



# BOXHILLRSL



The 100th Anniversary and Rededication of the First World War Memorial



## 2022 Annual Report



# Queen Elizabeth II

1926 - 2022

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*We thank you  
for your service*

*Lest we forget*

# 2022 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

The year started slowly as we were coming out of a difficult COVID period. One of the major difficulties facing the sub-branch was to see that we had the required number of staff. This issue was one facing all sub-branches in Victoria not just Box Hill. Our General Manager and our Senior Staff worked tirelessly to achieve the required result. This meant that the sub-branch did not have to close like some others. The Committee were kept informed at all times during the employment process.

In early March, the Building Sub-Committee had its first meeting for the year with our architects in respect to the sub-branch's stage 3 building works. During the year members were shown the final stage 3 plans for their perusal and comment. The first stage of the works are still on track to commence in early 2023.

The first major event to be held was the ANZAC Day Service at our Memorial. An impressive number of people attended in the park. However, as we had just come out of COVID, we still had to restrict the numbers invited back for refreshments afterwards. We restricted the invitees mainly to our Veteran members and volunteers.

During the year the Committee purchased and installed new Honours Boards representing past Presidents, Secretaries, Treasurers and Life Members. They certainly look impressive.

For the first time in two years the President's Day for our volunteers was held in the Upton Room; 120 of our loyal volunteers attended and were served finger food and drinks. Also attending to present Volunteer of the Year Awards were our Federal Member for Menzies, Keith Wolahan, State Upper House Member, Matthew Bach and Ward Councillor, Blair Barker.

On the 13th November the Box Hill RSL commemorated the 100th Anniversary of its War Memorial in the Box Hill Gardens. This was celebrated by a Rededication Ceremony conducted by His Excellency General the Honourable David Hurley, AC DSC (Retd), Governor-General of the Commonwealth of Australia. His Excellency was accompanied by his wife, Her Excellency Mrs Linda Hurley. Guests attending were a number of local Federal and State politicians, the Mayor of the City of Whitehorse, Councillor Mark Lane and other Councillors. In addition, there were representatives from

various Veteran groups who are part of Box Hill RSL. To assist in the Service the Shrine Guard and the 305 Army Cadet Unit provided the Catafalque Party. Music was played by the Australian Army Band Melbourne and Pipe Band. From feedback received, both their Excellencies and all those who attended, felt the day was a great success.

During the months of November and December I represented our Committee at many of the various groups Christmas breakups within the Box Hill Sub-Branch.

Many thanks go out to all the support, Veteran and sporting groups, for the hard work and assistance they have given the Sub-Branch. Without all these groups, it would be difficult for our Sub-Branch to provide all the support and assistance to our Veteran members and their families.

There are many people who have worked tirelessly to ensure the Sub-Branch runs smoothly. First amongst those is our General Manager, Denis Fernando, for his professional management, dedicated service and assistance to me. To the supervisors and staff of the organisation, a big well done.

Also a special thank you to our hard working volunteers capably led by Faye Clark, our Welfare Co-ordinator, and Judy Coates for their continued support.

Lastly but not least, the Executive Committee and Committee of Box Hill RSL, for a great job in a difficult year and for the support they have given me.

**John Haward**

HON. PRESIDENT





# General Manager

I'm not sure how to commence this report but to say that 2022 was a unique year mainly due to experiencing ordinary life everyday without any restrictions or closures and rediscovering some sort of normality. As the months went on, we would experience lack of experienced hospitality staff and generally no staff in Victoria, where did they all go? Not having to turn on the TV at 11am to listen to a government official quoting Covid-19 restrictions, cases and deaths was a blessing and a reminder we were on track to recovery. Instead, we had an uninterrupted year, opening the doors and coping with the pressures of running a large Club but with the added pressure of a depleted staff base, which continued for the entire year. All our internal RSL groups resumed their fortnightly and monthly meetings, our bistro returned to full capacity on most services and generally all areas experienced better than expected budgets as I had forecasted. The financial results in the annual report will qualify my words.

## OUR COMMUNITY

If I learnt anything in 2022 it was about our community and my appreciation of the people around me who supported this Club throughout the year. These include:

- our members that demonstrated commitment by re-joining and filling up all the spaces of our Club giving it life in a way that is hard to articulate but it's like someone 'turned on the lights' for the first time
- the Committee, led by John Haward, that kept the tempo and enthusiasm at the highest level navigating us strategically, keeping our RSL together
- our welfare and volunteer area led by Faye Clark that keeps on giving no matter what the situation, thank you for your tireless commitment to ensuring our veterans and their dependants are always the priority
- my management team and staff, including the many new staff employed throughout the year, for your dedication, we were busier than expected, however, you all made it work stepping into new roles, ensuring we never had to close the doors due to staff shortages

## HIGHLIGHTS:

- 2022 EBITDAR at \$3,060,487
- Stage 3 final documentation and approvals completed with commencement scheduled for March 2023

- 364 days of Club trading
- Bowling Green replacement
- Governor General 100-year re-dedication of War Memorial in Box Hill Gardens

## 2022 FINANCIAL RESULTS

It was always going to be difficult budgeting for 2022 due to the previous 2 years, however, we achieved a better-than-expected performance with results that surpassed my expectations. Gaming revenue led the way with one of our best results in any year, food and beverage picked up quickly from February resulting in a favourable year. Other income remains strong with \$653,926 aiding the bottom line. Rent to the Building Patriotic Fund was \$960K with a year-end operating profit surplus of \$1,599,030.

All in all, a fantastic result considering staff shortages and the uncertainty of actually operating for the full year. This result gives the Club confidence in moving forward with the stage 3 building works, which will be the final major capital works for the Club as the building cannot be improved any further due to the life span of its infrastructure.

The Club remained debt free in 2022 with term deposits of \$4.5million, however, stage 3 renovations in 2023 will place the Club into significant borrowings.

## SUMMARY OF 2022 SUB BRANCH FINANCIALS

	2022	2021
Income operating	\$5,319,217	\$3,693,922
Income Non-operating	\$60,045	\$18,425
Total Income	<b>\$5,379,262</b>	\$3,712,347
Operating expenses	(\$3,314,111)	(\$2,207,887)
Welfare expenses	(\$466,121)	(\$403,438)
<b>Net Operating Surplus</b>	<b>\$1,599,030</b>	<b>\$1,101,022</b>
EBITDAR	\$3,060,487	\$2,057,827

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

In 2022 we amended the Wine bar and Welfare/ Administration wing concept due to the issues we faced with Covid-19 and having the Club shut for 226 days over an 18-month period in 2020/2021. As a result, we needed to review stage 3 building works with more of a conservative approach, which led us to revisit the plans with the architects and incorporate a new bar within the current main bistro and gaming area instead of the planned 2 storey building. A light weight, single storey structure on the south-east side of the current site made more financial sense. The changes resulted in a 6-month delay as an amended town planning permit was required by the City of Whitehorse, however, we finally achieved all the preparation time lines by 31 December. Hopefully by the time you are reading this report we would have commenced building works on phase 1 of the Welfare and Administration wing, boardroom and associated internal and external areas, the new smoking area for the gaming room and new toilets. These major works will take approximately 9 months. Carparking will be limited for 2023 and only for RSL use; we will have the carpark monitored over the building period.

## THE YEAR AHEAD (THE YEAR OF THE RABBIT)

The year of the rabbit is predicted to be a year of hope according to Chinese culture, quite fitting considering that we are still overcoming the fall out of Covid-19 and I'm hoping that it's a year where normality will actually be normal.

We have a huge facility improvement focus in 2023 with several small to large renovations, which will complete the 'Box Hill RSL Offer' and keep our Club competitive and inclusive for many years in the ever-changing Box Hill landscape. We also embarked on a new website for the Club, which will be developed in early 2023 and reflect the changes of the Club.

### A summary of the work is as follows:

- Gaming room relay, which will include spacing of 103 egms to ensure social distancing, new carpet and removal of TAB Express. (As the digital mobile world continues to grow with online betting, TABs in licensed premises are an expense rather than a profit centre and we, along with many other Clubs and Pubs, are removing the product. Unfortunately Tabcorp hasn't developed a profitable model for all parties instead investing in the off-premise digital space)

- Sportsbar - back bar refurbishment
- New bistro chairs
- Welfare and Administration wing on the south-east side of Nelson Road
- Library
- Memorabilia walk
- Larger board room and associated foyer with an outdoor alfresco area
- 5-star Toilets
- Smoking facility adjacent to the Gaming room, which will allow the current alfresco area to be smoke free
- Staff change rooms accommodating lockers, staff lounge and a kitchenette

## IN CLOSING

Overall, the year came and went quite quickly, members and the public returned to 2019 patronage levels and before we knew it was Christmas. As mentioned previously, we still have key staff positions to fill and it seems this will take some time.

The Building Committee completed all the documentation and preparatory building work to ensure we can hit the road running in 2023 and you will see the Club transform once again over the next 18 months.

Thank you to the members and volunteers for supporting the Club, to our President John Haward and his wonderful Committee and last but not least my management team and staff. It was a difficult post Covid year, and I thank you for turning up every day covering shifts and ensuring we stayed open.

Finally, as we move into 2023, I would just ask for members and guests to always respect staff and each other no matter what the issue. We are all still getting back on our feet as a business and community. Compassion, treating people the way you like to be treated, patience and understanding and many more human attributes seem to have gone astray post Covid with some people. I see it every day in the local shops, chemist, Woolies, etc and in my view it's not acceptable.

Thank you once again for allowing me to navigate the commercial operations of our beautiful Club and I look forward to an amazing 2023.

**Denis Fernando**  
GENERAL MANAGER



# Secretary

The resignation of highly competent and much respected Sub-Branch Secretary, Ray Wall, saw me voted in as the Sub-Branch Secretary in March 2022. Although I had a very general idea of what was involved in being Sub-Branch Secretary, I had very little knowledge concerning the details of the multitudinous matters that I had to deal with. In a short space of time, I had to learn the names and positions of everyone who was anyone in the Sub-Branch and the State Branch, as well as many others. I had to get my head around the PC based computer systems (no easy task for someone wedded to a Mac). Additionally, I had to familiarise myself with all the regulatory obligations and governance requirements, both state and federal.

The Rules and Bylaws of the Victorian State Branch of the RSL run into hundreds of pages, but they are extremely important, and I had to spend many hours of study in order to gain a working knowledge of them. At times it seemed as though I was on a treadmill, constantly preparing agendas and taking minutes, playing catch-up the whole time. However, almost one year down the road, I can now say that I have reached a stage where I can carry out my duties in a competent and timely manner, and (dare I say it) I am actually enjoying being Sub-Branch Secretary.

Looking back, what were the highlights of 2022 from my point of view? Coming out of COVID was a tremendous relief, as we finally got back to normal trading and were able to deal with friends and colleagues face-to-face, without masks and without social distancing. The less said about those clunky Zoom meetings, the better.

ANZAC Day and Remembrance Day were celebrated in the traditional manner, solemnly and respectfully, with camaraderie and good cheer afterwards. Driveway ceremonies are all very well, but they don't have the same sense of collective grief and gratitude.

Undoubtedly, the most significant event of the year was the visit of Their Excellencies, The Governor-General of Australia and Mrs Hurley, to rededicate the First World War Memorial in Box Hill Gardens, and to unveil two

plaques, one commemorating the original unveiling of the memorial in 1922 by the then Governor-General, Lord Henry Forster, and the other to commemorate the 2022 rededication by Their Excellencies.

On a more personal note, late in 2022 I introduced a new software program (suggested by committee member Steve Bennet) called BoardPro, which is designed to ease the burden of preparing agendas, taking minutes, notifying committee members, uploading documents and much more. So far, BoardPro has done everything it claimed to be able to do, and it has made my job as Secretary a great deal easier. I think it is fair to say that the committee members are also finding it very helpful, since it sets things out in a clear, easily followed format. Furthermore, for anyone carrying out the secretary role after me, they will have an easily understood, standard format to follow.

2023 promises to be a busy year, with the commencement of our Stage 3 Redevelopment. Inevitably, there will be some disruption, but the result will be well worth it, enabling the Sub-Branch to carry out its welfare work in purpose-built facilities, and our administrative duties with greater efficiency, while at the same time providing our highly valued staff with a much-needed area of their own. The completion of these works will see the Sub-Branch become the standard by which all RSL Sub-Branches in Victoria will be judged.

In ending my report, may I say how much I appreciated all the committee members and staff who went out of their way to help me in the difficult, initial stages of my role as Secretary.

**Andrew Guest**  
HON. SECRETARY



# Treasurer

Net operating surplus was \$1,599,030. If you add the Rent we paid to our Patriotic account and depreciation, the surplus/profit increases to more than three million dollars. A very satisfactory achievement.

Rent received from Box Hill RSL Commercial Business was \$960,000, an increase of \$380,000 on last year's amount. This rent was placed into our Patriotic account to assist with the costs of new buildings such as Stage 3 that is about to start and the purchase of necessary fittings. This account also allows us to pay for any borrowings we may have or require from time to time. These funds will assist our RSL to pay for Stage 3 building renovations that should commence early 2023. Welfare expenses were down on Budget due again to COVID problems with our members and staff. We still spent \$466,121 over the twelve months.

All creditor's accounts for 2022 have been paid and we are still debt free with all bank accounts and loans.

