could spend their points at both the bar and restaurant.

ELECTION OF OFFICERS:

President:

There was one nomination Paul Johansen 1383

Proposed Conrad Rains 1288, Seconder Barry Ellis 750

CARRIED

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

Mark Eades 193 – nominated by Lisa Eades 193, seconded by Linda Boyes 736

Sheyne MacLeod 1500 - nominated by Steve Powell 1477, seconded by Gary Owens 37

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

There were six Board nominations received

Steve Powell 1477 – nominated by S Macleod 140, seconded by G Owens 37

Vince Stephens 205 – nominated S Macleod 140, Seconded by J Moran 65

Mark Gilmer 269 – nominated by R Joyce 663, seconded by P Johansen 1383

Tania Gore 1536 – nominated by P Johansen 1383, seconded by R Walker 1067

Bobby Gibbins 856 – nominated by T McLaren, seconded by P Kelly 1133

Jody Leach 1278 – nominated by P Johnsen 1383, seconded by B Jones 492

These six members were duly elected to the 2024/25 Board.

Presentations were made by the President and the Vice president, Mark Eades, 193, to the out-going Board members.

Paul Johansen, speaking to Jonathon, said “ Your time as board member and president has been hard. I would like to offer my condolences for the loss of your sister, MND is one of the cruellest. Your dedication has been much appreciated. Thank you also to your family for allowing you time and space to do what you needed to do. We would like to show our appreciation with this small token of a gift card”.

“To the other Board members who are stepping down thanks also. Ian Hutchison , you have given at least five years, taken some hits, delivered exceptional service, thanks. Tony, your time on the board much appreciated, specially the input as a softball representative. Here also is a small token from the board” as they, too, were presented with gift cards.

One more special presentation – Wayno, Adrian Douglas and Richard Joyce, acting as the late Jack (Patrick) Feeney’s executors, and Jack has been more than generous, donating \$300,000 to the club for maintenance and improvement to the club. It will be put into a specific account and every withdrawal will be accounted for.

Jill Bibby 1525 asked, that perhaps the club could put a plaque on something major within the club premises, and she was re-assured that this was already in hand.

Jack also donated an ambulance to the Johnsonville community.

SSP – it appeared that there were too many candidates so was held over until 2025 AGM.

The new President, Paul Johansen 1383 rallied the members to support the Manager and the new Board, there were many years of hospitality experience within that group, get behind them. If you have any problem within a certain section, speak to the respective

manager or staff, eg, talk to Liz if you have comments about bar staff as that is her domain. Next board meeting is in the coming week, to set goals, and ideas on how to achieve them.

Lastly the President announced that there would be a trophy – for persons who go above and beyond, be it a volunteer, Conrad doing barbies, could be a member, staff who have done something extra. It will be awarded at the AGM and called the President's Trophy.

Finally I wish you a Merry Christmas, stay safe, and see you all in the New Year,

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

Meeting closed 12.40 pm

MANAGER'S REVIEW



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

It is my pleasure to present my first report as Club Manager, having joined the team just five months ago. Stepping into this role has been both a challenge and a privilege, and I am grateful for the opportunity to serve our members and community.

When I took over, the Club was facing some financial and operational pressures. Immediate action was needed to reduce costs and ensure we were running more efficiently. With the support of the staff and Board, a number of changes have been made to stabilise our position and set us on a stronger path forward. These adjustments have not always been easy, but they were necessary to protect the long-term health of the Club.

I want to sincerely thank our members and staff for the warm welcome I have received. Your encouragement and support have been invaluable during these first months. The team here is dedicated and hardworking, and I feel fortunate to be part of such a committed group.

Entertainment and social connection remain at the heart of the Johnsonville Club. Over the past few months we have continued to provide live music, draws, and community events, all of which bring members together and strengthen the spirit of the Club. While not every event has been a standout, the overall response has been positive, and it has been encouraging to see our Club busy

and full of life.

As we look ahead to 2026, my focus will remain on three key areas:

Financial stability – continuing to manage costs while finding new ways to grow revenue.

Member experience – ensuring the Club remains a welcoming and enjoyable place for all.

