



Returned and Services League of Australia (Queensland Branch)

**GAYTHORNE SUB-BRANCH INC**

**2024**  
**ANNUAL GENERAL MEETING**

To be held in  
Diggers' Function Rooms  
Gaythorne Sub-Branch Inc  
on  
Sunday 3 March 2024  
At 9.30am

# Welcome to **Gaythorne RSL**

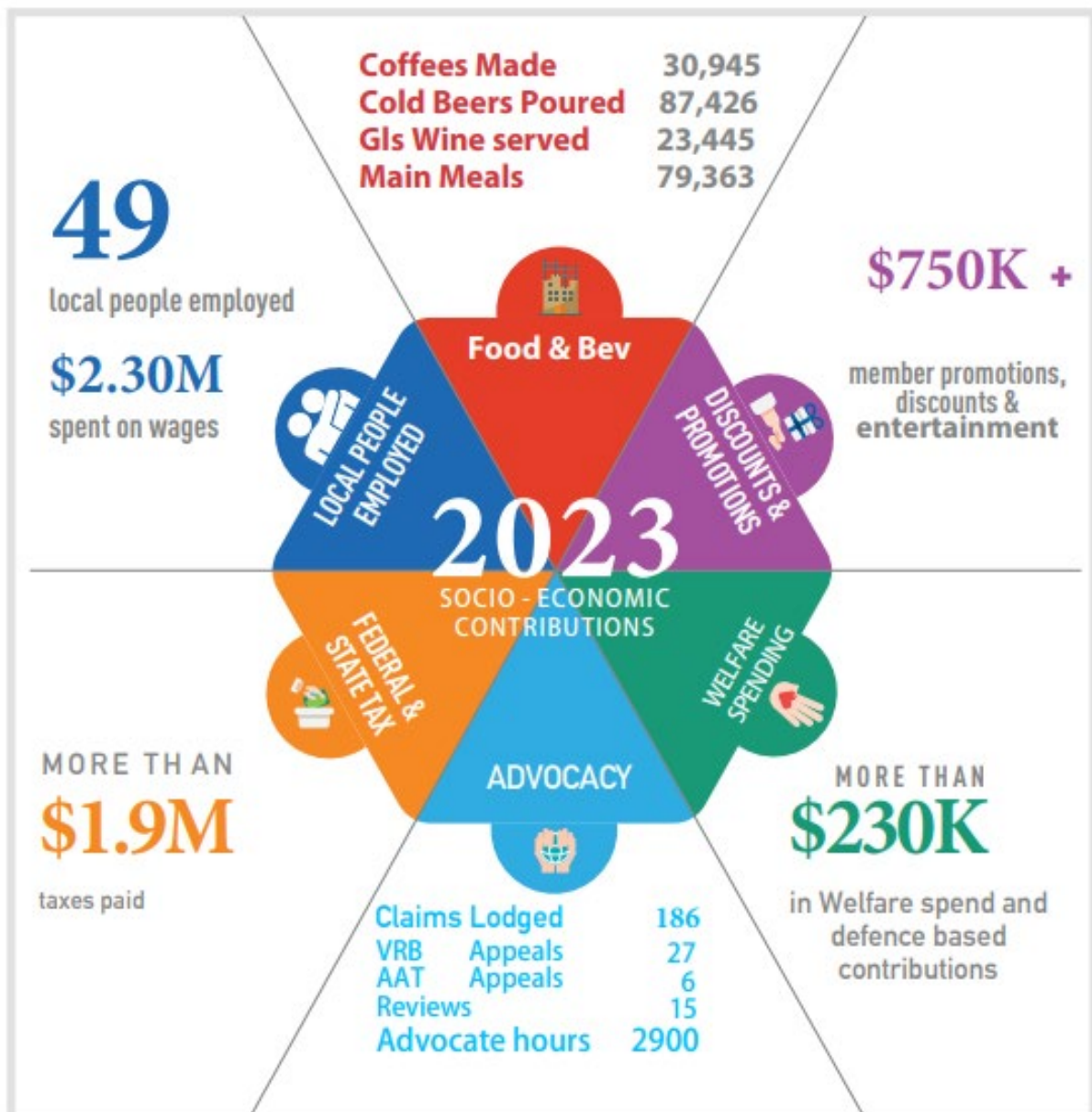
giving back to the community.

The Gaythorne RSL Sub-Branch Inc (Gaythorne RSL) is an amalgamated sub-branch comprised of two areas of operation but operating as one entity; our Sub-Branch and the Licensed Club.

The Sub-Branch operates to support the veteran community both serving and ex-serving members and widows of veterans by way of advocacy, donations and sponsorships. We also provide a friendly modern venue for fellowship for all our Service Members, Social members and Guests. To the staff you come across each and every day with their friendly smiles and greetings when you visit the club, I say thank you.

I hope you enjoy your visit to **your** club.

William Hetherington  
President



**GAYTHORNE SUB-BRANCH INC.**

**BOARD OF DIRECTORS**

**(At date of this report)**

**President**

William Hetherington

**Vice-President (Governance)**

Owen Morrison

**Vice-President (Operations)**

Jamie Whitehead

**Treasurer**

John Hardgrave

**Directors**

Ben Lane  
Ryan Shaw  
Kyle McMillen  
Kathryn Starkey

**Secretary**

**GAYTHORNE SUB-BRANCH INC.**  
**ANNUAL GENERAL MEETING 2024**  
**CONTENTS**

---

<u>Item</u>	<u>Page</u>
2023 Board of Directors	3
Agenda	5
Previous Minutes:	
• AGM Minutes – 5 March 2023	6
• General Meeting – 3 December 2023	15
Reports:	
• President	22
• Treasurer	24
• General Manager	25
• Commemorative & Patriotic Activities	27
• Wellbeing	29
• Citizens' Auxiliary (as per Financial Statements)	
• Mitchie Day Club	30
2024 Board of Directors Nominations	31
2024 Appointments	32
2024 Advocate Appointments	33
2023 Audited Financial Statements	between blue pages
Vale	
Dates to remember	back page

**GAYTHORNE SUB-BRANCH INC.**

**ANNUAL GENERAL MEETING**

**AGENDA**

**Sunday 3 March 2024**

---

1. OPENING – The meeting will be opened at 9:30 a.m. sharp.
2. ODE
3. PLEDGE OF ALLEGIANCE  
*I (state your name) do hereby swear allegiance to the Commonwealth of Australia and its people and do hereby subscribe to the Constitution of the Commonwealth of Australia and the Constitution of the Returned and Services League of Australia.*
4. ATTENDANCE / APOLOGIES – The meeting shall be advised of the total number of members (Service, Social and Club) in attendance, and the total number of apologies received.
5. INTRODUCTIONS
6. PREVIOUS MINUTES – Receive the following minutes:
  - Annual General Meeting held 5 March 2023
  - General Meeting held 3 December 2023
7. BUSINESS ARISING FROM PREVIOUS MINUTES – Any amendments or questions to the above minutes, and motion that they be adopted.
8. REPORTS – Receive and adopt reports:
  - 8.1 President
  - 8.2 Treasurer
  - 8.3 General Manager
  - 8.4 Commemorative & Patriotic Activities
  - 8.5 Wellbeing
  - 8.6 Citizens' Auxiliary
  - 8.7 Mitchie Day Club
9. ELECTION OF BOARD MEMBERS - 2024
10. APPOINTMENT OF HONORARY SOLICITOR
11. APPOINTMENT OF HONORARY PADRE
12. APPOINTMENT OF AUDITOR
13. APPOINTMENT OF DELEGATES FOR 2024/2025
14. APPOINTMENT OF WELLBEING/COMPENSATION ADVOCATES –  
Appointment of all Welfare / Compensation Advocates as per names listed in booklet.
15. BUSINESS TO BE CONSIDERED
  - 15.1 General Business
  - 15.2 Vacancies on the Board
16. MEETING CLOSE

# **PREVIOUS MINUTES**

Annual General Meeting – 3 March 2023

**GAYTHORNE SUB-BRANCH INC.**

**ANNUAL GENERAL MEETING**

**MINUTES**

**Sunday, 05 March 2023**

**0932hrs – 1225hrs**

---

**1. OPENING**

The President, Mr Ken Cullen, declared the meeting open and thanked everyone for attending at 0932hrs.

**2. THE ODE - recited**

**3. PLEDGE OF ALLEGIANCE - recited**

**4. ATTENDANCE**

Members in attendance were as per the attendance book:

- 23 Service Members
- 10 Social Members/Guests
- Apologies were received from 9 members:

Stephen Day, Bryan Bunney, Michael Kulboer, Reverend David Niven CSC, Phillip Ross McNellie, John Barclay, Owen Morrison, Kyle McMillian, Hans Elings.

**5. INTRODUCTION**

The President outlined his expectations that all meeting participants would behave in a professional and courteous manner.

<b>Office Bearers</b>	
Ken Cullen – President	Jamie Whitehead - Vice-President (Minute Taker)
John Hardgrave – Treasurer	Peter Coombes – Director
<b>Honorary Solicitor</b>	
Nick Gould	
<b>Guests</b>	
David Turner Gaythorne - RSL General Manager	Jason Croston – SRJ Walker Wayland Business Auditor
Navon Prasad – SRJ Walker Wayland Business Auditor	

## 6. PREVIOUS MINUTES

**Motion:** That the Minutes of the Annual General Meeting held 19 June 2022 be accepted.

**MOVED:** John Peirce  
**SECONDED:** Michael Pope  
**CARRIED**

**Motion:** That the Minutes of the Annual General Meeting held 19 June 2022 are a true and accurate record of the business transacted.

**MOVED:** Peter Coombes  
**SECONDED:** John Hardgrave  
**CARRIED**

**Motion:** That the minutes of the Special General Meeting held 16 October 2022 be accepted.

**MOVED:** Michael Pope  
**SECONDED:** John Hardgrave  
**CARRIED**

**Motion:** That the minutes of the Special General Meeting held 16 October 2022 are a true and accurate record of the business transacted.