## NET OPERATING INCOME

	2022	2021
Gaming	\$3,916,166	\$2,275,451
Bar Trading	528,516	409,679
Sundry Items	519,547	730,998
Catering	347,827	217,828
Subscriptions	67,206	78,391
<b>Totals</b>	<b>\$5,379,262</b>	<b>\$3,712,347</b>

## MAJOR EXPENSES INCLUDE

Salaries And Wages	\$2,865,921
Rent	960,000
Welfare And Donations	466,121
Depreciation	226,007
Gas And Electricity	195,161
Cleaning	185,950
Repairs And Maintenance	169,248
Security Costs	126,321
Payroll Tax	98,726
Insurance	88,918

## APPEALS

ANZAC Day	\$66,478
Remembrance Day	54,576
Appeal Totals	\$121,054

## MAJOR CONTRIBUTORS ARE

RSL Members	\$36,637
Nashos	19,231
305 Army Cadets	16,374
Bowls Section	9,749
Surrounding Schools	20,198



On behalf of the Box Hill RSL Committee, I would like to thank all who donated to our Appeals. Our Appeals Officer, Bep Dawes, and her many volunteers did a sterling job in coordinating this very difficult job during the COVID 19 problems. All Appeal money is directly credited to our State Branch Victoria. We can then request up to 50% of money raised to assist our own Veteran members and families. All assistance given is approved by our Welfare Manager, Faye Clark, and the full Committee.

## CAPITAL EXPENDITURE ITEMS

New Honour Boards	\$17,265
Electronic Media Devices	12,265
Security Cameras	11,722
Gas Deep Fryer X 2	8,570
Plants For RSL	8,340
Elevator Phone System	6,029
Vacuum Packing Machine	5,861
Outdoor Furniture	5,030
Printers	4,000

## 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 more than \$900,000 some ten years ago. It has helped the Sub-Branch and many Veteran members and their families 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 the assistance he gives to the Committee. Another added responsibility is the role of our 'Project Manager', that's my interpretation of Denis representing the RSL with Stage 3 that will commence in the first half of 2023.

I also thank our administrative and computer experts, Kristina Freeman, Rachael Forsyth and Farida Stanley for their undivided attention to paying the staff wages and all invoices in a timely manner. They also complete many necessary administrative duties, RSL and government returns and have been an integral part of the RSL for many years.

Just for the record, after 26 years, I will be stepping down as your Treasurer and John Sheehan, who has been my assistant for twelve months, will take over. He is more than capable of doing the job and I wish him well in a very rewarding and responsible position.

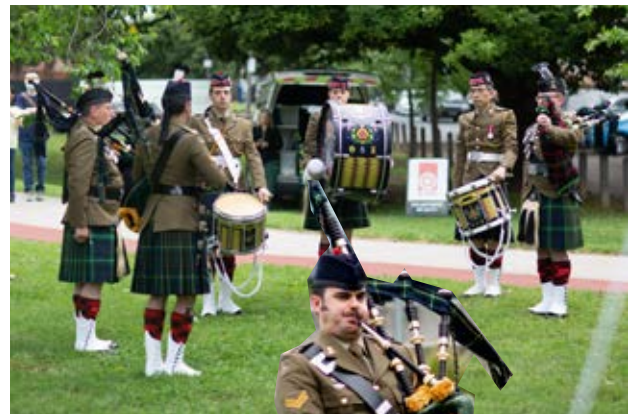
**Major Arthur Merryweather RFD.ED.Retd.**

HON. TREASURER

# The 100th Anniversary and Rededication of the First World War Memorial







# Welfare Report

The Welfare Department again successfully provided a wide range of services to our members during 2022. How exciting it was to be back with most of our programs up and running without the threat of COVID.

## FUNERALS

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.

We lost 51 of our esteemed members during 2022, 28 Service members and 23 Affiliate members. We had 3 Ritual Celebrants during 2022, they were Charles Kook, Vic Allen and Lindsay Burke and I thank them for their exceptional service to our members. Over the years we have been honoured to have casual Ritual Celebrants who have stepped up when Charles and Vic were unavailable to do services, among these were Barrie Sutton and Peter McPhee, I thank them also for their service to our members. This year I would also like to profile our current Ritual Celebrants.

Charles started in early 2007 and Vic joined him later that year with Lindsay joining them in 2016. Between them they have conducted hundreds of RSL rituals for members, ex-members, some non-members and for other Sub-Branches. Their dedication to the memory of our deceased members and the support they give to families at this time is admirable and appreciated. They have also performed many, many remembrance services at aged care facilities and schools for both ANZAC and Remembrance Days. Their outstanding service to our members as well as the community is one of the things that make this RSL Sub-Branch a great club. Both Charles and Vic were worthy recipients of our Volunteer of the Year award in 2015.

## CHARLES KOOK

Charles was born and raised in Sydney, NSW. After finishing his apprenticeship as a qualified Chef, he joined the regular army serving 12 months in Vietnam. After 3 years of service, Charles was honourably discharged and then he worked at various jobs until finally going back to school to get the qualifications needed to work in the Chemical industry. After working for a couple of major companies, he settled with ICI and in 1990 the company transferred him to Melbourne, settling in Mitcham where he still lives. He married Pauline after he came back from Vietnam and together, they had twins, both also joining the services. Their son joined the army, served in East Timor and on discharge had the rank of Major and their daughter joined the police force obtaining the rank of Senior Constable. Sadly, Pauline died in 2020. Charles has the support of his children and has 2 grandchildren.

Charles is a Life Member of the Vietnam Veterans Association of Australia Box Hill Sub-Branch. He has served on their committee on and off since 2001 when he was elected Secretary of the inaugural branch. He was a member of the Box Hill Committee in the years 2005 and 2006 and is presently the Secretary of the Angling Section. He also is a big part of the Young Veterans Club that meets in Boronia where he works tirelessly with the veterans to help them meet the challenges of civilian life and rehabilitation, with peer, community, and social support.

## VIC ALLEN

Vic Allen was born and raised in Adelaide, South Australia. On leaving school Vic worked as an apprentice mechanic for his father. In 1958 he was called up for National Service and then signed on for regular service until being honourably discharged in 1975. Vic served for a total of 21 years in the army reaching the rank WO2. He served in New Guinea, Malaya, Borneo, and Vietnam receiving 12 Honours and Awards over that time. On returning home he worked in the security industry for a number of years before forming a business partnership



with a nurse and friend. Together they established an aged care facility in Donvale. Vic was married with 2 sons and had grand and great grandchildren.

Vic was also a Life Member of the Vietnam Veterans Association of Australia Box Hill Sub-Branch and was Vice President from 2006 to 2013. Sadly, Vic passed away on the 9<sup>th</sup> July 2022.



Charles Cook and Vic Allen



Lindsay Burke

### LINDSAY BURKE

Lindsay was born and grew up in Richmond and Fitzroy. Lindsay initially worked for the Public Transport Corporation. In 1999, he left and joined the Australian Regular Army. Lindsay served for 43 years with both the Army Reserve and Regular Army, he was honourably discharged in 2019 having reached compulsory retirement age.

Lindsay is a Captain in the Army Cadets and Officer Commanding 305 Army Cadet Unit with about 100 Cadets. Lindsay's Cadets provide the catafalque guards for ANZAC and Remembrance Day services and sell badges for ANZAC and Remembrance Days. He is also Assistant Curator of a Light Horse Museum, Vice President 4<sup>th</sup>/19<sup>th</sup> Prince of Wales's Light Horse Regiment Association, Committee member of the Royal Australian Armoured Corps Corporation, member of the Royal Australian Armoured Corps Associations-Victoria, 6<sup>th</sup> Battalion Royal Victoria Regiment Association, Victorian Scottish Regiment Association and the Vietnam Veterans Association of Australia Box Hill Sub-Branch.

Lindsay is also a Committee member of Box Hill RSL and is their representative at Region 1, as well as our

Weapons and War Memorial officer. He also assists the Appeals officer during the ANZAC and Poppy appeals and Welfare when required. Lindsay is married to Josephine and has 3 daughters and 3 granddaughters.

### VISITATION AND SUPPORT PROGRAM

Our visiting program restarted again after the closures from COVID with volunteers giving support to members in hospitals, rehabilitation, and aged care facilities despite some facilities not always allowing visitors. Visitors were Graeme Agnew, Stephen Eno, Cheryl Frail and Paul Fraser. I thank all the visiting team for their dedication to the welfare of our members. While back in the office, Joan Waters rang members in hospital on a weekly basis to check on their wellbeing and update our lists.

### GIFTS

Despite the limitation on visitors, 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:**

*Thank you for the lovely gift, Paul very kindly gave me on his visit to me, a lovely surprise. It was wonderful to receive a present and a visit from Graeme.*

### SOCIAL GROUPS AND ACTIVITIES

#### **TAI CHI**

The Tai Chi program continues to be very popular, and members are looking forward to continuing this program in 2023. 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 instructor Rani Hughes whose positivity and patience make the classes so enjoyable. Rani is a Tai Chi Health Master Trainer and Occupational Therapist.

### **Rani's Report:**

*"It was wonderful to return to regular tai chi sessions throughout 2022. We held 17 sessions during 2022 (1<sup>st</sup> & 3<sup>rd</sup> Wednesday of the month), with an average of 9 people attending each session. A special thanks to Faye for her coordination and support of our program. Tai Chi is a safe and enjoyable mind/body exercise, suitable to all levels of abilities. Beginners are always welcome to join us."*

### **MEDITATION**

Meditation continued during 2022, thanks to Helen Nemeth who was instrumental in keeping this group participating in the art of relaxation and thoughtfulness. Thank you, Helen.

### **GENEALOGY**

We had two Genealogy groups during 2022. The leader of the Advance group that met on the 1<sup>st</sup> Monday of the month at 1.30pm in the library was Sue Archbold. While the Beginners group (for those who have just begun their searches) met on the 1<sup>st</sup> Tuesday of the month at 1pm in Upton 2 and was led by Ingrid Nelson. I thank both Sue and Ingrid for the expertise that they share. Sadly Ingrid's group needs new members to continue into 2023, so if you are interested in tracing your family history, please contact me on 9989 2854 for further information. Meanwhile, the members remain at varying stages in the search for their family histories, with some finding surprising and unknown facts about their family ancestors.

### **TRIPS**

Sadly, welfare trips were cancelled for 2022, but we hope to plan some for 2023. Les Davis did organise a race day which proved to be very successful. He will be organising another couple of these during 2023, thank you Les.

### **MOVIES**

Thank goodness movies were back in 2022! Members were able to enjoy some great shows thanks to Ray's dedication to this program. The movies were, Maid to Order, McFarland USA, Intouchables, The Wedding Date, The Lady, The Art of Getting By, Denial, Gifted, I Love You To Death, Maudie. Ray's selections include action, drama, real-life adaptations, and foreign films. We are certainly looking forward to his future selections. Thank you, Ray!

### **GARDENING GROUP**

Our two bowlers Mick Frail and Kevin Moffatt didn't have much chance to tend to our garden area around the Bowling Green, during 2022, but I thank them very much for the work they did manage. They have promised great things for this year, so looking forward to the result.

### **FRIDAY NIGHT RAFFLE**

A fun night every week where lots of prizes were won. The volunteers who helped to make this night such a success were Mandy Wallace, Jimmy Douglas, Bronwen and David Laughlin. Thank you all for your dedication.

### **KNITTING GROUP**

The group members in 2022 were Dorothy Conway, Viti Keys, Hazel Mourney, Karen Holt, Maree Ritchie, Lydia John, Hilary Stewart, Emi Luppino, Laura, and Yvonne Yodgee. A big thank you to the knitting group, as well as to Judy Coates, Hennie Pasveer, Kaye Creek, and Mary Pinjo who also contributed knitted blankets to the cause. We provided goods such as blankets to Wantirna Palliative Care, beanies, mittens and scarves to Cottage by the Sea and all types of knitted goods to St Kilda Mums and St Vinnies, as well as knitted teddies to Box Hill Hospital.

### **Laura's Report:**

*2022 saw our knitting group able to meet uninterrupted with no COVID lockdowns. It was wonderful to be able to see each other every week, to chat, to share what we were making and have a lovely lunch in the Bistro afterwards.*

*Our year saw many highlights. We welcomed two new members, Hilary Stewart, and Emi Luppino, both who have contributed highly and who have fitted right in. Hilary is now our resident left-handed knitter whilst Emi is a super-fast knitter and who also had the highest number of volunteer hours out of all the volunteers at the Box Hill RSL with 1,225 hours across the year; 1,190 of these hours were for the knitting group.*

*Across our small band of knitters and crocheters we volunteered 5,651 hours. There were seven of us in the top ten highest volunteer hours for 2022. We certainly hit way above our weight. Whilst there are ten of us who meet regularly, we would like to acknowledge and thank the other members who provide beautiful handmade items to go to charity.*

*During 2022 we made 600 items.*

After two years of lockdowns, it was great to have our full group at the President's Afternoon in October where we witnessed our leader, Dorothy 'Dot' Conway, receive one of the Volunteer of the Year awards for her dedication to our group and her many hours of volunteer work given to the Box Hill RSL.

Towards the end of the year, we decided to make something special for Christmas for our Box Hill RSL members in care. We knitted and crocheted 59 Christmas stockings and filled them with a handy pack of tissues and a lip balm. These items were kindly provided by Faye Clark and the Welfare Department. The stockings were distributed by our wonderful hospital and age care home visitor volunteers and were very well received. We were sent many thank you notes from the recipients.

At our Christmas lunch in December, we were joined by a special guest, Pam Redcliffe, from Wantirna Palliative Care. We make and send many knee rugs to Wantirna Palliative Care, and we invited Pam to tell us what happens to the rugs and if there was anything else they required. We were delighted to see photos of our knee rugs in action, brightening up the rooms and faces of the patients. The knee rugs are wrapped like a gift and a sticker is placed on the wrapping stating to the patient that it is theirs to keep. Pam also gave us ideas for other items but that will be for another report.

