



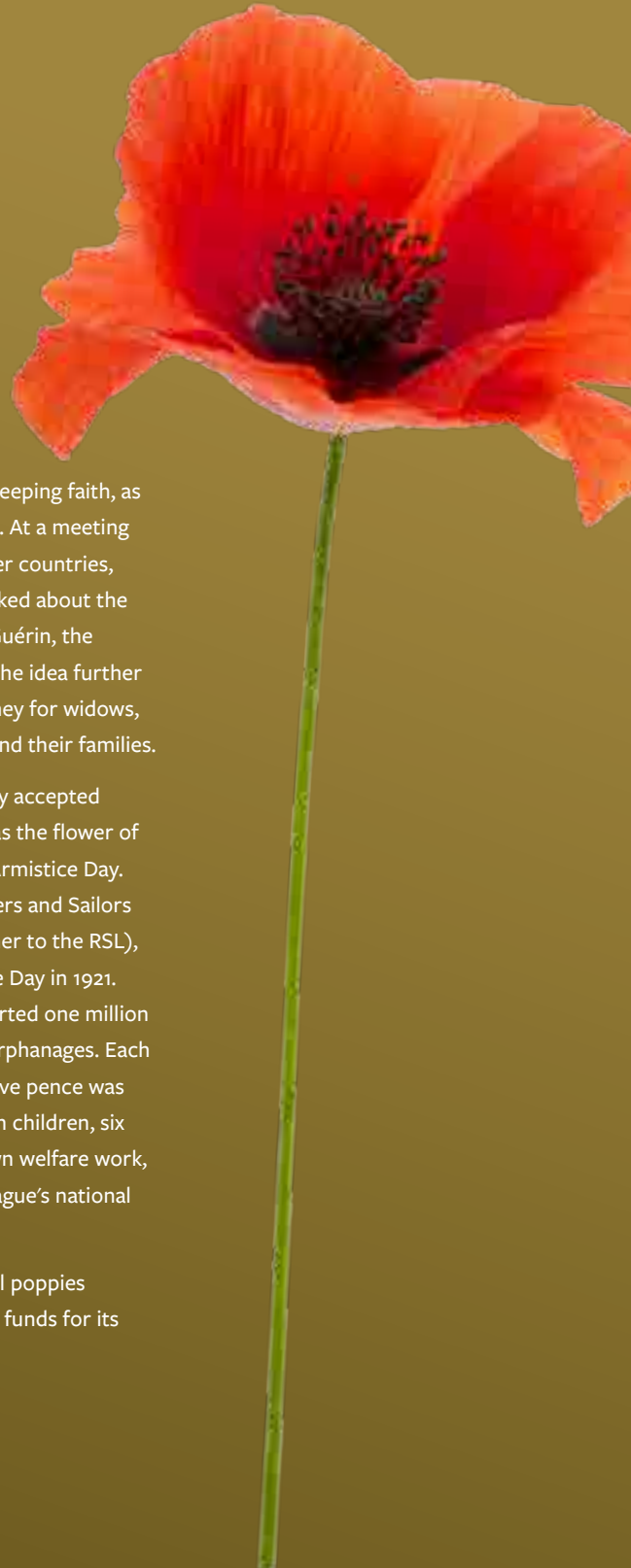
**BOXHILLRSL**

# 2021 Annual Report



100 Years  
of Tradition -  
The Red Poppy

# 100 Years of Tradition - **THE RED POPPY**



The RSL first sold poppies for Armistice Day in 1921. And 2021 is the 100th anniversary of a tradition that remains strong to this day.

The Flanders Poppy has long been a part of Remembrance Day, the ritual that marks the Armistice of 11 November 1918. During the First World War, red poppies were among the first plants to spring up in the devastated battlefields of northern France and Belgium. In soldiers' folklore, the vivid red of the poppy came from the blood of their comrades soaking the ground. The sight of poppies on the battlefield at Ypres in 1915 moved Lieutenant Colonel John McCrae to write the poem *In Flanders Fields*. In English literature of the nineteenth century, poppies had symbolised sleep or a state of oblivion. In the literature of the First World War a new, more powerful symbolism was attached to the poppy – the sacrifice of shed blood.

Moina Michael, who worked for the American YMCA, read McCrae's poem just before the Armistice. She was so moved by it that she wrote a poem in reply and decided to wear a

red poppy always as a way of keeping faith, as McCrae had urged in his poem. At a meeting of YMCA secretaries from other countries, held in November 1918, she talked about the poem and her poppies. Anna Guérin, the French YMCA secretary, took the idea further by selling poppies to raise money for widows, orphans, and needy veterans and their families.

The poppy soon became widely accepted throughout the allied nations as the flower of remembrance to be worn on Armistice Day. The Australian Returned Soldiers and Sailors Imperial League, (the forerunner to the RSL), first sold poppies for Armistice Day in 1921. For this drive, the league imported one million silk poppies, made in French orphanages. Each poppy was sold for a shilling, five pence was donated to a charity for French children, six pence went to the League's own welfare work, and one penny went to the League's national coffers.

Today the RSL continues to sell poppies for Remembrance Day to raise funds for its welfare work.



**BOXHILL RSL**



## **President:**

J Haward

## **General Manager:**

D Fernando

## **Committee:**

B Tateson (Vice President),

R Wall (Secretary), A Merryweather (Treasurer),

J Coates, B Dawes, J Sheehan, L Burke, C Gray, A Guest



# 2021

## | Our Mission & Vision

The Box Hill RSL Sub-Branch dedicates itself to the task of raising much needed money for the RSL's primary objective of providing support to veterans and their families when they need help. The Box Hill RSL supports and engages with veterans from all generations.

The granting of an RSL Sub-Branch Charter carries with it important obligations, particularly working in support of veterans and raising money for veteran welfare through the ANZAC and Poppy Appeals. The donating public expects that their money will be directed, by the Box Hill RSL, to benevolent welfare assistance.

### THE OBJECTS FOR WHICH THE BOX HILL RSL SUB-BRANCH IS ESTABLISHED ARE:

- a) Perpetuate the close and kindly ties of friendship created by the mutual service in the Australian Defence Forces or in the forces of nations traditionally allied with Australia and the recollections associated with that experience;
- b) Maintain a proper standard of dignity and honour among all past and present members of the Australian Defence Forces and set an example of public spirit and noble-hearted endeavour;
- c) Preserve the memory and records of those who suffered and died for Australia, erect monuments to their valour, provide them with suitable burial places, and establish and preserve, in their honour, the annual commemoration day known as ANZAC Day;
- d) The promotion of a social organisation and Sub-Branch of the Branch composed of those who are serving or who have served in the Australian Defence Forces, the various British Commonwealth Defence Forces, Members of Allied Defence Forces, their dependents and such other persons who from time to time may be admitted to membership in accordance with these Rules.
- e) To establish, maintain and conduct a Sub-Branch of a non-political and non-sectarian character and to provide, furnish, equip and maintain Sub-Branch rooms, reading rooms, recreation rooms and refreshment facilities to establish and maintain facilities for lawful games, sporting facilities and recreation for its Members for the maintenance and improvement of friendly relationships amongst the Members and generally to afford to Members and their friends and guests all the usual privileges, advantages, conveniences and facilities of a Sub-Branch.
- f) To provide means of social interaction between persons who are Members of the League and in particular Members of the Box Hill RSL Sub-Branch and their friends and guests.
- g) To make contributions to any charitable relief benefit commemoration or memorial fund of any kind whatsoever as the Committee may deem advisable.

**THE BOX HILL RSL SUB-BRANCH  
WILL STRIVE TO BE THE BEST  
RSL IN PROVIDING WELFARE  
FOR VETERANS AND THEIR  
DEPENDENTS OVER THE NEXT  
100 YEARS. THIS WILL BE  
ACHIEVED WITH CONTINUED  
PROFITABILITY IN ORDER TO  
MEET VETERAN AND BROADER  
COMMUNITY OBJECTIVES.**



# | President



With the State Government shutdowns continuing for most of 2021, it once again made it very difficult financially for Box Hill RSL. Without minimal State Government, individual and business grants, our staff wages and operational running costs would have meant that we would have had to draw down on our limited reserves.

During the year our committee continued to meet monthly mostly via Zoom.

Our first major function challenge was the ANZAC Day Service. Due to Government restrictions on attendance numbers, we were limited to 150 Members and VIPs. A Dawn Service was conducted at our Cenotaph and wreaths were laid by the usual groups and individuals. As was expected, numbers attending the service were down on previous years. The after-service Gun Fire Breakfast was cancelled. However, a small number of VIPs and Veterans involved in the Dawn Service, were invited back to the RSL for refreshments.

Thinking we would be able to stay open for the remainder of the year, the Victorian Government announced further regulations prohibiting us from opening due to COVID from early August until the end of October.

Box Hill RSL officially opened at 6.00pm on Friday 29 October 2021, once again with numbers restricted.

Our next major event was Remembrance Day Service at the Cenotaph. Even though numbers were restricted, the Service was well attended. Thanks must go to Judy Coates and Faye Clark and their volunteers for the professional organisation of the whole morning. A special thank you must also go to Lindsay Burke and his Cadets from 305 Army Cadet Unit for the Catafalque Party.

Preliminary proposals for stage 3 extensions to our club premises were discussed by the RSL's Building Sub-Committee. Members will be shown proposals during 2022, and if approved, it is possible that building works could start some time in 2023.

During the year Brian Tateson, Vice President and Memorabilia Officer, continued his great military displays throughout the Club. Bep Dawes, our Appeals Officer, and her team of volunteers, under very difficult circumstances, successfully ran our appeals program and considering lockdowns and restrictions, results were great for ANZAC Day and Remembrance Day.

Our Welfare Section, managed by Faye Clark and assisted by many of her volunteers, worked tirelessly to assist all our Veteran Members with their welfare needs. To all of them, a job well done.

To our Ladies Groups, Women's Auxiliary Section, and Legacy Widows Section, thank you for the effort you put in and the assistance you provided the Box Hill RSL.

Other groups that have given us great support are the Vietnam Veterans Association Box Hill Sub-Branch, The TPI Eastern Suburbs Social Club and The National Serviceman's Association Whitehorse Sub-Branch. All these groups are an integral part of the military side of Box Hill RSL.

To run a successful RSL Sub-Branch, it needs many volunteers working individually and as teams. To those people I say thank you.

I would also like to single out our General Manager, Denis Fernando, for his professional management and dedicated service. To the supervisors and staff working under difficult circumstances, a big well done!

To my Executive and Committee for a fantastic job and their support to me, a big thank you.

Lastly, to all our Members at Box Hill RSL, have a safe and prosperous 2022 and hope to see you all soon at the Club.

**John Haward**

**Hon. President**

# General Manager



Firstly, I would like to welcome all members back to the RSL, I hope you all had a wonderful Christmas and for many the first with your extended family since COVID-19 began almost two years ago. Let's hope in 2022 the world settles down and we all have some sort of normality in our everyday lives although I think we are still a long way off from what we regard as normal.

The year of 2021 was a difficult year with the stop start lockdown scenarios we did encounter for most of the year. I think the seven-day lockdown in early August that turned into another three months of other than essential service personnel living within the five kilometres of your home was the most difficult time we all endured. Needless to say, it was much harder mentally than 2020 lockdowns. That said, let's move on instead of reminiscing on any further COVID stories.

As we were unable to trade for most of the year, my report this year will be much shorter, I will cover off main topics including 2021 financials and proposed Stage 3 building works.

## 2021 FINANCIAL RESULTS

Financially we remain debt free of any commercial loans and in a healthy position even despite 226 days of no trading in last 18 months. The Commonwealth government disaster payments ensured staff were looked after and State Grants helped with keeping the Club in surplus and paying essential accounts. We were grateful to the Epworth and Box Hill hospital continuing to utilise our carpark over the entire year which was much needed revenue whilst the club was closed. We struck several maintenance issues throughout the lockdown period with older equipment being repaired or replaced. Fortunately, our building account was also in surplus from when we managed to trade throughout the year.

The overall profit for 2021 was significantly better than the previous year with EBITDAR at \$2,057,827. The main influences in positive financial results can be contributed to State government grants, less rent paid to Building Patriotic Fund (B.P.F.), Commonwealth assistance with staff payroll, carpark revenue and when we were open, we operated profitably. Overall, an excellent bottom line with approximately \$1,101,022 in Operating Surplus

## SUMMARY OF 2021 SUB-BRANCH FINANCIALS

|  | 2021               | 2020               |
|--|--------------------|--------------------|
| Income operating                         | \$3,693,922        | \$1,976,385        |
| Income non-operating                     | \$18,425           | \$39,520           |
| <b>Total Income</b>                      | <b>\$3,712,347</b> | <b>\$2,015,905</b> |
| Operating expenses                       | (\$2,207,887)      | (\$1,764,987)      |
| Welfare expenses                         | (\$403,438)        | (\$260,538)        |
| <b>Net Operating Surplus / (Deficit)</b> | <b>\$1,101,022</b> | <b>(\$9,620)</b>   |
| <b>EBITDAR</b>                           | <b>\$2,057,827</b> | <b>\$671,673</b>   |

Detailed financial information relating to Sales, cost of goods, expenses and profit centres for all areas of the Club are available in this Annual report.

## STAGE 3 BUILDING WORKS

Our commitment to ever improving the Club facility will continue in 2022 pending trading which will be the final stage of redevelopment of the Club premises. The Building Committee comprising of John Haward, Brian Tateson and myself will work with BSP Architects to ensure we have a presentation ready for members viewing around the same time as the Annual General Meeting (AGM). If not for COVID-19 we would have had the preliminary work completed in 2021 including planning permit, working drawings and tender process. However, we are now delayed some 18 months due to financial uncertainty amongst other things.

In summary, the final stage (stage 3) is a new wing on the southeast side of Nelson Road that will accommodate:

- > Welfare
- > Administration
- > New lounge bar
- > Larger Board room with an outdoor alfresco area
- > Toilets
- > Smoking facility adjacent to the Gaming room
- > Staff change rooms

The Box Hill skyline continues to change on Whitehorse Road, it was only a few years ago that we were discussing the “Chen Towers” but now we have a further three towers surrounding the Chen. Directly across from the RSL the Epworth hospital is well into construction. However, due to Covid, some six months behind completion. We should see the building completed by the end of 2022 with several floors functioning in early 2022. The Salvation Army building was also demolished in 2021 to make way for a 152 vehicle carpark to accommodate the Epworth hospital. The Salvo’s are now located in Whitehorse Road near the Town Hall.

## OUR PEOPLE

Our staff and management held together through 2021 thanks to Chantelle conducting trivia nights with constant communication and management continually keeping in contact with all staff via Zoom. Les Davis, John Haward and I attended the Club two days per week with the Executive and Committee meeting on Zoom every month. Our ever-reliable Administration Manager Kristina Freeman kept our books in order, we still produced twelve profit/loss statements for the year, paid all accounts, etc. Faye Clark looked after all Welfare issues from home and occasionally would drop into the Club to sort out more urgent matters, a repeat of 2020. We got through but when we reopened in November our staff base was depleted placing a great deal of pressure on existing staff and management. I can only forever thank all the staff who worked double shifts, helped our new staff learn the skills so that we could remain open with all facilities open seven days per week over the December period.

We start 2022 with a small workforce with some significant changes to the management team, Julie Stewart working in our administration and compliance area retired after working with us for over 8 years, Chantelle Casse our Events coordinator (5 years and 5 months service) also leaves us to further her career on a larger scale and Nicole Bryant-Smith (11 years and 7 months service) relocated to Northern Territory earlier in the year. We have had the pleasure of working alongside these 3 wonderful ladies and we wish them the best in retirement, opportunity, and relocation respectively. Our industry and its employees will always evolve, and we will keep looking for the best people to meet the expectations of our members, please welcome our new staff additions in 2022 as many of them will experience their first job.

## THE YEAR AHEAD (THE YEAR OF THE TIGER)

Is this the year we claw back and regain our normal lives after two years of the pandemic, let’s hope so?

Our journey to upgrade the Club facility in 2022 and further develop stage 3 building works will continue with a view that we commence the project in early 2023. We will train several new staff including filling vital Leadership roles and build our overall staff numbers closer to the 90 staff we usually employ.

The Bowling green surface will be replaced. The Executive Committee of the Bowls Section along with the Building Committee of BHRSL will ensure a smooth transition in April, an expense of approximately \$200K. No doubt things will seem different early in the new year, but we will get back to a normal environment as quick as possible.

## IN CLOSING

I think the best moment for me in 2021 was the first Friday night Raffle, November 26. We had one table of 10 arrive prior to 6pm and I thought that was it. But, to our amazement, all our loyal Friday night regulars streamed in after 6pm which was simply brilliant. It was to me, the best night, to see the members interacting with each other after basically one year of lockdown. Friends just enjoying each other’s company, laughing telling jokes, just simple everyday communication with each other but it was a special moment, you could feel the emotion, the energy and friendship. Our Club world had returned, and it felt wonderful. At the end of the night, David, Bronwen, Mandy and I reminisced about the evening, and we were energised with conversation, I couldn’t believe how it made us all feel wholesome again. We have a fabulous community of members throughout the Club whether it’s Friday night raffle or members elsewhere in our Club but if I have learnt something over the last 12 months it’s our members, our people and our community that keeps our spirit at a high. Thank you to all of you for supporting the Club throughout the year, we appreciate it. I think we all just want a normal year and I’m not sure when that year will be but let’s hope it’s in the near future.

To our President John Haward and the Committee, thank you for your ongoing support as we prepare for another year.

Finally, I must thank my leadership team: Kristina, Les, Wei Wei, David, Rachael, Kevin and Faye for your commitment, and to all our staff who have endured 2021, thank you for sticking with us.

**Denis Fernando**

**General Manager**

# | Secretary



2021 was again a year interrupted by the Victorian State Government placing COVID-19 restrictions upon us as individuals and the Box Hill RSL Sub-Branch too.

On Monday March 22, 2021, the Box Hill RSL launched its Centenary book, called "One Hundred Years in the Making - Box Hill RSL 1920-2020". It details the history from when Box Hill RSL received its charter in 1920 to

the centenary year in 2020. The book is available for Members to purchase from Reception. All Members are encouraged to get a copy if you haven't already, it's a great read about your Club!