Future growth – exploring opportunities to strengthen our offering and keep the Club relevant for the years ahead.

There is still work to do, but I am confident that with the support of our members, staff, and Board, the Johnsonville Club will continue to thrive. I am excited about what lies ahead and optimistic about the opportunities 2026 will bring.

Finally, I would like to thank the President and Board for their guidance, and to acknowledge the staff for their effort and commitment. Most importantly, thank you to you, our members, for your loyalty and support.

E mihi ahau ki a koe me o wāhānau he Kirihimete haumaruru me te harikoa me ngā mihi pai mō te tau 2026.

I wish you and your families a safe and happy Christmas and best wishes for 2026.

Nicole Stephens
Club Manager

CLUB REPORTS

Johnsonville Dance Adjunct

Has been in operation for over 20 years and we have been involved with Bill and Mary Crawford dancing in the early days. We dance sequence dance and a few free style dances. We welcome new members.

We have seen different co-ordinators operate the adjunct and the only requirement for dance members is to join the club. A number of events have been held during the year ie St Patricks Night, Guy Fawkes, mid-winter and Xmas functions. We are grateful to the club for the use of the room upstairs.

An Evening on 6 November to welcome previous members and enjoy some socialising over food and drink will be held upstairs. I will be stepping down as co-ordinator at the end of the year. Swee and Jookin Chang will be the new contacts.

Anne Haddon 2025

Johnsonville Club Golf Adjunct

The Golf Adjunct celebrated its 32nd year with strong growth and renewed enthusiasm. Membership numbers and event participation increased significantly, often requiring waiting lists. A full annual schedule was developed

early in the year, featuring monthly tournaments across courses such as Karori, Shandon, Wainuiomata, Foxton, Ohariu Valley, Carterton, Judgeford, Levin, Waikanae, Manor Park, Martinborough, and Otaki.

By guaranteeing a field of 36 players, the Adjunct secured favourable green fee deals and continued to foster a friendly, inclusive environment.

Highlights & Achievements

*Annual subscription held at \$20 per player.

*Introduced the Heja app for scheduling, communication, and feedback.

*Diverse mix of players for each event, coordinated by Mark Bowman.

*Post-event summaries shared in weekly Club Newsletters by Mike O'Connor.

*New prize categories added (Closest to Pin, Longest Drive, Best Foursome, Hole-in-Two, raffles).

*Successful social elements – catering, transport, and camaraderie on event days.

Competitions & Results

*Challenge wins: Defeated South Wairarapa WMC (Braden Enterprise Trophy) and Ohariu Valley GC (Anzac Challenge).

*Upcoming challenge: Railways GC at Wainuiomata; plans to revive matches

with Waikanae and Club Vista (Kapiti).

*Club Champion 2024: Mark Bowman.

*Other major winners include Grant Hunt (Lowest Gross), Liz Rendell (Ladies Best Nett), and Paul Bowman (Bob Tait Memorial Matchplay 2025).

*The Aynsley & Colin Jowett Memorial Trophy remains closely contested.

Looking Ahead

*Rising popularity of golf post-Covid has led to increased green fees and limited availability.

*The committee will continue to negotiate strong deals and explore joint events with affiliate groups to keep costs manageable.

*Focus remains on maintaining engagement, improving technology, and encouraging timely subscriptions and fair play.

Acknowledgements

Thanks were extended to Adjunct members, committee, Johnsonville Club staff and board, host clubs, and sponsors including Churton Finishers, Regifting.com, Kelly's Flowers, Advance Electrical, NZ Rugby, and others. Special recognition was given to Peter Rendell for his ongoing contributions.

The adjunct honoured those members who had passed Rick Kaye, Shamus McAndrew, Bill Cooney, Murray Adams, and Jack Feeny for their lasting impact on the club.

Overall:

The Golf Adjunct is thriving, with record engagement, strong camaraderie, and well-run events. The committee looks forward to continued growth and innovation into 2026 and beyond.

Report submitted by Moana Mackey (Chairman) and Mike O'Connor (Club Captain) on behalf of the Golf Adjunct Committee.