Sadly, we lost one of our founding members, Vilma Dodd, on 4<sup>th</sup> November 2022. Vilma hadn't been able to meet with us for some time and was in care at the time of her passing but had still made a few items for us in her last years. She will be fondly remembered but sadly missed by our group. We send her family our sincerest sympathies.

We are always hoping to add new members to our group. Whether you can knit or crochet, would like to expand your skill or would like to learn how to knit or crochet we would love you to come along to our meetings. We meet in the Sports Bar every Thursday from 12noon to 2pm.

You can also donate any unwanted yarn you may have to help us create our lovely charity items. We accept any kind of yarn although 8 ply acrylic yarn in any colour is preferred.

We look forward to continuing to make knee rugs, beanies, scarves, gloves, toys, and baby items for our main charities: Wantirna Palliative Care, Cottage by the Sea, Eastern Health, and St. Kilda Mums.

Please contact the Welfare Coordinator, Faye Clark for more information on joining us or to leave any yarn donations.

**Laura Yodgee**

KNITTING GROUP MEMBER

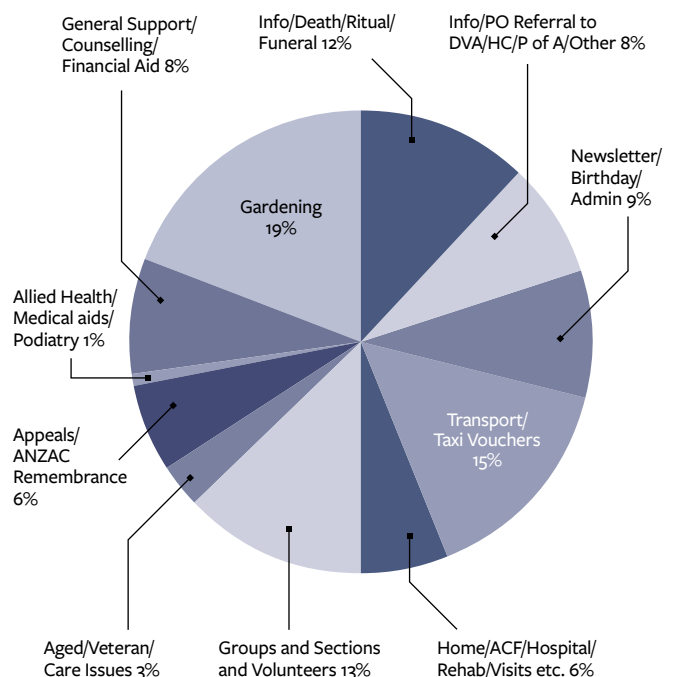
## The knitting group received many Letters of Appreciation, a couple follow:

"Thanks very much for the latest rugs – we love the patients' faces when they see them and find out that it is a gift from your team. The joy and warmth they bring is amazing." Wantirna Health and Peter James Palliative Care.

"Thank you for the amazing work you did, hand knitting the blankets, hats, jackets, booties etc. We appreciate the continued support for our families and ensuring that every child thrives." St Kilda Mums.

## SUPPORT PROGRAMS

We offered 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 2022.



## LAWN MOWING AND GARDENING

Our gardening service continued to help our members to remain independent and stay in their own home. During 2022, 21 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.

### TRANSPORT ASSISTANCE

To further support the independence of members, we provided 1187 taxi vouchers to 60 members. These recipients who were unable to drive or catch public transport but with our assistance were able to attend groups here at the RSL, visit their loved ones in hospital or aged care facilities and attend medical appointments or rehabilitation not covered by DVA.

### REMEMBERING BIRTHDAYS

We know that birthdays are important especially significant ones like turning 100, how wonderful, we had three members who turned 100 during 2022. We usually give or send them a gift to celebrate this milestone.

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

*Thank you for your congratulations on the occasion of my 100<sup>th</sup> Birthday, also for my membership and lovely orchid, a truly overwhelming experience.*

### MEDICAL AIDS AND ALLIED HEALTH

To further support our members, we covered pharmaceutical items for members who were in financial hardship.

### HAIRCUTS

The free Haircut Program was again offered during 2022 with Kay doing 710 haircuts for 114 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, I was only a phone call away.

### SUPPORT GROUPS

**Support groups during 2022 were:**

#### PROSTATE SUPPORT GROUP

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

### SENIOR MEN'S DISCUSSION GROUP

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

### EDUCATION & COMMUNITY PROJECTS

#### CUB/SCOUT AND SCHOOL PROGRAM

We put our Cub/Scout and School program in abeyance in 2022. 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 2023.

#### 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 volunteer Sue Stewart who spent Tuesdays rearranging and updating our library system. A job well done!

#### MEMORABILIA

I thank Brian Tateson who again did a superb job of collating and organising the memorabilia display. (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 2022, our Pension Advocates, Geoff Smith and Wayne Bastow conducted 49 interviews between them and saw 25 veterans and their partners. They had 6 successful outcomes including 3 EDA's, 2 increases and 1 Widow Pension. They were assisted with all their administration by Neil Brown. I thank all 3 for their dedication to our members as well as to other veterans and war widows from the community.

### SOCIAL ACTIVITIES AND SPECIAL EVENTS

Some of our Social activities including our IPP, WW2 luncheons did not take place during 2022 but we did have the Children's Christmas Party organised by Arthur



Merryweather which was a great success. Arthur would like to thank the following for their help, Bep Dawes, Joan Waters, Cheryl Ryan, John Sheehan, Phil Peterson, and Chris Lambert who did a great Father Christmas.

### DONATIONS

In keeping with our commitment to veteran organisations and the needy, grants were given to our sporting sections, current and ex-service organisations in need, and other not-for-profit organisations in the community. See our Community Benefit Statement at the end of the Annual Financial Report for further details.

### COMMEMORATION

#### SERVICES FOR AGED CARE FACILITIES

We were not able to provide services at Aged Care Facilities to commemorate ANZAC or Remembrance Days during 2022, as the facilities still had COVID restrictions in place.

#### SERVICES FOR ANZAC DAY AND REMEMBRANCE DAY THE 100TH ANNIVERSARY AND REDEDICATION OF THE CITY OF WHITEHORSE FIRST WORLD WAR MEMORIAL

For Anzac Day and Remembrance Day we commemorated our Service Men and Women of all wars with services at the Cenotaph in the Box Hill Gardens. The cenotaph guard was mounted by 305 Army Cadet Unit and our President John Haward opened the services. We thank them together with the pipers Ron Sinclair and Sgt Steve Iverson, as well as buglers Lauren



Innes and Nicholas Chiselett, and singer Jamie Gunn, whose contribution to their respective services made them extra special. A minute's silence was observed, Reveille was played, and wreaths were laid.

The Rededication service is featured elsewhere in the Annual Report, but I would like to again thank the volunteers who made this event a memorable one.

A big thank you to the other Committee members who contributed to the services John Sheehan, Arthur Merryweather, Chris Gray, Brian Tateson, Lindsay Burke and Ray Wall. A thank you also to everyone who participated in all 3 days, it takes a mountain of volunteers, staff, and participants to make these days successful. In particular I would like to thank Judy Coates who spent many hours organising each day, as well as the people who helped on the day such as Bep Dawes, Cheryl and Mick Frail, Helen and John Harrington, Mal Hams, Alan Schumer, John Woodford, Brenda Burr and the members of the committee whose participation is commendable. Everyone's contribution to both days reflects the importance of each occasion.

### APPEALS

Our Appeal volunteers, who returned to their respective spots at Box Hill Central, outside Coles Balwyn East in Belmore Road and Bunnings Box Hill, raised a substantial amount for veterans. Volunteers during 2022 were Stanley Archer, Suresh Alphonse, Dennis Arnel, Heather Arnel, Kenneth Boothroyd, Maurice Brody, Lindsay Burke, Jim Burrowes & Grandson, Ian Carnegie, Kevin Cowling, Jan Durham, Kevin Epps, Jim Farrow, Cheryl Frail, Michael Frail, Mal Fraser, Bruce Gibbs, Mal Hams, Doreen Brooker, Roslyn Harbets, Herman Harbets, Isabell Harkensee, John Harrington, Helen Harrington, Max Hayes, Peter Houghton, Russel Keast, Katrina Jones, Denise Kirwan, John Knezevich, Bronwen Laughlin, David Laughlin, George Liondas, Jan Liondas, Todd Logan, Colin Lyons, John MacDonald, Alf Maglitto, Anthony Mulholland, Neville Nash, Hennie Pasveer, Mary Pinjo, Peter Reid, Lynn Riddell, Alan Rutherford, Allan Schumer, Judy Schumer, John Simpson, Mary Simpson, Judy Smith, Doug Stewart, Sue Stewart, Graham Spriggs, Richard Tregear, Adrian Wain, Bill Waterman, Joan Waters, John Woodford, Chris Wong, Rob Woolard, Bob Vendall, Neville Frostick, as well as 305 ACU Cadets and 401 Squadron AAFC. A big thank you to all, and to those casual volunteers who helped but I did not get your name.

Bep Dawes worked hard to organise participation by schools, businesses, and aged care facilities. Our members also made donations by via mail and our web site, which all helped to make our Appeals a success. Thank you, Bep for your great work. Thank you also to Lindsay Burke, Phil Peterson, Chris Torr, Cheryl Ryan, Arthur Merryweather, Cheryl Frail, Phil Kinnear, Ray Wall, and John Sheehan, who helped Bep with selling, packing trays and deliveries.

### NEWSLETTER AND ANNUAL REPORT MAILOUTS

A regular job where volunteers contribute their time is for our mailouts, with the help of staff and volunteers the Newsletters and the Annual Report went out relatively on time during 2022.

I thank the Volunteers who helped on the day of the mailouts, Lindsay Burke, Neil Brown, Wayne Bastow, Brenda Burr, Judy Coates, Phil Peterson, Bep Dawes, Cheryl Frail, Cheryl Ryan, Kaye Garrett, Andrew Guest, Helen Harrington, Max Hayes, Joan Waters, Hennie Pasveer, Glenys and Anthony Pickup, Marilyn Vella, Emi Luppino, Judy Smith, Josephine Lessels, Laura and Yvonne Yodgee. 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

Congratulations to our Volunteers of the Year for 2022.



Volunteers of the Year (L-R)  
Richard Tregear, Mal Hams and Dorothy Conway

- Richard Tregear for his contribution to the National Servicemen's Association and the Day Section.
- Mal Hams for his contribution to the Bowls Section and for his involvement in the ANZAC and Remembrance Day services.
- Dorothy Conway for her great work for Welfare, knitting and helping with the Social Support Program

A total of 14,609 volunteer hours were donated by 125 volunteers to all areas of the RSL during 2022. Welfare volunteers dedicated approximately 1,500 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 Laura Yodgee, Brenda Burr, Cheryl Frail and Bep Dawes who helped to support me with administration help in the Welfare office. A special big thank you to Judy Coates who regularly came into the office to help with whatever needed to be done. I really appreciate all their support.

Finally, thank you to John Haward and Committee, Denis Fernando, and his Staff, for all your support during 2022.

**Faye Clark**

WELFARE COORDINATOR

# Memorabilia Report

I have named this 2022 annual report 'To Live the Dream', which I will endeavour to explain as I go on. 2022 is my 17<sup>th</sup> year doing Memorabilia. Many of you will remember my predecessor, Jock McCormick. One day back in 2005, Jock was asking the Vietnam Veterans for help to do his stocktake. The Memorabilia area was behind the downstairs kitchen (now the area where the flour is kept), so in doing a stocktake there was not much to be covered. As I sifted through the articles, I thought, this is not bad and when Jock asked me, I jumped at the opportunity to take over when he left two weeks later.

From that point, I was determined to deliver a high standard of Memorabilia displays. Most major displays were based on anniversaries of certain conflicts that Australian troops took part in from WWI to where we are today, Afghanistan, our longest war.

This year also marked the 100<sup>th</sup> anniversary of the RAAF. It was fitting we had an exhibition in the main Memorabilia cabinet to reflect this important milestone. The main centrepiece was a blue high image photograph with a jet flying amid the clouds. It was a magnificent photograph and was supplied by Morgan Hill who has a connection with the RAAF. Directly to the right of this photo was a mannequin dressed in an original WWII pilot's uniform, the ones that saw action over Europe in Bomber Command. Speaking of Bomber Command, in front of this mannequin was an original photo of 460 Squadron. Probably the most famous Squadron of WWII, and in this photo was my wife's uncle who was awarded a DFC, and next to him my wife's father, the Coventry brothers (ex-Collingwood Football Club). I had more than 60 requests for a copy of this photo, which I have now delivered to the new owners.

To the immediate right of this mannequin was one that served in Vietnam in the RAAF and next to him another Vietnam RAAF Veteran dressed in his service dress uniform. To the right of these mannequins was a mannequin dressed in today's Cams. These are extremely hard to get, and I have to thank the RAAF Cadets for securing an outfit for me.

Another display during 2022 marked the 75<sup>th</sup> Anniversary of Australia's involvement in international peacekeeping efforts with a tribute to Paul Ingram. Australia first sent military observers on a United Nations Consular Commission to Indonesia in September 1947, and over the past 75 years has had tens of thousands



of military and civilian operations on station around the world. During this time 16 Australians lost their lives, 10 were Members of the Australian Defence Force whose names are listed on the Roll of Honour and 6 were members of the Australian Federal Police.