The 2021 AGM was held on Sunday March 28. Brian Tateson was elected Vice-President and Arthur Merryweather was returned as Treasurer to the Executive of the Box Hill RSL Committee. Committeewoman Bep Dawes and Committeeman Lindsay Burke were both re-elected with new nominee Andrew Guest joining the Committee.

ANZAC Day Sunday April 25, 2021, was almost back to normal although there were still limits due to the COVID-19 restrictions. A normal ANZAC Dawn Service was held and Members, guests, and visitors were able to lay a wreath at the Cenotaph in Box Hill Gardens. A further wreath was laid at the Boer War Memorial situated in Whitehorse Road Box Hill. A small number of guests, (due to COVID restrictions), were invited back to the RSL for breakfast after the Service.

On behalf of our Veteran Community, thank-you to all members who contributed to the ANZAC Day Appeal. Thanks also to Appeals Officer Bep Dawes for organising the stock and doing her best to make the ANZAC Day Appeal a success under very stringent rules.

This year \$66,617 was raised to help our Veterans.

Our membership comparison figures are taken as at 31st December 2020 and 2021.

|                          | 2021          | 2020         |
|--------------------------|---------------|--------------|
| <b>Service Members</b>   | 747           | 756          |
| <b>Life Subscribers</b>  | 13            | 13           |
| <b>Life Members</b>      | 9             | 10           |
| <b>Second Members</b>    | 4             | 8            |
| <b>Affiliate Members</b> | 1,219         | 1,162        |
| <b>Social Members</b>    | 800           | 758          |
| <b>Community</b>         | 8,000         | 7,205        |
| <b>Honorary</b>          | 6             | 6            |
| <b>Total</b>             | <b>10,798</b> | <b>9,918</b> |

Sadly 49 of our members passed away in 2021.

Our next important function for the year was held on Thursday November 11, Remembrance Day. Considering the eased COVID restrictions on October 29, the Committee decided to hold a Remembrance Day Service at our Cenotaph.

The commemoration service went very well and the weather was kind to us as we paid homage to all Australian soldiers who have served. Like ANZAC Day only a small number of guests, (due to COVID restrictions), were invited back to the RSL for finger food after the Service.

Thanks again to Appeals Officer Bep Dawes for organising the stock, contacting and delivering stock to selective Schools, Aged Care Facilities and Businesses who were keen to give their support. Our thanks to all the volunteer collectors who gave their time to sell Remembrance Day poppies and tokens to raise \$47,457 for the welfare of our veteran members and their families, THANK YOU.

On Monday November 15, 2021, at an Ordinary General Meeting, Don McKirdy and John Haward were awarded Life Membership of the Returned & Services League of Australia. Both Members being very worthy recipients.

Two other annual events, the “Volunteer of the Year” and the Children’s Christmas Party were unable to be conducted due again to the COVID-19 pandemic and restrictions.

To Faye Clark and her band of willing volunteers, thank you for your input and care of our many members. As you read Faye’s report you will appreciate just how much effort they put into your RSL.

I am extremely grateful to the Box Hill RSL Sub-Branch Executive, Committee, General Manager, Staff and Volunteers who have helped me personally with the Secretary position this year.

I hope 2022 will be a much better year for us all.

## **Ray Wall**

**Hon. Secretary**





# Treasurer



During 2020 Box Hill RSL was closed for 155 days. During 2021 we were closed for 93 days. Income increased from \$4M last year to \$8M this year. We were still able to receive \$580,000 rent from the Club which went into our Patriotic Account. These funds will assist the Club with Stage 3 building renovations. Welfare expenses were down 42% on Budget due to the impact of COVID restrictions on our business. Anzac Day and Remembrance Day; members participation

had to be cancelled for a second year. Again, both the State and Federal Governments helped financially to the tune of approximately \$702,000 including Job Keeper. This has helped the RSL with paying wages and expenses such as electricity, insurance, repairs and maintenance while the Club was closed.

All creditors' accounts for 2021 are paid and we are still debt free with all bank accounts and loans.

## NET OPERATING INCOME

|                   | 2021                | 2020               |
|-------------------|---------------------|--------------------|
| Gaming            | \$2,275,451         | \$897,516          |
| Sundry Items      | \$727,188           | \$702,920          |
| Bar Trading       | \$409,679           | \$194,497          |
| Catering          | \$217,828           | \$93,919           |
| Subscriptions     | \$78,391            | \$108,242          |
| Interest Received | \$3,810             | \$18,811           |
| <b>Totals</b>     | <b>\$ 3,712,347</b> | <b>\$2,015,905</b> |

## MAJOR EXPENSES INCLUDE:

|                         |             |
|-------------------------|-------------|
| Salaries and Wages      | \$1,916,754 |
| Rent                    | \$580,000   |
| Welfare and Donations   | \$403,438   |
| Depreciation            | \$198,585   |
| Repairs and Maintenance | \$137,264   |
| Gas and Electricity     | \$157,448   |
| Cleaning                | \$102,314   |
| Payroll Tax             | \$79,577    |
| Security Costs          | \$73,260    |
| Insurance               | \$49,929    |

## APPEALS

|                      |                  |
|----------------------|------------------|
| Anzac Day            | \$66,617         |
| Remembrance Day      | \$47,457         |
| <b>Appeal Totals</b> | <b>\$114,074</b> |

Funds raised increased by \$84,884 on last year. Donations were mainly from our members, schools in the area, 305 Army Cadets, Aged Care Facilities and CFMEU building workers in the eastern district area. I must congratulate our Appeals Officer, Bep Dawes and her volunteers for their diligent way in coordinating this very difficult job during the COVID 19 lockdown. All Appeal money is directly credited to ANZAC House Victoria. We then request up to a maximum of 50% to assist our own Veteran members. All assistance given is approved by our Welfare Manager and the full Committee.

## CAPITAL EXPENDITURE ITEMS INCLUDED

|                          |          |
|--------------------------|----------|
| Utopia TITO/Note Breaker | \$23,870 |
| Coffee Machine           | \$15,117 |
| Bronze Honour Boards x 2 | \$12,385 |
| Security Cameras         | \$11,475 |
| Apple IPads              | \$7,052  |
| Glass washers x 2        | \$4,846  |

## PATRIOTIC FUND

This fund is the true owner of Box Hill RSL land, buildings and all other fixed assets. It is also responsible for all external debt relating to those assets. The Box Hill RSL Sub-Branch, the user of the fixed assets pays a Commercial Rent each month to our Patriotic Fund. This allows us to pay for any borrowings we may have now, or into the future. This includes new buildings and the purchase of necessary furniture and fittings that are permanently attached to our buildings that the Club may require from time to time.

## CONCLUSION

All Community and Club donations made by the Box Hill RSL are listed on the inside back cover of this report. We again thank the Gordon Kersey fund for assisting us with a donation of approximately \$900,000 some ten years ago. It has helped the Sub-Branch and Veteran members in many ways over many years.

I must thank our General Manager, Denis Fernando for his untiring devotion to the RSL, especially during the COVID lockdown. His excellent leadership of all staff and assistance to the Committee and his added responsibilities such as our building projects.

I also thank our administrative and computer experts, Kristina Freeman and Julie Stewart, who pay the staff wages and all invoices plus the many administrative/compliance duties and government returns. They have been an integral part of the RSL for many years. We were sorry to lose Julie Stewart in early 2022 to care for her parents.

**Major Arthur Merryweather RFD.ED.Retd.**

**Hon. Treasurer**

# BOX HILL RSL SUB BRANCH INC

## Welfare Report

Another year I will be happy to forget because of COVID-19. I worked from home for part of the year. It certainly posed a challenge, but the Welfare Department continued to successfully provide a wide range of services to our members.

### VISITATION AND SUPPORT PROGRAM

Our visiting program continued up until lockdown, with volunteers giving support to members in hospitals, rehabilitation, and aged care. When we were not in lockdown, Joan Waters rang members in hospital on a weekly basis to check on their wellbeing and update our lists, while our other visitors did what they could to maintain contact with our aged members. They were Graeme Agnew, Barbara Kearney OAM, Stephen Eno, Brenda Burr, Judy Coates, Hennie Pasveer, Cheryl Frail and Paul Fraser. I thank all the visiting team for their dedication to the sick, aged, and lonely. But in this year's report I would like to profile four of this team as they have accumulated massive hours over the years. They not only visit our members but make themselves available for jobs whenever they are needed, for example, at our Social Support days and our ANZAC and Remembrance Day services.

#### Barbara Kearney OAM

Beginning with Barbara who started volunteering back in 2007. Barbara has always been community minded when as a teenager she became involved with the Girl Guides, first as a Guide, then a leader and from there has held various roles wherever she lived. During WW2 she was part of the Guide Cycle Corp and delivered messages for the ARP Wardens, who had the task of patrolling the streets during blackout, to ensure that no light was visible. Barbara remained connected to Guiding until her recent retirement. Barbara received one of the highest Guiding good services awards, the Emu Award, and the OAM for her work within Guiding in 1995. She also volunteered as a Sunday School teacher, council member, Elder, Youth Resource Centre

volunteer, Citizen Advice Bureau advisor and held positions on various committees, as well as, for approximately 30 years, a JP in the Box Hill area.

Barbara's connection with the Box Hill RSL extends back many years with her father F. R. P. Wilson being a returned ANZAC WW1 soldier. Her husband and brother, Stuart, were also members. In 2015 Barbara and her daughter Fiona travelled to Gallipoli to attend the 100th Anniversary of the Gallipoli landing proudly wearing their Box Hill RSL commemorative scarves. For 14 years Barbara has been a volunteer visiting veterans in nursing homes and hospitals. It has brought great joy to Barbara to be visiting the elderly. In later years she took some of her grandchildren, Katrina, Andrew, and James along to visit with her. When she could no longer drive, they have acted as her chauffeur and continued to visit with her.



James, Barbara and Andy

### Paul Fraser

Paul started work at an Insurance company and tells me that after National Service had been introduced, he was conscripted in April 1967. Together with his twin brother, they went in the 8th intake, first to Puckapunyal and then to Infantry training at Singleton. They were posted to 8RAR at Enoggera before being deployed to Terendak Garrison in Malaysia. He spent 17 months there, returning to Australia in February 1969.

At that stage he decided on a career change. Paul's father was a Footwear Manufacturer and together with his two brothers owned several retail footwear businesses over many years. At the same time, he also served on the Board of the National Footwear Retailers Association which liaised with Governments and provided independent retailers with enhanced deals with Banks, Insurance Companies, free Industrial Relations enquiries, and staff training.

In 2012 he retired and looked around to do volunteer work. Eastern Health which includes many facilities such as Box Hill, Maroondah and Epworth Hospitals had a 'Falls Prevention' Program at their Forest Hills Rehabilitation site. He volunteered at Forest Hill every Friday until COVID restrictions were enforced. Paul enjoyed helping with exercise programs, organising various games and activities to help patients recovering from such things as falls, strokes, and operations.

Having joined the RSL in 2006, in 2016 Paul saw my plea, in the then Scuttlebutt newsletter, for volunteers to visit 'isolated members' in care facilities. He has called on many different people mostly with a Service background or related to ex Service members. He says that he has found that his volunteer positions have been both interesting and rewarding. He has heard many interesting life stories and at times tales of hardship. Hopefully, in the future, it will be easier to visit patients at Eastern Health and Box Hill RSL members in care without COVID restrictions being applied.

### Stephen Eno

Stephen tells me he was selling menswear when in 1968 like others his age, 'he won' the ballot, and was conscripted into the Army for National Service. He served in the Australian Army Catering Corp as a Steward at Albert Park Barracks Melbourne, until discharged. He then worked as a Liquor Nominee and then moved into sales becoming a rep for OTC which supplied over the counter lines to Pharmaceutical and Supermarkets. His last position was as Sales Representative calling on Bakeries and Cake Shops before retiring.

He then joined the Box Hill RSL in 2004, and later the National Servicemen's Association Australia Whitehorse Sub-Branch. He became a volunteer in 2009 and has been visiting members in nursing homes for the past 12 years. He enjoys his visits and gets a lot of inspiration from the members he visits, especially those who have reached one hundred years of age.

### Graeme Agnew

Graeme tells me that after his birth date was drawn from that 'barrel,' he was also conscripted into the Army in January 1969. After Basic Training at Puckapunyal, he was assigned to the 8th Battalion and went to Vietnam in November 1969 until November 1970.

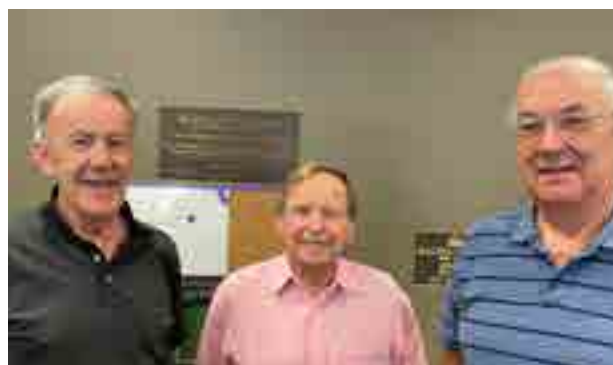
Upon Repatriation, he did a Bachelor of Economics and Commerce Degree with an extra Sub-Major in Psychology. Most of his post-graduate working life was running his own business which was the custom blending and milling of specialty grains and spices.

After retiring Graeme and his wife Julie, who he met in his last year of Primary School, have been able to travel Australia and the World extensively on 'roads least travelled' as Graeme puts it. Travelling to places like Greenland and Sumatra.

Graeme Joined the RSL in 2004 and then the Visitation Team in 2011 where he started the visiting with a passion and to the present day, a job he has found incredibly rewarding. He also conscripted his three granddaughters, Emily, Sophie and Elena into the Visitation Team. We gave them their own official Box Hill RSL 'Visitor' Badge and they became firm favourites of his 'Oldies' in Aged Care Facilities.

#### **Letter of Appreciation:**

*Thank you very much indeed for your visit while I was in hospital. Also, to the staff members for their calm reassurance while I was in a rather challenging position after a fall on the steps of the RSL.*



**Paul, Graeme and Stephen**



# WELFARE REPORT

## GIFTS

Despite lockdown, we still provided our members in aged care facilities and hospital with gifts at Easter and Christmas. Thank you to the volunteers who delivered these. To those members, who live too far away or because of lockdown could not receive a visitor, we sent cards.

### **Letters of Appreciation:**

*Mum was just delighted to receive the Easter Card the other day. It really did make her week. Thank You*

*Many thanks for your Easter message.*

*Thank you for sending Brenda to represent you when our mother turned 101 and thanks for the lovely thoughts and flowers.*

## SOCIAL GROUPS AND ACTIVITIES

### TAI CHI

The Tai Chi program continues to be very popular but sadly was only available up until July then we went into lockdown. The members are looking forward to continuing this program in 2022. Participants have stated that they feel their mobility, flexibility, and balance has improved since commencing Tai Chi. This is important feedback given the age of most of the participants. Improving balance, mobility, and flexibility can only improve their personal safety. I would like to thank our instructors Rani Hughes and Sarah Finlay whose positivity and patience make the classes so enjoyable.

### MEDITATION

Meditation sessions are back, thanks to Helen Nemeth who restarted the group despite interruptions from lockdown. Thank you, Helen.

### GENEALOGY

The Genealogy groups also ceased after their May meetings. The members remain at varying stages in the search for their family histories and some have traced their family members back many generations to their ancestral countries. They hope to continue in 2022 with their respective group. The leader of the Advance group that meets on the 1st Monday of the month at 1pm in the library is Sue Archbold. While the Beginners group, (for those

who have just begun their searches), meet on the 1st Tuesday of the month at 1pm in Upton 2 and led by Ingrid Nelson. I thank both Sue and Ingrid for the expertise that they share.

### TRIPS

Sadly, trips had to be cancelled for 2021 and we have not planned any for 2022 at this stage.

### MOVIES

Members were only able to enjoy three movies from Ray Wall's personal library last year before lockdown. They were A Walk to Remember, Remember the Titans, The Man with One Red Shoe. With selections from action, drama, real-life adaptations, and foreign films, we are all looking forward to Ray's 2022 selection. Thank you to Ray for your dedication to this program.

### GARDENING GROUP

Our two bowlers Mick Frail and Kevin Moffatt tended to our garden, COVID permitting, especially the area around the Bowling Green and I thank them very much for their great work.

### FRIDAY NIGHT RAFFLE

A fun night every week where lots of prizes are won. The volunteers who helped up until lockdown were Mandy Wallace, Jimmy Douglas, Bronwen and David Laughlin and I thank them for their dedication.

### KNITTING GROUP

2021 was another challenging year for most of us and for the Knitting Group it was mainly a change of scenery as Laura Yodgee explains –

*"After a hopeful start to 2021 we were all in and out of lockdowns yet again. So, like 2020, the Knitting Group buckled down and sat happily at home making beautiful items for charity. We managed to catch up in person at various times during the year and were excited to be able to celebrate our Christmas break-up in December. Once again, we had a large pile of handmade goodies to handover. We made 328 items that were the work of 3,512 hours.*

*One of our members, Hazel Mourney, had the highest number of volunteer hours for the year with 854 hours spent knitting. And four of us were in the top ten. That is quite an achievement for our little group. We welcomed a new member, Lydia John, who has contributed to the group wonderfully.*

*This year we hope to add to our number so that we can make even more lovely handmade items for charity. We would also like to take this opportunity to thank those members who have donated yarn over the year. Every little bit helps and is greatly appreciated."*

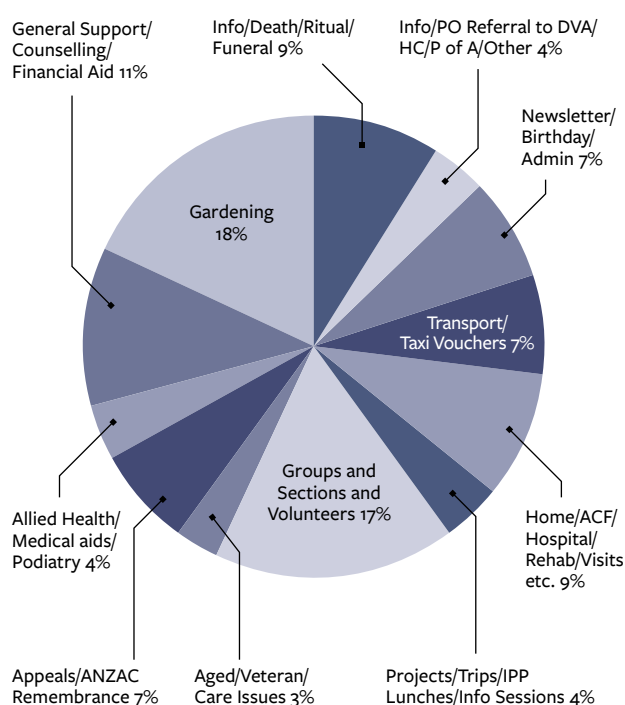
The group members were Dorothy Conway, Viti Keys, Hazel Mourney, Karen Holt, Maree Ritchie, Lydia John, Laura, and Yvonne Yodgee. A big thank you to the knitting group, as well as to Judy Coates, Hennie Pasveer, Kaye Creek, and Pam Tregear, who also contributed to the donation of goods we made to Wantirna Palliative Care, Cottage by the Sea and St Kilda Mums.