Darts Adjunct

It's been another outstanding year for darts at the Johnsonville Club, with strong performances across all teams and several players representing Wellington in The Hamua and Battle of the Hillside competitions — both won by Wellington. Thanks to all club staff, management, and members for their continued support.

Spear Chuckers – Report by Chris McManaway

Finished 3rd in First Division with 10 wins and 4 losses.

Team: Chris McManaway (Captain), Jonathan Walton, Shane Hollow, Anaru Morgan, Don Eddie, David Welsh, and Basil Dynan.

Highlights: David Welsh – 3×180s; Anaru Morgan – 2×180s, 132 Start, 114 Finish.

Thanks to fill-ins Joseph Head, Sandra Baird, and Paul Austin.

Skeleton Crew – Report by Chris Martin

A fantastic season finishing Top of Second Division with 13 wins and 2 losses.

Team: Sue Walton, Chris Hargreaves, Mark Eades, Richard Wiles, Michael Sharrock, Chris Martin (Captain), Stu Wiles, and scorer Wendy Gerraty.

Highlights: High Starts – 120 (Hargreaves, Eades, Martin), 109 (Wiles); High Finishes – 74 (Walton), 102 (Martin).

Thanks to the Club for ongoing support.

Jolly Rodgers – Report by Nick Smith
Competed in Division 2 of the Capital Area Chartered Clubs League, finishing 3rd overall.

Team: Robert Bailey, Jill Bibby, Mike Lavery, Keisuke Love, Helen Miller, and Warren Stitfall.

Special mention to Helen Miller for selection in the Battle of the Hill. Always open to new or fill-in players for social games.

Community Darts – Report by Tanya Gore

Two successful mixed pairs competitions held in March/April (12 teams) and September/October (16 teams).

March/April winners: Bonnie & Millwall, runners-up Tanya & Wilkie.

Thanks to Blair Mac for excellent organisation.

Plenty of laughter, friendly rivalry, and good times — new players always welcome!



Poker Adjunct Report

A little bit of America comes to the Johnsonville Club every Wednesday evening with our weekly Texas Hold'em poker nights.

After many years of dedicated service, long-time organiser and all-round nice guy Merv Trezise has handed the reins over to Eddie Mathie, John Davis (JD), and Graham Dennie, who have continued to run the event smoothly each week from 7:30 p.m.

This year has seen a great mix of players join us — from experienced card sharks to first-time players stepping away from their online tables for a real game with real people! We average around 20 players each week across three tables, with the top three “cashing” for prize money that typically sees around \$240 for first place. New players are always welcome to our friendly, social game — and as an added bonus, those still in at the first break enjoy the famous Johnsonville Club indoor sausage sizzle (minus the onions!)

Two major tournaments headline our poker calendar each year. The first, the Jim Hohepa Memorial, is held on the final Wednesday before Christmas and includes the popular “re-buy” option for eliminated players. Congratulations to Samuel Byrne, who claimed this year’s

trophy and top prize with a brilliant performance.

The other highlight is the Club Championship, where glory and a spot on the honours board await the winner. This year, three-time defending champion Dave Flowerdew went in chasing an unprecedented fourth title, but after seven hours of intense play, it came down to a dramatic final hand. Miles Mauafua emerged victorious, defeating Debbie Balloch to take home the trophy, \$500, and his place in club history.

We look forward to another exciting year of cards, camaraderie, and competition. Join us next Wednesday for a friendly game and a great night out!

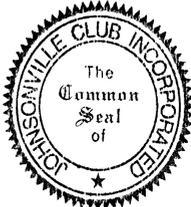
Graham Dennie



Performance Report

Johnsonville Club Incorporated
For the year ended 31 August 2025

Prepared by Convex Accounting Ltd



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- 7 Statement of Financial Position
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Entity Information

Johnsonville Club Incorporated For the year ended 31 August 2025

'Who are we?', 'Why do we exist?'

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.

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.

Contact Details

Physical: 1 Norman Lane, Johnsonville, Wellington, New Zealand, 6037
Postal: PO Box 13045, Johnsonville, Wellington, New Zealand, 6440



Approval of Financial Report

Johnsonville Club Incorporated For the year ended 31 August 2025

The Board are pleased to present the approved Financial Report including the historical financial statements of Johnsonville Club Incorporated for year ended 31 August 2025.