**This motion was not carried.**

## 7. BUSINESS ARISING FROM PREVIOUS MINUTES

Roger Boulton stated that the minutes were not an accurate record as they did not reflect the Secretary's involvement in the conduct of the meeting.

Roger Boulton noted his concern that in his opinion the Sub-Branch Constitution had been breached.

Roger Boulton was asked by the Chairman of his recollection as to who opened the meeting.

The chair stated that he recalled that it was the Vice President (Operations) and that he also closed the meeting.

The Chairman stated that it was not a breach of the constitution as the Vice President (Operations) had the prerogative to conduct the meeting in any manner that he deemed fit. The Chairman further confirmed the Secretary was not the only person who spoke at the meeting, it was also the Treasurer and another Director Nic Gould who also spoke after being asked to by the Vice President (Operations).

**Motion:** That the minutes of the Special General Meeting held on 16 October 2022 be amended to reflect that the Special General Meeting was chaired by the Vice President Operations Jamie Whitehead and the Secretary Samantha Cowley conducted business of the meeting.

**MOVED:** Roger Boulton  
**SECONDED:** Brain Moodie

A count was conducted of the 10 service members who attended the Special General Meeting and 5 were recorded as voting in favor of the Motion.

**CARRIED**

Member Brian Moodie raised a concern through the Chair that if the Secretary was conducting business of the meeting, then how



could she take accurate minutes of the meeting. It was confirmed by the Chairman that the Secretary recorded the minutes of the meeting.

Mr Lee Regnart referred to item 6 at page 12 regarding the issue of Social Members. The Chair stated that this issue has been dealt on numerous occasions on an annual basis.

Merv Brown stated that the Constitution provided for the appointment to the Board of 2 Social Members.

The Chair confirmed that the Board decides on an annual basis, prior to the AGM whether they would like Social Members to be appointed to the Board and that they have the final say.

Merv Brown stated through the Chair that when he was the President, that there had been a Motion passed for the appointment of 2 Social Members to the Board which had never been rescinded. As no Motion to rescind has ever been recorded by any consecutive Board, the appointments should be ongoing a motion is moved to rescind. Until then, as the membership has over 100,000 Social Members in the Club, the issue of 2 social members being present on the Board is appropriate.

The Chair stated that the Constitutional scenario has been discussed at length with Merv Brown with representatives from RSL State as well as the Executive of Gaythorne and that as far as those parties are concerned, the matter has been resolved. The appropriate process is exercised by the Board annually.

#### **8. REPORTS – as per the Agenda**

- President
- General Manager
- Treasurer
- Commemorative and Patriotic Activities
- Wellbeing
- Citizens' Auxiliary (as per Financial Statements)
- Mitchie Day Club

**Motion:** That the reports as contained in the Agenda be adopted.

**MOVED:**  
**SECONDED:**

Di Greene  
Kev Irwin  
**CARRIED**

#### **9. ELECTION OF BOARD MEMBERS 2023**

The Chair announced that Peter Coombes was standing aside from his duties as Director and thanked him for his efforts.

The Returning Officer was General Manager David Turner with scrutineers Jason Croston & Navin Prasad ( from SRJ Walkerwayland, the club auditors )

The election of Jamie Whitehead in the position of Vice President was unopposed.

Nominees for the vacant Directors positions were invited to address the meeting and each gave an address. The nominees for the vacant positions were:

Nigel Cox; William Hetherington; Kathryn Starkey; Harriet Sutton; Paul Warren

Following a ballot of members, Elected: Kathryn Starkey; Paul Warren; Harriet Sutton

During the counting of the vote, the Chairman invited any general questions from the floor to the Board. Roger Boulton referred to the Treasurer's report and asked John Hardgrave about the Motor Vehicle expenses and the Courtesy Bus. It was explained that the viability of the

Courtesy Bus had been previously examined by the Board and explained in a prior General meeting.

**10. APPOINTMENT OF HONORARY SOLICITOR:**

Nick Gould

**11. APPOINTMENT OF PADRE**

Reverend David Niven CSC

**12. APPOINTMENT OF AUDITOR**

**Motion:** That the Auditor, SRJ Walker Wayland Business Advisors, Accountants and Auditors be approved.

**MOVED:** John Hardgrave  
**SECONDED:** Kevin Irwin  
**CARRIED**

**13. APPOINTMENT OF DELEGATES FOR 2023/2024**

Brisbane North District Delegate and State RSL Delegate - The President with the alternate Vice President, Owen Morrison.

**Motion:** That the Chair, Mr Ken Cullen be appointed Delegate for the 2023 RSL Queensland AGM/Brisbane North District AGM. In the alternative, Mr Owen Morrison, Vice President be appointed as delegate if the Chair is unable to attend either meeting.

**MOVED:** Merv Brown OAM  
**SECONDED:** Joseph Skilton  
**CARRIED**

**14. APPOINTMENT OF WELLBEING/COMPENSATION ADVOCATES**

Appointment of all Welfare / Compensation Advocates as per names listed in booklet.

**Motion:** That Authorised Advocates as listed in the 2023 AGM Booklet be accepted.

**MOVED:** Merv Brown OAM  
**SECONDED:** Joseph Skilton  
**CARRIED**

**15. BUSINESS TO BE CONSIDERED**

Roger Boulton raised that section 44.3 of the Constitution had allegedly been breached around the procedure at the SGM.

Roger Boulton stated that the Chair of the meeting needs to be a Service Member and that his move to have the Secretary handle the meeting was not appropriate.

**Motion:** That a General Meeting be called for 26 March 2023 where the Vice President (Operations) should show cause as to why he should not be removed from the Board.

**Motion was debated and was defeated.**

Roger Boulton advised that communications from the Board were poor, with a recent example being that an information session around the refurbishment of the Club led to a poor attendance and that the only way to ensure that matters were effectively communicated were to convene regular General Meetings.

A discussion around the current communication strategies including social media, use of the notice board and email have been effective. It was acknowledged that there were always opportunities to improve. It was proposed that SMS communication should be reviewed as a strategy, and it was agreed by the Chair and GM that it be considered.

Roger Boulton raised a motion that: That a General Meeting be held every 2 months and that those meetings are to be called and held on the proposed dates. Roger Boulton stated that he had a list of proposed dates which would be provided to the Secretary.

The following issues were raised and debated by the membership:

- the Constitution provides for 4 meetings per year, however that these needed to include the SGM and AGM;
- the time impost to the Board in convening 4 Meetings, would be too great, based on the regular monthly Board meetings conducted.
- regular informal information sessions with the membership would be more appropriate.
- the nature of General Meetings included provision of financial reports, lodgement of questions, receipt of correspondence.

The Motion was amended by Roger Bouton.

**Amended Motion:** That a General Meeting of the Gaythorne Sub-Branch be held every 3 months.

<b>MOVED:</b>	Roger Boulton
<b>SECONDED:</b>	Di Greene
	<b>CARRIED</b>

Roger Boulton raised that he was concerned that Services to observe Vietnam Veterans Day and Remembrance Day had been held inside of the Club and that if the weather permitted, that they should be conducted outside. Further , the previous Board made a point of holding these Services outside. The Chairman advised that owing to safety concerns around the health and the welfare for the majority of the participants who were elderly, it was more preferable to hold these inside the Club. The Chair further stated that there were cost implications in setting up for the Service, particularly when these were in the majority not largely attended, other than ANZAC Day. Roger Boulton stated that in all good conscience, he would never attend another Service if it was to be held inside and the weather was fine.

This was noted by the Chair.

Brian Moodie asked for clarification around the currency of the Gaythorne Sub-Branch Constitution as he believed that there was nothing noted in any minutes around its acceptance. It was discussed by Merv Brown OAM that the Gaythorne Constitution had been approved previously and that Brisbane North District had received notification from the State Governance Committee requesting changes around clause 55 which was currently under review. It was agreed that the Board would take it on notice for follow up.

Brian Moodie stated that he didn't believe that the format of the layout of the Constitution including the table of contents was in the appropriate format and described, in his opinion, what was required. The Chair reminded Brian that such issues of substance required greater explanation which could only be achieved via outlining the issues in writing to the Secretary. Honorary Solicitor Nick Gould advised that the layout and formatting was similar if not identical to the majority of other sub-branches with similar incorporated status. Brian Moodie was invited to make a submission in writing to the Board at his convenience.

Brian Moodie raised a concern regarding the residential location of the Secretary. The Chair requested clarification around what he meant as his original request appeared to be framed in such a way that was intimidating to the secretary. The Chair again stressed the importance of providing detailed requests in writing. Brian Moodie clarified that it was not his intent to be intimidating and then clarified, explaining that he didn't understand why there was a residential distance provision in the Constitution for the Secretary. Following debate of members, it was stated that this was an incorporated association act requirement.

Brian Moodie requested that a register of all motions passed and defeated be created which was available for inspection by the membership as requested.

**Motion:** That a Register of all Motions carried and defeated be created which will be made available for inspection by the Members upon request.

The motion was debated by the members in attendance, and it was agreed in the majority that the Minutes were a suitable mechanism in meeting our governance requirements.

**MOVED:** Brain Moodie  
**SECONDED:** Roger Boulton

**Motion was  
defeated**

Brian Moodie asked whether there was a Memorabilia Catalogue. The Chair passed this enquiry to Nigel Cox who explained that there was a catalogue, however owing to the history of the Sub-Branch that a lot of memorabilia had been relocated to Service Museums which may have not been accurately recorded. Nigel explained that he had done as much work possible as a volunteer in maintaining the records and the presentation of memorabilia in the Club. Nigel further confirmed that there is a policy on the disposal of items when returned to family members who are able to provide confirmation via a Will. Nigel further confirmed that there was a loan register for Memorabilia.

Brian Moodie asked if there was anything formal in the Constitution confirming the management of Memorabilia. It was explained by Merv Brown that only the most appropriate articles are prescribed in the Constitution and that memorabilia is provided for in the Objects of the League which are held in the Constitution.

Roger Boulton raised that he had a concern around the adequate management of Memorabilia and that the Board should not direct staff of the Club to dispose of it. The Chair explained that in his time as Chair, the Board has never directed anyone to dispose of any Memorabilia.