#### **Letter of Appreciation:**

*I would like to thank you for your wonderful donations to Cottage by the Sea.*

## **SUPPORT PROGRAMS**

Despite lockdown, we still managed to offer a comprehensive support program and provided a wide range of services tailored to support the independence of our members, veterans, and war widows in the community. The following graph shows the areas where members received support during 2021.



## **LAWN MOWING AND GARDENING**

Our gardening service continued to help our members to remain independent and stay in their own home. During 2021, 27 members who, for age or health reasons, were no longer able to do their own gardens, had their lawns mowed and/or their gardens tidied.

#### **Letter of Appreciation:**

*Thank you for our gardening, it is fantastic, and we really appreciate you organising this.*

## **TRANSPORT ASSISTANCE**

To further support the independence of members, we provided just over 646 taxi vouchers to forty-five members. These recipients who were unable to drive or catch public transport but with our assistance were able, up until lockdown, attend groups here at the RSL, visit their loved ones in hospital or aged care facilities and even during lockdown attend medical appointments or rehabilitation not covered by DVA.

## **REMEMBERING BIRTHDAYS**

In recognition that birthdays are important, Welfare continued to wish our full members, 'A Happy Birthday' and provide birthday vouchers during lockdown. Birthday vouchers are appreciated by our members and were honoured after the lockdown finished.

How wonderful, we had four members turning 100 during 2021



**Noel Outhred (Dec)**



**Arthur Tonkin**



**Alex Mathieson**



**Russel Zenner**

# WELFARE REPORT

## MEDICAL AIDS AND ALLIED HEALTH

To further support the independence of members, we provided members with the necessary equipment needed to remain in their home. For instance, we were able to supply a member with a special hearing aid that was not funded by DVA.

Other members were also able to receive help with their podiatry services if they were not eligible for DVA or the CDM Plan. A thank you to our podiatrist Jasmine, who before lockdown and then going on maternity leave, provided consultations as well as any required orthotics.

### **Letter of Appreciation:**

*A short note to express my thanks and appreciation for the funding of my hearing aid, which will meet my current and further needs well into the foreseeable future and enable me to once again participate in family and life experiences that for so long have been denied to me.*

## HAIRCUTS

The free Haircut Program was again offered at the RSL up until lockdown with Kay doing 272 haircuts for 107 members. I would again like to thank Kay for her wonderful work.

## GENERAL SUPPORT

We provided general, social, emotional, and financial support to our members in aged care and the community during lockdown, I was only a phone call away.

### **Letter of Appreciation:**

*I write to thank you for the support for our beloved mother who was a passionate member of the RSL for most of her life. The support over the last six years has been outstanding and for that our whole family says thank you.*

## SUPPORT GROUPS

Support groups during 2021 were available up until lockdown:

### PROSTATE SUPPORT GROUP

This group meets every 3rd Tuesday of the month at 9:30am in Upton 2.

## SENIOR MEN'S DISCUSSION GROUP

This group meets the 2nd and 4th Thursdays of the month at 2pm in the Library.

## EDUCATION & COMMUNITY PROJECTS

### CUB/SCOUT AND SCHOOL PROGRAM

Our Cub/Scout and School program was cancelled because of lockdown during 2021. But our volunteers John Haward and Brian Tateson are very keen to develop new ways to communicate the RSL message and explain our military history, as well as the role of the RSL in the community during 2022 when safe to do so.

## LIBRARY

The library is a hidden treasure and a useful resource for people wanting to research our participation in the World Wars. I thank our library volunteers Peter Norman and Sue Stewart who, up until lockdown, spend their Mondays rearranging and updating our library system. A job well done!

## MEMORABILIA

I thank Brian Tateson who did a superb job of collating and organising the memorabilia display up until lockdown, (see Brian's Memorabilia report).

## WEB SITE AND INTERNET ACCESS

Our Web site is [www.boxhillrsl.com.au](http://www.boxhillrsl.com.au) and members were able to access the internet during their time at the RSL.

## PENSION ADVICE

During 2021, our Pension Advocate, Geoff Smith, was back on deck for only a few interviews before we were again in lockdown, and he joined Jolie, and they both worked from home. They did have some successful outcomes including a War Widows Pension and several accepted conditions under DRCA. The Pension Officers were assisted by Administrative Assistant Neil Brown who was joined during the year by a returning member of the team, Wayne Bastow. I thank Jolie, Geoff, Neil, and Wayne for their dedication to our members and to other veterans and war widows from the community during what was a difficult time. Sadly, Jolie retired from her position during the year after 18 years of supporting our veteran and war widows. We will miss her expertise immensely.

## SOCIAL ACTIVITIES AND SPECIAL EVENTS

All our Social activities including our IPP, WW2 luncheons, and Kid's Christmas did not take place during 2021 because of the lockdown.

## DONATIONS

In keeping with our commitment to veteran organisations and the needy, grants were given to our sections, ex-service organisations in need and other not-for profit organisations in the community. See our Community Audit for further details.

## FUNERALS

We lost 49 of our esteemed members during 2021, 33 Service members and 16 Affiliate members. During 2021 because of lockdown, Celebrants were not able to attend many funerals to conduct the RSL Ritual. When not in lockdown, the Celebrants conducted 12 Rituals, with Charles Kook and Vic Allen doing four together before Vic became unwell, leaving Charles to do another six alone in the second half of the year. Lindsay Burke did two and Adrian Wain one. A big thank you goes to them as I really appreciate their support. When we are notified of a member's death, we arrange the Volunteer Celebrant, write to the Australian Defence Force Records Department for eulogy details, put a notice in the Herald Sun, send a bereavement card and arrange for our contribution to the wake if it is held here at the RSL. We do a follow-up with the partner to see how they are managing at home, to offer support and to discuss the possibility of a war widow pension application if applicable.

### **Letters of Appreciation:**

*Thank you so much for your contribution at our Father's Memorial Service. It was very important to remember his service for his country and we are deeply grateful.*

*Please pass on our gratitude for the flowers and expressions of sympathy.*

## COMMEMORATION

### SERVICES FOR AGED CARE FACILITIES

We were not able to provide services at Aged Care Facilities to commemorate the 2021 ANZAC and Remembrance Days because of the lockdown.

## SERVICES FOR ANZAC DAY AND REMEMBRANCE DAY



For Anzac Day, we commemorated our Service Men and Women of all Wars with a service at the Cenotaph in the Box Hill Gardens next door. The cenotaph guard was mounted by 305 Army Cadet Unit and our President John Haward opened the service. During the service the Last Post was played by Lauren Innes, a minute's silence was observed and then Reveille, wreaths were laid while the piper, Jonathan Qay played "Flowers of the Forest." A perfect reflection of the importance of Anzac Day.

For Remembrance Day, our President John Haward opened the service. The cenotaph guard mounted vigil, the service began, the bugler, Nicholas Chiselett played the Last Post with an original WW1 bugle, a one-minute silence was observed, and wreaths were laid. After all the lockdowns, the uncertainty, the trepidation as to whether we could hold a service at all, it was a very successful and moving tribute to our fallen Soldiers, Sailors, Airmen, Service Women and the Merchant Marine and our allies who made the supreme sacrifice for our freedoms.

A thank you to all who participated in both days, it takes a mountain of volunteers, staff, and participants to make these days successful.



# WELFARE REPORT

## APPEALS

Our volunteers had restrictions on their collecting spots for both Appeals during 2021 but did a great job despite this. Volunteers were Noel Allan, Suresh Alphonse, Dennis Arnel, Heather Arnel, Brenda Burr, Jim Burrowes, Kevin Cowling, Kevin Epps, Jim Farrow, Cheryl Frail, Michael Frail, Malcolm Fraser, Malcolm Hams, Isabel Harkensee, Jon Harrington, Max Hayes, Peter Houghton, Ian Jennings, Bronwen Laughlin, David Laughlin, Alf Maglitto, Arthur Merryweather, Hennie Pasveer, Cheryl Ryan, Allan Schumer, John Simpson, Mary Simpson, Judy Smith, Richard Tregear, Mandy Wallace, John Woodford, and Bob Yendall. A big thank you to all of the above, and to those casual volunteers who helped but I did not get your name.

Bep Dawes worked hard, despite restrictions, to organise participation by some schools, businesses, and Aged Care facilities. Our members also made donations via mail and our website, which all helped to make our Appeals a success. Thank you, Bep for your great work. Thank you also to Lindsay Burke, Phil Peterson, and John Sheehan, who helped Bep with deliveries etc.

## NEWSLETTER AND ANNUAL REPORT MAILOUTS

The Newsletter is a regular job which we managed to do throughout 2021 despite COVID shutdowns. With the help of staff and volunteers the Newsletters and the Annual Report went out relatively on time!

I thank the Staff, Committee and Volunteers who helped on the day of the mailouts, even Denis Fernando our General Manager, lent a hand. The volunteers were Arthur Merryweather, Chris Gray, Lindsay Burke, Ray Wall, John Sheehan, Neil Brown, Wayne Bastow, Brenda Burr, Judy Coates, Phil Peterson, Bep Dawes, Cheryl Frail, Cheryl Ryan, Helen Harrington, Max Hayes, Joan Waters, Hennie Pasveer, Glenys and Anthony Pickup, Marilyn Vella, and Josephine Lessels.

I would also like to thank Marilyn Vella, Bep Dawes and Ray Wall who edited and proofread our newsletters, so they were ready for publication.

## VOLUNTEERS

Despite the COVID restrictions a total of 10,512.5 volunteer hours were donated by 99 volunteers to all areas of the RSL during 2021. Of these, Welfare volunteers dedicated 1,855 directly to your welfare. Some are mentioned in this report, others did work on a casual basis. All are sincerely thanked, your dedication to Box Hill RSL Welfare Section is really appreciated.

I would like to thank Brenda Burr, Cheryl Frail, Joan Waters, Bep Dawes who helped to support me when we were not in lockdown during 2021, also a big thank you to Judy Coates who turned-up throughout lockdown to help me with whatever needed to be done. I really appreciate all their support.

## LIFE MEMBERS

Congratulations to Don McKirdy and John Haward who received Life Memberships for their dedication to our RSL.

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Finally, thank you to John Haward and the Committee, Denis Fernando and Staff, as well as the Members and Volunteers for their support during a challenging year.

**Faye Clark**

**Welfare Coordinator**

# BOX HILL RSL SUB BRANCH INC

## Memorabilia Report



### A century of memories on display

2021 is a year that we would want to forget, however we did a few exhibitions during the year. The first one was very important to Box Hill RSL, celebrating the 100th anniversary of our RSL. For this milestone, the Box Hill RSL released a book on the one hundred years, and consequently we did a display. The background was the front cover of the book showing the four original positions of our RSL starting with the Rotunda in the centre of Whitehorse Road, Upton House, the small RSL at Nelson Road and our RSL today – how we have moved on. Also, in the display were some of our members, both past and present. One photo many remember so fondly was Trevor Symes, a former Vice President of Box Hill RSL.

The second exhibition was an Art Exhibition of paintings of six WW1 diggers. These paintings were loaned to us by artist George Petrou and were titled 'The Lost Diggers of Vignacourt.' These paintings were exceptional, and the one thing that struck me, and our members as well, was the one showing that famous stare in the eyes.

When an art exhibition is put on display, everyone has a favourite. I have one but I will keep this to myself. I thank George for his time and for loaning us these paintings, and the original photographs that were taken by the village photographer in his

studio. They were lost for many years and, after their discovery, formed the most important discovery of WW1 ever found.

Every year our members and their friends donate different artefacts to our RSL. This year again was no exception and I thank all who donated, especially two people who stand out.

The first was Judith Hearn, wife of our respected member Bruce, (famous for Hearn's Hobbies), who passed away a few years ago, for donating Bruce's complete RAAF uniform in pristine condition. It is now on display in the long cabinet at the end of the WW1 display. Bruce was the person who built the Sandilands flying boat model that hangs proudly above the entrance to the Bistro area. Judith also donated the flying model of the Southern Cross that flew across Port Phillip Bay - we have loaned it to the RAAF Training Centre at Point Cook.

The second was from David Grierson OAM, who was in the RAAF in Vietnam. David donated three of his RAAF uniforms, again they were in pristine condition. These uniforms will go on display in the early part of 2022. I know you will enjoy seeing these uniforms and reading the story behind them. Thank you both for your donation to Box Hill RSL of these uniforms.

## MEMORABILIA REPORT



### 50 years since our troops left South Vietnam

Just before the lockdown Box Hill RSL and the Memorabilia department were visited for a five-day work experience by Museums Victoria. Lynda Barnard and Geraldine Brault were the two representatives from Museums Victoria who were conducting the workshop. Those attending from our RSL were Terry Sturrock, Andrew Guest, Lindsay Burke, and myself. Lynda and Geraldine guided us from cataloguing to photographing our Memorabilia, which is a huge collection, and we keep adding to it. Naturally, we could not cover all our cataloguing in one day. This operation will take 12 months or more, but it will assist future Memorabilia officers on what we have collected over the years. I was given a budget, and out of this we obtained more shelving, a camera on a stand and portable dark room for photographing our Memorabilia. We also gained a computer for the cataloguing which will make our work much easier. The five days we all put in was hard work and I thank all those concerned.

The final display for 2021 was commemorating the 50th anniversary since our troops left Vietnam. Again, this was installed one week before the lockdown, and I have decided to leave it where it is until the new year to give our members a chance to view it. The Long Tan Cross, the main feature of this display, was given to the Vietnam Veterans Box Hill Sub-Branch by the State Branch and was built by the soldier who built the original one at Long Tan which is now on display at the Australian War Memorial.

The display also has an Australian soldier with an M60 machine gun and M16 rifle. His enemy, the Viet Cong, is dressed in the well-known black pyjamas as worn in those days. After the

battle of Long Tan, our troops, instead of receiving a well-deserved medal for their outstanding efforts in defeating the Battalion of Viet Cong, were given dolls by the South Vietnam government and one of these dolls stands in the display. The South Vietnam flag, along with the Australian flag, hangs proudly in the background. The whole display has a backdrop of the 6th Battalion RAR Second Tour, paying respect to the Australians killed at the famous battle – Lest We Forget.

2022 promises to be a big year in Memorabilia and there will be a few surprises that our Box Hill RSL members can relate to. In closing this report for 2021, I would like to take this opportunity to thank John Haward President of Box Hill RSL and his Committee for assisting me in the Memorabilia portfolio.

I also must thank Denis Fernando, our General Manager, again in assisting me whenever I asked for a special favour and for posting all our displays on the BHRSL website. Glen Bartlett for assisting me in bringing the displays to life and telling the stories on which they are based. Paul Daley, the Chairman of Neo Printing Company, has assisted me with all the photos shown in these displays over many years, I am truly indebted to Paul. And our Welfare Coordinator, Faye Clark, for helping me download all the displays for our newsletter, and assistance with my computer work.

**Brian Tateson.**

**Memorabilia**



# BOX HILL RSL SUB BRANCH INC

## Section Reports

### ANGLING SECTION



#### Charles

but the mood was dampened by the news that Gareth Davis had passed away. Gareth had been a long-time member of the Angling Section and was Secretary for seven years. Gareth was our first and only life member and will be sadly missed.

Let's hope for a better 2022.

Tight lines!

#### Charles Kook

##### Secretary

### BILLIARDS AND SNOOKER SECTION

Our Section was no different to others the past year but we see an interruption free year ahead. We had our AGM on January 30, 2022, and HOORAY, we had our elections and regularised a long-pending issue. Over the decades, our committee was more of a volunteer/nomination based! This was indeed corrected so in future we can have elections and all members have the opportunity to serve. "THERE IS NOTHING PERMANENT EXCEPT CHANGE" - Heraclitus.

The committee elected stands as follows:

President – Suresh Alphonse

Secretary – John Sweeny

Treasurer – Rick Conomy

Like everybody else, we had a very quiet year with only two meetings and three charters. As far as the charters went, the fish on all three charters were very scared of COVID-19 because they were few and far between.

We still had our end of year Christmas lunch,



Upon conclusion of the AGM (see photo above), we all had a few drinks and a sumptuous meal at our bistro.

To refresh memories, last year we changed the cloth on both the tables with new covers, installed new LED lighting in the newly painted hoods, new carpets, upgraded CCTV and the room overall got a major cleaning. In my opinion, our Billiards and Snooker facility is by far superior compared to any other RSL in and around Melbourne. Calling upon all to come learn, enjoy and play.

Look forward to 'a winning 2022 year'.

#### Suresh Alphonse

##### President

### BOWLS SECTION

May I start this report by thanking all Bowling Section members for their support through such an up-and-down COVID year and abiding by rules that sometimes test our resolve but are there for the benefit of all.

Once again, we've had an off-again, on-again preparation to the pennant season and would like to take this opportunity to thank Blackburn North Bowling Club for the use of their greens while the RSL greens were unavailable. We are back bowling at the RSL and looking forward to the remaining pennant season.



## SECTION REPORTS

Since the last President's report, the Bowling Section has gone through a change in the committee, the election taking place at AGM held in May 2021.

The following are the newly elected:

Chair: Dennis Arnell

Vice Chair: Judy Smith

President: John Woodford

Vice President: Phillip Johnson

Treasurer: Malcolm Hams

Secretary: Harold Lepp

I congratulate all new office bearers and, in doing so, must not forget the contribution given by those members who chose not to stand for re-election. Our thanks go to Brian MacDonald, Helen Harrington, and Alan Turk. They have held many and varied positions within the Bowls Section and their contributions cannot be forgotten.

John Harrington was re-elected as Greens Director.