Approved for and on behalf of Johnsonville Club Incorporated.

Paul Johansen

Name: President

Position: 31-10-25

Date

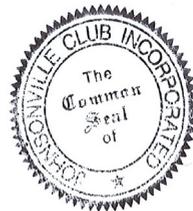


Sheyne Mackood

Name: Vice President

Position: 31-10-25

Date



Statement of Service Performance

Johnsonville Club Incorporated For the year ended 31 August 2025

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.

	2025	2024
Description and Quantification of the Entity's key activities		
Number of Members at year end	1,588	1,375
Special Licences for Functions Provided	5	4
Prizes given to Members in the Membership Draw	18,500	16,748
Monthly Board Meetings	11	10
Housie Nights	21	22
Poker Nights	48	47
Coggie's Monthly Quiz	12	12
BIGON Weekly Quiz	45	20
Live Entertainment: Non-Ticketed	18	20
Live Entertainment: Ticketed	1	2



Statement of Financial Performance

Johnsonville Club Incorporated For the year ended 31 August 2025

'How was it funded?' and 'What did it cost?'

	NOTES	2025	2024
Revenue			
Membership fees and subscriptions	1	72,366	44,570
Revenue from commercial activities	1	1,505,577	1,354,175
Interest, dividends and other investment revenue	1	6,921	20,072
Total Revenue		1,584,864	1,418,817
Expenses			
Volunteer and employee related costs	2	647,008	533,045
Expenses related to commercial activities	2	667,378	564,014
Grants and donations made	2	14,531	20,506
Other expenses	2	615,963	475,638
Total Expenses		1,944,879	1,593,203
Surplus/(Deficit) for the Year		(360,015)	(174,386)
Other Comprehensive Income			
Change to Revaluation Surplus/(Deficit)		-	(735,427)
Total Other Comprehensive Income		-	(735,427)
Total Other Comprehensive Income		(360,015)	(909,814)



Statement of Financial Position

Johnsonville Club Incorporated
As at 31 August 2025

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 AUG 2025	31 AUG 2024
Assets			
Current Assets			
Cash and short-term deposits	3	360,499	387,542
Debtors and prepayments	3	5,994	12,071
Inventory	3	18,818	30,143
Total Current Assets		385,312	429,756
Non-Current Assets			
Property, Plant and Equipment	3	4,558,362	4,560,591
Total Non-Current Assets		4,558,362	4,560,591
Total Assets		4,943,673	4,990,347
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	116,011	122,204
Employee costs payable	4	67,877	52,996
Deferred Revenue	4	346,458	41,804
Total Current Liabilities		530,345	217,004
Total Liabilities		530,345	217,004
Total Assets less Total Liabilities (Net Assets)		4,413,328	4,773,343
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,512,512	1,872,527
Reserves	6	2,900,816	2,900,816
Total Accumulated Funds		4,413,328	4,773,343



Statement of Cash Flows

Johnsonville Club Incorporated
For the year ended 31 August 2025

'How the entity has received and used cash'

	2025	2024
Cash Flows from Operating Activities		
Operating receipts		
Membership fees and subscriptions	67,445	46,911
Interest, dividends and other investment receipts	317,966	19,026
Gross sales from commercial activities	1,520,734	1,346,035
Prior year cash movement correction	2,426	-
Total Operating receipts	1,908,572	1,411,973
Less operating payments		
Employee remuneration and other related payments	(629,986)	(500,242)
Payments related to commercial activities	(1,187,449)	(1,021,039)
Grants and donations paid	(13,009)	(20,506)
Other payments	(329)	(10,753)
GST	(27,458)	41,784
Total Less operating payments	(1,858,231)	(1,510,757)
Total Cash Flows from Operating Activities	50,340	(98,784)
Cash Flows from other Activities		
Cash was received from:		
Sale of property, plant and equipment	200	-
Cash received from loans borrowed from other parties	5,281	2,376
Cash was applied to:		
Payments to acquire property, plant and equipment	(80,438)	(80,829)
Total Cash Flows from other Activities	(74,957)	(78,453)
Net Increase/ (Decrease) in Cash	(24,617)	(177,236)
Cash Balances		
Cash and cash equivalents at beginning of period	385,116	562,253
Cash and cash equivalents at end of period	360,499	385,116
Net change in cash for period	(24,617)	(177,236)