**Motion:** Memorabilia cannot be disposed of without confirmation by another Member, not being a Board Member.

**MOVER:** Roger Boulton  
**SECONDED:** Nil

Di Greene suggested that the Board confirm that when it receives Memorabilia, it not be disposed of. It was confirmed that Nigel Cox as Memorabilia Officer has a process of due diligence in place that preserves any item received and that as far as he is aware, no items are disposed of without his knowledge.

**The Motion was not seconded and lapsed.**

Brian Moodie requested confirmation that the Memorabilia collection was insured. This was confirmed by the GM that it forms a part of the Club's insurance.

Brian Moodie enquired as to whether Nigel Cox as Memorabilia officer required a budget to conduct his business. Nigel confirmed that he didn't require a budget to conduct his business as all expenses came from the welfare budget.

Brian Moodie enquired as to the protection of his personal information and expressed misgivings that the GM had access to his private details. It was confirmed that David as the GM of the Club retained all personal information by consent however none of these details are provided to HCS. Merv Brown stated that all service members details are retained the same as social and club members owing to the amalgamation. The RSL State system known as MMS retained all private details of service members and that the clubs welfare officer and secretary had access however if Brian was not happy with these details being retained that he could contact the membership officer of RSL State to have these withdrawn.

Brian Moodie requested for the pending brief on renovations, that the GM not be in attendance as there may be a conflict based on his employment with HCS. It was explained by the Chair that the GM had been crucial to the process in organising contractors and other providers and that he and other members of the Board were required for the brief to provide credibility and context and be available for questions.

The Chair adjourned the meeting for a period of 15 minutes for coffee and comfort break.

## 16. MEETING RECOMMENCED

The meeting recommenced at 1137H

The GM and Treasurer provided a brief to the members in attendance regarding the renovations.

Members in attendance posed the following questions or made the following statements:

- Kevin Irwin – **Question** - confirmation that the number of poker machines would be reduced to 110 from 130. How did you get HCS to agree to this? It was confirmed for Stage 1, that the machines would be reduced to 110 on the proviso that the full complement of 130 machines be reintroduced for Stage 2.
- Tracey Pope – **Question** - whether the Club posted gift vouchers to certain members. It was confirmed that this was conducted and that it was legal. Further all members had the right to self-exclude from the promotions.
- Lee Regnart – **Question** - cost of renovations. It was advised that Stage 1 would cost more than \$4 million with the sum of \$550,000 to \$600,000 being solely for the air conditioning. It was further confirmed that the Landlord was not providing any financial assistance. It was further confirmed that the Gaythorne Sub-Branch had received formal pre-approval for the entire sum of \$4+million.
- Brian Moodie – **Statement** - the membership should have been consulted about the renovations. That the membership should have a determining vote in the conduct of any works on the Club and that any work should be ceased immediately until approved by the membership. It was explained that this session was a consultative process, however the Board had been elected to undertake business on behalf of the Sub-Branch.
- Brian Moodie – **Question** - instead of spending \$4million on renovations to improve the position of the Landlord, why couldn't the Club get a loan to buy back the building. It was explained by Merv Brown OAM that as former Chair, the prior Board made enquiries around the purchase, but the cost was in excess of \$20 million which the banks would not entertain.
- Merv Brown OAM – **Statement** - the concept of having a member based vote on any works to the Club where only 30 members attended would not be a true reflection on what the Membership base of in excess of 100,000 members wanted.

- Tracey Pope – **Question** – why so little attendance at this meeting. Merv Brown OAM explained that the conduct of the members at meetings and the way that they were conducted may not be an attractive option.
- Brian Moodie – **Statement** – there is no one here because the information isn't going to the members.
- John Hardgrave – **Statement** – the average age of members in the RSL is late 60's there are several challenges around attracting volunteers to be an active part of the organisation which is vastly volunteer based. There is a perception that the Board needs to consult with the members around decisions of the Club which it doesn't.
- Phil Buckley – **Statement** - caution needed to be exercised around the borrowing of such large amounts of money and the interest rate rises in the current environment. Observations around the lack of people eating out and the lack of patrons on certain evenings. High inflation is impacting on discretionary spending.
- Merv Brown OAM – **Question** – if a builder for renovations has been identified. John Hardgrave and GM confirmed that the Landlords builders would not be a part of the tender review process.
- Merv Brown OAM – **Statement** – The clubs must obtain approval for borrowings from RSL QLD and that RSL State has the power pursuant to the Constitution to review the due diligence and withdraw approval for any project deemed at risk.

The Chairman advised that as a motion to destroy the ballot papers had not been conducted immediately after the vote, that it be moved prior to the closure of the meeting.

**Motion:** That the ballot papers for the election of Directors to the Board be destroyed.

**MOVED:  
SECONDED:**

Kevin Irwin  
Di Greene  
**CARRIED**

## 17. MEETING CLOSED

The President declared the meeting closed at 1225H

---

KEN CULLEN  
PRESIDENT

---

JAMIE WHITEHEAD  
VICE-PRESIDENT (GOVERNANCE)

# **PREVIOUS MINUTES**

Special General Meeting – 3 December 2023

**GAYTHORNE SUB-BRANCH INC.**

**GENERAL MEETING**

**MINUTES**

**Sunday, 3 December 2023  
0950hrs – 1057hrs**

<b>ITEM</b>	<b>MINUTES</b>	<b>ACTION</b>
1. <b>Opening</b>	The Chair declared the meeting open at 0950 Hrs	
2. <b>Ode</b>	The Ode was recited.	
3. <b>Attendance</b>	The following Board Members were in attendance:	
	Will Hetherington	Chair - President
	Owen Morrison	Vice President
	Jamie Whitehead	Vice President
	Ryan Shaw	Director
	Kyle McMillan	Director
	Michelle Morrow	Secretary
	28 Service Members were in attendance.	
	4 Social Members were in attendance.	
<b>Apologies</b>	John Hardgrave	Treasurer
	Ben Lane	Director
	Kathryn Starkey	Director
	Brian Moodie	Service Member 2353438
	Tracey Pope	Service Member 2434994
	Stephen Szczurek	Service Member 1014447
	Denis Mattes	Service Member 2352497
	<b>Motion:</b> That the apologies be accepted	
	<b>MOVED: Jamie Whitehead</b>	
	<b>SECONDED: Kyle McMillan</b>	
	<b>CARRIED</b>	



ITEM	MINUTES	ACTION
------	---------	--------

**4. Presidents Address**

Mr Will Hetherington addressed the membership –

- Welcome to the membership.
- Why is the RSL here? What's its purpose?
- Strong Board and Management team that are aligned to the RSL outcomes.
- The General Manager keeps the club financial.
- The Board is developing a cohesive strategy that will see us improve on our current position, move through the renovations and beyond.
- RSL Sub Branch is a volunteer organisation, the Board are volunteers. We have a skills based Board.
- Every person on this Board acts in the best interests of you as Members and the Veteran community as a whole. It will take time to trust us. It will happen with frequent engagement and transparency which is what everyone here is seeking.
- If you have any questions, please approach the Board, approach David, or the Secretary. I am always available on email and phone at any time. I want to hear how we can better support you and the contemporary veterans that are coming through.
- Please ensure our behaviour today is transparent and respectful, reflects our values and objects and also being decent human beings.

**5. Previous Minutes**

The Minutes of the previous Special General Meeting held on the 30<sup>th</sup> of September 2023 were presented.

Amendments -

- *Sandra Hawkins - 8 (d)* - I am a sub branch member, not representing the Citizens Auxiliary. Royal Australian Army Nursing Corps.
- *Kevin Erwin OAM – 8 General Business* – No record of the Northern District President, Merv Brown OAM that nominations for replacement of President be presented to the Members

**Motion:** That the Minutes circulated and amended be taken as a true and accurate record.

**MOVED: Bryan Bunney**

**SECONDED: Geoffrey Hannah**

**CARRIED**

**6. Business Arising**

**(a) Clarification of the requirements for questions being proposed prior to the General meetings.**

**Action Item (a) Secretary to send Roger Boulton a**

ITEM	MINUTES	ACTION
	<ul style="list-style-type: none"> <li>- There is no rule around asking questions, however, if received prior to meetings the Board can answer your question more effectively</li> <li>- Questions must be respectful and align to the purpose of the RSL</li> </ul>	<b>copy of State By Law 2</b>
	<p><b>(b) The Gaythorne RSL Sub Branch hold regular, scheduled General Meetings for Sub Branch Members</b></p> <ul style="list-style-type: none"> <li>- Members would like more interaction with the Sub Branch and other members</li> <li>- The Sub Branch will hold a monthly casual members catch up</li> <li>- The Sub Branch will continue to hold General Meetings every three months</li> </ul>	<b>Action Item (b) – Members to ensure Mobile and Email contact details are up to date</b>
	<p><b>(c) Memorabilia –</b></p> <ul style="list-style-type: none"> <li>- Nigel Cox is happy to answer any Memorabilia questions</li> </ul>	
<b>7. Motion</b>	<p><b>(a) Special Resolution – Vacancies on the Board</b> <i>Brian Moodie via Roger Boulton</i></p> <ul style="list-style-type: none"> <li>- After receiving advice from our Honorary Solicitor Nic Gould, it would be in the best interest of Governance and transparency to hold over until the AGM 2024</li> </ul>	<b>Action Item 7(a) – General Business Agenda item for AGM 2024</b>
<b>8. Business to be considered</b>	NIL	
<b>9. General Business</b>	<p><b>(a) Renovation Update</b></p> <ul style="list-style-type: none"> <li>- Renovation has commenced</li> <li>- On schedule to finish February 2024 for Stage 1.</li> <li>- Project is on budget and on time as at the meeting date</li> </ul> <p><b>(b) AGM 2024</b></p> <ul style="list-style-type: none"> <li>- Sunday 3<sup>rd</sup> of March 2024</li> <li>- A few weeks prior to the District AGM</li> </ul> <p><b>(c) AGM Nominations</b></p> <ul style="list-style-type: none"> <li>- In 2024 we have three positions up for nomination 1 x Vice President 2 x Director</li> <li>- If there are things that you would like to impact or change then I would encourage you to put your hands up for one of those positions.</li> </ul> <p><b>(d) Life Subscriber</b></p> <ul style="list-style-type: none"> <li>- The Gaythorne RSL Sub Branch is going to pay the fees of all financial service members as a gesture of good will. The benefit is that you will enjoy financial membership for the rest of your life. It's to do with encouraging and recognising participation.</li> <li>- Some other sub branches also pay for their Members fees and this hasn't effected membership at other Sub Branches</li> </ul>	

**(e) Updating membership information for correspondence**

- Please ensure your information is up to date. We are starting to send more correspondence via email and SMS. To ensure you are receiving your information from the Sub Branch in a timely manner please see our Welfare Officer Greg Butterfield.