Team selectors were elected as follows:

Saturday Pennant: Jan Durham, John Howe, Peter Forbes

Tuesday Pennant: Judy Smith, Judy Coates, Cheryl Frail

Wednesday Night Competition: Bob Jones, Manager, Selector.

Thank you, Bob for taking on this duty at such late notice.

The success of the Bowling Section is based on the contribution of all members in the form of working groups and sub committees and I would like to acknowledge the many who take part:

Peter Houghton: Match Committee. Peter organises all social bowls and club championships.

Hennie Pasveer: Club uniforms and accessories.

Cheryl Frail and Cheryl Ryan: Catering. The two Cheryls make sure the nibbles are there at the times when required and do such a wonderful job organising our major events and Christmas breakup.

Cheryl and Michael Frail: Saturday raffles, a much-missed constitutional during COVID but has emerged again bigger and better.

Alf Maglito: Sponsorship. Alf looks after new and existing sponsors.

Garden Crew: Led by John Harrington and includes Peter Leonard, Mick Frail, Kevin Moffatt, Ian Jennings, Alan Turk, Malcolm Hams and Alan Schumer, (sometimes I wonder if the crew are there for the garden or the chocolate biscuits).

I would like to thank our coaches: Harold Leppard, Ron Hutson, Bob Jones and remind those that coaching is available for either new or existing members.

Once again thank you to all the above.

It is with great pleasure to inform you that John and Helen Harrington were made Life Members of the Bowling Section much to the delight of all the members. We cannot thank them enough for the contribution to our Bowling Section.

We did get to play some club championship games for the year 2020-2021 and our congratulations go to Judy Smith: Ladies Club Champion; Peter Houghton: Men's Club Champion; President's Cup: David Skinner. The club triples have, to this date, been unable to be completed due to injury and COVID. Our congratulations go to all the competition winners and our thanks to all members for taking part.

As I write this report the Pennant season is about half-way, and our sides are having mixed success.

Saturday Pennant: Side 1, 1st. Side 2, 3rd.

Tuesday Pennant: Side 1, 6th. Side 2, 4th.

Wednesday Night Pennant: 6th.

We take this opportunity to welcome new members to the Section: John Knezevich, Pamela Mc Cormack, Jackie Woolard, and look forward to seeing them on the green soon.

I remind all members that we are always on the lookout for new members, so if you have any friends or relatives interested in having a bowl, don't hesitate to get them along keeping in mind that coaching is always available.

Unfortunately, this year we express our sadness in the passing of some of our past and present members: Pauline Hirons, Shirley Casey, Arthur Whitbourne, Laurie Burgess, and Betty Maddock. Our sympathies go to their families.

After being cancelled in 2020 due to COVID, the Edinburgh Shield 2021 returned and was played at Lakes Entrance where twenty players represented Box Hill RSL with mixed results finishing about mid ladder. A great thank you goes to Malcolm Hams for organising and managing the team. A great weekend was had by all and a thank you goes to those who represented Box Hill RSL. The 2022 Edinburgh Shield will be played at Yarrowonga/Barooga where we will be looking to improve on our 2021 result.

It is great to be able to announce that in conjunction with the Sub Branch, we will be installing a new bowling green and surrounds, works to start April 2022 with completion about June 2022. We look forward with enthusiasm to being able to play on the new green. In the initial tender process, the Bowls Section elected a sub-committee led by Russell Keats with Philip Johnson, Ian Jennings, and John Harrington to call quotations and recommend the preferred contractor. After review of quotations and discussion with the RSL, the contract was awarded to BioScapes Group. I thank the input of the sub-committee for their highly professional attitude during the pre-construction stage.

To those members who are not well at this time, we are thinking of you and are looking forward to you being back on the green ASAP.

In completion, may I take this opportunity to thank all Bowls members for their support during the 2021-2022 season. It has not been an easy year, so let's get behind our Section and make the remaining part of the season memorable.

## John Woodford

**President**

### DARTS SECTION

The Darts Section kicked off the year with a social function which was well attended despite the looming COVID cloud.

The Eastern Districts Darts League started on a positive note playing Rounds 1 and 2, only to be stymied in Round 3 by the dreaded COVID and Omicron bugs.

The Competition limped on through Rounds 4 to 6 before a complete abandonment for the rest of 2021.

Valkyries finished equal 2nd and the Rebels languished in 8th spot.

Valkyries had mentions in the Box Hill Newsletter for best triples and doubles wins and Steve Lemin scored a great 180 in Round 2.

The Monday night Social Darts evenings have continued when permitted with a small but dedicated group. All members of the RSL are welcome to come down for a throw, no previous experience required and spare darts are available.

As always, the Darts Section is looking for new members, so, if there is any interest, please direct enquiries to the relevant Darts Section representative.

## Ray Jones

**Treasurer**

### DAY SECTION

We were delighted to resume our meetings on 9th February 2021 after a long break because of lockdowns/restrictions due to COVID 19. However, it was short-lived as our meeting on 25th May proved to be the last in 2021.

Sadly, some members have passed away during the last 12 months, though not as a result of COVID. May I pass on my condolences to those who were close to them.

Lockdowns are really hard on everyone and in particular for our Day Section generation. It is no surprise then that some members have relocated to be nearer family for extra support. When we had a travel limit of five kilometres, some people really struggled to cope without this invaluable support mechanism.

Very few members had help within this radius. When calling people, you could hear the sadness and desperation in their voices at times.

I would like to thank all our volunteers and committee who, like myself, hope 2022 brings some form of normality to our lives again.

Thanks to the staff at BHRSL for their untiring help, patience, and support as always and for keeping us informed of proceedings.

Once again, we give thanks to the RSL Committee for their generous financial support. It is much appreciated.

Who knows what 2022 holds, but we can only hope things will improve and meetings can resume?

## Mary Simpson

**Co-ordinator**

### LEGACY WIDOWS SECTION

This past year, 2021, has been a very disappointing one for our members. We were unable to have our first meeting in February due to COVID lockdown. This was lifted by the time of our next meeting in March when we celebrated our birthday with the usual cream sponges. Faye Clark from Welfare came and spoke to us which was very interesting.

We were able to have two other meetings during the year, but the rest had to be cancelled due to other COVID lockdowns.

In between lockdowns we were able to get the ladies together for two lunches at the RSL which was enjoyed by all who were able to attend.

Several of our members have been very sick this year and we wish them better health for 2022 and hopefully we will be able to get back to our regular meetings.

Just before Christmas, restrictions were lifted, and we were able to celebrate Christmas together in the Upton Room, accompanied by four RSL Committee members.

Thank you to Chantelle who set up the room and organised a very enjoyable meal which was appreciated by all who attended.

I would like to say thank you to the Legatees Norm McDonnell, Pam Whitfield and Robyn Weir for their help during the year and the Christmas lunch, also to the committee members for their work during the year, especially to our Secretary/Treasurer Patricia who made things so much easier for us.

## Glenys Lewis

**President**

## SECTION REPORTS

### SWIMMING SECTION

Welcome to 2022 and let's hope we can get a lot of swimming in this year.

Whilst we were fortunate to avail ourselves to more swims in 2021 at our wonderful facilities at Croydon Aqua Hub in Civic Square, Croydon, nonetheless we still missed plenty of Sunday evenings throughout the year. The timing of lockdowns and border closures meant that no interclub carnivals were held during 2021 and similar issues have resulted in the cancellation of the 2022 carnival in Albury.

Given the limited opportunity to swim in 2020 and 2021, we have combined the two years for the Section Awards.

Key results were as follows:

Overall Senior winner – Liam O'Connell  
Overall Junior winner – Alice O'Connell  
100 metres handicap – Alice O'Connell  
25 metres handicap – Steve Russell  
50 metres handicap – Liam O'Connell  
Braced Pair Relay handicap – Liam O'Connell

Honourable mentions to Lara Robinson, (a junior swimmer who turned 12 in November), who finished second in the 100 metres handicap by one point and fourth in the overall tally and "young" Bob O'Connell who finished second overall in the Braced Pairs.

Despite the issues arising in 2020 and 2021, we are pleased that all our members remained well but are straining at the leash to get back into the pool together. Swim nights are generally held fortnightly until mid- November.

We are hoping that the swimming carnival hosted by the Box Hill RSL Swimming Section will be able to take place on Saturday 28 May 2022 at Croydon Aqua Hub where teams from Albury and Bentleigh may attend.

Much of the success in our Swimming Section can be attributed to our Committee, which also represents us at the AIF Swimming Association, (Vic Branch). But as always, our members happily helped with our Section functioning and provided ongoing assistance to other Clubs in running their carnivals.

Again, we express thanks to the RSL for its continuing support and financial assistance during the year, which helps to promote membership and more enjoyment for swimmers.

We wish everyone a safe, healthy, and successful year in 2022.

All Box Hill RSL members are welcome to join us at our fortnightly Sunday evening swims at Croydon Aqua Hub, please contact Steven O'Connell at [soconnell@soccal.com.au](mailto:soconnell@soccal.com.au) for details.

We would love to see more Box Hill RSL members enjoy the benefits of swimming and join our social atmosphere at the pool. We cater for all ages and abilities and all our events are

handicapped which means you don't have to be as fast as Ian Thorpe to enjoy yourself!

We note that the Swimming Section has been operating within the Box Hill RSL for nearly 40 years and some of our members were born into the section. Lifelong and new friendships have been made across the section and the AIF Swimming Association and we continue to enjoy this healthy pastime with friends and family.

1. Low-impact exercise is ideal for ageing Joints
2. Helps to improve flexibility and range of motion
3. Helps to improve stability, reducing fall risk
4. Promotes cardiovascular health
5. Provides socialisation opportunities
6. Improves sleep

Source: Seniorlink Blog – 6 benefits of swimming for seniors – May 11, 2020

### Steven O'Connell

Secretary / Treasurer

### WOMEN'S AUXILIARY SECTION

As we all hoped for a better 2021, unfortunately it wasn't to be. Our programs were arranged but unable to be done. We had our AGM in February 2021 and we appointed an Interim Secretary Isabel Harkensee, and Helen Jones Interim Treasurer.

The Auxiliary ladies were lucky to get to celebrate their Birthday Luncheon in May but that was the end of the celebrations. During this difficult year, emails, phone calls and snail mail have kept the membership in touch throughout the COVID lockdown.

We did hope to have a Christmas Luncheon but late November we were rocked with the sad news of the passing of President Joan and her husband Bob. Joan had been President for 15 years, she will be greatly missed by all.

We would like to take this opportunity to thank the Sub-Branch Committee and the staff for ongoing support.

We look forward to 2022.

### Isabel Harkensee

Hon. Secretary

## BOX HILL RSL SUB BRANCH INC

# Associate Organisations

### **NATIONAL SERVICEMEN'S ASSOCIATION of AUSTRALIA - WHITEHORSE SUB-BRANCH**

I acknowledge and thank our patron Brigadier Graeme Standish, Ret, AM, RFD, ED, RL.

Thank you to the Box Hill RSL, President John Haward, his committee, and staff for their support, communication and help during the year.

I must mention Chantelle Casse, Functions Manager Box Hill RSL, for her co-operation together with Malcolm Fraser, Vice President, NSAA, for their efforts in arranging meetings and functions for the committee and members to keep the sub-branch operating during a difficult year because of COVID.

During the year, there have been very few meetings due to the restrictions imposed upon us by the Government and Box Hill RSL closures.

I am pleased to say, that nominations for committee have again been very encouraging, with nearly all positions filled. This is very encouraging for the sub-branch to keep operating and, also, a few applications for membership have been handed in to our membership officer during the past year.

I hope that 2022 is more encouraging, better health for us all, to be able to spend more time together especially on day trips, meetings, and social occasions in general. Let's be more positive in our lives and enjoy each other's company through the Whitehorse Sub-Branch of the National Servicemen's Association of Australia.

**Ian Carnegie.**

**President**

### **TPI EASTERN SUBURBS SOCIAL CLUB**

2021 started with a lot of promise and enthusiasm. Our committee met in January 2021 and put together a plan of events for the year which included lunches at Box Hill RSL and other venues, Morning Melodies at Box Hill Golf Club, speakers at some of our lunches, trips to Zonzo Winery at Yarra Glen, and the National Rhododendron Gardens at Olinda, a tour at the Repat Hospital as well as a combined TPI Social Club Lunch. We even pencilled in an overnight trip to Seymour to see the Vietnam Veteran's walk under lights.

Alas the black pen had to come out on many of the events as they had to be scrubbed due to lockdowns.

Some of the events that we were able to go ahead with were:

The trip to Zonzo Winery at Yarra Glen for a splendid lunch of pizza, salad, and wine. This event, which was supported by forty members, started off with a bus ride with JT Coaches from Box Hill RSL to Zonzo via the back blocks. Zonzo did a special deal for us on the day and provided a steady supply of hot tasty pizzas, salads, and thirst quenchers, (see photo below) backed by a wonderful view across the vines and the valley. From Zonzo we travelled to the Chocolate Factory for dessert and coffee. Some of the ice-cream sundaes being consumed looked luscious and large.





## ASSOCIATE ORGANISATIONS

June saw a few hardy souls meet at the Village Green for a seafood buffet lunch. The buffet was cancelled but we did enjoy some good pub fare and each other's company.

In August we managed to get to the Cherry Hill Tavern in Doncaster East for a very pleasant lunch. CHT were able to give us a booking for thirty members and the spots were quickly filled. It seemed that everyone was ready to get out of home for some social time. We celebrated the day with a number of door prizes and a donkey prize.

Veteran's Health Week's theme of "Get Moving" was difficult to comply with in lockdown, however, we obtained a DVA grant for our event and our Committee certainly moved. Like last year, we organised a welfare bag for each member family. The Committee selected and bought the contents, packed the bags then delivered them to each member. We would also like to thank Woolworths at the Pines Shopping Centre for their contribution. Included in the pack was an exercise program which was put together by an exercise physiologist from NJF. We then arranged for a Zoom meeting for members, the first part of which was a presentation and demonstration by the exercise physiologist on the program included in the bag, followed by a virtual party enjoying some of the contents of the welfare bags



The year ended with a Christmas function in the Upton room at the Box Hill RSL, (see photo above), and although we had a restriction on numbers, we managed to accommodate most members who wanted to join the fun. The staff at the Box Hill RSL did a wonderful job of ensuring that we had a good time. The service, the food and the support left nothing to chance. Members were asked to each bring a Kris Kringle and Santa flew in from the Cook Islands and distributed the gifts with the help of three assistants from the membership. A great day all round.

### Ken Turnham

President

### VIETNAM VETERANS ASSOCIATION of AUSTRALIA – BOX HILL SUB-BRANCH

2021 is a year that everyone should forget, and now that we have no lockdown, and everything is back to normal, we can all move on to better things. During the lockdown, the Vietnam Veterans Committee decided to have a ring around to see how everyone was. The Membership was split up by the Committee, and every call that was made to members received a fantastic result. Some veterans, who I and others contacted, just wanted a good talk.

The Committee had several Zoom meetings, which proved very positive for everyone. Our AGM in February was our best attendance ever with over forty people. As a special treat, the Vietnam Veterans Committee decided to shout everyone lunch. We will do this again in 2022 when we have our 2021 AGM, again on the Deck of Box Hill RSL.

Rod Burgess, our secretary, and I, attended two State Council meetings, and the last one being in Ballarat proved extremely successful, chaired as usual by Bob Elworthy AM, the State President. At this meeting, an author was introduced to the group, Dianne Dempsey, who had just written a book on Vietnam Veterans named "When He Came Home." This tells the true stories of Vietnam Veterans' wives, partners, and their children. They must be acknowledged in this report, as we know, they have put up with a lot being married to a Veteran. They cannot be thanked enough.

One of the main issues at this meeting was a general discussion on the future of Vietnam Veterans Sub-Branches. Being realistic, and after much talk amongst ourselves, it was agreed that our Sub-Branch would close within the next five years. The reason being that we are all getting older, and it will be hard to form a committee. This may happen earlier, but I certainly hope not.

Another point to come out of this meeting was that in 2022 Vietnam Veterans Day at the Shrine of Remembrance will be the last one. It was supposed to be in 2020, but because of the COVID restrictions that affected everyone it was cancelled, 2021 was also cancelled for the same reasons.

Vietnam Veterans Day in 2021 was attended by our past President John Haward and I at the Cenotaph. This was a moving experience for both of us, as there was no one else there. I certainly hope that this does not occur again.

The best thing to come out of 2021, is our 20th anniversary, the Sub-Branch was formed in 2001. Your committee decided to write a book, from the start until today. This exercise was taken on by Bill Waterman our Vice President, but he had to

hand over the baton because of personal health issues. Mike Charenko put up his hand, and, looking at the draft, he has done a wonderful job. He is to be congratulated on the immense time and effort he has put into this book. It is all ready to go to the printers as I am writing this report and will be released at our AGM on the second Sunday in February, the 13th. The Vietnam Veterans Committee also must be thanked for the time they put in to this book. On our committee we have one of the original people who was also instrumental in forming our Sub-Branch in Gerry Wallbridge, and this year marks 20 years of Gerry being a committee member. I am proud of this book, and we have tried to get as many members in it as possible, but I know we will have left someone out, for which I apologise. I am sure you will be proud to have a copy of the book for your record of the Sub-Branch. We must also give an enormous thanks to our Honorary Member Paul Daley, for printing our book, without him, it would have been difficult to publish. Thanks also to his staff at Neo Printing, for their contribution to the book.

This year because of falling numbers, your committee took the decision to cancel the Black-Tie Dinner which was the social event of the year. This was a shame as I had organised this event from its inception, and over the years we had some extraordinary guest speakers who have all become friends of our Sub-Branch, and we still keep in contact with them today. Another event we had to cancel was our traditional Vietnam Veterans Day Lunch because of the COVID restrictions. Again, we have had some great guest speakers, and we hope that in 2022 we will have this lunch in August this year. Also, we had to cancel our Bunnings sausage sizzle because of COVID, but because of this, Bunnings donated \$500 to the Sub-Branch because of lost revenue, and we are grateful for Bunnings Warehouse Box Hill for their generosity.