Those not listed are the soldiers who took their lives after returning home. One of those soldiers is Paul Ingram, the son of Michael and Joan Ingram who are members of the VVAA Box Hill Sub-Branch and great friends of this RSL. Our mannequin displays Paul's United Nations outfit, including his lanyard, the famous blue beret and various distinctive arm bands of the United Nations. Inside the cabinet is his photo taken in Somalia. After Paul passed away, Michael and Joan donated all of Paul's army uniforms and protective armory for which we are very grateful.

You may remember the Southern Cross that was built by Bruce Hearn's father, and it actually flew across the bay. We loaned a model aircraft that had a wingspan of over six foot, to the Cadets at Point Cook. This aircraft went missing, and so with help of Laurie Bell President of the RAAF Association Box Hill decided to do undercover work, and he found it back at the Hearn's Hobbies shop in Flinders Street. We arranged to collect this model after some serious conversations, and it is now hanging from the ceiling in the RAAF Museum in Benalla, where it will be carefully looked after.





This year also marked the 100<sup>th</sup> anniversary of the Dedication of our WWI Memorial in the Box Hill Gardens. The committee discussed how this milestone should be recognised. We came up with the idea that as the Memorial was initially opened by the then Governor General Lord Henry Forster GCMG, PC the seventh Governor General, wouldn't it be a good idea to have our present Governor General of Australia, His Excellency General the Honourable David Hurley, AC DSC (Retd), re-dedicate the memorial. A 'Rededication' Sub-committee was formed, I was chairperson, with John Haward, Andrew Guest, Judy Coates and Lindsay Burke.

It was a tall order to get the present Governor General, so Andrew Guest and I travelled to Government House, Canberra, to see what we could do. Andrew and I along with about another 20 guests were present in the drawing room of Government House at the unveiling of the children's book of Cameron Baird VC, MG. In walked Their Excellencies. I had a book, which dedicated our Sub-Branch being 100 years old. I can remember whispering to Andrew that we had nothing to lose and thrust the book into the hands of His Excellency, the Governor General, explaining what it was and what Andrew and I wanted to do and to my surprise he called his private secretary over to us and explained what was going on. So, Andrew and I went back to our hotel and so started the 'Rededication' committee to swing into action to arrange everything.

On Sunday the 13<sup>th</sup> November the 'Rededication' day arrived, and everything except the weather was in place ready to go. Everyone on this committee worked incredibly hard to make sure the day went without a hitch. The weather held off, and I must thank Judy Coates for the work she put into this day. Well done to everyone who supported me during this most important period.

The current display is based on the Governor General's visit and shows many photos of our members and individual photos. It also shows the two plaques that we

had made, one depicting the opening in 1922 by the then Governor General, and the other one of the Re-dedication by our current Governor General.

As always, members and others have contacted me during the year to donate Memorabilia, which adds to our collection. Out of the items donated comes with fantastic stories, which are dear to the families. I never get over these stories from both WWI and WWII and the photos that go with the stories. Unfortunately, these photos are too small to put into the displays, but any that do work I will use. To all these members and people who donated, I thank you so much.

There are many people who have assisted me over 2022, and I take this opportunity to thank just a few. Firstly, the members who constantly give our RSL their Memorabilia. All the objects, no matter how big or how small, are valuable in carrying on the story of the conflicts that Australia has taken place in, I thank you. Secondly, I must thank Denis Fernando for all his input to Memorabilia. Denis has a terrific eye for detail and will comment on how certain Memorabilia should be displayed. I am sure that after so many years working together, we read each other like a book, and it works. To our President John Haward and the Committee of Box Hill RSL, I thank for their support to me in Memorabilia, which did prove to be a big year, and next year promises to be bigger with the new extensions. Glen Bartlett who assists me in putting our displays together. Over the years since Geoff O'Reilly retired from doing Memorabilia, Glen has proved a valuable asset. Ben Doyle Cox is such a valuable contact of mine and was at Government House when Andrew was there earlier this year. I thank Ben for his advice and assistance. Scott Warwick would have the biggest military collection in Australia, and if there is anything that I require, he is always there to lend assistance.

If I have left anyone out of my 'thank-you' I apologise. In closing, I am looking forward to 2023. The construction of the new Building (Stage 3) and to see after all the work the building committee has put into this project, in particular the new Memorabilia areas. I think you will be amazed, and it certainly will be a credit to the members of Box Hill RSL.

**Brian Tateson**  
MEMORABILIA OFFICER



# Section Reports

## ANGLING SECTION

Over the past 12 months we have had 5 charters with mixed results but when our events Coordinator decided to change charter companies it resulted in over 70 fish being caught.

During the year we lost a great member, Vic Allen. Not only was he a nice bloke but a fine fisherman. He was always willing to help you, but once he showed you something it was best you do it that way. He was not called the RSM for nothing!

Graeme, our events coordinator, organised a Vic Allen Memorial Charter with lots of prizes. It was a great way to remember a nice bloke.

We would like to thank Box Hill RSL for their continued support and are looking forward to a great 2023.

Tight Lines

**Charles Kook**

SECRETARY

## BILLIARDS AND SNOOKER SECTION

The 2022 year in our Billiards and Snooker Room downstairs was well patronised by our members. Apart from being a Box Hill RSL member, we require a \$10 yearly fee which helps towards the upkeep of the room, equipment, maintaining and re-clothing the two full-sized tables. This fee is essential for our members playing competition.

Competitions were held on Monday nights in the Diamond Valley Association where we had two teams and two seasons. A summer season commencing February 'til June and a winter season July to November. The other competition was the Ex-Servicemen's Over 55s Snooker and Billiards Association, 'old boys and girls', held on Tuesday mornings until early afternoon. This competition started February until September, one whole season only. The cost alone to both Associations for our Section was \$1,268. Also held was our Box Hill RSL Club Billiards and Snooker Championship with a \$5 entry fee to assist with the costs to run the event for trophies and prizes. The room is also frequented by other Box Hill RSL members who wish to just have a social game. These members contribute by a gold coin

donation, which helps our funding. That, along with other fundraising keeps our section financially viable. We are always looking for new members and hope to expand our competition days and the number of teams to represent the Box Hill RSL.

**John Sweeney**

SECRETARY

**Rick Conomy**

TREASURER

Bringing the process in line with requirements, we had our third successful AGM with good attendance and the needed quorum for elections. With Doug Stewart resigning, John Sweeney was elected as our new secretary. Furnishing of accounts to members was also regularised and formalised.

After a month-long battle of players, we witnessed a grand final of our two top Snooker players in our in-house championships. I was personally only too happy to see the Billiards championship happen too for the first time. Attendance was great for the day ending with lunch upstairs with our RSL Treasurer being the chief guest.

Unfortunately though, none of our four teams made it to the top two for the first time (I guess) in the Monday and Tuesday competitions. Well, there is always 2023 to make up. Like the next house parrot, I still plead for more players to enter the many tournaments we can put team/s together to carry the Box Hill RSL flag to the many competing centres of Melbourne.

Noteworthy to mention two good stories, the finances in our kitty are healthy, (until we have to change the green baize), and secondly, our facility is robust. Many thanks to all for taking the necessary interest and dedication. That also includes our RSL maintenance and other staff who jump to help and fix issues. However, I am still seeking volunteers to wash and maintain the number of ball sets we have.

**Suresh Alphonse**

PRESIDENT

## BOWLS SECTION

Where did the year go? It seems no time ago that we were waiting for our new green to commence and here we are with the 2022-2023 season near completion with the full season being played on our new green.

Once again, I take this opportunity to thank all those for their contributions in getting the new green and surrounds up and running for the season. I take this opportunity to thank the Bowls Committee and the Sub-Committees for their input throughout the season including: Cheryl Ryan and Cheryl Frail (Catering), Graham Spriggs (Sponsorship), Hennie Pasveer (Uniforms), Garden crew led by John Harrington, Peter Houghton (Match Committee) and Phillip Johnson (Corporate Bowls). Once again, thank you to all involved.

To the selectors who have a thankless task I congratulate you on a job well done as all Tuesday and Saturday Pennant sides are presently all in the top 4 of their sections. The Night Pennant side has not been so lucky but continues to be competitive. To those selectors: Saturday - Jan Durham, Peter Forbes and Bob Denison, Tuesday - Judy Smith, Cheryl Frail and Doreen Brooker, Wednesday Night Pennant - Bob Jones. I thank you. What has been great is the inclusion of new faces in our pennant teams including some who have been in the Bowling Club sometime and those new members. To Kat Jones, Julia McCammon, Andrew Connie, Ian Lansdowne, Mark Leonard and Graeme Spry, welcome.

#### Our club Champions:

**Men's Singles:** Russell Keast  
**Ladies' Singles:** Judy Smith  
**Club Pairs:** Mark Leonard and Peter Leonard  
**Presidents Cup:** Mark Leonard



Son and Father, Mark Leonard (L), and Peter Leonard (R)

Congratulations to all the above and thank you to all those who took part.

This year the RSL Bowling club will take part in the Edinburgh Shield Tournament with the allotted venue, Yarrowonga - Mulwala Bowling and Golf club, to take place 15-16 April.

We are looking forward to being competitive once again.

To those members who are not in good health we wish you a speedy recovery and look forward to your return to the green.

To the families of those members who have passed during the year we offer our thoughts and condolences.

Once again, to all members of the Bowling section, we thank you for your contributions throughout the year. As we go into a new season, as always, we are looking for new club members. So, if you have any family or friends interested then social bowls is a great way to get them started.

#### John Woodford

PRESIDENT

#### DARTS SECTION

The Darts Section has continued to grow since the enforced Covid closures with membership up by 30%. Monday nights have been very well attended and in-house competitions have been a great success.

Thank you to the RSL Committee for its continued support and generosity over the last year.

New members are most welcome. They must have a sense of humour and be able to withstand some gentle sledging. Those interested, please contact Ray Jones via email/telephone on [rjon9991@bigpond.net.au](mailto:rjon9991@bigpond.net.au) or 0419 114 126.

We look forward to a successful 2023.

#### Charles Eller

SECRETARY

#### DAY SECTION

At last, we seem to be returning to some semblance of normality, despite COVID still being in our midst. It looks as though we shall just have to learn to adapt and live with it.

It was good to resume our meetings in the Upton Room every 2nd and 4th Tuesday in the month. Attendance has picked up slowly, but steadily, in 2022. Let's hope it continues to do so. A varied program of speakers was organised by Jeannine Nolan and feedback has been really positive. Thanks, Jeannine.

## Section Reports



Some old favourite entertainers were booked in 2022, much to everyone's delight. Even though some material is "recycled" we still enjoy it and love the opportunity to join in. Funny how we seem to recall the words for many of the old songs but not so with current material. New bookings proved a hit too, so we may well see them again at a later date.

The occasional 'chew'n'chat' format for our meetings provided a much-needed opportunity for members to catch up with each other after having been 'socially isolated' during the last couple of years. This too seemed to be appreciated by members. One of the principal aims of our Section is to offer the chance to socialise and alleviate isolation, particularly for those living alone.

Our Christmas luncheon in December rounded off a successful re-start for our Day Section. Thanks go to Helen Nemeth for her assistance organising it.

All of the above could not have happened without the continued support of our members, volunteers and committee. Thanks to everyone concerned.

Thanks must also be given to all staff at Box Hill RSL who are always so helpful and obliging. Nothing ever seems to be too much trouble for them, especially Wei Wei who has managed to keep everything flowing smoothly for us since stepping in as Function Manager.

The support and generosity of Box Hill RSL Committee is really appreciated, so may I convey my most sincere thanks on behalf of the Day Section.

Finally, I wish to say to one and all, 'Good Luck, Happiness and most importantly Good Health in 2023.'

**Mary Simpson**  
CO-ORDINATOR

### LEGACY WIDOWS SECTION

The year 2022 has been a better year for our section as we didn't have the Covid lockdowns we experienced the previous year.

Norm McDonnell, our Legatee, spoke at our first meeting in February, which ended up being his last meeting with us due to ill health. Pam Whitfield and Robyn Weir have now taken over the work of our Legatees and are doing a marvellous job.

In March we celebrated our 38th birthday with a talk by Robyn on Uganda and our usual cream sponges, then lunch upstairs at the Bistro.

For April we had a very interesting talk by Patricia Keech our Secretary/Treasurer on "Women who served during the war" and learnt more than we previously knew.

Christmas in July was celebrated at the Doncaster Hotel, and we had Penny Farthing Gifts, which are always very popular and welcomed by the ladies.

Yellow Cabs was also very interesting as a representative from the company asked for all the complaints we had as his job was to rectify them as much as possible.

Geoff Perry gave a talk on a job he has with police interviewing youths under 18 years that have been in trouble with police and helping them with their interviews. We're hoping Rosemary, his wife, will give us a talk in 2023 about 'Memories in the Cupboard'. It will cover items we treasure from our past relatives, antiques etc.



We had a very nice get together for our Christmas break-up and look forward to a good 2023.

Thank you to all the Committee members for their help during the year to make our section a success and a special thank you to our Secretary/Treasurer Patricia Keech who made things so much easier for us.

**Glenys Lewis**

HON PRESIDENT

## SWIMMING SECTION

Whilst we were fortunate to avail ourselves to more swims in 2022 at our wonderful facilities at Croydon Aquahub in Civic Square, Croydon, nonetheless we still missed plenty of Sunday evenings throughout the year due to lower-than-average attendees for varying reasons. Once again, the carnival in Albury scheduled for January 2022 had to be cancelled due to COVID but the carnival for 2023 is full steam ahead.

Fortunately, we were able to host a Victorian carnival in June and held our presentation function at the Box Hill RSL. Our thanks to staff for a memorable occasion given that this was our first carnival since October 2019.