**(f) RSL Pillars – School Awards, Events, and Ceremonial Attendance – Kyle McMillan**

- Lots of schools, lots of students doing wonderful things.
- School award ceremonies to present the Anzac Awards, and Remembrance Day to represent the Sub Branch at several schools
- Remembrance Day – biggest attendance at a Remembrance Day event ever. Any suggestions please let the Secretary or Welfare Administrator know.

**(g) Carols in the Park – West Mitchelton Football Fields**

- Saturday 9<sup>th</sup> of December 2023
- Gazebo and stand at the Carols to speak to the community
- Renovation updates
- Member information
- Veteran Services
- Advocacy Work
- Calling for any volunteers

**(h) Who authorised the removal and disposal of the Light Horse and the display? Roger Boulton**

- The light horse, the rider and the saddle have been moved due to renovations in the Club.
- 2<sup>nd</sup> Lighthorse Woombye are currently borrowing the saddle which are able to come back into the club – they are 1904

**(i) Discipline of a Service Member – Member Peter Swartze**

- There is an inefficiency of the administration of the club in regards to a member from June this year. A service member has been barred from the Club and has not been allowed back in. I would like the member to be invited back into the Club and given an apology.
- Member is Tony Lewis
- *Will Hetherington* – for some situation awareness, I have been on the last four discipline hearings, and I don't have any recollection of Mr Lewis's name. It hasn't come to a Board meeting yet.

**(j) By Laws – Member Lee Regnart**

- You stated we only have two By Laws. The State has many more By Laws, so are what you saying is that the State By-Laws are in place as far as Gaythorne is concerned?
- *Will Hetherington* – yes
- Gaythorne Sub Branch By Laws are *Discipline and Auxiliary*

ITEM	MINUTES	ACTION
------	---------	--------

- *Merv Brown OAM* – I appreciate what you're saying Mr Chairman, however the Board have empowered somebody as the Secretary to use By Law 2.
- *Will Hetherington* – Merv could you please put that in writing so I can investigate.

**(k) Governance /Social Members elected to the Board – Member Ted Chitham**

- The Constitution allow for up to 2 social members to join the Board. It has to be ratified by the Board prior to the AGM. As a Board we decided this year not to encourage social members on the Board next year. There as a lot of emphasis from the Membership that we were doing a lot of things for the Club and not necessarily for the service membership so we wanted to keep a Veteran/Skills based board to maintain focus our purpose.
- *Di Greene* – I think the fact that the Board has stated or voted on the fact that its prior to the Board or AGM – I don't want someone on the Board talking about pokies and food etc. when we are Veterans.

**(l) Memorabilia – Member Nigel Cox**

- No Memorabilia records from the first day
- I have been doing a stocktake over the last few weeks
- Gift Donation folder, Inwards and Outwards loan folder, transfer/return folder
- There needs to be structure around the memorabilia knowing its important to the membership.

**(m) Circular Resolution – Level 1 Advocate**

- A circular resolution for Ms Robyn Clark – Advocate Level 1 to move from Samford to Gaythorne Sub Branch

**Motion:** The membership approves Ms Robyn Clark – Advocate Level 1 to move from Samford to Gaythorne Sub Branch

**MOVED: Ms Di Greene**

**SECONDED: Mr Nigel Cox**

**CARRIED**

**(n) Member Stephen Day –**

- Speaking on behalf of his colleagues we hope that you will be successful and we all support you in your role.

<b>10.</b>	<b>Closed</b>	Meeting closed at 10.57am
<b>11.</b>	<b>Next Meeting</b>	AGM 3 <sup>rd</sup> of March 2024

\_\_\_\_\_  
Signed by the President

Date - \_\_\_\_\_

# REPORTS

President

Treasurer

General Manager

Commemorative Patriotic Activities

Wellbeing

Citizens' Auxiliary  
(As per attached financial statements)

Mitchie Day Club

## **PRESIDENT'S REPORT FOR THE YEAR 2023**

Dear Members,

It is with great pleasure that I present my report for the year that was 2023.

Gaythorne RSL is in a very strong position that presents immense opportunity to establish itself as a model for veteran support, both in Queensland and nationally. As one of the few remaining amalgamated RSL clubs left in Queensland, Gaythorne RSL is able to access the veteran community to understand the evolving nature of veteran support requirements and then take that knowledge to develop initiatives with the funding support intrinsically provided by the operation of our wonderful club.

Our Sub-Branch has a foundation of welfare which is largely facilitated by the phenomenal work that our advocates do on behalf the whole veteran community, not just our members. We are fortunate to have what is estimated to be the only practising Level 4 Advocate in Queensland in Ken Cullen, who leads and mentors a team of 5 other Level 2 and 1 Advocates that have submitted over 249 claims to DVA for veterans in this calendar year. A huge feat that should be recognised along with the over \$234,000 spent on welfare and community activities in the last year generated from various support activities from our Sub-Branch.

The Sub-Branch has aligned with RSL Queensland in focusing on three pillars of care, commemoration, and camaraderie. There are many ways that we have and will continue to demonstrate these, for example, providing financial assistance and other services to veterans in need, undertaking commemorative services such as Anzac Day, Vietnam Veterans Day, Remembrance Day and Poppy Services, along with facilitating member activities to establish and strengthen connections in the veteran and broader local community. Our welfare officer, Greg Butterfield, and our Secretary, Michelle Morrow, have been very active in these fields and have done a phenomenal job on behalf of the Sub-Branch.

I would like to recognise the exceptional contribution that our volunteers make to our community. The foundation of this is our hard working and dedicated citizens auxiliary that donate so much of their own time in volunteering in our community to raise much needed funds for support initiatives. Volunteering is also about creating community connection which also extends to the social clubs, such as the Cards Club for 500 and Euchre, Indoor Bowls, and the Mitchie Day Club. The connection and camaraderie these clubs embody has resounding positive effects on our whole community and your efforts are appreciated immensely.

The biggest achievement for 2023 though, in my opinion, is the renovation of the Club. The work undertaken in planning, preparation and management of the renovation is immense and has been completed by the Board in close partnership with Club General Manager, David Turner, to ensure that Gaythorne RSL is able to continue to fund veteran support initiatives into the future. David has been diligently carrying out management functions related to the renovation and has been instrumental in minimising impacts on operations and also addressing issues. The renovation will ensure that the Club revenue will continue to grow, which has the follow-on effect of ensuring that funding for the work we do in the community can continue to grow also.

As part of the renovation, the Board has been able to secure additional funding to establish a veteran space that will enable more DVA Advocacy work and the addition of new and alternate initiatives that are emerging from the contemporary veteran community. This space will be dedicated to veterans and feature a separate entrance. The Board is keen for ideas on what our membership would like to see in this space.

All of the great work that the Sub-Branch undertakes is enabled through the efforts of our Club staff in ensuring a welcoming and enjoyable experience for our patrons. Our Club General Manager, David Turner, and staff are commended for their commitment to our wider purpose and excellent performance this year, particularly in adjusting to the renovation. Under David's leadership, the whole team have been diligent in ensuring expenses are minimised, revenue is maximised, and the quality of food, beverage, and hospitality remains at a high standard.

The Board have committed to improving connection to our membership and this is demonstrated in establishing General Meetings every 3 months along with having monthly social connection events. The Board is also working toward developing strategy regarding the Gaythorne RSL future. A component of this is defining our desired end state that is aligned with our purpose so that we can create the right plans to achieve it and your input is welcomed. I would like to thank each member of the Board for their dedication and their enduring commitment to our members and veteran support initiatives.

Finally, I would like to thank our membership for continuing to be part of our community. I would suggest that our membership is some of the most engaged and passionate of the whole veteran community. Through continuing to serve by dedicating time to volunteering and being part of engagement activities, you all ensure the future of the Gaythorne RSL and its continuation of fulfilling its purpose – to support the veteran community.

The accompanying Audit, Treasurer's, and General Manager's Reports should all be read in conjunctions with this report. Gaythorne RSL is in an advantageous position that is driven by a dedicated team and I am energised by what we can achieve in the future.

Sincerely,

Will Hetherington  
President  
Gaythorne RSL

## **Treasurers Report**

2023 saw the easing of the challenging covid trading conditions from 2022 enabling the club to resume trading in its usual capacity.

I cannot thank the club's General Manager, the management team and the Board enough for the work they have put in during a very busy year. With the decision to renovate the club, which includes the provision of a dedicated veteran space for our members and families, we have still managed to ensure that club remains in a solvent position delivering on our charter of supporting the Veteran community.

As mentioned in the General Managers Report, the club was able to achieve a Net Profit of \$402,310 and an EBITA of \$902,309 for the year. Whilst this may be down on the 2022 figures, renovations that commenced in November significantly impacted trade at the end of the year.

Our commitment to the ADF through direct financial support to local ADF units, grants and in-kind support continued throughout the year. Our financial support for community organisations has continued through the use of monthly raffles, helping to ensuring the sustainability of the Club and ongoing operations.

With the renovations underway I am looking forward to a re-invigorated club and Sub-Branch facility in the year ahead.

John Hardgrave

Treasurer.