In closing, there are a few people that I must thank for assisting the Vietnam Veterans Box Hill Sub-Branch and they are John Haward, President of Box Hill RSL, and his committee for their great support. As they do each year, they have supported our Sub-Branch and without this great support we would find it hard to exist. The Box Hill RSL General Manager, Denis Fernando, for his support to the Vietnam Veterans, we thank him, he is a great friend to have. I must thank our Committee, Bill Waterman Vice President, Bob Glaubitz Treasurer, Rod Burgess Secretary, Gerry Wallbridge, John Sheehan, Mike Charenko, Reg Davis, Andrew Guest and Vic Allen. I must also give special thanks to Carol Davis for organising our Zoom meets, she does a great job. Vic

Allen, our long time Committee person, has been in hospital for some months, and I thank him for his input when talking on the phone. We all hope he is on the road to recovery and will return shortly. Lastly, but certainly the most important, our members of the Vietnam Veterans Sub-Branch, I take this opportunity to thank you for all your support to the Sub-Branch, and now that restrictions have eased, I hope to see you face to face at some of our functions, remember you make this Vietnam Veterans Box Hill Sub-Branch what it is.

**Brian Tateson.**

**President**

# Vale 2021



|                           |                     |                  |
|---------------------------|---------------------|------------------|
| George Redfern            | Michael Rankin      | Leigh Townsend   |
| Desmond Mourney           | Clifford Smart      | Heather Coombes  |
| Raymond Rees              | Arthur Whitbourne   | Violet Dawes     |
| Gladys Box                | Guenther Schnerring | Don McDonald     |
| Eileen Spriggs            | Laurie Burgess      | Gerald Easden    |
| Christopher Saunders      | Noel Dunn           | Margaret Withers |
| Dennis Daly               | Gordon Hang Gong    | Philip Brentnall |
| Pauline Hirons            | Mollie Clough       | Margery Maxwell  |
| Bob Pitts                 | Beulah Anderson     | Joan Clarke      |
| Peter Cook                | Betty Maddock       | Bob Clarke       |
| Margaret Nicholls-Allnutt | Francesca Panetta   | Donald Edwards   |
| Peter Schoffelen          | Ronda O'Toole       | Margaret Hooper  |
| Shirley Casey             | Brian Adey          | Gareth Davis     |
| Dulcie Sinclair           | Bernard Goodchild   | Alan Nolan       |
| Carmel Johansen           | Geoffrey Burrige    | Desmond Brennan  |
| Arthur Barnes             | Bruce Smiley        | Noel Outhred     |
|                           | Donald Matheson     |                  |

LEST WE FORGET

BOX HILL RSL SUB BRANCH INC ABN 30009 528 173

# Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

## STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME

for the Year Ended 31 December 2021

|  | Note | 2021<br>\$       | 2020<br>\$     |
|--|------|------------------|----------------|
| Revenue  | 2    | 8,100,109        | 4,369,050      |
| Raw materials and consumables used   |      | (918,676)        | (529,381)      |
| Bar expenses   |      | (176,955)        | (103,230)      |
| Gaming expenses  |      | (2,428,667)      | (1,210,729)    |
| Catering and restaurant expenses   |      | (839,435)        | (496,881)      |
| TAB expenses   |      | (11,788)         | (4,936)        |
| Welfare expenses   |      | (403,438)        | (260,538)      |
| Administration and operating expenditure:                                  |      |                  |                |
| Employee benefits expense  |      | (515,962)        | (610,468)      |
| Depreciation   |      | (198,585)        | (306,449)      |
| Occupancy expenses   |      | (769,000)        | (367,127)      |
| Administrative expenses  |      | (589,611)        | (396,119)      |
| Investment property expenses   |      | (12,241)         | (7,988)        |
| Other expenses   |      | (134,729)        | (84,824)       |
| <b>Surplus/ (deficit) before Income Tax Expense</b>                        |      | <b>1,101,022</b> | <b>(9,620)</b> |
| Income tax expense   |      | -                | -              |
| <b>Surplus/ (deficit) after Income Tax Expense</b>                         |      | <b>1,101,022</b> | <b>(9,620)</b> |
| Other comprehensive income for the year (net of tax)                       |      | -                | -              |
| <b>Total Comprehensive Income for the year attributable to the members</b> |      | <b>1,101,022</b> | <b>(9,620)</b> |



# FINANCIAL REPORTS

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2021

|                                      | Note | 2021<br>\$        | 2020<br>\$ |
|--------------------------------------|------|-------------------|------------|
| <b>Current Assets</b>                |      |                   |            |
| Cash & cash equivalents              | 13   | 4,740,000         | 3,604,350  |
| Trade & other assets                 | 3    | 102,365           | 317,074    |
| Inventories                          | 4    | 33,579            | 29,819     |
| Related party loans                  | 5    | 100,000           | 100,000    |
| <b>Total Current Assets</b>          |      | <b>4,975,944</b>  | 4,051,243  |
| <b>Non Current Assets</b>            |      |                   |            |
| Related party loans                  | 5    | 3,948,762         | 4,048,762  |
| Plant and equipment                  | 6    | 882,301           | 505,908    |
| Gaming licence entitlements          | 7    | 4,033,321         | 4,211,538  |
| Investment property                  | 8    | 1,379,970         | 1,379,970  |
| Other intangible assets              | 9    | 45,119            | 56,360     |
| <b>Total Non Current Assets</b>      |      | <b>10,289,473</b> | 10,202,538 |
| <b>Total Assets</b>                  |      | <b>15,265,417</b> | 14,253,781 |
| <b>Current Liabilities</b>           |      |                   |            |
| Trade payables & other liabilities   | 10   | 689,023           | 676,474    |
| Provisions                           | 12   | 447,892           | 529,853    |
| Other liabilities                    | 11   | 48,821            | 63,967     |
| <b>Total Current Liabilities</b>     |      | <b>1,185,736</b>  | 1,270,294  |
| <b>Non Current Liabilities</b>       |      |                   |            |
| Trade payables & other liabilities   | 10   | 3,725,989         | 3,725,989  |
| Provisions                           | 12   | 14,772            | 19,600     |
| <b>Total Non Current Liabilities</b> |      | <b>3,740,761</b>  | 3,745,589  |
| <b>Total Liabilities</b>             |      | <b>4,926,497</b>  | 5,015,883  |
| <b>Net Assets</b>                    |      | <b>10,338,920</b> | 9,237,898  |
| <b>Equity</b>                        |      |                   |            |
| Gift Fund                            |      | 907,121           | 907,121    |
| Retained surplus                     |      | 9,431,799         | 8,330,777  |
| <b>Total Equity</b>                  |      | <b>10,338,920</b> | 9,237,898  |

The accompanying notes form part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY

for the Year Ended 31 December 2021

|                                    | Gift Fund | Retained surplus | Total      |
|------------------------------------|-----------|------------------|------------|
|                                    | \$        | \$               | \$         |
| <b>Balance at 1 January 2020</b>   | 907,121   | <b>8,340,397</b> | 9,247,518  |
| Deficit attributable to members    |           | <b>(9,620)</b>   | (9,620)    |
| <b>Balance at 31 December 2020</b> | 907,121   | <b>8,330,777</b> | 9,237,898  |
| Surplus attributable to members    |           | <b>1,101,022</b> | 1,101,022  |
| <b>Balance at 31 December 2021</b> | 907,121   | <b>9,431,799</b> | 10,338,920 |

## STATEMENT OF CASH FLOWS

for the Year Ended 31 December 2021

|   | Note | 2021<br>\$         | 2020<br>\$  |
|---|------|--------------------|-------------|
| <b>Cash Flows from Operating Activities</b>                       |      |                    |             |
| Cash receipts from customers                                      |      | <b>8,269,847</b>   | 4,139,242   |
| Cash payments to suppliers and employees                          |      | <b>(6,692,015)</b> | (3,876,597) |
| Interest received   |      | <b>3,810</b>       | 18,811      |
| <b>Net cash (outflow) from operating activities</b>               | 13   | <b>1,581,642</b>   | 281,456     |
| <b>Cash Flows from Investing Activities</b>                       |      |                    |             |
| Purchase of assets associated with investment property            |      | -                  | (726)       |
| Proceeds from disposal of gaming machines and associated hardware |      | <b>50,076</b>      | 31,748      |
| Purchase of gaming machines and associated software               |      | <b>(596,068)</b>   | (293,985)   |
| <b>Net cash (outflow) from financing activities</b>               |      | <b>(545,992)</b>   | (262,963)   |
| <b>Cash Flows from Financing Activities</b>                       |      |                    |             |
| Provision of loan to the Patriotic Fund                           |      | <b>100,000</b>     | 97,727      |
| <b>Net cash (outflow) from financing activities</b>               |      | <b>100,000</b>     | 97,727      |
| <b>Net increase /(decrease) in cash held</b>                      |      | <b>1,135,650</b>   | 116,220     |
| Cash at beginning of financial year                               |      | <b>3,604,350</b>   | 3,488,130   |
| <b>Cash at end of financial year</b>                              | 13   | <b>4,740,000</b>   | 3,604,350   |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to the members of the Sub- Branch to fulfil the Association's financial reporting requirements under the Associations Incorporation Reform Act 2012 and the Australian Charities and Not-for-Profits Commission Act 2012. The accounting policies used in the preparation of this report, as described below, are consistent with the financial reporting requirements of the Act, and are, in the opinion of the committee, appropriate to meet the needs of members.

The requirements of Australian Accounting Standards, Accounting Interpretations, and other professional reporting requirements, do not have mandatory applicability to the Sub-Branch, except to the extent required by the Act, because it is not a "reporting entity."

#### **Basis of Accounting**

The report has been prepared in accordance with the requirements of the following applicable Australian Accounting Standards and Accounting Interpretations:

- AASB 107: Statement of Cash Flows
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 110: Events after the Balance Sheet Date;
- AASB 1048: Interpretation of Standards; and
- AASB 1054: Australian Additional Disclosures

No other Accounting Standards, Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

#### **Reporting Basis and Conventions**

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

The following is a summary of the material policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

#### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities on the statement of financial position.

#### **Inventory**

Inventory is valued at the lower of cost or net realisable value basis. Costs are assigned on a first-in first-out basis.

#### **Plant and equipment**

Plant and equipment is measured on the cost basis less depreciation and impairment losses.

Plant and equipment is measured initially at cost. Cost includes all directly attributable expenditure incurred including costs to get the asset ready for its use as intended by management. Costs include an estimate of any expenditure expected to be incurred at the end of the asset's useful life.

The carrying amount of plant and equipment is reviewed annually by the Committee for indications of impairment. If any such indications exist, an impairment test is carried out, and any impairment losses on the assets recognise.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Depreciation

The depreciable amount of all plant and equipment is depreciated on a straight-line basis over their useful lives (commencing from the time the asset is ready for use). Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciable amount is the carrying value of the asset less estimated residual amounts. The residual amount is based on what a similar asset of the expected condition of the asset at the end of its useful life could be sold for.

The assets' residual values and useful lives are reviewed, and adjusted as appropriate, at each statement of financial position date.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Profit or Loss and Other Comprehensive Income.

Depreciation rates are as follows:

- Gaming machines – 14%
- Computer software – 25%

#### Gaming Licence Entitlements

The Sub-branch has elected to account for its gaming entitlements on a cost basis.

#### Other Intangible Assets

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of four years.

#### Investment property

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at fair value, which reflects market conditions at the reporting date. Gains or losses arising from changes in the fair value of investment properties are included in surplus or deficit in the period in which they arise. Fair values are determined based on the Committee's annual evaluation, and an independent valuation conducted at least every five years, unless volatile market conditions warrant more frequent independent valuation.

#### Financial Instruments

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15.63.



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Classification and subsequent measurement

##### *Financial liabilities*

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit and loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability, that is, it is the rate that discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if:

- it is incurred for the purpose of repurchasing or repaying in the near term;
- it is part of a portfolio where there is an actual pattern of short-term profit taking; or
- it is a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships)

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of a financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to accumulated surplus upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses are taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

##### *Financial asset*

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

on the basis of the two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

A financial asset is subsequently measured at amortised cost if it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principle amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through other comprehensive income if it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principle amount outstanding on specified dates; and
- the business model for managing the financial assets comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the conditions of amortised cost and fair value through other comprehensive income's measurement conditions are subsequently measured at fair value through profit and loss.

The Association initially designates a financial instrument as measured at fair value through profit and loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as accounting mismatch) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the Association was documented appropriately, so as the performance of the financial liability that was part of an Association's financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

#### **Derecognition**

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

##### *Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires).

An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

##### *Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Association no longer controls the asset (i.e. no practical ability to make unilateral decision to sell the asset to a third party).

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in an investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in an investments revaluation reserve is not reclassified to profit or loss, but is transferred to accumulated surplus.

#### Impairment

The Association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

#### *General approach*

Under the general approach, at each reporting period, the Association assesses whether the financial instruments are credit impaired, and if:

- the credit risk of the financial instrument has increased significantly since initial recognition, the Association measures the loss allowance of the financial instrument at an amount equal to the lifetime expected credit losses; and
- there is no significant increase in credit risk since initial recognition, the Association measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

#### *Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables or contract assets that result from transactions that are within the scope of AASB 15, that contain a significant financing component; and
- lease receivables.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to derive an expected credit loss, (i.e. diversity of its customer base, appropriate groupings of its historical loss experience etc).

#### *Purchased or originated credit-impaired approach*

For a financial asset that is considered to be credit impaired (not on acquisition or origination), the Association measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- where a lender has granted to the borrower a concession, due to borrower's financial difficulty, that the lender would not otherwise consider;
- where it is probable the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

#### *Low credit risk operational simplification approach*

If a financial asset is determined to have low credit risk at the initial reporting date, the Association assumes that the credit risk has not increased significantly since initial recognition and accordingly can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such determination that the financial asset has low credit risk, the Association applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

#### *Recognition of expected credit losses in financial statements*

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### **Impairment of Assets**

At each reporting date, the Sub-Branch reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the Sub-Branch estimates the recoverable amount of the cash generating unit to which the asset belongs.

#### **Employee benefits**

"Provision for employee benefits represents amounts accrued for annual and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements. Based on past experience, the Sub-Branch does not expect the full amount of annual leave classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Sub-Branch does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement."

#### **Revenue**

Revenue from the provision of services and sale of goods is recognised upon the delivery of goods and services to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

#### **Income Tax**

The Sub-Branch is not liable for income tax. The ongoing Income Exempt Charity status is subject to the Sub-Branch meeting the terms of the Deed of Settlement with the Commissioner of Taxation of the Commonwealth of Australia.

#### **Goods and Services Tax (GST)**

Revenues and expenses are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financial activities, which are disclosed as operating cash flows.

#### **Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

#### **Significant accounting judgments**

The Committee evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. In the current financial year, all such estimates are deemed to be 'normal' estimations in the ordinary course of business.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 2 REVENUE AND OTHER INCOME

Included in operating surplus are the following items of operating revenue:

|   | 2021             | 2020             |
|---|------------------|------------------|
|   | \$               | \$               |
| - bar trading income                            | 860,605          | 455,396          |
| - gaming income                                 | 4,704,118        | 2,108,245        |
| - catering income                               | 1,701,968        | 962,512          |
| - investment property income                    | 26,856           | 28,697           |
| - other income                                  | 788,817          | 814,783          |
| - profit/ (deficit) on disposal of fixed assets | 17,745           | (583)            |
|   | <b>8,100,109</b> | <b>4,369,050</b> |

### 3 TRADE AND OTHER RECEIVABLES

#### Current

|   |                |                |
|---|----------------|----------------|
| Receivables                             | 52,509         | 84,100         |
| Provision for impairment of receivables | -              | -              |
|   | <b>52,509</b>  | <b>84,100</b>  |
| Other receivables                       | 3,500          | 160,603        |
| Prepayments and other assets            | 46,356         | 72,371         |
|   | <b>102,365</b> | <b>317,074</b> |

### 4 INVENTORIES

|                       |        |        |
|-----------------------|--------|--------|
| Stock on hand at cost | 33,579 | 29,819 |
|-----------------------|--------|--------|

### 5 RELATED PARTY TRANSACTIONS

The loan to the Box Hill RSL Sub Branch Patriotic Fund is non interest bearing and is unsecured. It has repayment terms of \$100,000 per annum.