Statement of Accounting Policies

Johnsonville Club Incorporated For the year ended 31 August 2025

Basis of Preparation

The entity is permitted by law to apply the Tier3 (NFP) Standard issued by the External Reporting Board 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 a 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 the trading there was 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 was 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 (DV) 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%-40% DV

Plant & Equipment - 9%-67% DV

Furniture & Fittings - 10%-25% DV

Office Equipment - 33%-40% DV

Sound Systems - 33%-40% DV

Building Refurbishments - 9.5% - 30% DV

Buildings - 3% DV

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 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 date 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 principle 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 2025

2025 2024

1. Analysis of Revenue

Membership fees and subscriptions

Membership Subscriptions	67,012	33,678
Adjunct Revenue (All Adjuncts)	5,354	10,892
Total Membership fees and subscriptions	72,366	44,570

Revenue from commercial activities

Bar Sales	947,775	797,690
Rental Income	58,730	67,684
Gaming Income	409,293	408,724
ATM Rebate	5,141	4,547
Housie Proceeds	4,768	4,701
Poker Proceeds	(117)	(95)
Parking - Rental Income	600	3,600
Raffle Proceeds	41,650	48,909
Room Hire	4,855	7,972
TAB Commission	4,277	5,867
Taxi Chits	(858)	909
Sundry Income	29,461	3,668
Total Revenue from commercial activities	1,505,577	1,354,175

Interest, dividends and other investment revenue

Interest Received	6,921	20,072
Total Interest, dividends and other investment revenue	6,921	20,072

Total Analysis of Revenue 1,584,864 1,418,817

Sundry Income

Sundry income includes an insurance payout of 29,464

2025 2024

2. Analysis of Expenses

Volunteer and employee related costs

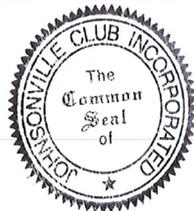
ACC Levies	4,132	4,356
Administration Wages	98,095	136,488
Bar Wages	276,573	268,863
Employment Expenses	825	934
Gaming Wages	46,000	52,000
Kitchen Wages	203,133	45,478
KiwiSaver	-	2,834
Staff Expenses	2,438	1,276
Staff Meals	-	1,449
Staff Training	3,000	1,549



Notes to the Performance Report

	2025	2024
TAB Wages	3,421	4,304
Travel & Conferences	5,158	5,703
Uniforms	1,554	4,324
Welfare Expenses	2,677	3,486
Total Volunteer and employee related costs	647,008	533,045
Expenses related to commercial activities		
Cost of Sales & Expenses Bar	304,050	316,818
Cost of Sales & Expenses Restaurant	152,958	32,666
Rental Property Expenses	20,847	18,765
Gaming Direct Costs	166,444	166,972
Raffle Purchases	22,905	28,543
Housie Costs	-	76
TAB Costs	174	174
Total Expenses related to commercial activities	667,378	564,014
Grants and donations made		
Sporting & Cultural Sections Grants	2,197	8,331
Donations & Grants Community	12,334	12,175
Total Grants and donations made	14,531	20,506
Other expenses		
Administration Expenses	235,713	195,491
Operations & Maintenance Expenses	123,891	114,164
Promotions & Hospitality Expenses	173,133	103,049
Depreciation	82,467	62,934
Income Tax	757	-
Total Other expenses	615,963	475,638
Total Analysis of Expenses	1,944,879	1,593,203

	2025	2024
3. Analysis of Assets		
Cash and short-term deposits		
ANZ Business Main (00)	95,191	24,503
ANZ Club On-Call (10)	93,231	46,031
Flexi Facility	-	(57)
ANZ Commercial Operations (51)	41,818	15,409
Adjunct Bank Accounts	10,204	11,633
Gaming Accounts	32,774	71,734
Housie Account	4,444	3,355
Poker Account	4,598	5,366
Raffles Account	16,701	13,183
Wellbeing account	9,988	-
Cash On Hand	51,550	37,451
Term Deposits		
Term Deposit 150days 5.00%	-	25,000