In a very close finish, we managed to finish ahead of the Bentleigh RSL Swimming Team to win the overall Ted Knyvett Memorial Trophy and won the Caroline O'Connell Memorial Trophy for the 10-person relay. Individual highlights included Michelle Robinson and Lauren Bergin winning the Braced Pairs Relay and Liam O'Connell winning the 50 metres individual event.

Fortune favoured us and a second carnival was hosted by the Bentleigh RSL Swimming Team in October but, due to restrictions, the competing teams were Bentleigh and Box Hill. With Box Hill having some key late scratchings, Bentleigh won the day for overall points. That said, the Box Hill team won all of the relays (10-person, WWII and RSL Entitlement) on the day and Alice O'Connell and Ashton Robinson (juniors) won the Braced Pairs Relay.

### Club Awards for 2022 were as follows:

<b>Overall Senior winner:</b>	Steven O'Connell
<b>Overall Junior winner:</b>	Alice O'Connell
<b>100 metres handicap:</b>	Steven O'Connell
<b>25 metres handicap:</b>	Steven O'Connell
<b>50 metres handicap:</b>	Alice O'Connell
<b>Braced Pair Relay handicap:</b>	Steven O'Connell

Honourable mentions to Sean Ware-O'Connell, a junior swimmer who turned 9 in June, who finished a close third in the braced pairs.

We are hoping that the swimming carnival being hosted Box Hill RSL Swimming Section, will be able to take place on Saturday 27 May 2023 at Croydon Aquahub where teams from Albury and Bentleigh are expected to attend.

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 2023.

All Box Hill RSL members are welcome to join us at our fortnightly Sunday evening swims at Croydon Aquahub. 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 enjoying 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 club. Lifelong and new friendships have been made across the club and the AIF Swimming Association and we continue to enjoy this healthy pastime with friends and family.

### Fun Facts About Swimming

1. The odds of winning an Olympic Gold medal in swimming are slim to none but the odds of winning a medal at our carnivals are extremely good irrespective of your swimming ability.
2. The oldest stroke is the breaststroke. That said many of us do freestyle or backstroke, but some partake in the oldest stroke.
3. The world's oldest swimmer is 100 years old. That means that there is still time!
4. Swimmers use nearly every muscle in their bodies. Great exercise but none of us look like Ian Thorpe or Ariarne Titmus.



5. The biggest swimming pool in the world is 20 acres large stretching 1,013 metres long. Fortunately the longest pool we swim in is 25 metres long.

**Steven O'Connell**

SECRETARY / TREASURER

### WOMEN'S AUXILIARY SECTION

As 2022 is my first year as President, the past year has been a very happy and fulfilling year for the Women's Auxiliary.

This year we have been able to continue our commitments to our members, our community needs and the Sub Branch our Motto: 'We Also Serve'.

We have been fortunate to have 12 new members join us this year, but we would still like to have more.

This year we have had very interesting speakers: Chris Gray of Vasey Care, Lindsay Burke Committee Member informing us of his work with the ADF Cadets, Barbara Sutherland a radiographer in Vietnam gave us an insight into her work, Claire Harrison from Eastern Health Foundation informing our members of the work the Sub-Branch has contributed to the foundation. We also had an emergency nurse from the Emergency Department explain about the extra work these staff need to do.

The Women's Auxiliary gave Box Hill Hospital for their Emergency Relief Fund \$2,000 to help with the purchase of basic clothing for patients who have been admitted without personnel needs.

Our member Emi Luppino made 50 toiletry bags that we filled with toiletries; they were very well received.

Our contribution to the Sub-Branches help for Upton House Mental Health Unit of refurbishing the family room and supplying new furniture, the Women's Auxiliary supplied books for the children's area and knitted bears. This work is ongoing in 2023.

Committee member Therese Streets organised some great social days during the year. We had music, movies, a craft day, and a trip to Bendigo.

The Women's Auxiliary held two raffles, Father's Day and a Christmas Raffle; both were very successful. Thank you to Maxine Bennett-Wyatt and Kaye Garrett for the Father's Day raffle and Helen Harrington for the outstanding Christmas raffle.



We celebrated our special Birthday Lunch in May. It was a great success and the Christmas lunch in December was full of fun and laughter; Santa arrived and gave all the ladies a present.

I would like to thank my Committee Vice President Helen Harrington, Secretary Isabel Harkensee, Treasurer Helen Jones, Bette Illman, Kaye Garrett, Maxine Bennett-Wyatt, Doreen Brooker, and Therese Streets for their support and excellent work during the year.

The Women's Auxiliary would like to thank the Sub-Branch, General Manager Denis Fernando and all the staff for their ongoing support.

**Judy Coates**

HON. PRESIDENT

# Associate Organisations

## NATIONAL SERVICEMEN'S ASSOCIATION OF AUSTRALIA, WHITEHORSE SUB-BRANCH

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

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

Our Sub-Branch is still in a sound position both financially and member numbers. We are also proud of the fact that we were named the best Sub-Branch of the year.

Also, Peter Norman, our membership officer and the state secretary, has accepted the position of Australian secretary of the NSAA, joining Richard Tregear, so we have two Sub-Branch committee members on the Australian board. Not bad for being based at Box Hill RSL.

I am sad to report the passing of six of our members and one Nashette during the past year. The members being: Peter Judge 8/4/2022, Ed Snell 27/6/2022 (Ex-President), John Sallows 11/7/2022, Bill Field 9/8/2022, Brian Johnson 14/8/2022, (Our first President) Les Spencer 9/12/2022 and Vilma Dodd 4/11/2022 (Nashette).

All the above members were still active in our association, and we will miss them being part of NSAA, Whitehorse sub-branch. May they rest in peace.

As we grow older and our numbers as in other areas of the RSL diminish, I want to remind our ex-Navy, Army, and Airforce veterans from other areas, that most of you were 'called-up' for National service. Therefore, you are NASHO'S and are eligible to join the National Servicemen's Association of Australia, Whitehorse

sub-branch based at Box Hill RSL. It is still a strong and stable sub-branch. We have sub-branch committee members on both the State and Federal Branches.

This, the year of 2023 is looking to be a progressive and socially inspired with most committee positions having renominations.

There is an air of kindred spirit amongst the members as we look out for one another as we grow older. We all have that same allegiance.

**We served our nation.**

**Ian Carnegie**

PRESIDENT

## TPI EASTERN SUBURBS SOCIAL CLUB

The purpose of the Club is to provide venues and functions where our members can visit places and socialise with like-minded members. Each month we have lunch in the Box Hill RSL's Bistro, followed by an official Club meeting in the Upton room usually with an invited speaker or entertainer.

We follow up with a second monthly event at different venues. For 2022 we had luncheons at the Village Green in March and a luncheon at Waverley RSL in April. In May we travelled by bus to the Werribee Open Range Zoo and in June we lunched at York On Lilydale. In July members watched a movie and then had lunch at the Knox Tavern. In chilly August we travelled by bus to Zonzo's Restaurant and Winery in the sunny Yarra Valley for lovely pizza meals. The September event was a buffet luncheon at the Manhattan Hotel in Ringwood with October being a special Veterans' Health Week held at the Doncaster

RSL and supported by the DVA. In November we had a bus trip to the Rhododendron Gardens and lunch in the Dandenongs.

Our year concluded with a cost free and merry Christmas lunch in the Upton room on the 7th of December. As a last hooray some members attended the Morning Melodies at the Box Hill Golf Club on the 20th of December.

**Ziggy Zioegas**

PRESIDENT

## VIETNAM VETERANS ASSOCIATION OF AUSTRALIA, BOX HILL SUB-BRANCH

2022 was an up and down year for the Vietnam Veterans Association of Australia (VVAA), Box Hill Sub-Branch. While no longer in COVID lock down we found that attendances were varied at our functions throughout the year. While the 2021 AGM in February and our Vietnam Veterans Day lunch in August were well attended, our last Wednesday of the month lunches varied in support through the year.

The AGM was once again held on the deck at Box Hill RSL, with the Committee members that were up for election standing unopposed, except for Bob Glaubitz, who stepped down as Treasurer and was replaced in that role by Carole Gibson. The AGM was also the venue for the release of the Sub - Branches twenty-year history, which was excellently edited by Mike Charenko.

Vietnam Veterans Day on the 18th of August at the Shrine was well represented by both the veterans and families. A number of the era entertainers were also in attendance and put on a show at the end of the

ceremony. The 2022 Remembrance is the last major Vietnam Remembrance to be held at the Shrine. From 2023 it will be smaller and held at the back of the Shrine.

The Box Hill Vietnam Veterans Day Remembrance was a lunch held in the Upton Room at Box Hill RSL. We had Dianne Dempsey as our guest speaker who spoke about her book 'When He Came Home', which covers the impact of PTSD on the families of veterans. The day was well supported by our members and we would like to thank Box Hill RSL and their staff for helping to make it such a successful day.

During the year we lost two of our longstanding members, Vic Allen, Life Member, long standing Committee Member and Vice President affectionately known as The RSM, and Ian Gibson, a well-known member of the Sub-Branch. Three members resigned. They were Brian Tateson, Life Member, long standing Committee Member and President who resigned due to workload with the RSL, Reg Davies, a Committee Member who stood down due to health concerns and Gerry Walbridge, Life Member and Committee Member for over twenty years.

The VVAA Box Hill Sub-Branch hosted the State Council Meeting for the Victorian branch of the VVAA in October with delegates coming from all over the state. A meet and greet was held Friday night the 29th up on the deck (thank you to the RSL for allowing us to take over the deck). The actual meeting was then held in the Upton Room on the Saturday with about 60 in attendance. I would like to thank Julie Charenko and Carole Gibson for keeping the wives and partners entertained while the State Council meeting was being held.

I would like to thank John Haward, his Committee and the staff of Box Hill RSL for their ongoing support of the Vietnam Veterans Association of Australia, Box Hill Sub-Branch.

**Bill Waterman.**

**PRESIDENT.**

### NAVAL ASSOCIATION AUSTRALIA, BOX HILL SUB-BRANCH

The Box Hill Sub-branch of the Naval Association meets quarterly, generally the 2nd Friday of the month, in the Box Hill RSL library. After each meeting we enjoy lunch in the bistro.

The membership of our sub-branch is small, but we enjoy the opportunity to gather together to talk of anything related to the Navy, RSL and military related. Our membership includes retired Navy personnel, ex Naval Reserves and non-service members who have an interest in the Navy.

During 2022 we were pleased to be able to meet without any COVID interruptions.

We were able to commemorate the sinking of HMAS *Canberra* by laying a wreath at the Box Hill cenotaph. Remember our members Jim Paizis and Walter Stuart who sadly passed during the year. Paid our respects at the Box Hill RSL Anzac Day service when our Treasurer Wayne Bastow laid a wreath on our behalf. We visited HMAS *Hobart (III)* in April.

We enjoyed a visit to ex-HMAS *Castlemaine* and Seaworks Museums, both in Williamstown. The day was organised by the Naval Historical Society (our member Andrew Mackinnon is President of the Victoria Chapter of the Society) and included a delicious lunch. Both the ship and the museum are well worth a visit.

Our President Ray Gill and his wife Dorothy, Treasurer Wayne Bastow and Secretary Joy Emmett and her husband Greg were delighted to be invited to the RSL's Volunteer's thank you afternoon tea. We thoroughly enjoyed the delicious afternoon tea provided (so much food!) and the excellent entertainment provided by Brendan Scott.

We enjoyed a great Christmas lunch at the bistro in December with special invited guests from the Box Hill RSL, together with the President of the Victorian NAA Graham Thomas and his wife Ros, an ex-president CMDR John Wilkins (Retd) and his wife Judy, and Jo Payne widow of our most recent past President Paul Payne. It was a wonderful opportunity to connect with members of the Box Hill RSL Committee. Everyone enjoyed the opportunity to meet together.

We greatly appreciate the support of Box Hill RSL in allowing us to use the library for our meetings and for the contribution to our funds.

The Naval Association Australia has five pillars - **Care, Commemoration, Cadets, Camaraderie, and Community.**

The aim is to be a dynamic and contemporary organisation supporting the Navy fraternity in a wide range of different ways with **Mateship** at the core of our ethos.