The following table provides the total amount of transactions that have been entered into with related parties for the year:

|   |         |         |
|---|---------|---------|
| - Rent paid from the Sub-Branch to the Patriotic Fund   | 580,000 | 196,138 |
| - Contribution towards Welfare Co-ordinators wages paid from the Patriotic Fund to the Sub Branch | 53,000  | 36,000  |
| - Honorariums paid  | 19,600  | 23,500  |

### 6 PLANT AND EQUIPMENT

Gaming machines and plant and equipment

|                                |                |                |
|--------------------------------|----------------|----------------|
| At cost                        | 2,619,286      | 2,373,812      |
| Less: Accumulated depreciation | (1,837,896)    | (1,867,904)    |
|                                | <b>781,390</b> | <b>505,908</b> |

# FINANCIAL REPORTS

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

|   |     | 2021           | 2020           |
|---|-----|----------------|----------------|
|   |     | \$             | \$             |
| <b>6 PLANT AND EQUIPMENT (cont'd)</b>   |     |                |                |
| Motor vehicles – at cost  | (a) | 110,874        | -              |
| Less: Accumulated depreciation  |     | (9,963)        | -              |
|   |     | 100,911        | -              |
| <b>Total Plant and Equipment</b>  |     | <b>882,301</b> | <b>505,908</b> |
| <b>(a)</b> A motor vehicle is retained for the use of the General Manager of the Sub-Branch. The costs associated are reimbursed to the Sub-Branch via a deduction in the General Manager's take home remuneration. |     |                |                |
| <b>7 GAMING LICENCE ENTITLEMENTS</b>  |     |                |                |
| 2012 Entitlements at cost   |     | 1,760,549      | 1,760,549      |
| Less: Accumulated Amortisation  |     | (1,649,322)    | (1,471,105)    |
|   |     | 111,227        | 289,444        |
| 2022 Entitlements at cost   |     | 3,922,094      | 3,922,094      |
| Less: Accumulated Amortisation  |     | -              | -              |
|   |     | 3,922,094      | 3,922,094      |
|   |     | 4,033,321      | 4,211,538      |
| <b>8 INVESTMENT PROPERTY</b>  |     |                |                |
| Investment property - at fair value   |     | 1,379,970      | 1,379,970      |
| <b>9 OTHER INTANGIBLES ASSETS</b>   |     |                |                |
| Computer software   |     |                |                |
| Cost  |     | 183,172        | 183,172        |
| Less: Accumulated amortisation and impairment   |     | (138,053)      | (126,812)      |
|   |     | 45,119         | 56,360         |
| <b>10 TRADE PAYABLES &amp; OTHER LIABILITIES</b>  |     |                |                |
| <b>Current</b>  |     |                |                |
| Trade creditors   |     | 450,942        | 514,531        |
| Sundry creditors & accruals   |     | 238,081        | 161,943        |
|   |     | 689,023        | 676,474        |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

|  | 2021<br>\$       | 2020<br>\$ |
|--|------------------|------------|
| <b>10 TRADE PAYABLES &amp; OTHER LIABILITIES (cont'd)</b>  |                  |            |
| <b>Non Current</b>   |                  |            |
| Payable – Gaming entitlements  | <b>3,725,989</b> | 3,725,989  |
| The Sub-Branch executed an ‘Offer Deed Poll’, where it would acquire 103 gaming entitlements at a cost of \$38,079 each for the period 16 August 2022 to 15 August 2032. A deposit of 5% has been paid, subsequent instalments may be deferred over the life of the entitlements or paid up front. |                  |            |
| <b>11 OTHER LIABILITIES</b>  |                  |            |
| <b>Current</b>   |                  |            |
| Subscriptions in advance   | <b>27,339</b>    | 47,966     |
| Gift cards   | <b>16,314</b>    | 14,729     |
| Other income in advance  | <b>5,168</b>     | 1,272      |
|  | <b>48,821</b>    | 63,967     |
| <b>12 PROVISIONS</b>   |                  |            |
| <b>Current</b>   |                  |            |
| Provision for annual leave   | <b>242,761</b>   | 238,086    |
| Provision for long service leave   | <b>205,131</b>   | 291,767    |
|  | <b>447,892</b>   | 529,853    |
| <b>Non-Current</b>   |                  |            |
| Provision for long service leave   | <b>14,772</b>    | 19,600     |



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 13 NOTES TO THE STATEMENT OF CASH FLOW

#### (a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

|                          | 2021<br>\$       | 2020<br>\$       |
|--------------------------|------------------|------------------|
| Cash at bank and on hand | 2,994,254        | 1,862,084        |
| Short term deposits      | 1,745,746        | 1,742,266        |
|                          | <b>4,740,000</b> | <b>3,604,350</b> |

#### (b) Reconciliation of Net Cash used in Operating Activities to Operating Surplus / (Deficit)

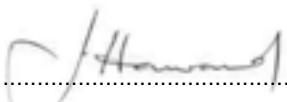
|   |                  |                |
|---|------------------|----------------|
| Operating Surplus / (Deficit) after income tax            | 1,101,022        | (9,620)        |
| Non Cash Flows in operating surplus/(deficit):            |                  |                |
| Depreciation and amortisation                             | 376,802          | 485,155        |
| (Profit)/Loss on disposal of non current assets           | (17,745)         | 583            |
| <i>Change in Operating Assets &amp; Liabilities:</i>      |                  |                |
| (Increase)/decrease in trade receivables and other assets | 214,709          | (133,055)      |
| (Increase)/decrease in inventories                        | (3,760)          | 15,600         |
| (Decrease)/increase in trade creditors and accruals       | (2,597)          | (121,207)      |
| (Decrease)/increase in provisions                         | (86,789)         | 44,000         |
| Net cash from / (used in) operating activities            | <b>1,581,642</b> | <b>281,456</b> |

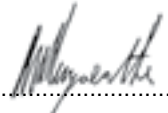
## DECLARATION BY MEMBERS OF THE COMMITTEE

The Members of the Committee ('the Committee') of Box Hill RSL Sub-Branch Inc. declare that in the Committee's opinion:

- a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- b) the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-Profit Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-Profit Commission Regulation 2013.

President:  .....  
John Haward

Treasurer:  .....  
Arthur Merryweather

Dated 4/2/2022



**Independent Audit Report  
To the Members of Box Hill RSL Sub-Branch Inc**

**Report on the Audit of the Financial Report**

***Opinion***

We have audited the accompanying financial report, being a special purpose financial report, of Box Hill RSL Sub-Branch Inc ("the Sub Branch"), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the Committee's declaration.

In our opinion the financial report of the Sub Branch is properly drawn up, including:

- a. giving a true and fair view of the Sub Branch's financial position as at 31 December 2021 and of its financial performance for the year ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1 and with the Associations Incorporation Reform Act 2012 and Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 (ACNC Act).

***Basis for Opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Sub Branch in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter – Basis of Accounting***

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting responsibilities under the Associations Incorporation Reform Act 2012 and the ACNC Act. As a result, the financial report may not be suitable for another purpose.

***Committee's Responsibility for the Financial Report***

The Committee of the Sub Branch is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 and the ACNC Act. The Committee's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Sub Branch'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 intends to liquidate the Sub Branch or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Sub Branch's financial reporting process.

Stannards Accountants and Advisors Pty Ltd  
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Liability limited by a scheme approved under Professional Standards Legislation

**Partners:**

Marion Angelini, CA  
Michael Shulman, CA  
Peter Angelini, CA  
Nick Pratt, CPA  
James Dickson, CA

**Independent Audit Report  
To the Members of Box Hill RSL Sub-Branch Inc (cont'd)**

***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole 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 Australian Auditing Standards 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 economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Stannards Accountants and Advisors



James Dickson  
Partner  
Date: 07 February 2022

## SUMMARY OF INCOME AND EXPENDITURE STATEMENT

For the Year Ended 31 December 2021

|  | 2021             | 2020        |
|--|------------------|-------------|
|  | \$               | \$          |
| Income – Operating                       | 3,693,922        | 1,976,385   |
| Income – Non-Operating                   | 18,425           | 39,520      |
| <b>Total Income</b>                      | <b>3,712,347</b> | 2,015,905   |
| Operating expenditure                    | (2,207,887)      | (1,764,987) |
| Welfare expenses                         | (403,438)        | (260,538)   |
| <b>Net Operating Surplus / (Deficit)</b> | <b>1,101,022</b> | (9,620)     |
| <b>EBITDAR</b>                           | <b>2,057,824</b> | 671,673     |
| <b>% Staff Costs to Revenue</b>          | <b>27.33%</b>    | 38.30%      |

# FINANCIAL REPORTS

## SUMMARY INCOME STATEMENT

For the Year Ended 31 December 2021

|  | 2021             | 2020      |
|--|------------------|-----------|
|  | \$               | \$        |
| Operating Income                             |                  |           |
| Bar trading – Net                            | 409,679          | 194,497   |
| Gaming room – Net                            | 2,275,451        | 897,516   |
| Catering – Net                               | 217,828          | 93,919    |
| TAB – Net                                    | (3,273)          | 873       |
| Subscriptions                                | 78,391           | 108,242   |
| Sundry Income                                | 698,101          | 681,921   |
| Profit/(Loss) on disposal of gaming machines | 17,745           | (583)     |
|  | <b>3,693,922</b> | 1,976,385 |
| Non-Operating Income                         |                  |           |
| Interest received                            | 3,810            | 18,811    |
| Investment property - Net                    | 14,615           | 20,709    |
|  | <b>18,425</b>    | 39,520    |
| <b>TOTAL INCOME</b>                          | <b>3,712,347</b> | 2,015,905 |

## BAR TRADING STATEMENT

For the Year Ended 31 December 2021

|                             |                |           |
|-----------------------------|----------------|-----------|
| <b>Income</b>               |                |           |
| Sales                       | 860,605        | 455,396   |
| Less cost of sales          | (273,971)      | (157,669) |
| <b>Gross Profit</b>         | <b>586,634</b> | 297,727   |
| <b>Less Expenses</b>        |                |           |
| Bar expense                 | 15,886         | 9,897     |
| License fees                | -              | -         |
| Superannuation              | 16,109         | 9,853     |
| Wages – Bar                 | 143,222        | 81,396    |
| WorkCover premiums          | 1,738          | 2,084     |
|                             | <b>176,955</b> | 103,230   |
| <b>Net Operating Income</b> | <b>409,679</b> | 194,497   |



## GAMING STATEMENT

For the Year Ended 31 December 2021

|                              | 2021<br>\$ | 2020<br>\$ |
|------------------------------|------------|------------|
| <b>Income</b>                |            |            |
| Gaming revenue               | 4,704,118  | 2,108,245  |
| <b>Gross Profit</b>          | 4,704,118  | 2,108,245  |
| <b>Less Expenses</b>         |            |            |
| Gaming on-costs              | 577,802    | 350,697    |
| Gaming expenses / promotions | 145,471    | 33,974     |
| State gaming tax             | 1,202,316  | 496,535    |
| Superannuation               | 45,530     | 36,201     |
| Wages                        | 451,886    | 287,395    |
| WorkCover premiums           | 5,662      | 5,927      |
|                              | 2,428,667  | 1,210,729  |
| <b>Net Operating Income</b>  | 2,275,451  | 897,516    |

## CATERING STATEMENT

For the Year Ended 31 December 2021

|                             |           |           |
|-----------------------------|-----------|-----------|
| <b>Income</b>               |           |           |
| Revenue                     | 1,701,968 | 962,512   |
| Less cost of sales          | (644,705) | (371,712) |
| <b>Gross Profit</b>         | 1,057,263 | 590,800   |
| <b>Less Expenses</b>        |           |           |
| Other catering expenses     | 46,166    | 23,091    |
| Superannuation              | 77,358    | 53,056    |
| Wages                       | 706,441   | 411,271   |
| WorkCover premiums          | 9,470     | 9,463     |
|                             | 839,435   | 496,881   |
| <b>Net Operating Income</b> | 217,828   | 93,919    |

## TAB STATEMENT

For the Year Ended 31 December 2021

|  |         |       |
|--|---------|-------|
| <b>Income</b>                            |         |       |
| TAB commission                           | 8,515   | 5,809 |
| <b>Gross Profit</b>                      | 8,515   | 5,809 |
| <b>Less Expenses</b>                     |         |       |
| TAB on-costs                             | 11,788  | 4,936 |
|  | 11,788  | 4,936 |
| <b>Net Operating Surplus / (Deficit)</b> | (3,273) | 873   |

# FINANCIAL REPORTS

## OPERATING EXPENDITURE STATEMENT

For the Year Ended 31 December 2021

|                                    | 2021             | 2020             |
|------------------------------------|------------------|------------------|
|                                    | \$               | \$               |
| <b>Operating Expenditure</b>       |                  |                  |
| Accounting fees                    | 25,590           | 21,500           |
| Advertising                        | 4,131            | 5,190            |
| ANZAC House operating support fees | 96,245           | 52,954           |
| Bank charges                       | 21,676           | 11,681           |
| Cleaning                           | 102,314          | 63,487           |
| Committee Expenses/Honarariums     | 29,511           | 29,362           |
| Computer expenses                  | 34,440           | 27,459           |
| Consulting and professional fees   | 5,256            | 6,512            |
| Depreciation                       | 198,585          | 306,449          |
| Entertainment                      | 3,838            | 1,575            |
| Fees and permits                   | 1,115            | 722              |
| Fringe benefits tax expense        | 12,738           | 11,569           |
| Fund raising expenses              | 14,465           | 4,912            |
| Gas and electricity                | 157,448          | 144,097          |
| Insurance                          | 49,929           | 44,315           |
| Keno                               | 1,667            | 1,123            |
| Miscellaneous expense              | 36,251           | 13,806           |
| Motor vehicle expenses             | 8,413            | 8,871            |
| Payroll tax                        | 79,577           | 65,062           |
| Payroll services                   | 2,617            | 13,221           |
| Postage                            | 2,894            | 3,191            |
| Printing and stationery            | 23,227           | 16,238           |
| Provision for annual leave         | 4,675            | 43,837           |
| Provision for long service leave   | (91,464)         | (534)            |
| Rates and taxes                    | 31,552           | 26,892           |
| Rent                               | 580,000          | 196,138          |
| Repairs and maintenance            | 137,264          | 88,417           |
| Security                           | 73,260           | 36,901           |
| Staff Training                     | 283              | 450              |
| Subscription expenses              | 6,341            | 2,032            |
| Superannuation                     | 52,015           | 63,224           |
| Telephone                          | 17,248           | 17,817           |
| Uniforms                           | 8,123            | 620              |
| Wages - Administration             | 379,189          | 386,273          |
| Wages - Reception                  | 73,820           | 32,756           |
| Waste disposal                     | 18,242           | 8,587            |
| WorkCover premiums                 | 5,412            | 8,281            |
| <b>Total Operating Expense</b>     | <b>2,207,887</b> | <b>1,764,987</b> |

## WELFARE EXPENDITURE STATEMENT

For the Year Ended 31 December 2021

### Welfare Expenses Community

|   | 2021           | 2020          |
|---|----------------|---------------|
|   | \$             | \$            |
| Donations                               | -              | 1,576         |
| Funeral expenses                        | -              | 3,456         |
| Miscellaneous                           | 12,106         | 6,945         |
| Room hire cost                          | 12,795         | 5,464         |
| Subsidised meals                        | 94,338         | 66,079        |
| Taxi Services                           | 850            | 3,911         |
| <b>Total Welfare Expenses Community</b> | <b>120,089</b> | <b>87,431</b> |

### Welfare Expenses Veterans

|   |                |                |
|---|----------------|----------------|
| Administration fees                       | 18,469         | 15,288         |
| Funeral expenses                          | -              | 697            |
| Grants to sporting bodies / Ex-Servicemen | 37,210         | 28,051         |
| Miscellaneous                             | 23,995         | 12,227         |
| Payroll tax                               | 4,543          | 1,865          |
| Postage                                   | 14,814         | 15,389         |
| Printing and stationery                   | 15,175         | 13,010         |
| Remembrance of sacrifice                  | 12,031         | 4,377          |
| Room hire cost                            | 7,568          | 3,859          |
| Subsidised meals                          | 28,030         | 19,090         |
| Superannuation                            | 10,903         | 3,986          |
| Telephone                                 | 1,678          | 2,012          |
| Taxi Services                             | 815            | 446            |
| Volunteer expenses                        | 4,800          | 5,033          |
| Wages                                     | 102,046        | 47,332         |
| WorkCover premiums                        | 1,272          | 445            |
| <b>Total Welfare Expenses Veterans</b>    | <b>283,349</b> | <b>173,107</b> |
| <b>Total Welfare Expense</b>              | <b>403,438</b> | <b>260,538</b> |

## INVESTMENT PROPERTY STATEMENT

For the Year Ended 31 December 2021

### Income

|               |        |        |
|---------------|--------|--------|
| Rental Income | 26,856 | 28,697 |
| Gross Profit  | 26,856 | 28,697 |

### Less Expenses

|                                 |               |               |
|---------------------------------|---------------|---------------|
| Insurance                       | -             | 1,554         |
| Property Management Fees        | 1,440         | 1,543         |
| Rates / Water                   | 5,020         | 719           |
| Repairs & Maintenance           | 1,094         | 1,138         |
| Sundry Expenses                 | 4,687         | 3,034         |
| <b>Total Rental Expense</b>     | <b>12,241</b> | <b>7,988</b>  |
| <b>Net Non-Operating Income</b> | <b>14,615</b> | <b>20,709</b> |

# BOX HILL RSL SUB-BRANCH PATRIOTIC FUND ABN 44440 882 245

## Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

### STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME

for the Year Ended 31 December 2021

|  | Note | 2021<br>\$       | 2020<br>\$       |
|--|------|------------------|------------------|
| Revenue  | 2    | 602,873          | 198,638          |
| Expenses   |      | (1,144,497)      | (1,161,030)      |
| <b>(Deficit)/Surplus Before Income Tax Expense</b>                         |      | <b>(541,624)</b> | <b>(962,392)</b> |
| Income tax expense   |      | -                | -                |
| <b>(Deficit)/Surplus After Income Tax Expense</b>                          |      | <b>(541,624)</b> | <b>(962,392)</b> |
| Other comprehensive income for the year (net of tax)                       |      | -                | -                |
| <b>Total Comprehensive Income for the year attributable to the members</b> |      | <b>(541,624)</b> | <b>(962,392)</b> |

### STATEMENT OF FINANCIAL POSITION

as at 31 December 2021

|                                      | Note | 2021              | 2020              |
|--------------------------------------|------|-------------------|-------------------|
| <b>Current Assets</b>                |      |                   |                   |
| Cash & cash equivalents              | 6    | 488,799           | 177,164           |
| Trade & Other Receivables            | 3    | 4,553             | 33,212            |
| <b>Total Current Assets</b>          |      | <b>493,352</b>    | <b>210,376</b>    |
| <b>Non Current Assets</b>            |      |                   |                   |
| Property, plant and equipment        | 4    | 22,239,688        | 23,123,838        |
| <b>Total Non Current Assets</b>      |      | <b>22,239,688</b> | <b>23,123,838</b> |
| <b>Total Assets</b>                  |      | <b>22,733,040</b> | <b>23,334,214</b> |
| <b>Current Liabilities</b>           |      |                   |                   |
| Trade payables & other liabilities   |      | 40,450            | -                 |
| Related party borrowings             | 5    | 100,000           | 100,000           |
| <b>Total Current Liabilities</b>     |      | <b>140,450</b>    | <b>100,000</b>    |
| <b>Non Current Liabilities</b>       |      |                   |                   |
| Related party borrowings             | 5    | 3,948,762         | 4,048,762         |
| <b>Total Non Current Liabilities</b> |      | <b>3,948,762</b>  | <b>4,048,762</b>  |
| <b>Total Liabilities</b>             |      | <b>4,089,212</b>  | <b>4,148,762</b>  |
| <b>Net Assets</b>                    |      | <b>18,643,828</b> | <b>19,185,452</b> |
| <b>Equity</b>                        |      |                   |                   |
| Retained surplus                     |      | 18,643,828        | 19,185,452        |
| <b>Total Equity</b>                  |      | <b>18,643,828</b> | <b>19,185,452</b> |

The accompanying notes form part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY

for the Year Ended 31 December 2021

|                                    | Retained surplus | Total      |
|------------------------------------|------------------|------------|
|                                    | \$               | \$         |
| <b>Balance at 1 January 2020</b>   | 20,147,844       | 20,147,844 |
| Deficit attributable to members    | (962,392)        | (962,392)  |
| <b>Balance at 31 December 2020</b> | 19,185,452       | 19,185,452 |
| Deficit attributable to members    | (541,624)        | (541,624)  |
| <b>Balance at 31 December 2021</b> | 18,643,828       | 18,643,828 |

## STATEMENT OF CASH FLOWS

for the Year Ended 31 December 2021

|  | Note | 2021      | 2020        |
|--|------|-----------|-------------|
|  |      | \$        | \$          |
| <b>Cash Flows from Operating Activities</b>                              |      |           |             |
| Cash receipts from customers   |      | 631,450   | 162,927     |
| Cash payments to suppliers   |      | (109,140) | (463,365)   |
| Interest received  |      | 82        | 2,499       |
| Interest paid  |      | -         | -           |
| <b>Net cash inflow from operating activities</b>                         | 6    | 522,392   | (297,939)   |
| <b>Cash Flows from Investing Activities</b>                              |      |           |             |
| Property, plant and equipment acquired                                   |      | (188,030) | (1,042,967) |
| Sale proceeds from fixed assets  |      | 77,273    | -           |
| <b>Net cash (outflow) from investing activities</b>                      |      | (110,757) | (1,042,967) |
| <b>Cash Flows from Financing Activities</b>                              |      |           |             |
| Net movement of funds between the Fund and the Box Hill RSL - Sub Branch |      | (100,000) | (97,727)    |
| <b>Net cash inflow / (outflow) from financing activities</b>             |      | (100,000) | (97,727)    |
| <b>Net increase / (decrease) in cash held</b>                            |      | 311,635   | (1,438,633) |
| Cash at beginning of financial year                                      |      | 177,164   | 1,615,797   |
| <b>Cash at end of financial year</b>                                     | 6    | 488,799   | 177,164     |



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to the members of the Sub- Branch to fulfil the Association's financial reporting requirements under the Australian Charities and Not-for-Profits Commission Act 2012 (the Act). The accounting policies used in the preparation of this report, as described below, are consistent with the financial reporting requirements of the Act, and are, in the opinion of the committee, appropriate to meet the needs of members.