## General Managers Report

2023 was another successful year for the Sub-Branch. With strong trading of the Hospitality side of the sub-branch and a busy Welfare Department, led by level 4 advocate Ken Cullen, again working hard to assist veteran's, with 249 claims/appeals assisted.

The club reported a Net profit of \$402,310, and EBITDA of \$902,309 for the year. The result was down on 2022 record result but was impacted by the start of renovations in November.

Remembrance services again were well attended throughout the year with Gaythorne the local hub for remembrance occasions.

Anzac Day was a very successful day. 50 service members rose early for the 5am gunfire breakfast. Sid Loder Park was full for the Service and March at 6am with a large attendance from local schools, sports club and the local public showing their respect. Following the service the club served 500 meals for breakfast and remained very busy throughout the day, with Ryans Two-up an outstanding success.

Vietnam Veterans Day had the largest attendance for a number of years with a service in Sid Loder Park and then camaraderie back in the club with over 100 attendees.

Remembrance Day also saw an increased attendance this year, with over 150 attending the service in Sid Loder Park and then camaraderie in the club following.

After a significant amount of planning by the Sub-branch board and HCS Management, the club commenced renovations in November following a competitive tender. The renovations will improve the overall facility offer and experience for members and guests by adding new and improved food and beverage areas for members to enjoy. This is a very exciting time for the club that will deliver a revitalised club for the changing local market, including;

- New entrance and modern facade
- New patisserie café
- New cocktail lounge
- New central bar
- New Sportsbar and TAB
- updated bistro décor.
- updated gaming room with increased spacing between machines and new stools.
- Updated main toilets along with a new disabled toilet.

As the President mentioned in his report, the most exciting addition with the renovations will be a new dedicated Sub-Branch Veterans Hub to be fitted out in the DF4 function room. The hub will be the new home of the clubs very busy advocacy team, memorabilia display, and a self-service café for veterans to catch up in a quiet space. The new hub will also provide room for visits by other ESOs, and support services for veterans.

As a significant local employer with 49 employees, the club contributed over \$2m in salaries and wages during the year.

The kitchen team led by Head Chef Anel has again had an outstanding year. The bistro relocated upstairs in early November to allow for the start of the renovation, which has been a challenge for our chefs, but one they have met

The staff are the key to the club and its best asset. I cannot thank them enough for all of their efforts and hard work throughout the year. Operations Manager Neil, Head Chef Anel, Marketing Manager Paula, Renee in Admin, Bistro Supervisor Anna. We had a change over in our duty managers with long term managers moving on in Katrina and Sue. We welcomed to the team Erin, Chris and Rhonda.

To President Will Heatherington, VPs Jamie Whitehead, Owen Morrison and Treasurer John Hardgrave and all Board members, thank you for your ongoing support and the time you freely give to the Sub-Branch.

Finally, on behalf of the Board, all Club staff and HCS Management, I thank you for your continued support of the RSL and I look forward to welcoming you to the revitalised Gaythorne RSL with the new bistro, sportsbar and central bar opening in Mid-March, with the full renovation completed late July with opening of the café.

David Turner  
General Manager

**COMMEMORATIVE AND PATRIOTIC ACTIVITIES REPORT**  
**FOR YEAR ENDING 2023**

**ANZAC Day**

The Anzac Day ceremony was held in Sid Loder Park, Mitchelton. It was, as usual preceded by a Gun Fire Breakfast within the Club for our Service Members. The ceremony received an overwhelmingly enthusiastic response from the public and local schools. The march by veterans and their supporters was followed by the commemorative service. Local, State and Federal politicians attended the service and laid wreaths. Tennyson Hall was the bugler.

Children from Mt Maria College Choir provided the music for the service. The Bunya Lions Club was kind enough to run a barbecue in the Sub-Branch car park. The Sub-Branch also provided a light breakfast for Gaythorne RSL Service Members and ex-military and current serving personnel. Anzac Day is the major event for the Sub-Branch each year, and when time is taken into account for the planning and the delivering of the event, the hours incurred by volunteers amounted to approximately 115 hours.

Prior to Anzac Day, Gaythorne RSL volunteers attended ceremonies at local schools, and gave talks to students on the importance of Anzac Day. Schools, nursing homes and other organisations all regularly request speakers to attend their ceremonies and functions. Board members and other volunteers undertake this important task. However, more volunteers are needed, as more and more requests come in each year for speakers.

**Vietnam Veterans' Day**

The Vietnam Veterans' Day ceremony on 18 August was held in Sid Loder Park, with children from the Mt Maria College choir providing the music. This year marked the 50<sup>th</sup> anniversary of the end of Australia's involvement in the Vietnam War.

**Remembrance Day**

Remembrance Day service in Sid Loder Park was very well attended. The choir from Our Lady of Dolours School once again provided the music. The Sub-Branch is most grateful to the school and to Tennyson Hall for the playing of the Last Post and Reveille.

**Badge and Poppy Sales**

Sub-Branch volunteers sold Anzac Day and Remembrance Day merchandise at local shopping centres. The money raised through these activities helps to finance the wellbeing work of the Sub-Branch. There is always a significant number of people involved in the selling of merchandise. In 2023 the Sub-Branch was greatly assisted in the merchandise sales by members of various units from Gallipoli Barracks, and a small group of volunteers. We are most appreciative of their help. In 2023, the time incurred by volunteers in selling merchandise amounted to a total of 155 hours.

Without the assistance of our volunteers, we would not have been able to raise the funds that we did through this activity, and the Sub-Branch is very grateful for their assistance.

**129 Army Cadet Unit**

The Gaythorne Sub-Branch is the sponsor of the 129 Army Cadet Unit stationed at Gallipoli Barracks. The Sub-Branch recognises the need to encourage the next generation of defence members and is therefore an assiduous supporter of the cadets through donations and other means.

**Anzac Day Writing Competition**

Each year the Gaythorne RSL Sub-Branch conducts a competition for local schoolchildren in the lead up to Anzac Day. The children are requested to write a short essay about an aspect of Anzac Day. There are several age categories with cash prizes in each category. A cash prize is also provided to the winning school in each category.

The competition brings this important day to the attention of the children, and the research they undertake in preparing their entries to the competition educates them on the significance of Anzac Day. The Sub-Branch is very pleased that the local school children are becoming more aware of Australia's military heritage and the sacrifices endured by Defence Force personnel.

Award ceremonies are held at the Sub-Branch and are attended by Federal, State and Local Government representatives.

### **Spirit of Anzac Award**

The year 2022 marked the thirteenth year of the Gaythorne RSL Spirit of Anzac Awards. There are four participating schools in the program: Everton Park State High, Ferny Grove High, Mitchelton State High and Prince of Peace College. These schools have enthusiastically embraced the idea and have nominated some exceptional students as recipients of the award.

The Award is presented to students in years 7, 8 & 9 who contribute to the community and show commendable civic responsibility. Each school has an honour board on display showing the names of each year's winners. Each winner also receives an engraved trophy.

### **Memorabilia**

Our memorabilia display includes a varied and interesting range of items which are regularly maintained by our dedicated memorabilia curator. We often welcome scout and school groups who come to view the collection.

### **Memorial Wall**

Each Service Member of the Sub-Branch who passes away is entitled to a plaque on our memorial wall located on Samford Road. This area is a site of remembrance for our veterans. A booklet is available at our reception desk, detailing names and plaque co-ordinates. The sub-branch renovation program will see a new memorial space provided for these important remembrance items.

### **VOLUNTEERS**

The total number of volunteer hours recorded for 2023 is 8934. The Sub-Branch is extremely grateful for the assistance it received from its dedicated band of helpers. If a standard rate of \$25.00 per hour were applied to the total volunteer hours incurred, it would result in an amount of approximately \$223 350. This gives an indication of the value our volunteers provided to the Sub-Branch. We would not be able to function as we do without this assistance, and it allows us to maximise our assistance to the veteran community.

## WELLBEING ACTIVITY REPORT FOR YEAR ENDING 2023

### **Home/Hospital/Nursing Home Visits**

Welfare Officers visited veterans and War Widows at home, hospital and nursing homes over the course of the year. The team endeavours to maintain contact with members to relieve the effects of social isolation.

Two Wellbeing Officers regularly hold barbecue lunches at two retirement villages: Church Road Nursing Home, Mitchelton and Farrington Grove Nursing Home, Ferny Hills. These barbecues are extremely popular with residents who appreciate the change of diet and the company of others. The barbecues attract approximately 20 and 25 guests respectively.

Over the course of the year, the time involved in the actual home, hospital, nursing home visits and phone calls, as well as travelling time amounted to 60 hours.

### **Day Club**

The Mitchie Day Club is a Gaythorne RSL service which has proved to be extremely popular with the north-west Brisbane community. The Day Club is a non-profit seniors' socialisation program that provides social interaction for seniors within the community. Through such programs, seniors who could not or would not otherwise engage in social activities are provided with stimulating and enjoyable activities on a weekly basis, thus enabling them to be involved in their local community and to live a healthy and enjoyable lifestyle. The Mitchie Day Club, continued to be highly successful in 2023. It is run by a dedicated group of volunteers who have spent many hours of their own time (3100 hours) looking after the club's guests. The Sub-Branch is grateful for their efforts and is proud to be involved in improving the lives of so many members of the local community.

### **Funerals**

Over the past 12 months the Sub-Branch has sadly lost 16 Service Members. All Service Members are entitled to a Poppy Service at their funerals. Should the family desire it, the Sub-Branch endeavours to arrange for a volunteer to attend the ceremony and to conduct the Poppy Service. In 2023 the Sub-Branch arranged for 3 Poppy Services.

The Poppy Service is a long-standing RSL service offered to the family of any deceased veteran. It forms a small, but important part of the funeral service and is very much appreciated by the families of the deceased.

### **Advocacy**

The Sub-Branch has a team of experienced advocates who assist current serving and ex-serving personnel and War Widows with their claims to the Commonwealth Government. Each officer has received the approved training and is required to undertake continuing professional development each year in order to keep up-to-date with changes to legislation and procedures.