If you are interested in joining us, please contact Joy 0406 349 712 or via email [etri1008@hotmail.com](mailto:etri1008@hotmail.com). We look forward to meeting you. Further information is also available on the website <https://navalassoc.org.au/>

**Joy Emmett**

**SECRETARY**

# Vale 2022



Alex Josefsberg	John Olsen	Enid Skidmore
George Faulkner	Walter Stuart	Joseph Panetta
Norm Jobling	Norma Burkitt	Brian Johnson
Allan Morris	Alex Mathieson	John Valentine
James Paizis	Helen Gurr	Kevin Holland
Irene Walker	Phil Walter	Gary Voyer
Stanley Matthews	Alexander Magner	Enda Tandy
Graham Cripps	Maurice Mathers	Roger Ackland
Ian Teague	Thalia Kinsman	Erica Campbell
Kevin Bowles	Jacqueline Anderson	Charles Ferguson-Foden
Nancy Stokes	Victor (Vic) Allen	Vilma Dodd
Russell Zenner	Noel McMahan	Barbara Strudwick
Keith Jackson	John Sallows	Ken Cooper
Shirley Singleton	Eric Young	Ian Gibson
Ray Manley	Brian Calder	Cynthia Homans
Ronald Kelsall	Bruce Lyons	Ian Bann
Alwyn Charlesworth	Andrew Brentnall	Edward Snell

## LEST WE FORGET



# BOX HILL RSL SUB BRANCH INC ABN 30009 528 173

## Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2022



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

for the Year Ended 31 December 2022

	Note	2022 \$	2021 \$
Revenue	2	12,925,843	8,100,109
Raw materials and consumables used		(1,486,257)	(918,676)
Bar expenses		(409,984)	(176,955)
Gaming expenses		(4,295,180)	(2,428,667)
Catering and restaurant expenses		(1,319,760)	(839,435)
TAB expenses		(18,942)	(11,788)
Welfare expenses		(466,121)	(403,438)
Administration and operating expenditure:			
Employee benefits expense		(784,530)	(515,962)
Depreciation		(226,007)	(198,585)
Occupancy expenses		(1,185,681)	(769,000)
Administrative expenses		(926,323)	(589,611)
Investment property expenses		(16,458)	(12,241)
Other expenses		(191,570)	(134,729)
<b>Surplus/ (deficit) before Income Tax Expense</b>		<b>1,599,030</b>	<b>1,101,022</b>
Income tax expense		-	-
<b>Surplus/ (deficit) after Income Tax Expense</b>		<b>1,599,030</b>	<b>1,101,022</b>
Other comprehensive income for the year (net of tax)		-	-
<b>Total Comprehensive Income for the year attributable to the members</b>		<b>1,599,030</b>	<b>1,101,022</b>

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2022

	Note	2022 \$	2021 \$
<b>Current Assets</b>			
Cash & cash equivalents	14	6,800,159	4,740,000
Trade & other assets	3	136,456	102,365
Inventories	4	39,713	33,579
Related party loans	5	100,000	100,000
<b>Total Current Assets</b>		<b>7,076,328</b>	<b>4,975,944</b>
<b>Non Current Assets</b>			
Related party loans	5	3,848,762	3,948,762
Plant and equipment	6	1,038,334	882,301
Gaming licence entitlements	7	3,596,537	4,033,321
Investment property	8	1,382,602	1,379,970
Other intangible assets	9	36,120	45,119
<b>Total Non Current Assets</b>		<b>9,902,355</b>	<b>10,289,473</b>
<b>Total Assets</b>		<b>16,978,683</b>	<b>15,265,417</b>
<b>Current Liabilities</b>			
Trade payables & other liabilities	10	885,916	689,023
Provisions	13	461,284	443,064
Other liabilities	11	77,542	48,821
Borrowings	12	553,463	303,282
<b>Total Current Liabilities</b>		<b>1,978,205</b>	<b>1,484,190</b>
<b>Non Current Liabilities</b>			
Borrowings	12	3,041,493	3,422,707
Provisions	13	21,035	19,600
<b>Total Non Current Liabilities</b>		<b>3,062,528</b>	<b>3,442,307</b>
<b>Total Liabilities</b>		<b>5,040,733</b>	<b>4,926,497</b>
<b>Net Assets</b>		<b>11,937,950</b>	<b>10,338,920</b>
<b>Equity</b>			
Gift Fund		907,121	907,121
Retained surplus		11,030,829	9,431,799
<b>Total Equity</b>		<b>11,937,950</b>	<b>10,338,920</b>

## STATEMENT OF CHANGES IN EQUITY

for the Year Ended 31 December 2022

	Gift Fund	Retained surplus	Total
	\$	\$	\$
<b>Balance at 1 January 2021</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
Surplus attributable to members		<b>1,599,030</b>	1,599,030
<b>Balance at 31 December 2022</b>	907,121	<b>11,030,829</b>	11,937,950

## STATEMENT OF CASH FLOWS

for the Year Ended 31 December 2022

	Note	2022 \$	2021 \$
<b>Cash Flows from Operating Activities</b>			
Cash receipts from customers		<b>12,857,953</b>	8,269,847
Cash payments to suppliers and employees		<b>(10,589,021)</b>	(6,692,015)
Interest received		<b>49,647</b>	3,810
<b>Net cash inflow from operating activities</b>	14(b)	<b>2,318,579</b>	1,581,642
<b>Cash Flows from Investing Activities</b>			
Purchase of assets associated with investment property		<b>(2,632)</b>	-
Proceeds from disposal of gaming machines and associated hardware		<b>84,267</b>	50,076
Purchase of gaming machines and associated software		<b>(440,055)</b>	(596,068)
<b>Net cash (outflow) from investing activities</b>		<b>(358,420)</b>	(545,992)
<b>Cash Flows from Financing Activities</b>			
Provision of loan to the Patriotic Fund		<b>100,000</b>	100,000
<b>Net cash inflow from financing activities</b>		<b>100,000</b>	100,000
<b>Net increase in cash held</b>		<b>2,060,159</b>	1,135,650
Cash at beginning of financial year		<b>4,740,000</b>	3,604,350
<b>Cash at end of financial year</b>	14(a)	<b>6,800,159</b>	4,740,000

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022

### 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 policies comply with the measurement and recognition requirements of Australian Accounting Standards.

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".

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 2022 (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.

##### Classification and subsequent measurement

##### *Financial liabilities*

Financial liabilities are subsequently measured at:

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

#### Financial Instruments (cont'd)

- 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.

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:

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

#### Financial Instruments (cont'd)

- 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).

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.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

#### Financial Instruments (cont'd)

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.

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).



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

#### Financial Instruments (cont'd)

##### *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.

#### 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.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

#### Impairment of Assets (cont'd)

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.

Long service leave is accrued based on the estimated probability the employee serves sufficient time for legal entitlement to vest.

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 is recognised to the extent that it is probable that economic will flow to the Company and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised:

##### *Gaming revenue*

Gaming revenue is the net amount received after deducting the difference between gaming wins and losses. Gaming revenue is recognised at a point in time, which occurs on the outcome of the game in question.

##### *Food and beverage revenue*

Revenue from sales of food and beverages is recognised at a point in time, being when goods are provided to a customer.

Revenue is measured at the fair value of consideration received or receivable.

##### *Interest revenue*

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

##### *Other income*

Other income is recognised on an accruals basis when the Sub-Branch is entitled to it.

#### 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 2022 (cont'd)

### 2 REVENUE AND OTHER INCOME

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

- bar trading income
- gaming income
- catering income
- investment property income
- other income
- (loss) / profit on disposal of fixed assets

	2022 \$	2021 \$
	<b>1,411,876</b>	860,605
	<b>8,211,346</b>	4,704,118
	<b>2,680,468</b>	1,701,968
	<b>26,856</b>	26,856
	<b>627,070</b>	788,817
	<b>(31,773)</b>	17,745
	<b>12,925,843</b>	8,100,109

### 3 TRADE AND OTHER RECEIVABLES

#### Current

Receivables  
Provision for impairment of receivables

Other receivables  
Prepayments and other assets

	<b>81,659</b>	52,509
	-	-
	<b>81,659</b>	52,509
	<b>21,314</b>	3,500
	<b>33,483</b>	46,356
	<b>136,456</b>	102,365

### 4 INVENTORIES

Stock on hand at cost

	<b>39,713</b>	33,579
--	---------------	--------

### 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
- Contribution towards Welfare Co-ordinators wages paid from the Patriotic Fund to the Sub Branch
- Honorariums paid

	<b>960,000</b>	580,000
	<b>70,000</b>	53,000
	<b>28,000</b>	19,600

### 6 PLANT AND EQUIPMENT

Gaming machines and plant and equipment - at cost  
Less: Accumulated depreciation

	<b>2,811,880</b>	2,619,286
	<b>(1,860,863)</b>	(1,837,896)
	<b>951,017</b>	781,390

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

		2022 \$	2021 \$
<b>6 PLANT AND EQUIPMENT (cont'd)</b>			
Motor vehicles – at cost	(a)	90,342	110,874
Less: Accumulated depreciation		(3,025)	(9,963)
		87,317	100,911
<b>Total Plant and Equipment</b>		<b>1,038,334</b>	<b>882,301</b>
(a) 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		(1,760,549)	(1,649,322)
		-	111,227
2022 Entitlements at cost		3,735,097	3,922,094
Less: Accumulated Amortisation		(138,560)	-
		3,596,537	3,922,094
		3,596,537	4,033,321
<b>8 INVESTMENT PROPERTY</b>			
Investment property - at fair value		1,382,602	1,379,970
<b>9 OTHER INTANGIBLES ASSETS</b>			
<i>Computer software</i>			
Cost		183,172	183,172
Less: accumulated amortisation and impairment		(147,052)	(138,053)
		36,120	45,119
<b>10 TRADE PAYABLES &amp; OTHER LIABILITIES</b>			
<b>Current</b>			
Trade creditors		513,450	450,942
Sundry creditors & accruals		372,466	238,081
		885,916	689,023



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the Year Ended 31 December 2022 (cont'd)

	2022 \$	2021 \$
<b>11 OTHER LIABILITIES</b>		
<b>Current</b>		
Subscriptions in advance	60,219	27,339
Gift cards	17,323	16,314
Other income in advance	-	5,168
	<b>77,542</b>	<b>48,821</b>
<b>12 BORROWINGS</b>		
<b>Current</b>		
Hire purchase agreements	67,629	-
Payable – Gaming entitlements	485,834	303,282
	<b>553,463</b>	<b>303,282</b>
<b>Non-Current</b>		
Hire purchase agreements	104,620	-
Payable – Gaming entitlements	2,936,873	3,422,707
	<b>3,041,493</b>	<b>3,422,707</b>
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.		
<b>13 PROVISIONS</b>		
<b>Current</b>		
Provision for annual leave	267,356	242,761
Provision for long service leave	193,928	200,303
	<b>461,284</b>	<b>443,064</b>
<b>Non-Current</b>		
Provision for long service leave	21,035	19,600

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

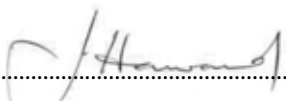
	2022 \$	2021 \$
<b>14 NOTES TO THE STATEMENT OF CASH FLOW</b>		
<b>(a) Reconciliation of Cash</b>		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash at bank and on hand	1,992,527	2,994,254
Short term deposits	4,807,632	1,745,746
	<b>6,800,159</b>	<b>4,740,000</b>
<b>(b) Reconciliation of Net Cash used in Operating Activities to Operating Surplus / (Deficit)</b>		
Operating surplus after income tax	1,599,030	1,101,022
Non Cash Flows in operating surplus/(deficit):		
Depreciation and amortisation	482,732	376,802
Loss / (profit) on disposal of non current assets	31,773	(17,745)
<i>Change in Operating Assets &amp; Liabilities:</i>		
(Increase)/decrease in trade receivables and other assets	(34,091)	214,709
(Increase)/decrease in inventories	(6,134)	(3,760)
(Decrease)/increase in trade creditors and accruals	225,614	(2,597)
(Decrease)/increase in provisions	19,655	(86,789)
Net cash from / (used in) operating activities	<b>2,318,579</b>	<b>1,581,642</b>


### DECLARATION BY MEMBERS OF THE COMMITTEE

The Members of the Committee ('the Committee') of Box Hill 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 31/1/2023



**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 2022, the statement of surplus or deficit 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 2022 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**

Marino Angelini, CA  
Michael Shulman, CA  
Peter Angelini, CA  
Nick Jeans, 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: 31 January 2023

## SUMMARY OF INCOME AND EXPENDITURE STATEMENT

**For the Year Ended 31 December 2022**

	2022 \$	2021 \$
Income – Operating	5,319,217	3,693,922
Income – Non-Operating	60,045	18,425
<b>Total Income</b>	<b>5,379,262</b>	<b>3,712,347</b>
Operating expenditure	(3,314,111)	(2,207,887)
Welfare expenses	(466,121)	(403,438)
<b>Net Operating Surplus</b>	<b>1,599,030</b>	<b>1,101,022</b>
<b>EBITDAR</b>	<b>3,060,487</b>	<b>2,057,824</b>
<b>% Staff Costs to Revenue</b>	<b>25.6%</b>	<b>27.3%</b>



## SUMMARY INCOME STATEMENT

For the Year Ended 31 December 2022

	2022	2021
	\$	\$
Operating Income		
Bar trading – Net	528,516	409,679
Gaming room – Net	3,916,166	2,275,451
Catering – Net	347,827	217,828
TAB – Net	(5,792)	(3,273)
Subscriptions	67,206	78,391
Sundry Income	497,067	698,101
(Loss) / Profit on disposal of gaming machines	(31,773)	17,745
	5,319,217	3,693,922
Non-Operating Income		
Interest received	49,647	3,810
Investment property - Net	10,398	14,615
	60,045	18,425
<b>TOTAL INCOME</b>	<b>5,379,262</b>	<b>3,712,347</b>

## BAR TRADING STATEMENT

For the Year Ended 31 December 2022

<b>Income</b>		
Sales	1,411,876	860,605
Less cost of sales	(473,376)	(273,971)
<b>Gross Profit</b>	<b>938,500</b>	<b>586,634</b>
<b>Less Expenses</b>		
Bar expense	28,950	15,886
Superannuation	34,384	16,109
Wages – Bar	344,440	143,222
WorkCover premiums	2,210	1,738
	409,984	176,955
<b>Net Operating Income</b>	<b>528,516</b>	<b>409,679</b>

## GAMING STATEMENT

For the Year Ended 31 December 2022

### Income

Gaming revenue

### Gross Profit

### Less Expenses

Gaming on-costs

Gaming expenses / promotions

State gaming tax

Superannuation

Wages

WorkCover premiums

### Net Operating Income

2022 \$	2021 \$
8,211,346	4,704,118
8,211,346	4,704,118
919,333	577,802
68,283	145,471
2,701,837	1,202,316
52,527	45,530
548,702	451,886
4,498	5,662
4,295,180	2,428,667
3,916,166	2,275,451