Notes to the Performance Report

	2025	2024
Term Deposit 210days 5.80%	-	25,000
Term Deposit 270days 5.85%	-	83,935
Term Deposit 90days 4.25%	-	25,000
Total Term Deposits	-	158,935
Total Cash and short-term deposits	360,499	387,542
Debtors and prepayments		
Accounts Receivable	5,994	11,172
Sundry Debtors	-	898
Total Debtors and prepayments	5,994	12,071
Inventory		
Bar Stock	9,069	22,242
Restaurant Stock	9,749	7,901
Total Inventory	18,818	30,143
	2025	2024

4. Analysis of Liabilities

Creditors and accrued expenses		
Accruals	17,000	12,000
ANZ Credit Card	7,657	2,376
Accounts Payable	79,357	78,959
GST	3,868	31,169
Income Tax	(1,872)	(2,300)
Provision for Club Wellbeing (Feeney)	10,000	-
Total Creditors and accrued expenses	116,011	122,204
Employee costs payable		
Staff Accrued Leave	56,030	39,980
Salary Accrual	11,847	13,017
Total Employee costs payable	67,877	52,996
Deferred Revenue		
Deferred Income - Bequest	300,000	-
Revenue Received in Advance	46,458	41,804
Total Deferred Revenue	346,458	41,804
Total Analysis of Liabilities	530,345	217,004

Provision for Club Wellbeing (Feeney)

These funds are being held to use for club wellbeing, which has not yet been spent.

	2025	2024
5. Property, Plant and Equipment		
Land		



	2025	2024
Fixed Assets - Land	3,820,000	3,820,000
Total Land	3,820,000	3,820,000
Buildings		
Fixed Assets - Buildings	573,746	558,092
Accum Depn - Buildings	(20,741)	(3,092)
Total Buildings	553,005	555,000
Furniture and Fittings		
Fixed Assets - Furniture and Fittings	145,241	152,386
Accum Depn - Furniture and Fittings	(98,075)	(97,791)
Total Furniture and Fittings	47,166	54,595
Office Equipment		
Fixed Assets - Office Equipment	11,783	21,668
Accum Depn - Office Equipment	(9,132)	(12,031)
Total Office Equipment	2,652	9,637
Plant and Equipment		
Fixed Assets - Plant & Equipment	182,039	408,564
Accum Depn - Plant & Equipment	(144,349)	(356,850)
Total Plant and Equipment	37,689	51,713
Gaming Equipment		
Fixed Assets - Gaming Equipment	410,535	432,567
Accum Depn - Gaming Equipment	(314,394)	(381,232)
Total Gaming Equipment	96,140	51,335
Kitchen Equipment		
Fixed Assets - Kitchen Equipment	2,029	-
Accum Depn - Kitchen Equipment	(320)	-
Total Kitchen Equipment	1,709	-
Work in Progress - Fixed Assets	-	18,311
Total Property, Plant and Equipment	4,558,362	4,560,591

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 valued 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 valuation 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.

There has been no revaluation in 2025.

	2025	2024
6. Accumulated Funds		
General Funds		
Opening Balance	1,859,747	2,033,885



Notes to the Performance Report

	2025	2024
Surplus/(Deficit) for the Year	(352,502)	(174,138)
Total General Funds	1,507,245	1,859,747
Gaming Funds		
Opening Balance	12,567	12,789
Surplus/(Deficit) for the Year	(8,234)	(222)
Total Gaming Funds	4,333	12,567
Adjunct Funds		
Opening Balance	213	239
Surplus/(Deficit) for the Year	721	(26)
Total Adjunct Funds	934	213
Total Accumulated Funds	1,512,512	1,872,527