The requirements of Australian Accounting Standards, Accounting Interpretations, and other professional reporting requirements, do not have mandatory applicability to the Fund, except to the extent required by the Act, because it is not a "reporting entity".

#### Basis of Accounting

The report has been prepared in accordance with the requirements of the following applicable Australian Accounting Standards and Accounting Interpretations:

- AASB 107: Statement of Cash Flows
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 110: Events after the Balance Sheet Date;
- AASB 1048: Interpretation of Standards; and
- AASB 1054: Australian Additional Disclosures

No other Accounting Standards, Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

#### Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

The following is a summary of the material policies adopted by the fund in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

#### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities on the statement of financial position.

#### Property, Plant and Equipment

Property, plant and equipment are included at cost or at valuation.

All assets, excluding freehold land and buildings from which rental income is derived are depreciated over their estimated economic lives. The carrying value of property, plant and equipment is reviewed regularly such that it does not exceed its recoverable amount.

Depreciation rates are as follows:

|                              |           |                   |
|------------------------------|-----------|-------------------|
| - Buildings and improvements | 2.50%     | Straight line     |
| - Plant and equipment        | 9% to 50% | Diminishing value |
| - Motor vehicles             | 20.00%    | Straight line     |

#### Financial Instruments

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Fund becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Fund commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15.63.

#### **Classification and subsequent measurement**

##### *Financial liabilities*

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit and loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability, that is, it is the rate that discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if:

- it is incurred for the purpose of repurchasing or repaying in the near term;
- it is part of a portfolio where there is an actual pattern of short-term profit taking; or
- it is a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships)

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of a financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to accumulated surplus upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses are taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

##### *Financial asset*

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

on the basis of the two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

A financial asset is subsequently measured at amortised cost if it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principle amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through other comprehensive income if it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principle amount outstanding on specified dates; and
- the business model for managing the financial assets comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the conditions of amortised cost and fair value through other comprehensive income's measurement conditions are subsequently measured at fair value through profit and loss.

The Fund initially designates a financial instrument as measured at fair value through profit and loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as accounting mismatch) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the Fund was documented appropriately, so as the performance of the financial liability that was part of a Fund's financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

#### **Derecognition**

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

##### *Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires).

An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

##### *Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Fund no longer controls the asset (i.e. no practical ability to make unilateral decision to sell the asset to a third party).

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in an investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in an investments revaluation reserve is not reclassified to profit or loss, but is transferred to accumulated surplus.

#### **Impairment**

The Fund recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument.

A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Fund uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

#### *General approach*

Under the general approach, at each reporting period, the Fund assesses whether the financial instruments are credit impaired, and if:

- the credit risk of the financial instrument has increased significantly since initial recognition, the Fund measures the loss allowance of the financial instrument at an amount equal to the lifetime expected credit losses; and
- there is no significant increase in credit risk since initial recognition, the Fund measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

#### *Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables or contract assets that result from transactions that are within the scope of AASB 15, that contain a significant financing component; and
- lease receivables.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to derive an expected credit loss, (i.e. diversity of its customer base, appropriate groupings of its historical loss experience etc).

#### *Purchased or originated credit-impaired approach*

For a financial asset that is considered to be credit impaired (not on acquisition or origination), the Fund measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- where a lender has granted to the borrower a concession, due to borrower's financial difficulty, that the lender would not otherwise consider;
- where it is probable the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

#### *Low credit risk operational simplification approach*

If a financial asset is determined to have low credit risk at the initial reporting date, the Fund assumes that the credit risk has not increased significantly since initial recognition and accordingly can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such determination that the financial asset has low credit risk, the Fund applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

#### *Recognition of expected credit losses in financial statements*

At each reporting date, the Fund recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Impairment of Assets

At each reporting date, the Fund reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the Fund estimates the recoverable amount of the cash generating unit to which the asset belongs.

#### Revenue

Rental and all other sources of income are accounted for on an accruals basis, such that revenue is recognised when it is earned.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

#### Income Tax

The Fund is not liable for income tax. The ongoing Income Exempt Charity status is subject to the Fund meeting the terms of the Deed of Settlement with the Commissioner of Taxation of the Commonwealth of Australia.

#### Goods and Services Tax (GST)

Revenues and expenses are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financial activities, which are disclosed as operating cash flows.

#### Significant accounting judgments

The Committee evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. In the current financial year, all such estimates are deemed to be 'normal' estimations in the ordinary course of business.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 2 REVENUE AND OTHER INCOME

Included in operating surplus are the following items of operating revenue:

- rent received
- interest received
- profit on disposal of assets
- other income

| 2021           | 2020           |
|----------------|----------------|
| \$             | \$             |
| 580,000        | 196,138        |
| 82             | 2,499          |
| 22,791         | -              |
| -              | 1              |
| <b>602,873</b> | <b>198,638</b> |

### 3 TRADE & OTHER RECEIVABLES

#### Current

Prepayments and other assets

|              |        |
|--------------|--------|
| <b>4,553</b> | 33,212 |
|--------------|--------|

### 4 PROPERTY, PLANT AND EQUIPMENT

#### Land and buildings

Freehold land

Club rooms - at deemed cost

Less: Accumulated depreciation

Capital structure improvements - at cost

Less: Accumulated depreciation

#### Total land and buildings

#### Plant and equipment

Plant and equipment – at cost

Less: Accumulated depreciation

Motor vehicles – at cost

Less: Accumulated depreciation

#### Total plant and equipment

#### Total Property, Plant & Equipment

(a)

|                     |             |
|---------------------|-------------|
| <b>792,143</b>      | 792,143     |
| <b>2,060,000</b>    | 2,060,000   |
| <b>(874,657)</b>    | (823,157)   |
| <b>29,071,643</b>   | 28,900,972  |
| <b>(10,095,659)</b> | (9,391,604) |
| <b>20,161,327</b>   | 20,746,211  |
| <b>20,953,470</b>   | 21,538,354  |
| <b>4,284,814</b>    | 4,267,455   |
| <b>(2,998,596)</b>  | (2,747,160) |
| <b>1,286,218</b>    | 1,520,295   |
| -                   | 97,226      |
| -                   | (32,037)    |
| -                   | 65,189      |
| <b>1,286,218</b>    | 1,585,484   |
| <b>22,239,688</b>   | 23,123,838  |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

- (a) A motor vehicle was retained for the use of the General Manager of the Sub-Branch. The costs associated were reimbursed to the Sub-Branch via a deduction in the General Manager's take home remuneration.

### 4(b) PLANT AND EQUIPMENT

Movement in the carrying value for each class of property plant and equipment between the beginning and end of the financial year is as follows:

|                                      | Land    | Buildings  | Plant and equipment | Motor vehicles | Total       |
|--------------------------------------|---------|------------|---------------------|----------------|-------------|
|                                      | \$      | \$         | \$                  | \$             | \$          |
| <b>Year ended 31 December 2021</b>   |         |            |                     |                |             |
| Balance at the beginning of the year | 792,143 | 20,746,211 | 1,520,295           | 65,189         | 23,123,838  |
| Additions                            | -       | 170,671    | 17,359              |                | 188,030     |
| Disposals - written down value       | -       | -          | -                   | (54,482)       | (54,482)    |
| Depreciation expense                 | -       | (755,555)  | (251,436)           | (10,707)       | (1,017,698) |
| Balance at the end of the year       | 792,143 | 20,161,327 | 1,286,218           | -              | 22,239,688  |

**2021**

**\$**

**2020**

**\$**

### 5 RELATED PARTY TRANSACTIONS

The loan from Box Hill RSL Sub Branch Inc is non interest bearing and is unsecured. It has repayment terms of \$100,000 per annum.

The following table provides the total amount of transactions that have been entered into with related parties for the year:

|   |                |         |
|---|----------------|---------|
| - Rent paid from the Sub-Branch to the Patriotic Fund   | <b>580,000</b> | 196,138 |
| - Contribution towards Welfare Co-ordinators wages paid from the Patriotic Fund to the Sub Branch | <b>53,000</b>  | 36,000  |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 6 NOTES TO THE STATEMENT OF CASH FLOWS

#### (a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

|              | 2021    | 2020    |
|--------------|---------|---------|
| Cash at bank | 488,799 | 177,164 |

Represented by:

Patriotic Fund

488,799

177,164

#### (b) Reconciliation of Net Cash used in Operating Activities to Operating Surplus/ (Deficit)

Operating (deficit)/surplus

(541,624)

(962,392)

*Non Cash Flows in operating surplus/(deficit):*

Depreciation

1,017,698

1,051,899

(Profit) from sale of fixed assets

(22,791)

-

*Change in Operating Assets & Liabilities:*

(Increase)/Decrease in trade debtors and other receivables

28,659

(33,212)

(Decrease)/Increase in trade creditors and accruals

40,450

(354,234)

Net cash from operating activities

522,392

(297,939)

## DECLARATION BY MEMBERS OF THE COMMITTEE

The Members of the Committee ('the Committee') of Box Hill RSL Sub-Branch Inc. declare that in the Committee's opinion:

(a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and

(b) the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-Profit Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-Profit Commission Regulation 2013.

President: 

John Haward

Treasurer: 

Arthur Merryweather

Dated: 4/2/2022



**Independent Audit Reports  
To the Members of Box Hill RSL Sub-Branch (Patriotic Fund)**

**Report on the Audit of the Financial Report**

***Opinion***

We have audited the accompanying financial report, being a special purpose financial report, of Box Hill RSL Sub-Branch (Patriotic Fund) ("the Fund"), which comprises the statement of financial position as at 31 December 2021, the statement of surplus or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the committee's declaration.

In our opinion the financial report of the Fund is properly drawn up, including:

- a. giving a true and fair view of the Fund's financial position as at 31 December 2021 and of its financial performance for the year ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1 and with the Australian Charities and Not-for-Profit Commission Act 2012 (ACNC Act).

***Basis for Opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter – Basis of Accounting***

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

***Committee's Responsibility for the Financial Report***

The Committee of the Fund is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act. The Committee's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Fund'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 intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Stannards Accountants and Advisors Pty Ltd  
A.C.N. 006 857 441  
Postal: PO Box 581, South Yarra, Vic 3141  
Level 1, 60 Toorak Road, South Yarra, Vic 3141  
Tel: (03) 9867 4433 Fax: (03) 9867 5118  
Email: advisors@stannards.com.au

**stannards.com.au**

Liability limited by a scheme approved under Professional Standards Legislation

**Partners:**

Mario Angelini, CA  
Michael Strulman, CA  
Peter Angelini, CA  
Nick Jeans, CPA  
Simeon Jackson, CA





**Independent Audit Report  
To the Members of Box Hill RSL Sub-Branch (Patriotic Fund) (cont'd)**

***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole 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 Australian Auditing Standards 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 economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Stannards Accountants and Advisors

A handwritten signature in black ink, appearing to be "James Dickson", written over a light blue circular stamp.

James Dickson  
Partner  
Date: 07 February 2022

## DETAILED SURPLUS OR DEFICIT STATEMENT

for the Year Ended 31 December 2021

|                                   | 2021             | 2020      |
|-----------------------------------|------------------|-----------|
| <b>Income</b>                     |                  |           |
| Rent received                     | 580,000          | 196,138   |
| Interest received                 | 82               | 2,499     |
| Other Income                      | -                | 1         |
| Profit on disposal                | 22,791           | -         |
| <b>Total</b>                      | <b>602,873</b>   | 198,638   |
| <b>Expenses</b>                   |                  |           |
| Administration Expenses/Insurance | 25,757           | 25,756    |
| Consultancy and professional fees | -                | 1,637     |
| Depreciation                      | 1,017,698        | 1,051,899 |
| Repairs and maintenance           | 48,042           | 44,456    |
| Welfare expenditure               | 53,000           | 37,282    |
| <b>Total expenses</b>             | <b>1,144,497</b> | 1,161,030 |
| <b>Net (Deficit)</b>              | <b>(541,624)</b> | (962,392) |

# BOX HILL RSL SUB-BRANCH AGENCY APPEALS FUND (AGENT FOR RSL VIC BRANCH GENERAL APPEALS FUND)

## Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2021

### STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME

for the Year Ended 31 December 2021

|  | Note | 2021<br>\$    | 2020<br>\$      |
|--|------|---------------|-----------------|
| Revenue  |      | 61,252        | 19,369          |
| Expenses   |      | (42,014)      | (29,959)        |
| <b>Surplus / (Deficit) Before Income Tax Expense</b>                       |      | <b>19,238</b> | <b>(10,590)</b> |
| Income tax expense   |      | -             | -               |
| <b>Surplus / (Deficit) After Income Tax Expense</b>                        |      | <b>19,238</b> | <b>(10,590)</b> |
| <b>Other comprehensive income for the year (net of tax)</b>                |      | <b>-</b>      | <b>-</b>        |
| <b>Total Comprehensive Income for the year attributable to the members</b> |      | <b>19,238</b> | <b>(10,590)</b> |

### STATEMENT OF FINANCIAL POSITION

as at 31 December 2021

|                                    | Note | 2021          | 2020         |
|------------------------------------|------|---------------|--------------|
| <b>Current Assets</b>              |      |               |              |
| Cash & cash equivalents            | 2    | 7,192         | 9,726        |
| Receivables                        |      | 23,728        | -            |
| <b>Total Current Assets</b>        |      | <b>30,920</b> | <b>9,726</b> |
| <b>Total Assets</b>                |      | <b>30,920</b> | <b>9,726</b> |
| <b>Current Liabilities</b>         |      |               |              |
| Trade payables & other liabilities |      | 2,632         | 676          |
| <b>Total Current Liabilities</b>   |      | <b>2,632</b>  | <b>676</b>   |
| <b>Total Liabilities</b>           |      | <b>2,632</b>  | <b>676</b>   |
| <b>Net Assets</b>                  |      | <b>28,288</b> | <b>9,050</b> |
| <b>Equity</b>                      |      |               |              |
| Retained surplus                   |      | 28,288        | 9,050        |
| <b>Total Equity</b>                |      | <b>28,288</b> | <b>9,050</b> |

The accompanying notes form part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY

for the Year Ended 31 December 2021

|                                    | Retained surplus | Total    |
|------------------------------------|------------------|----------|
|                                    | \$               | \$       |
| <b>Balance at 1 January 2020</b>   | <b>19,640</b>    | 19,640   |
| Deficit attributable to members    | <b>(10,590)</b>  | (10,590) |
| <b>Balance at 31 December 2020</b> | <b>9,050</b>     | 9,050    |
| Surplus incurred by members        | <b>19,238</b>    | 19,238   |
| <b>Balance at 31 December 2021</b> | <b>28,288</b>    | 28,288   |

## STATEMENT OF CASH FLOWS

for the Year Ended 31 December 2021

|  | Note | 2021            | 2020     |
|--|------|-----------------|----------|
|  |      | \$              | \$       |
| <b>Cash Flows from Operating Activities</b>                  |      |                 |          |
| Cash receipts from appeals and donations                     |      | <b>37,517</b>   | 19,360   |
| Cash payments in the provision of welfare                    |      | <b>(40,058)</b> | (33,802) |
| Interest received  |      | <b>7</b>        | 9        |
| <b>Net cash inflow / (outflow) from operating activities</b> | 2    | <b>(2,534)</b>  | (14,433) |
| <b>Net increase / (decrease) in cash held</b>                |      | <b>(2,534)</b>  | (14,433) |
| Cash at beginning of financial year                          |      | <b>9,726</b>    | 24,159   |
| <b>Cash at end of financial year</b>                         | 2    | <b>7,192</b>    | 9,726    |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to the members of the Sub- Branch to fulfil the Association's financial reporting requirements under the Associations Incorporation Reform Act 2012 and the Australian Charities and Not-for-Profits Commission Act 2012. The accounting policies used in the preparation of this report, as described below, are consistent with the financial reporting requirements of the Act, and are, in the opinion of the committee, appropriate to meet the needs of members.

The requirements of Australian Accounting Standards, Accounting Interpretations, and other professional reporting requirements, do not have mandatory applicability to the Fund, except to the extent required by the Act, because it is not a "reporting entity".

This financial report related to the Box Hill RSL Agency Appeals Fund which was created under Branch Bylaw 7A to facilitate the administration and management of designated appeal funds received by Box Hill RSL Sub-Branch as agent for the Returned & Services League of Australian (Victorian Branch) (ANZAC House). This was undertaken in order to preserve the Designated Gift Recipient status of the fund represented by the Agency Fund.

The bylaw specifies that if the funds are not spent within one year of the initial receipt, they must be remitted back to the RSL General Appeals Fund administrated by ANZAC House.