In the 2023 calendar year our volunteers spent approximately 2900 hours talking to clients and preparing claims and documents. Many of the claims require in-depth analysis of Defence medical documents, as well as legislation and other material. The Gaythorne Sub-Branch is very committed to assisting Army units at Gallipoli Barracks, and therefore avails itself of every opportunity to inform members of the advocacy service available to them.

### **Gallipoli Barracks**

The Gaythorne Sub-Branch has a very close association with many of the Army units and associations at Gallipoli Barracks, Enoggera. The Sub-Branch donates funds on a regular basis to assist the welfare services and activities of the various units. The units, in turn, assist the sub-branch in relation to commemorative activities and fundraising.

The Sub-Branch is very grateful for the help and assistance provided to us in 2023 by members of the Australian Defence Force.

## MITCHIE DAY CLUB 2023

Mitchie Day Club started back on 1<sup>st</sup> February 2023.

We had a good year with an average attendance of 40 to 45 each day plus our wonderful volunteers. We had great entertainers throughout the year with regulars as well some new ones.

We had 3 bus trips during the year. They were one to Redcliffe Leagues Club, another to Caloundra RSL for an Elvis Tribute Show and a final one to Redcliffe RSL. These were thoroughly enjoyed by all attendees.

Special functions were celebrated with special meals. These were Christmas in July and the Clubs 11<sup>th</sup> Birthday in August.

We held services for Anzac Day and Remembrance Day.

In October we had a function at the Gaythorne RSL for Veterans Health Week. The theme this year was Mental Health, and we had a sing-along followed by a healthy meal. We must thank David, the Chef, and their staff. Once again, they did an excellent job.

We had our Christmas Party at the Church Hall with 85 members and invited guests plus Volunteers. Linda and her crew did an amazing job and deserve a big round of applause. We would like to thank David for the donation of the ham. Entertainment was by Chris Doyle one of our regular entertainers.

We would like to thank the Gaythorne RSL for all the support they have given throughout the year. On a final note, the members would like to thank our wonderful team of 15 volunteers.

Lesley Morrison  
Secretary/Treasurer  
Mitchie Day Club



**GAYTHORNE SUB-BRANCH INC.**  
**BOARD OF DIRECTORS' NOMINATIONS**  
**2024**

---

<u>Candidates' Names</u>	<u>Nominated</u>	<u>Seconded</u>
<b>Vice President - One (1) position vacant (3 years).</b>		
• Bryan Moodie	Edward Blaney	Kevin Herrick
• Owen Morrison	Ben Lane	John Hardgrave
<b>Board Member – two (2) positions vacant (3 years).</b>		
• Roger Boulton	Edward Blaney	Robert Swift
• Nigel Cox	Edward Blaney	Philip Buckley
• Bryan Moodie	Edward Blaney	Kevin Herrick
• Owen Morrison	Ben Lane	John Hardgrave

**GAYTHORNE SUB-BRANCH INC.  
APPOINTMENTS**

**2024**

---

**HONORARY SOLICITOR**

Nicholas Gould

**HONORARY PADRE**

Reverend David Niven CSC

**AUDITOR**

SRJ Walker Wayland Business Advisors, Accountants and Auditors

**BRISBANE NORTH DISTRICT DELEGATE**

The President

**ALTERNATE BRISBANE NORTH DISTRICT DELEGATE**

Vice-President

**STATE RSL DELEGATE**

The President

**ALTERNATE STATE RSL DELEGATE**

Vice-President



## AUTHORISED ADVOCATES APPOINTMENTS

<b>Surname</b>	<b>Given Name</b>	<b>Level of Qualification</b>
Cullen	Ken	Level 4
Butterfield	Greg	Level 2
Doohan	Glen	Level 2
Waugh	Alan	Level 1
Nielsen	Chris	Level 1
Clark	Robyn	Level 1

## WELFARE OFFICERS

Jocelyn Slater OAM	Greg Butterfield
Bev Bell	John Hook
Helen Jones	Pat Greenhalgh
Gail Warnick	



# **RSLA (Queensland Branch) Gaythorne Sub Branch Inc.**

53 305 038 486

## **Financial Statements**

**For the Year Ended 31 December 2023**

# RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

## Contents

For the Year Ended 31 December 2023

	Page
<b>Financial Statements</b>	
Management Committee Report	1
Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012	3
Statement of Profit or Loss and Other Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
Certificate by Members of Committee	19
Independent Audit Report	20

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

# Management Committee Report

31 December 2023

The Management Committee present their report on RSLA (Queensland Branch) Gaythorne Sub Branch Inc. for the financial year ended 31 December 2023.

### 1. General information

#### Committee members

The names of committee members throughout the year and at the date of this report are:

<u>Name</u>	<u>Position</u>
William Hetherington	President
Owen Morrison	Vice President
Jamie Whitehead	Vice President
John Hardgrave	Treasurer
Ben Lane	Director
Kyle McMillen	Director
Ryan Shaw	Director
Kathryn Starkey	Director
Ken Cullen	President (Resigned 29/09/23)
Harriet Sutton	Director (Resigned 30/10/23)
Paul Warren	Director (Resigned 24/04/23)

Michelle Morrow held the position of the board secretary for this financial year.

#### Principal activities

The principal activities of the association during the financial year were to provide welfare and support to former and serving members of the Australian Defence Force and their dependants, to carry out commemorative and patriotic activities and to fulfil the charitable objects of the Sub-Branch.

#### Significant changes

No significant change in the nature of these activities occurred during the year.

#### Payments and other benefits

No payments or benefits of a pecuniary value were received by any member of the Management Committee of the association during the financial year.

#### Operating result

The profit of the association for the financial year after providing for income tax amounted to \$ 402,310(2022: \$ 881,150).

#### Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

**RSLA (Queensland Branch) Gaythorne Sub Branch Inc.**

53 305 038 486


**Management Committee Report**

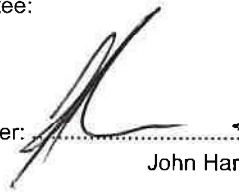
**31 December 2023**

**Auditor's independence declaration**

The auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001* for the year ended 31 December 2023 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Members of the Committee:

President:   
.....  
William Hetherington

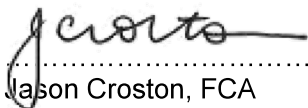
Treasurer:   
.....  
John Hardgrave

Dated this 07th day of February 2024

## AUDITOR'S INDEPENDENCE DECLARATION

As auditor for the audit of Returned & Services of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated for the year ended 31 December 2023, I declare that, to the best of my knowledge and belief, there have been:

- i) no contraventions of the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'j croston', written over a horizontal dotted line.

Jason Croston, FCA

Registered Company Auditor

Brisbane

SRJ Walker Wayland

Dated: 8 February 2024

**RSLA (Queensland Branch) Gaythorne Sub Branch Inc.**

53 305 038 486

**Statement of Profit or Loss and Other Comprehensive Income  
For the Year Ended 31 December 2023**

		2023	2022
	Note	\$	\$
Sale of goods	4	10,499,980	10,483,515
Rendering of services	4	343,899	317,891
Finance income		1,700	463
Other income	4	228,600	358,898
Raw materials and consumables used		(1,393,123)	(1,386,577)
Employee benefits expense		(2,677,299)	(2,383,841)
Depreciation and amortisation expense		(500,523)	(533,446)
Other expenses	5	(6,099,617)	(5,970,251)
Finance expenses		(1,306)	(5,502)
<b>Total surplus/(deficit) for the year</b>		<b>402,310</b>	<b>881,150</b>

The accompanying notes form part of these financial statements.



# RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

## Statement of Financial Position

As At 31 December 2023

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	1,791,275	2,083,492
Trade and other receivables	7	170,379	148,150
Inventories	8	87,783	98,583
Other assets	11	138,319	134,018
<b>TOTAL CURRENT ASSETS</b>		<b>2,187,756</b>	<b>2,464,243</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	5,183,070	5,207,646
Other assets	11	811,116	38,500
Intangible assets	10	544,000	544,000
<b>TOTAL NON-CURRENT ASSETS</b>		<b>6,538,186</b>	<b>5,790,146</b>
<b>TOTAL ASSETS</b>		<b>8,725,942</b>	<b>8,254,389</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,051,098	973,709
Financial liabilities	13	51,180	67,519
Employee benefits	15	198,110	248,307
Other provisions	14	288,857	230,467
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,589,245</b>	<b>1,520,002</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	15	8,218	8,218
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,218</b>	<b>8,218</b>
<b>TOTAL LIABILITIES</b>		<b>1,597,463</b>	<b>1,528,220</b>
<b>NET ASSETS</b>		<b>7,128,479</b>	<b>6,726,169</b>
<b>MEMBERS' FUNDS</b>			
Asset realisation reserve		540,660	540,660
Retained earnings		6,587,819	6,185,509
<b>TOTAL MEMBERS' FUNDS</b>		<b>7,128,479</b>	<b>6,726,169</b>

The accompanying notes form part of these financial statements.

**RSLA (Queensland Branch) Gaythorne Sub Branch Inc.**

53 305 038 486

**Statement of Changes in Equity  
For the Year Ended 31 December 2023**

**2023**

	<b>Retained Earnings</b>	<b>Asset Revaluation Reserve</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 January 2023</b>	<b>6,185,509</b>	<b>540,660</b>	<b>6,726,169</b>
Surplus/(Deficit) for the year	<b>402,310</b>	<b>-</b>	<b>402,310</b>
<b>Balance at 31 December 2023</b>	<b>6,587,819</b>	<b>540,660</b>	<b>7,128,479</b>

**2022**

	<b>Retained Earnings</b>	<b>Asset Revaluation Reserve</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 January 2022</b>	<b>5,304,359</b>	<b>540,660</b>	<b>5,845,019</b>
Surplus/(Deficit) for the year	<b>881,150</b>	<b>-</b>	<b>881,150</b>
<b>Balance at 31 December 2022</b>	<b>6,185,509</b>	<b>540,660</b>	<b>6,726,169</b>

The accompanying notes form part of these financial statements.