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

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

	2025	2024
7. Breakdown of Reserves		
Land Revaluation Reserve		
Opening Balance	2,745,000	3,615,000
Surplus/(Deficit) for the Year	-	(870,000)
Total Land Revaluation Reserve	2,745,000	2,745,000
Buildings Revaluation Reserve		
Opening Balance	155,816	21,243
Surplus/(Deficit) for the Year	-	134,573
Total Buildings Revaluation Reserve	155,816	155,816
Total Breakdown of Reserves	2,900,816	2,900,816

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

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

	2025	2024
8. Operating Lease Commitments		
No Later than one year	8,452	512
Later than one year and no later than five years	11,347	-
Total Operating Lease Commitments	19,799	512

9. Capital Commitments

There are no capital commitments as at 31 August 2025 (Last year - nil).



10. Contingent Liabilities

There are no contingent liabilities as at 31 August 2025 (Last year - nil).

11. Guarantee

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

12. 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.

Paul Johansen received remuneration of \$8,535 for when he was acting manager, this is included in Board Expenses. Steve Powell is an officer of Lions Club of Johnsonville. Transactions of Christmas dinner \$725 with Johnsonville Lions.

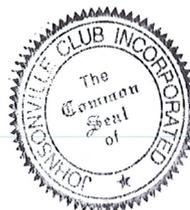
13. Events After the Balance Date

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

14. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

	2025	2024
15. Gaming Operations		
Gaming Revenue		
Gaming Interest Earned	704	1,457
Gaming Income	409,293	408,724
Total Gaming Revenue	409,997	410,181
less Gaming Operation Expenses		
Problem Gambling Levy	4,744	5,123
Gaming - Accounting	1,900	1,900
Gaming - Audit Fees	3,273	4,200
Gaming - Duty	94,815	94,874
Gaming - EMS monitoring	14,615	14,918
Gaming - Electricity	5,200	5,200
Gaming - Insurance	8,500	8,500
Gaming Licences	17,652	16,595
Gaming - Maintenance	14,745	15,663
Gaming Staff Training	1,000	-
Total less Gaming Operation Expenses	166,444	166,972
less Gaming Wages & Depreciation		
Wages - Gaming	46,000	52,000
Gaming Depreciation (62345)	30,977	31,589
Total less Gaming Wages & Depreciation	76,977	83,589
Total Gaming Operations	166,576	159,620



	2025	2024
Gaming Surplus/(Deficit)		
Net Gaming Operations	166,576	159,620
Less: Authorised Purposes	(174,810)	(159,842)
Total Gaming Surplus/(Deficit)	(8,234)	(222)

	2025	2024
16. Gaming Authorised Purposes		
Accounting Fees	11,242	6,450
Audit Fees	15,367	14,130
Bank Fees	354	(2,614)
Computer Expenses	21,753	18,575
Electricity	25,685	20,709
Gas	3,336	483
Insurance Club	7,624	7,452
Levies - ClubsNZ Membership	5,691	7,652
Membership Cards	2,970	5,342
Postage	335	330
Printing & Stationery	7,041	8,381
Rates - Club	12,335	9,938
Security	15,829	13,241
Subscriptions - Sky TV	22,669	19,750
Telephone & Internet	5,371	6,030
Welfare Expenses	2,677	3,486
Donations & Grants - Community	12,334	12,175
Sporting & Cultural Sections Grants	2,197	8,331
Total Gaming Authorised Purposes	174,810	159,841

	2025	2024
17. Gaming Grants Community		
Capital Area Darts Tournament Fees & Affiliation Fees	1,555	1,580
Christmas Party Food	-	3,363
Newlands Community House Christmas Lunch	2,450	-
Johnsonville Club Womens Outdoor Bowls Tournament - Entry Fees & Travel	2,130	-
Johnsonville Club Mens Outdoor Bowls Tournament - Entry Fees & Travel	1,640	-
Johnsonville Club NZ Pen Hawkins Rosebowl National Men's Pairs Golf Tournament	2,140	-
Johnsonville Club Mens Golf Tournament Entry fees & Travel	1,845	-
Snooker Tournament Grant	100	100
Johnsonville Bowling Club Travel Grant	-	2,040
Johnsonville Junior Softball Tournament Travel	-	500
Johnsonville Rugby Football Club Grant	-	2,940
Marching Club Uniforms	-	652
NZ White Sox Representative uniform	474	-