## CATERING STATEMENT

For the Year Ended 31 December 2022

### Income

Revenue

Less cost of sales

### Gross Profit

### Less Expenses

Other catering expenses

Superannuation

Wages

WorkCover premiums

### Net Operating Income

2,680,468	1,701,968
(1,012,881)	(644,705)
1,667,587	1,057,263
57,028	46,166
117,345	77,358
1,137,373	706,441
8,014	9,470
1,319,760	839,435
347,827	217,828

## TAB STATEMENT

For the Year Ended 31 December 2022

### Income

TAB commission

### Gross Profit

### Less Expenses

TAB on-costs

### Net Operating (Deficit)

13,150	8,515
13,150	8,515
18,942	11,788
18,942	11,788
(5,792)	(3,273)

## OPERATING EXPENDITURE STATEMENT

For the Year Ended 31 December 2022

	2022 \$	2021 \$
<b>Operating Expenditure</b>		
Accounting fees	23,910	25,590
Advertising	4,961	4,131
ANZAC House operating support fees	192,270	96,245
Bank charges	38,014	21,676
Cleaning	185,950	102,314
Committee Expenses/Honorariums	41,984	29,511
Computer expenses	49,947	34,440
Consulting and professional fees	7,775	5,256
Depreciation	226,007	198,585
Entertainment	5,000	3,838
Fees and permits	2,056	1,115
Fringe benefits tax expense	14,837	12,738
Fund raising expenses	39,542	14,465
Gas and electricity	195,161	157,448
Insurance	88,918	49,929
Keno	4,332	1,667
Miscellaneous expense	37,122	36,251
Motor vehicle expenses	6,624	8,413
Payroll tax	98,726	79,577
Payroll services	6,694	2,617
Postage	2,507	2,894
Printing and stationery	23,790	23,227
Provision for annual leave	24,596	4,675
Provision for long service leave	(4,940)	(91,464)
Rates and taxes	30,520	31,552
Rent	960,000	580,000
Repairs and maintenance	169,248	137,264
Security	126,321	73,260
Staff Training	390	283
Subscription expenses	5,408	6,341
Superannuation	66,176	52,015
Telephone	17,325	17,248
Uniforms	3,770	8,123
Wages - Administration	469,887	379,189
Wages - Reception	110,921	73,820
Waste disposal	34,035	18,242
WorkCover premiums	4,327	5,412
<b>Total Operating Expense</b>	<b>3,314,111</b>	<b>2,207,887</b>

## WELFARE EXPENDITURE STATEMENT

For the Year Ended 31 December 2022

	2022 \$	2021 \$
<b>Welfare Expenses Community</b>		
Donations	16,951	-
Funeral expenses	1,478	-
Gardening expenses	1,008	-
Medical Expenses	496	-
Miscellaneous	512	12,106
Room hire cost	17,555	12,795
Subsidised meals	74,515	94,338
Taxi Services	6,507	850
<b>Total Welfare Expenses Community</b>	<b>119,022</b>	<b>120,089</b>
<b>Welfare Expenses Veterans</b>		
Administration fees	27,008	18,469
Funeral expenses	253	-
Gardening Expenses	795	-
Grants to sporting bodies / Ex-Servicemen	44,515	37,210
Miscellaneous	29,353	23,995
Payroll tax	4,652	4,543
Postage	10,373	14,814
Printing and stationery	10,322	15,175
Remembrance of sacrifice	19,984	12,031
Room hire cost	19,379	7,568
Subsidised meals	19,574	28,030
Superannuation	12,743	10,903
Telephone	1,415	1,678
Taxi Services	2,171	815
Volunteer expenses	18,681	4,800
Wages	124,983	102,046
WorkCover premiums	898	1,272
<b>Total Welfare Expenses Veterans</b>	<b>347,099</b>	<b>283,349</b>
<b>Total Welfare Expense</b>	<b>466,121</b>	<b>403,438</b>

## INVESTMENT PROPERTY STATEMENT

For the Year Ended 31 December 2022

<b>Income</b>		
Rental Income	26,856	26,856
<b>Gross Profit</b>	<b>26,856</b>	<b>26,856</b>
<b>Less Expenses</b>		
Property Management Fees	1,440	1,440
Rates / Water	2,858	5,020
Repairs & Maintenance	6,753	1,094
Sundry Expenses	5,407	4,687
<b>Total Rental Expense</b>	<b>16,458</b>	<b>12,241</b>
<b>Net Non-Operating Income</b>	<b>10,398</b>	<b>14,615</b>

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

## Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2022



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

for the Year Ended 31 December 2022

	Note	2022 \$	2021 \$
Revenue	2	1,126,776	602,873
Expenses		(1,122,151)	(1,144,497)
<b>Surplus / (Deficit) Before Income Tax Expense</b>		<b>4,625</b>	<b>(541,624)</b>
Income tax expense		-	-
<b>Surplus / (Deficit) After Income Tax Expense</b>		<b>4,625</b>	<b>(541,624)</b>
Other comprehensive income for the year (net of tax)		-	-
<b>Total Comprehensive Income for the year attributable to the members</b>		<b>4,625</b>	<b>(541,624)</b>

### STATEMENT OF FINANCIAL POSITION

as at 31 December 2022

	Note	2022	2021
<b>Current Assets</b>			
Cash & cash equivalents	6	620,374	488,799
Trade & Other Receivables	3	6,442	4,553
<b>Total Current Assets</b>		<b>626,816</b>	<b>493,352</b>
<b>Non Current Assets</b>			
Property, plant and equipment	4	22,019,731	22,239,688
<b>Total Non Current Assets</b>		<b>22,019,731</b>	<b>22,239,688</b>
<b>Total Assets</b>		<b>22,646,547</b>	<b>22,733,040</b>
<b>Current Liabilities</b>			
Trade payables & other liabilities		49,332	40,450
Related party borrowings	5	100,000	100,000
<b>Total Current Liabilities</b>		<b>149,332</b>	<b>140,450</b>
<b>Non Current Liabilities</b>			
Related party borrowings	5	3,848,762	3,948,762
<b>Total Non Current Liabilities</b>		<b>3,848,762</b>	<b>3,948,762</b>
<b>Total Liabilities</b>		<b>3,998,094</b>	<b>4,089,212</b>
<b>Net Assets</b>		<b>18,648,453</b>	<b>18,643,828</b>
<b>Equity</b>			
Retained surplus		18,648,453	18,643,828
<b>Total Equity</b>		<b>18,648,453</b>	<b>18,643,828</b>



## STATEMENT OF CHANGES IN EQUITY

for the Year Ended 31 December 2022

	Retained surplus \$	Total \$
<b>Balance at 1 January 2021</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
Surplus attributable to members	4,625	4,625
<b>Balance at 31 December 2022</b>	18,648,453	18,648,453

## STATEMENT OF CASH FLOWS

for the Year Ended 31 December 2022

	Note	2022 \$	2021 \$
<b>Cash Flows from Operating Activities</b>			
Cash receipts from customers		1,118,110	631,450
Cash payments to suppliers		(143,631)	(109,140)
Interest received		6,777	82
Interest paid		-	-
<b>Net cash inflow from operating activities</b>	6	<b>981,256</b>	522,392
<b>Cash Flows from Investing Activities</b>			
Property, Plant and equipment acquired		(749,681)	(188,030)
Sale proceeds from fixed assets		-	77,273
<b>Net cash (outflow) from investing activities</b>		<b>(749,681)</b>	(110,757)
<b>Cash Flows from Financing Activities</b>			
Repayment of loan from Box Hill RSL - Sub Branch		(100,000)	(100,000)
<b>Net cash (outflow) from financing activities</b>		<b>(100,000)</b>	(100,000)
<b>Net increase in cash held</b>		<b>131,575</b>	311,635
Cash at beginning of financial year		488,799	177,164
<b>Cash at end of financial year</b>	6	<b>620,374</b>	488,799

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022

### 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 policies comply with the measurement and recognition requirements of Australian Accounting Standards.

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".

#### 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 2022(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.

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

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

- 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 2022 (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 2022 (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 2022 (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

Revenue is recognised to the extent that it is probable that economic will flow to the Company and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised:

##### *Rental income*

Rental income is recognised on a straight-line basis over the lease term, in line with the contractual agreement between the Fund and the customer.

##### *Interest revenue*

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

##### *Other income*

Other income is recognised on an accruals basis when the Fund is entitled to it.

#### 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 2022 (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

2022 \$	2021 \$
960,000	580,000
6,777	82
-	22,791
159,999	-
<b>1,126,776</b>	<b>602,873</b>

### 3 TRADE & OTHER RECEIVABLES

#### Current

Prepayments and other assets

<b>6,442</b>	<b>4,553</b>
--------------	--------------

### 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

#### Total plant and equipment

#### Total Property, Plant & Equipment

<b>792,143</b>	<b>792,143</b>
<b>2,060,000</b>	<b>2,060,000</b>
<b>(926,157)</b>	<b>(874,657)</b>
<b>29,732,164</b>	<b>29,071,643</b>
<b>(10,804,006)</b>	<b>(10,095,659)</b>
<b>20,062,001</b>	<b>20,161,327</b>
<b>20,854,144</b>	<b>20,953,470</b>
<b>4,373,974</b>	<b>4,284,814</b>
<b>(3,208,387)</b>	<b>(2,998,596)</b>
<b>1,165,587</b>	<b>1,286,218</b>
<b>1,165,587</b>	<b>1,286,218</b>
<b>22,019,731</b>	<b>22,239,688</b>

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

### 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	Total
	\$	\$	\$	\$
<b>Year ended 31 December 2022</b>				
Balance at the beginning of the year	792,143	20,161,327	1,286,218	22,239,688
Additions	-	660,521	89,160	749,681
Disposals - written down value	-	-	-	-
Depreciation expense	-	(759,847)	(209,791)	(969,638)
Balance at the end of the year	792,143	20,062,001	1,165,587	22,019,731

### 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:

	2022	2021
	\$	\$
- Rent paid from the Sub-Branch to the Patriotic Fund	960,000	580,000
- Contribution towards Welfare Co-ordinators wages paid from the Patriotic Fund to the Sub Branch	70,000	53,000

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (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:

	2022	2021
Cash at bank	620,374	488,799

Represented by:

Patriotic Fund

620,374

488,799

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

Operating surplus / (deficit)

4,625

(541,624)

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

Depreciation

969,638

1,017,698

(Profit) from sale of fixed assets

-

(22,791)

*Change in Operating Assets & Liabilities:*

(Increase)/Decrease in trade debtors and other receivables

(1,889)

28,659

(Decrease)/Increase in trade creditors and accruals

8,882

40,450

Net cash from operating activities

981,256

522,392

## DECLARATION BY MEMBERS OF THE COMMITTEE

The Members of the Committee ('the Committee') of Box Hill 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: 31/1/2023





**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 2022, the statement of surplus or deficit 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 2022 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  
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Liability limited by a scheme approved under Professional Standards Legislation

**Partners**

Marino Angelini, CA  
Michael Shulman, CA  
Peter Angelini, CA  
Nick Jeans, CPA  
James Dickson, 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 blue ink, appearing to read "James Dickson". The signature is written in a cursive style with a long horizontal stroke extending to the right.

James Dickson  
Partner  
Date: 31 January 2023

## DETAILED SURPLUS OR DEFICIT STATEMENT

for the Year Ended 31 December 2022

	2022	2021
<b>Income</b>		
Rent received	960,000	580,000
Interest received	6,777	82
Other Income	159,999	-
Profit on disposal	-	22,791
<b>Total</b>	<b>1,126,776</b>	<b>602,873</b>
<b>Expenses</b>		
Administration Expenses/Insurance	6,564	25,757
Depreciation	969,638	1,017,698
Repairs and maintenance	75,949	48,042
Welfare expenditure	70,000	53,000
<b>Total expenses</b>	<b>1,122,151</b>	<b>1,144,497</b>
<b>Net Surplus / (Deficit)</b>	<b>4,625</b>	<b>(541,624)</b>

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

## Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2022



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

for the Year Ended 31 December 2022

	Note	2022 \$	2021 \$
Revenue		64,588	61,252
Expenses		(67,113)	(42,014)
<b>(Deficit) / Surplus Before Income Tax Expense</b>		<b>(2,525)</b>	19,238
Income tax expense		-	-
<b>(Deficit) / Surplus After Income Tax Expense</b>		<b>(2,525)</b>	19,238
Other comprehensive income for the year (net of tax)		-	-
<b>Total Comprehensive Income for the year attributable to the members</b>		<b>(2,525)</b>	19,238

### STATEMENT OF FINANCIAL POSITION

as at 31 December 2022

	Note		
<b>Current Assets</b>			
Cash & cash equivalents	2	27,881	7,192
Receivables		-	23,728
<b>Total Current Assets</b>		<b>27,881</b>	30,920
<b>Total Assets</b>		<b>27,881</b>	30,920
<b>Current Liabilities</b>			
Trade payables & other liabilities		2,118	2,632
<b>Total Current Liabilities</b>		<b>2,118</b>	2,632
<b>Total Liabilities</b>		<b>2,118</b>	2,632
<b>Net Assets</b>		<b>25,763</b>	28,288
<b>Equity</b>			
Retained surplus		25,763	28,288
<b>Total Equity</b>		<b>25,763</b>	28,288

## STATEMENT OF CHANGES IN EQUITY

for the Year Ended 31 December 2022

	Retained surplus	Total
	\$	\$
Balance at 1 January 2021	9,050	9,050
Surplus attributable to members	19,238	19,238
Balance at 31 December 2021	28,288	28,288
Deficit incurred by members	(2,525)	(2,525)
Balance at 31 December 2022	25,763	25,763

## STATEMENT OF CASH FLOWS

for the Year Ended 31 December 2022

	Note	2022 \$	2021 \$
<b>Cash Flows from Operating Activities</b>			
Cash receipts from appeals and donations		88,313	37,517
Cash payments in the provision of welfare		(67,627)	(40,058)
Interest received		3	7
<b>Net cash inflow / (outflow) from operating activities</b>	2	20,689	(2,534)
<b>Net increase / (decrease) in cash held</b>		20,689	(2,534)
Cash at beginning of financial year		7,192	9,726
<b>Cash at end of financial year</b>	2	27,881	7,192



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022

### 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 policies comply with the measurement and recognition requirements of Australian Accounting Standards.