#### Basis of Accounting

The report has been prepared in accordance with the requirements of the following applicable Australian Accounting Standards and Accounting Interpretations:

- AASB 107: Statement of Cash Flows
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 110: Events after the Balance Sheet Date;
- AASB 1048: Interpretation of Standards; and
- AASB 1054: Australian Additional Disclosures

No other Accounting Standards, Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

#### Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

The following is a summary of the material policies adopted by the fund in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

#### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities on the statement of financial position.

#### Revenue

Rental and all other sources of income are accounted for on an accruals basis, such that revenue is recognised when it is earned.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2021 (cont'd)

### 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Income Tax

The Fund is not liable for income tax. The ongoing Income Exempt Charity status is subject to the Fund meeting the terms of the Deed of Settlement with the Commissioner of Taxation of the Commonwealth of Australia.

#### Goods and Services Tax (GST)

Revenues and expenses are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financial activities, which are disclosed as operating cash flows.

#### Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

#### Significant accounting judgments

The Committee evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. In the current financial year, all such estimates are deemed to be 'normal' estimations in the ordinary course of business.

### 2 NOTES TO THE STATEMENT OF CASH FLOWS

#### (a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash at bank

2021

\$

2020

\$

7,192

9,726

#### (b) Reconciliation of Net Cash used in Operating Activities to Operating Surplus / (Deficit)

Operating surplus / (deficit)

19,238

(10,590)

Change in Operating Assets & Liabilities:

(Decrease)/increase in trade creditors and accruals

1,956

(3,843)

(Increase)/decrease in trade receivables and other assets

(23,728)

-

Net cash from / (used in) operating activities

(2,534)

(14,433)



## DECLARATION BY MEMBERS OF THE COMMITTEE

The Members of the Committee ('the Committee') of Box Hill RSL Sub-Branch Inc. declare that in the Committee's opinion:

- (a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (b) the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-Profit Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-Profit Commission Regulation 2013.

President: .....

John Haward

Treasurer: .....

Arthur Merryweather

Dated: 4/2/2022

**Independent Audit Report  
To the Members of Box Hill RSL Sub-Branch (Agency Appeals Fund)**

**Report on the Audit of the Financial Report**

***Opinion***

We have audited the accompanying financial report, being a special purpose financial report, of Box Hill RSL Sub-Branch (Agency Appeals Fund) ("the Fund"), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the committee's declaration.

In our opinion the financial report of the Fund is properly drawn up, including:

- a. giving a true and fair view of the Fund's financial position as at 31 December 2021 and of its financial performance for the year ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1.

***Basis for Opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter – Basis of Accounting***

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting responsibilities of the Returned & Services League of Australian (Victorian Branch). As a result, the financial report may not be suitable for another purpose.

***Committee's Responsibility for the Financial Report***

The Committee of the Fund is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Returned & Services League of Australian (Victorian Branch). The Committee's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Fund'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 intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.



**Independent Audit Report  
To the Members of Box Hill RSL Sub-Branch (Agency Appeals Fund)**

***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole 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 Australian Auditing Standards 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 economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Stannards Accountants and Advisors

A handwritten signature in black ink, appearing to be 'James Dickson', written over a light blue circular stamp.

James Dickson  
Partner  
Date: 07 February 2022

## DETAILED SURPLUS OR DEFICIT STATEMENT

for the Year Ended 31 December 2021

|                                    | 2021          | 2020            |
|------------------------------------|---------------|-----------------|
|                                    | \$            | \$              |
| <b>Income</b>                      |               |                 |
| ANZAC Day Appeal                   | 33,300        | 6,300           |
| Donations                          | 4,217         | 4,810           |
| Interest                           | 7             | 9               |
| Poppy Day Appeal                   | 23,728        | 8,250           |
| <b>Total</b>                       | <b>61,252</b> | <b>19,369</b>   |
| <b>Expenses</b>                    |               |                 |
| Administration expenses            | 361           | 393             |
| Death notices                      | 7,209         | 9,965           |
| Funeral Expenses                   | 1,350         | -               |
| Gardening service                  | 12,690        | 11,216          |
| Medical equipment and doctors fees | 4,580         | 204             |
| Taxi services                      | 8,109         | 6,799           |
| Wages & salaries                   | 7,150         | -               |
| Other welfare services             | 565           | 1,382           |
| <b>Total Expenses</b>              | <b>42,014</b> | <b>29,959</b>   |
| <b>Net Surplus / (Deficit)</b>     | <b>19,238</b> | <b>(10,590)</b> |

## BOX HILL RSL SUB-BRANCH EBITDAR

|                | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        | 2014        |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Profit</b>  | \$232,924   | \$101,721   | \$403,848   | \$13,478    | \$476,859   | \$718,179   | \$643,305   |
| <b>EBITDAR</b> | \$1,472,924 | \$1,341,721 | \$1,643,848 | \$1,641,913 | \$2,263,957 | \$3,037,541 | \$2,913,160 |

|                | 2015        | 2016        | 2017        | 2018        | 2019        | 2020      | 2021        |
|----------------|-------------|-------------|-------------|-------------|-------------|-----------|-------------|
| <b>Profit</b>  | \$573,293   | \$821,412   | \$624,651   | \$428,852   | \$427,804   | -\$9,620  | \$1,101,022 |
| <b>EBITDAR</b> | \$2,782,743 | \$3,158,324 | \$3,110,740 | \$2,925,300 | \$2,628,939 | \$671,673 | \$2,057,824 |

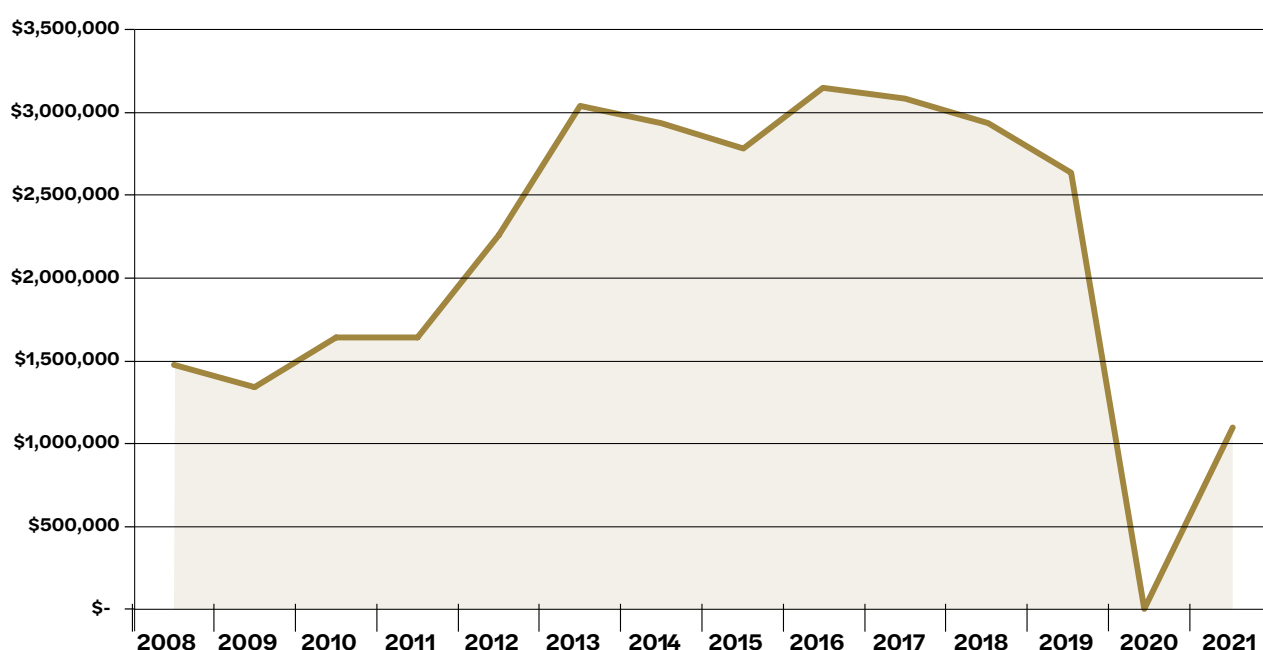
NOTE - EBITDAR represents Earnings before interest, tax, depreciation, amortisation and rent

EBITDAR offers a clearer reflection of operations by stripping out expenses that can obscure how the company is really performing.

Interest and rent are ignored as they are a function of the financing model and not operational performance

Taxes are left out because they can vary widely depending on past performance leading to variations that can distort net income

Depreciation and amortization are removed due to the arbitrary and subjective judgments that can go into the calculation, such as useful lives, residual values and various depreciation methods

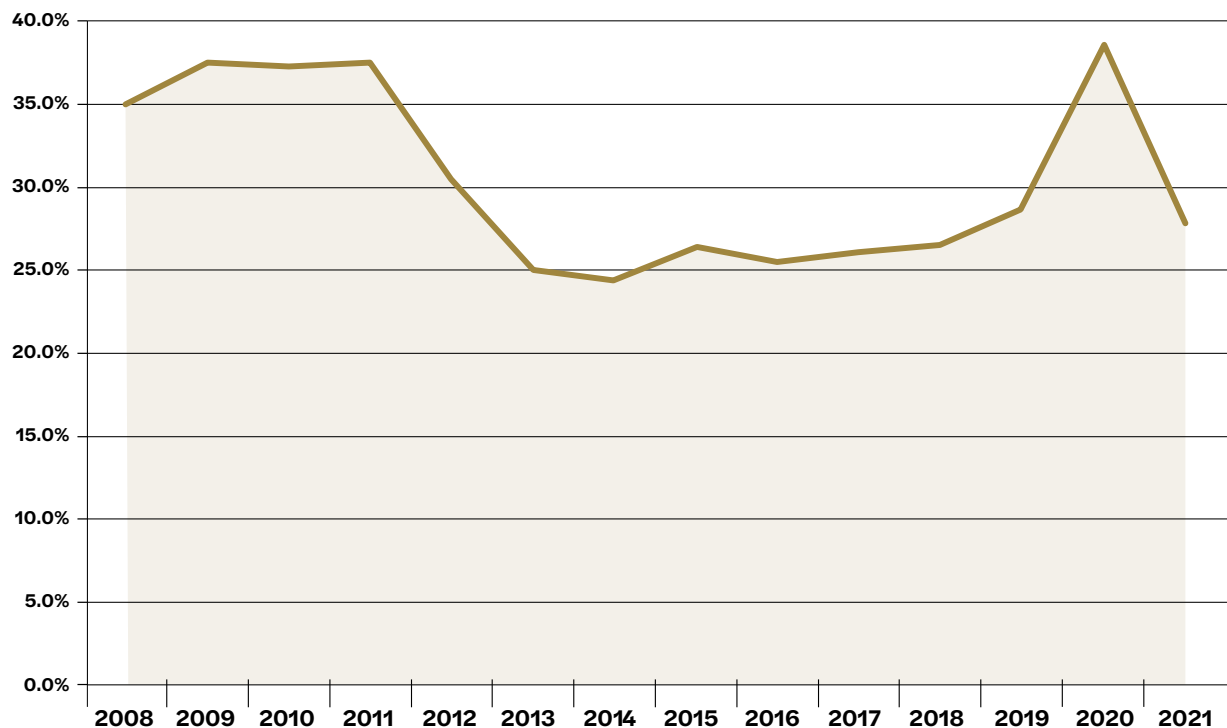


**NB** - Donations to the Patriotic Fund have been added back to the profit figure in the years they were recorded  
 - 'Loan forgiven after related income tax expense' has not been included from 2002.

## BOX HILL RSL SUB-BRANCH

# Percentage Staff Costs to Revenue

|                                 | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Revenue</b>                  | \$5,129,451  | \$5,630,178  | \$6,232,423  | \$6,435,966  | \$8,147,386  | \$10,757,227 | \$11,029,374 |
| <b>Adjusted Revenue</b>         | \$4,998,594  | \$5,559,520  | \$6,052,119  | \$6,192,983  | \$7,895,115  | \$10,489,792 | \$10,748,342 |
| <b>Total Staff Costs</b>        | \$1,748,498  | \$2,059,784  | \$2,237,875  | \$2,316,033  | \$2,394,328  | \$2,622,921  | \$2,669,455  |
| <b>% Staff Costs to Revenue</b> | <b>35.0%</b> | <b>37.4%</b> | <b>37.0%</b> | <b>37.4%</b> | <b>30.3%</b> | <b>25.0%</b> | <b>24.8%</b> |
|                                 | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         |
| <b>Revenue</b>                  | \$11,374,092 | \$12,405,608 | \$12,873,016 | \$13,120,321 | \$12,962,622 | 4,369,050    | \$8,100,109  |
| <b>Adjusted Revenue</b>         | \$11,084,713 | \$12,109,128 | \$12,549,585 | \$12,750,366 | \$12,625,013 | 4,095,985    | \$7,727,548  |
| <b>Total Staff Costs</b>        | \$2,944,056  | \$3,113,686  | \$3,306,450  | \$3,430,960  | \$3,597,885  | 1,568,889    | \$2,111,885  |
| <b>% Staff Costs to Revenue</b> | <b>26.6%</b> | <b>25.7%</b> | <b>26.3%</b> | <b>26.9%</b> | <b>28.5%</b> | <b>38.3%</b> | <b>27.3%</b> |





## BOX HILL RSL SUB-BRANCH

# Community Benefit Statement

### An Explanation

The largest amount in this report is “Subsidised Meals”, this sizeable amount is essentially the cost of the Free Meal Vouchers we provide to our members on their birthdays, combined with the small discount built into the cost of providing a senior’s meal, which the Sub-Branch absorbs.

Given the situation in 2020 and 2021 it is not surprising that the second highest cost was the Box Hill RSL Newsletter, which keeps our members updated with all the latest club news.

Some of the other listed amounts are for:

- Funding to various groups
- Taxi vouchers for those members who are unable to drive or catch public transport
- Gardening for members who for age or health reasons are no longer able to do their own gardens.
- Room Hire which is where we provide the use of rooms free of charge to in-house groups and various Ex-Military groups.
- and Tributes to members who have passed.

Should you have any questions relating to any item on this statement you can contact our Treasurer, Arthur Merryweather

### 2021

#### Veterans Room Hire

Anglo Boer War Study Group  
Box Hill Legacy Widows  
Navy League  
NSAA Whitehorse Sub-Branch  
RAAFA  
TPI ESSC  
Vietnam Veterans Box Hill Sub-Branch

#### Community Room Hire

Community Advocacy Alliance  
OMNI Senior Mens Discussion  
Prostate Cancer Support Group  
Seniors Men's Discussion Group  
Day Section

#### Social Groups

Genealogy  
Meditation  
Movie Morning  
Tai Chi Class  
Gardening

## BOX HILL RSL SUB-BRANCH

### Community Benefit Statement (cont'd)

|  |          |
|--|----------|
| 305 Army Cadets                                      | \$5,520  |
| AAFC Foundation                                      | \$1,000  |
| Angling Section                                      | \$2,000  |
| ANZAC Day Dawn Service-ceremony & gun fire breakfast | \$6,945  |
| ANZAC House-Contribution AWM Last Post               | \$750    |
| Billards & Snooker Section                           | \$4,500  |
| Bowls Section  | \$2,000  |
| Darts Section  | \$2,000  |
| Day Section  | \$2,000  |
| Funeral Expenses/Wakes                               | \$355    |
| Gardening Services Community                         | \$1,900  |
| Haircuts for veterans and others-male and female     | \$4,080  |
| Legacy Widows Section                                | \$2,000  |
| Medical Aids/Doctors                                 | \$1,218  |
| Newsletter Expenses-Scuttlebutt                      | \$16,060 |
| NSAA-Whitehorse Sub Branch                           | \$2,000  |
| Remembrance Day Ceremony and wreaths                 | \$4,731  |
| Room Hire (foregone Income)-Community                | \$12,795 |
| Room Hire-(foregone Income)-Veterans                 | \$7,568  |
| Subsidised Meals-Community                           | \$94,338 |
| Subsidised Meals-Veterans                            | \$28,030 |
| Swimming Section                                     | \$2,000  |
| Vasey RSL Care-Heroes Wish Program                   | \$600    |
| Tai Chi Exercise Classes                             | \$1,200  |
| Centenary of Box Hill RSL                            | \$15,276 |
| TPI ESSC   | \$2,500  |
| Transport for veterans -Taxi Vouchers                | \$815    |
| Transport for Community-Taxi Vouchers                | \$4,820  |

|   |                  |
|---|------------------|
| Vietnam Veterans                                | \$7,140          |
| Womens Auxiliary Section                        | \$2,850          |
| TOTAL   | <u>\$238,991</u> |
| <b>Agency to RSL Vic Branch</b>                 |                  |
| Death Notices                                   | \$7,209          |
| Funeral Expenses                                | \$1,350          |
| Gardening Service                               | \$12,690         |
| Medical Expenses                                | \$4,580          |
| Miscellaneous Welfare Costs                     | \$564            |
| Transport for veterans and family-Taxi Vouchers | \$8,109          |
| TOTAL   | <u>\$34,502</u>  |
| Volunteer Hours 10512.50<br>@ \$20 per hour     | \$210,250        |
| Grand Total                                     | <u>\$483,743</u> |



A vast field of red Flanders poppies stretching to the horizon. The flowers are in various stages of bloom, with some fully open and others as buds. The green stems and leaves are visible between the red petals. The background is a dense sea of similar flowers, creating a textured, repetitive pattern of red and green.

## The Story of the Flanders Poppy

The seeds of the Flanders Poppy, (*Papaver rhoeas*), had lay dormant on the front lines of France until 1915 when they were disturbed by the soldiers fighting in World War 1 and coincidentally, the weather was perfect conditions for them to germinate. Continual bombardment disturbed the soil and brought the seeds to the surface. They were fertilized by nitrogen in the explosives and lime from the shattered rubble of the buildings. Most poignantly, the blood and the bones of the millions of men, horses, donkeys, dogs, and other animals richly fertilized the fairly poor soil.

Every year for the next four, the poppies grew, and their flowers lay like a red blanket across the fields on which the soldiers fought. They also flowered in Turkey when the ANZAC's landed at Gallipoli.

The flowers of the Flanders Poppy are now a poignant reminder of the fallen soldiers on both Remembrance Day, (11 November), and on Anzac Day, (25 April), in Australia. They are worn with pride, used in wreaths, and sold to raise funds for charities that support returned soldiers.





**BOXHILLRSL**

**2021 Annual Report**