Notes to the Performance Report

Student Language Grant	-	1,000
Total Gaming Grants Community	12,334	12,175
	2025	2024

18. Gaming Grants Cultural and Sporting Sections

Bowls Entry Fees & Tournament Expenses	-	2,733
Club Champs & Tournaments	-	521
Euchre Tournament Entry Fees & Expenses	-	233
Golf Entry Fees & Tournament Travel	675	1,762
Snooker & Billiards Tournament Entries	-	422
Snooker Table Recovering	1,522	2,660
Total Gaming Grants Cultural and Sporting Sections	2,197	8,331

19. Comparative Balances

Comparative balances have been reclassified to provide consistency with adjusted disclosures required within the Performance Report for the year ended 31 August 2025.



Independent auditor's report

To the Members of Johnsonville Club Incorporated

Opinion

We have audited the accompanying performance report of Johnsonville Club Incorporated on pages 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 31 Augustus 2025, the statement of financial position as at 31 Augustus 2025, 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 31 Augustus 2025, and its financial performance, and cash flows for the year then ended

in accordance with the XRB's Tier 3 (NFP) Standard 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:

- a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- b) 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 's for assessing Johnsonville 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 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 's 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
31 October 2025



NOMINATIONS FOR PRESIDENT AND VICE PRESIDENTS 2025/26

NOMINEE

PROPOSER/SECONDER

PRESIDENT (ONE POSITION)

Paul johansen

T Gore/R Walker

VICE PRESIDENT (TWO POSITIONS)

Steve Powell

P Johanson/C Duff

Merrin Somerville

P Johanson/S Macauay

NOMINATIONS FOR BOARD 2025/26

NOMINEE (SIX POSITIONS)

PROPOSER/SECONDER

D Traill

T Gilmer/M Somerville

V Stephens

W Field/S Field

S Jones

B Marsh/D Tuffery

T Gore

P Johansen/B Gibbins

B Gibbins

S Powell/S Grosvenor

REMIT 2025/26

Remit to change our membership fee to \$20

I propose to change our membership fee from \$50 to \$20 across all categories.

With our fee at \$50 we are one of the more expensive clubs to join.

We must present as a value for money option for perspective members.

When looking at options a Mum and Dad looking at joining the cost of \$100 is a restrictive option for many, whereas the cost of \$40 is a much more attractive option.

Our current membership numbers are around 1588 which is an increase of just under 20% from last year, whilst this is welcomed, we need to grow our membership numbers up to the 2000 figure, with this comes greater membership engagement which means greater bar and restaurant spend.

The members fees we collect represents approximately 3% of our yearly turnover, so the money we sacrifice will be collected by bar sales with the membership increase.

I propose that this initiative starts from the 24th of November 2025, whilst this does mean our current members have paid significantly more for their yearly membership, I feel this is a small sacrifice to make for the benefit our club.

Proposed by



Paul Johansen

Member 1383

Seconded by



Barry Ellis

Member 528

Life member nomination

I propose we make Adrian Douglas #881 a Life member of the Johnsonville Club.

After joining in 2002, Adrian has selflessly served the club for many years doing various and sometimes not easy roles. Two of the biggest were the recent club constitution rewrite and his appointment as club manager in 2017.

He is known frequently approached to be the voice of reason for numerous issues. Some of his roles were:

- Board 2008/2009
- Vice President 2009/10
- Board 2015/2016
- Appointed Club Manager October 2017 - June 2019
- Santa Kids Xmas Party 2016-2019
- Assisted with constitution rewrite 2025
- Melbourne Cup 2021-2024 - ran the Calcutta Cup

Adrian is a trusted and reliable member of this club and always has the best interests of the club at heart.

Nominated by Sue Walton – member # 1160

Signed.....

Seconded by Paul Johansen – member # 1383

Signed.....

Notice to Members Regarding Life Membership.

The Board has voted and unanimously supports the nomination of Adrian Douglas as life member of the Johnsonville Club inc.

Paul Johansen

President

Johnsonville Club

21st October 2025