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 administered by ANZAC House.

#### 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 contract conditions are fulfilled.

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.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the Year Ended 31 December 2022 (cont'd)

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

#### 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

2022  
\$

2021  
\$

27,881

7,192

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

Operating (deficit) / surplus

(2,525)

19,238

Change in Operating Assets & Liabilities:

(Decrease)/increase in trade creditors and accruals

(514)

1,956

(Increase)/decrease in trade receivables and other assets

23,728

(23,728)

Net cash from / (used in) operating activities

20,689

(2,534)

## DECLARATION BY MEMBERS OF THE COMMITTEE

The Members of the Committee ('the Committee') of Box Hill 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: 31/1/2023

**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 2022, the statement of surplus or deficit 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 2022 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 blue ink, appearing to be 'James Dickson', written over a faint circular stamp.

James Dickson  
Partner  
Date: 31 January 2023

## DETAILED SURPLUS OR DEFICIT STATEMENT

for the Year Ended 31 December 2022

	2022	2021
	\$	\$
<b>Income</b>		
ANZAC Day Appeal	33,400	33,300
Donations	3,985	4,217
Interest	3	7
Poppy Day Appeal	27,200	23,728
<b>Total</b>	<b>64,588</b>	61,252
<b>Expenses</b>		
Administration expenses	77	361
Death notices	8,090	7,209
Funeral Expenses	3,200	1,350
Gardening service	10,941	12,690
Medical equipment and doctors fees	820	4,580
Taxi services	17,002	8,109
Wages & salaries	26,400	7,150
Other welfare services	583	565
<b>Total Expenses</b>	<b>67,113</b>	42,014
<b>Net (Deficit) / Surplus</b>	<b>(2,525)</b>	19,238



## BOX HILL RSL SUB-BRANCH

# EBITDAR

	2009	2010	2011	2012	2013	2014	2015
<b>Profit</b>	\$101,721	\$403,848	\$13,478	\$476,859	\$718,179	\$643,305	\$573,293
<b>EBITDAR</b>	\$1,341,721	\$1,643,848	\$1,641,913	\$2,263,957	\$3,037,541	\$2,913,160	\$2,782,743

	2016	2017	2018	2019	2020	2021	2022
<b>Profit</b>	\$821,412	\$624,651	\$428,852	\$427,804	-\$9,620	\$1,101,022	\$1,599,030
<b>EBITDAR</b>	\$3,158,324	\$3,110,740	\$2,925,300	\$2,628,939	\$671,673	\$2,057,824	\$3,060,487

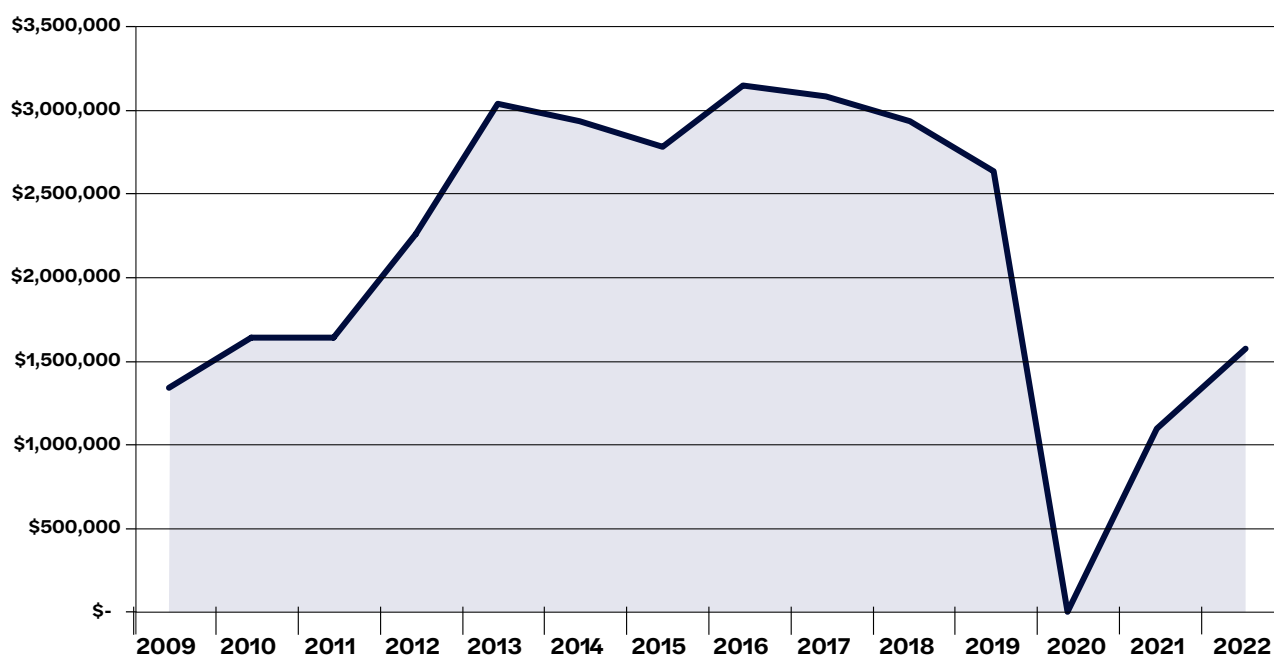
NOTE - EBITDAR represents **E**arnings **B**efore **I**nterest, **T**ax, **D**epreciation, **A**mortisation and **R**ent

EBITDA 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

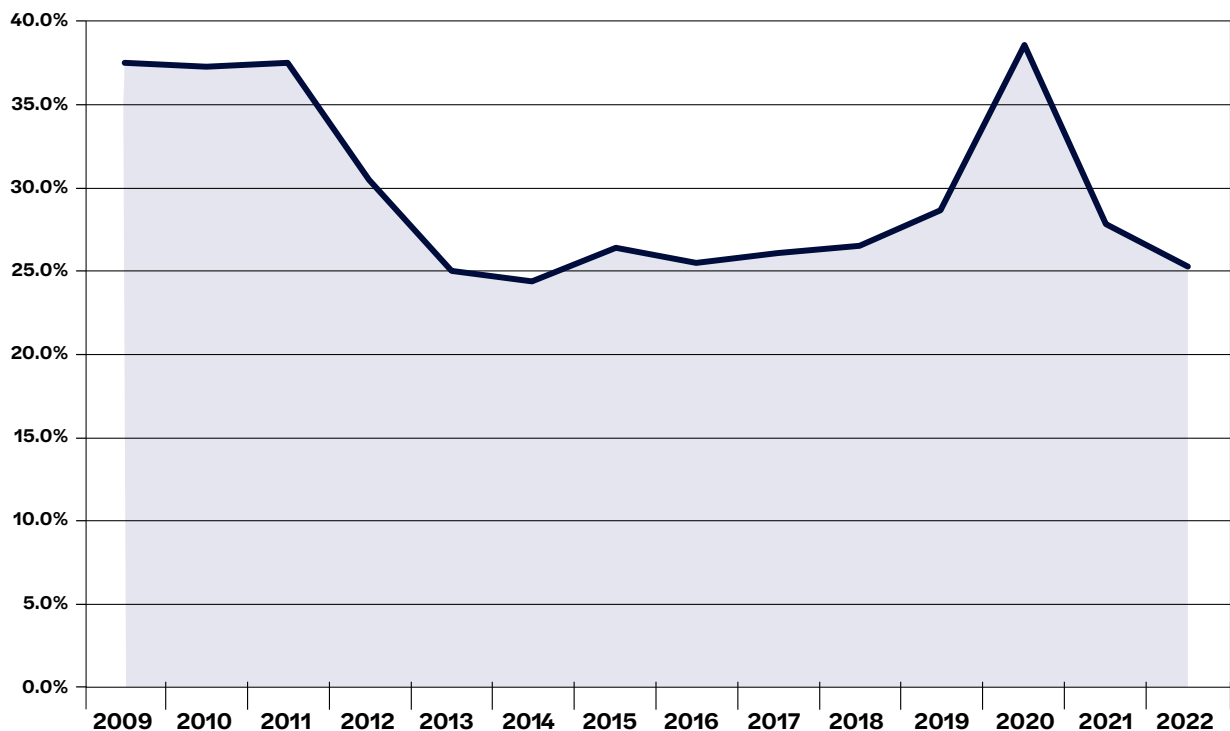
# Percentage Staff Costs to Revenue



	2009	2010	2011	2012	2013	2014	2015
<b>Revenue</b>	\$5,630,178	\$6,232,423	\$6,435,966	\$8,147,386	\$10,757,227	\$11,029,374	\$11,374,092
<b>Adjusted Revenue</b>	\$5,559,520	\$6,052,119	\$6,192,983	\$7,895,115	\$10,489,792	\$10,748,342	\$11,084,713
<b>Total Staff Costs</b>	\$2,059,784	\$2,237,875	\$2,316,033	\$2,394,328	\$2,622,921	\$2,669,455	\$2,944,056
<b>% Staff Costs to Revenue</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>	<b>26.6%</b>

	2016	2017	2018	2019	2020	2021	2022
<b>Revenue</b>	\$12,405,608	\$12,873,016	\$13,120,321	\$12,962,622	4,369,050	\$8,100,109	\$12,925,843
<b>Adjusted Revenue</b>	\$12,109,128	\$12,549,585	\$12,750,366	\$12,625,013	4,095,985	\$7,727,548	\$12,546,422
<b>Total Staff Costs</b>	\$3,113,686	\$3,306,450	\$3,430,960	\$3,597,885	1,568,889	\$2,111,885	\$3,210,514
<b>% Staff Costs to Revenue</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>	<b>25.6%</b>



## BOX HILL RSL SUB-BRANCH

# Community Benefit Statement

### An Explanation

The largest amount in this report is “Subsidised Meals”, this sizable 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.

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

### 2022

#### Veterans Room Hire

Anglo Boer War Study Group  
Box Hill Legacy Widows  
Navy League  
NSAA  
RAAFA  
TPI Association  
Vietnam Veterans

#### Community Room Hire

Community Advocacy Alliance  
Prostate Cancer Support Group  
Seniors Men's Discussion Group  
Box Hill Rotary

#### Social Groups

Genealogy  
Meditation  
Movie Morning  
Tai Chi Class  
Gardening

## BOX HILL RSL SUB-BRANCH

### Community Benefit Statement (cont'd)

305 Army Cadets	\$10,000	Transport for Community-Taxi Vouchers	\$6,463
Angling Section	\$1,000	Vietnam Veterans	\$8,000
ANZAC Day Dawn Service-ceremony & gun fire breakfast	\$4,110	Day Section	\$2,100
ANZAC House-Contribution AWM Last Post	\$750	Youth of Tomorrow	\$100
Billiards & Snooker Section	\$1,000	<b>TOTAL</b>	<b>\$291,238</b>
Bowls Section	\$7,965		
Womens Auxiliary	\$3,516	Agency to RSL Vic Branch	
Box Hill Naval Association	\$2,000	Death Notices	\$8,090
Children's Christmas Party	\$7,633	Funeral Expenses	\$3,200
Darts Section	\$1,000	Gardening Service	\$10,941
Department of Defence	\$500	Medical Expenses	\$820
Doreen RSL	\$200	Miscellaneous Welfare Costs	\$583
Eastern Health	\$16,251	Transport for veterans and family-Taxi Vouchers	\$17,002
Funeral Expenses/Wakes	\$1,730		
Gardening Services-Community	\$1,008	<b>TOTAL</b>	<b>\$40,636</b>
Gardening Services-Veterans	\$795		
Goorambat Veterans Retreat	\$500	Volunteer Hours 14,609 @ \$20 per hour	\$292,180
Hawthorn RSL	\$500		
Haircuts for veterans and others-male and female	\$10,650	<b>Grand Total</b>	<b>\$624,054</b>
Legacy Widows	\$1,000		
Medical Aids/Doctors-Community	\$609		
Melbourne Legacy	\$500		
Membership paid by RSL	\$360		
Memorabilia	\$5,359		
Newsletter Expenses-Scuttlebutt	\$21,269		
NSAA-Whitehorse Sub Branch	\$2,000		
Presidents/Volunteers's Night & Expenses	\$18,681		
Rededication of Centaph	\$8,997		
Remembrance Day Ceremony and wreaths	\$6,431		
Room Hire (foregone Income)-Community	\$17,555		
Room Hire-(foregone Income)-Veterans	\$19,379		
Rotary Club of Balwyn	\$100		
Subsidised Meals-Community	\$74,515		
Subsidised Meals-Veterans	\$19,574		
Swimming Section	\$1,000		
Tai Chi Exercise Classes	\$2,850		
TPI Eastern Suburbs	\$2,300		
Trip to Races	\$990		



**BOXHILLRSL**  
**2022 ANNUAL REPORT**



Box Hill RSL  
Stage 3 Renovation  
**'Memorial Walk'**