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Statement of Cash Flows For the Year Ended 31 December 2023

	2023	2022
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	11,042,564	11,098,509
Payments to suppliers and employees	(10,850,575)	(9,755,535)
Interest received	1,700	463
Borrowing costs	(1,306)	(1,297)
Net cash provided by/(used in) operating activities	17 <u>192,383</u>	<u>1,342,140</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Movement in property, plant and equipment	<u>(468,261)</u>	<u>(147,232)</u>
Net cash provided by/(used in) investing activities	<u>(468,261)</u>	<u>(147,232)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Movement from borrowings	<u>(16,339)</u>	1,864
Net cash provided by/(used in) financing activities	<u>(16,339)</u>	1,864
Net increase/(decrease) in cash and cash equivalents held	(292,217)	1,196,772
Cash and cash equivalents at beginning of year	<u>2,083,492</u>	886,720
Cash and cash equivalents at end of financial year	6 <u><u>1,791,275</u></u>	<u><u>2,083,492</u></u>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements For the Year Ended 31 December 2023

### 1 Basis of Preparation

In the opinion of those charged with Governance the association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The material accounting policies adopted in the special purpose financial statements are set out in note 2 and indicate how the recognition and measurement requirements in Australian Accounting Standards have not been complied with.

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods. Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

#### Interest revenue

Interest revenue is recognised using effective interest method.

#### Grant revenue

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

#### Other income

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

#### (b) Income Tax

The association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### (c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2023**

#### **2 Summary of Significant Accounting Policies**

**(c) Goods and services tax (GST)**

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**(d) Volunteer services**

No amounts are included in the financial statements for services donated by volunteers.

**(e) Inventories**

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

**(f) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

The depreciation amount of all PPE is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

#### **Depreciation**

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

**(g) Financial instruments**

Financial instruments are recognised initially on the date that the association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

## Notes to the Financial Statements For the Year Ended 31 December 2023

### 2 Summary of Significant Accounting Policies

#### (g) Financial instruments

##### Financial liabilities

The association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the association comprise trade payables, bank and other loans and lease liabilities.

#### (h) Impairment of assets

At the end of each reporting period, the entity 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 and expenditure statement.

#### (i) Intangible assets

##### Gaming entitlements

Gaming entitlements when recognised on the balance sheet have been taken up at market value. All new gaming entitlements purchased after initial recognition are recognised at cost.

#### (j) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### (k) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the association are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred. The lease is not recognised in the statement of financial position.

The method of not recognising operating leases on the statement of financial position does not comply with AASB 16 Leases.

## Notes to the Financial Statements

### For the Year Ended 31 December 2023

#### 2 Summary of Significant Accounting Policies

##### (l) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Long-term provision recognised for long service leave has been measured on the undiscounted basis which does not comply with AASB 119 Employee Benefits.

##### (m) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

#### 3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### Key estimates - impairment of property, plant and equipment

The association assesses impairment at the end of each reporting period by evaluating conditions specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

##### Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

##### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Notes to the Financial Statements For the Year Ended 31 December 2023

#### 4 Revenue and Other Income

##### Revenue from continuing operations

	2023	2022
	\$	\$
<b>Sales revenue</b>		
Bar and bottleshop sales	1,518,136	1,583,315
Catering revenue	1,781,821	1,688,437
Gaming machine revenue	7,112,915	7,103,240
Food delivered	52,893	28,156
Function food	16,199	62,494
Merchandise	18,016	17,873
<b>Total sale of goods</b>	<u>10,499,980</u>	<u>10,483,515</u>
<b>Rendering of services</b>		
Commission income	235,655	195,937
Function income	1,391	4,984
Raffles	25,638	39,120
Room Hire	4,409	8,532
Sub club income	76,806	69,318
<b>Total rendering of services</b>	<u>343,899</u>	<u>317,891</u>
<b>Other revenue</b>		
Donations	6,878	3,052
Grants	58,866	176,878
Membership	19,012	6,494
Profit/(Loss) on sale of assets	7,686	(5,989)
Rebate and reimbursement income	100,786	93,001
Sundry income	35,372	85,462
<b>Total other revenue</b>	<u>228,600</u>	<u>358,898</u>



## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Notes to the Financial Statements For the Year Ended 31 December 2023

#### 5 Result for the Year

The result for the year includes the following specific expenses:

	2023	2022
	\$	\$
Other expenses:		
Advertising	34,189	48,466
Audit fees	16,000	14,000
Bank charges	66,621	69,952
Cleaning	142,513	139,810
Computer expenses	57,174	48,759
Consulting fees	18,970	18,000
Consumables	85,529	76,483
Donations	23,256	24,194
Electricity	189,140	203,985
Entertainers	12,250	56,522
Gaming tax	1,854,019	1,851,073
Gas	39,642	37,002
Hire of plant and equipment	28,241	27,419
Insurance	86,382	82,461
Legal costs - deductible	5,482	4,894
Management fees	763,750	699,833
Motor vehicle expenses	-	5,848
Operating expenses	350,987	300,439
Permits, licenses and fees	52,541	42,428
Printing and stationery	32,185	71,852
Promotions	721,310	730,946
Rates and taxes	38,308	39,742
Rent	855,407	796,265
Repairs and maintenance	133,767	143,083
Security costs	149,358	136,637
Sky and foxtel	57,810	56,230
Staff amenities	47,484	46,091
Sub club expenses	73,734	67,453
Subscriptions	45,863	41,358
Sundry expenses	56,955	36,613
Telephone	8,570	8,573
Waste disposal	52,180	43,840
<b>Total other expenses</b>	<b>6,099,617</b>	<b>5,970,251</b>

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Notes to the Financial Statements For the Year Ended 31 December 2023

#### 6 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	1,743,666	2,032,806
Short-term deposits	10,000	10,000
Other cash and cash equivalents	37,609	40,686
<b>Total cash and cash equivalents</b>	<b>1,791,275</b>	<b>2,083,492</b>

#### 7 Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Trade receivables	7,187	18,121
Deposits	163,192	130,029
<b>Total current trade and other receivables</b>	<b>170,379</b>	<b>148,150</b>

#### 8 Inventories

	2023	2022
	\$	\$
CURRENT		
At cost:		
Stock on hand	87,783	98,583
<b>Total current inventories</b>	<b>87,783</b>	<b>98,583</b>

**RSLA (Queensland Branch) Gaythorne Sub Branch Inc.**

53 305 038 486

**Notes to the Financial Statements  
For the Year Ended 31 December 2023**

**9 Property, plant and equipment**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>LAND AND BUILDINGS</b>		
Freehold land		
At cost	<b>1,013,486</b>	1,013,486
<b>Total land and buildings</b>	<b>1,013,486</b>	1,013,486
<b>PLANT AND EQUIPMENT</b>		
Plant and equipment		
At cost	<b>670,036</b>	697,561
Accumulated depreciation	<b>(494,332)</b>	(470,748)
<b>Total plant and equipment</b>	<b>175,704</b>	226,813
Leasehold Improvements		
At cost	<b>4,060,359</b>	4,035,126
Accumulated amortisation	<b>(1,098,451)</b>	(996,690)
<b>Total leasehold improvements</b>	<b>2,961,908</b>	3,038,436
Low value asset pool		
At cost	<b>916,076</b>	807,361
Accumulated depreciation	<b>(758,713)</b>	(690,117)
<b>Total low value asset pool</b>	<b>157,363</b>	117,244
Gaming machine equipment		
At cost	<b>2,763,799</b>	2,736,168
Accumulated depreciation	<b>(1,889,190)</b>	(1,924,501)
<b>Total gaming machine equipment</b>	<b>874,609</b>	811,667
<b>Total plant and equipment</b>	<b>4,169,584</b>	4,194,160
<b>Total property, plant and equipment</b>	<b>5,183,070</b>	5,207,646

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Notes to the Financial Statements For the Year Ended 31 December 2023

#### 10 Intangible Assets

	2023	2022
	\$	\$
Gaming entitlements	544,000	544,000
<b>Total intangible assets</b>	<b>544,000</b>	<b>544,000</b>

#### 11 Other Assets

	2023	2022
	\$	\$
CURRENT		
Prepayments	102,112	99,976
Accrued income	36,207	34,042
<b>Total current other assets</b>	<b>138,319</b>	<b>134,018</b>
NON-CURRENT		
Incomplete construction costs	811,116	38,500
<b>Total non-current other assets</b>	<b>811,116</b>	<b>38,500</b>

#### 12 Trade and Other Payables

	2023	2022
	\$	\$
CURRENT		
Trade payables	626,232	337,031
GST payable	84,932	184,184
Other payables	71,236	118,666
Accrued expenses	268,698	333,828
<b>Total current trade and other payables</b>	<b>1,051,098</b>	<b>973,709</b>

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Notes to the Financial Statements For the Year Ended 31 December 2023

#### 13 Borrowings

	2023	2022
	\$	\$
CURRENT		
Bank loans	-	40,000
Inter club loan	30,591	27,519
Other financial liabilities	20,589	-
<b>Total current borrowings</b>	<b>51,180</b>	<b>67,519</b>

#### 14 Provisions

	2023	2022
	\$	\$
CURRENT		
Jackpot provision	234,306	172,158
Member points provision	54,551	58,309
<b>Total current provisions</b>	<b>288,857</b>	<b>230,467</b>

#### 15 Employee Benefits

	2023	2022
	\$	\$
CURRENT		
Long service leave	32,925	63,375
Annual leave	165,185	184,932
<b>Total current employee benefits</b>	<b>198,110</b>	<b>248,307</b>
NON-CURRENT		
Long service leave	8,218	8,218
<b>Total non-current employee benefits</b>	<b>8,218</b>	<b>8,218</b>

#### 16 Contingencies

In the opinion of those charged with governance, the association did not have any contingencies at 31 December 2023 (31 December 2022:None).

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486

### Notes to the Financial Statements For the Year Ended 31 December 2023

#### 17 Cash Flow Information

##### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2023	2022
	\$	\$
Profit for the year	402,310	881,150
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	500,523	533,446
- net gain on disposal of property, plant and equipment	(7,686)	5,998
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(22,229)	(61,795)
- (increase)/decrease in prepayments	(776,918)	26,997
- (increase)/decrease in inventories	10,800	(11,385)
- increase/(decrease) in trade and other payables	77,390	(85,252)
- increase/(decrease) in provisions	8,193	52,981
Cashflows from operations	<u>192,383</u>	<u>1,342,140</u>

#### 18 Events after the end of the Reporting Period

Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated have entered into construction contracts with Shape Australia (QLD) Pty Limited in the amount of \$5,122,885.47 (excluding GST), for the renovations of the club (downstairs areas). The building works started on 6th November 2023 and are scheduled for a 34 week period. The club have signed a loan agreement with Commonwealth Bank for up to \$4.7 million to finance these renovations. The balance of the renovations will be paid by cash funds held by the club.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future financial years.

#### 19 Statutory Information

The registered office and principal place of business of the association is:

RSLA (Queensland Branch) Gaythorne Sub Branch Inc.  
534 Samford Road  
Mitchelton QLD 4053  
Brisbane QLD 4053

## RSLA (Queensland Branch) Gaythorne Sub Branch Inc.

53 305 038 486


### Certificate by Members of Committee

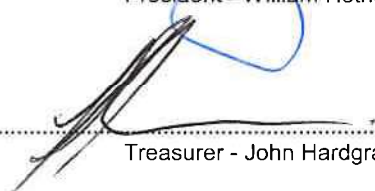
The Committee Members has determined that the association is not a reporting entity and that these special purpose financial statements are adequate to fulfil the requirements of the members.

The Members of the Committee declare that in the Committee's opinion :

1. The financial report of Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated as at 31 December 2023, as set out on pages 1 to 18, satisfies the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.
2. At the date of this statement, there are reasonable grounds to believe that Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated will be able to pay its debts as and when they fall due.

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

  
.....  
President - William Hetherington

  
.....  
Treasurer - John Hardgrave

## INDEPENDENT AUDITOR'S REPORT

To the Members of Returned & Services League of Australia (Queensland Branch)  
Gaythorne Sub Branch Incorporated.

*Report on the Audit of the Financial Report*

### *Qualified Opinion*

We have audited the financial report of Returned & Services of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated, which comprises the statement of financial position as at 31 December 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statement, including a summary of significant accounting policies, and the Statement by Members of Committee.

In our opinion, except for the effects of the matter described in the *Basis of Qualified Opinion* section of our report, the accompanying financial report of Returned & Services of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated has been prepared in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the association's financial position as at 31 December 2023 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 2, and the Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### *Basis for Qualified Opinion*

The total closing balance of Plant & Equipment of Returned & Services of Australia (Queensland Branch) Gaythorne Sub Branch Incorporated held at 31 December 2023 is stated in the financial statements as \$4,169,584. An accurate reconciliation of this amount was unable to be supplied for the purposes of audit testing. As such we were able to verify existence but unable to verify the valuation of the Plant & Equipment as at 31 December 2023. Therefore, we do not express any opinion on the opening balance of Plant & Equipment nor the effect this may have, if any, on the financial statements.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities 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 Association in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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 ethical 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 opinion.



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

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### *Responsibilities of Management and Those Charged with Governance for the Financial Report*

Management 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 and is appropriate to meet the needs of the members. The management's responsibility also includes such internal control as the officers determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Association is responsible for assessing the Association's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless Management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

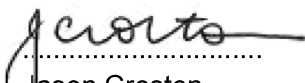
### *Auditor's Responsibilities for the Audit of the Financial Report*

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 assurance, but is not a guarantee that an audit conducted in accordance with the 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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting, from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Association.
- Conclude on the appropriateness of the Association's use of the going concern basis of accounting and based, on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
.....  
Jason Croston  
**SRJ Walker Wayland**  
**Director**

Date: 8 February 2024

Address: Unit 3, 27 South Pine Road, BRENDALE QLD 4500

**Returned & Service League of Australia (Queensland  
Branch) Gaythorne Sub Branch Inc. Citizen's Auxiliary**

**Statement of Financial Performance  
For the Financial Year Ended 31 December 2023**

	2023	2022
<b><u>Income</u></b>		
Annual Fees	\$ -	\$ 85
Function and Events	\$ -	\$ 1,960
Raffles	\$ 9,213	\$ 9,728
Miscellaneous	\$ -	\$ 3,310
<b>Total Income</b>	<b><u>\$ 9,213</u></b>	<b><u>\$ 15,083</u></b>
 <b><u>Expenditure</u></b>		
Sponsorship	\$ -	\$ 2,000
Raffle prizes	\$ 2,301	\$ 2,131
Commemorative	\$ -	\$ 805
Functions and event expenses	\$ 593	\$ 5,304
Donations	\$ 3,370	\$ 2,000
Sundry expenses	\$ 150	\$ 304
<b>TOTAL EXPENSES</b>	<b><u>\$ 6,414</u></b>	<b><u>\$ 12,544</u></b>
<b>NET PROFIT(NET LOSS) FOR THE YEAR</b>	<b><u>\$ 2,799</u></b>	<b><u>\$ 2,538</u></b>

The accompanying notes form part of these financial statements

**Returned & Service League of Australia (Queensland Branch)  
Gaythorne Sub Branch Inc. Citizen's Auxiliary**

**Balance Sheet  
For the Financial Year Ended 31 December 2023**

	2023	2022
<b><u>Current Assets</u></b>		
General Account	\$ 9,578	\$ 6,778
<b>TOTAL ASSETS</b>	<b><u>\$ 9,578</u></b>	<b><u>\$ 6,778</u></b>
 <b>MEMBERS' FUNDS</b>		
Retained Earnings as at 1st January	-\$ 6,778	-\$ 4,240
Current Year Surplus/ (Deficit)	-\$ 2,799	-\$ 2,538
<b>TOTAL MEMBERS' FUNDS</b>	<b><u>-\$ 9,577</u></b>	<b><u>-\$ 6,778</u></b>
 <b><u>Bank Reconciliation</u></b>		
Balance as at 1st January	\$ 6,778	\$ 4,240
Add: Receipts	\$ 9,213	\$ 15,083
	<u>\$ 15,991</u>	<u>\$ 19,323</u>
Less: Payments	-\$ 6,413	-\$ 12,544
Balance as at 31st December	<b><u>\$ 9,578</u></b>	<b><u>\$ 6,778</u></b>

The accompanying notes form part of these financial statements

**Returned & Service League of Australia  
(Queensland Branch) Gaythorne Sub Branch Inc.  
Citizen's Auxiliary**

**Notes to the Financial Statements  
For Year Ended 31 December 2023**

The financial statements are for the Returned & Service League of Australia (Queensland Branch) Gaythorne Sub Branch Inc Citizen's Auxiliary as a not-for-profit individual entity.

**1 Summary of Significant Accounting Policies**

**(a) Basis of preparation**

This Financial Report is a Special Purpose Financial Report prepared in order to provide accounts, which satisfy the requirements of the Returned & Service League of Australia (Queensland Branch) Gaythorne Sub Branch Inc Citizen's Auxiliary. The Management Committee has determined that the Auxiliary is not a reporting entity as defined in Statement of Accounting Concepts 1. 'Definition of the Reporting Entity' and therefore, as there is no requirement to apply accounting standards and other mandatory professional reporting requirements in the preparation and presentation of this report, they have been adopted only to the extent shown in Note 1 to the accounts.

This report has been prepared in accordance with the requirements of the Returned & Service League of Australia (Queensland Branch) Gaythorne Sub Branch Inc Citizen's Auxiliary. This report is prepared on a cash basis from the records of the Auxiliary and is based on historic costs and does not take into account changing money values or, except where specifically stated, the current values of non-current assets.

The accounting policies have been consistently applied, unless otherwise stated.

**(b) Income Tax**

The Returned & Services League of Australia (Queensland Branch) Gaythorne Sub-Branch Inc. is a charity registered with the Australian Charities Not-for-Profit Commission (ACNC) and has the tax status of the Taxation Concession Charity and as such is not required to file a taxation return with the Australian Taxation Office (ATO).

**Returned & Service League of Australia  
(Queensland Branch) Gaythorne Sub Branch Inc.  
Citizen's Auxiliary**

**Statement by Management Committee  
For Year Ended 31 December 2023**

The Management Committee has determined that the Auxiliary is not a reporting entity.

The Management Committee has determined that this Special Purpose Financial Report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

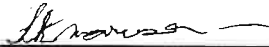
In the opinion of the Management Committee to the Financial Report:

- 1) Presents fairly the financial position of The Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Citizen's Auxiliary as at 31st December 2023, and its performance for the period ended on that date.
- 2) At the date of this statement, there are reasonable grounds to believe that the Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Inc. Citizen's Auxiliary will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Management Committee and is signed for and on behalf of the Management Committee by:



Linda Hodges - President



Lesley Morrison - Treasurer

Dated:

## INDEPENDENT AUDITOR'S REPORT

To the Members of Returned & Service League of Australia (Queensland Branch) Gaythorne Sub Branch Inc. Citizen's Auxiliary

### *Scope*

We have audited the Financial Report being a Special Purpose Financial Report of The Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Inc. Citizen's Auxiliary for the financial period ended 31<sup>st</sup> December 2023, consisting of the Statement of Financial Performance, Balance Sheet, Notes to and forming part of the Financial Statements and the Statement by the Management Committee.

The Auxiliary's Committee is responsible for the preparation and presentation of this financial report and the information contained therein and has determined that the basis of accounting used and described in Note 1 to the financial statements is appropriate to meet the requirements of The Returned & Services League of Australia (Queensland Branch). We have conducted an independent audit of this financial report in order to express an opinion on them to the members. No opinion is expressed as to whether the basis of accounting used, and described in Note 1, is appropriate to the needs of the members.

This Financial Report has been prepared for distribution to members for the purpose of fulfilling the Management Committee's financial reporting requirements under The Returned & Services League of Australia (Queensland Branch). We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies as described in Note 1 to the financial statements, so as to present a view of the Auxiliary which is consistent with our understanding of its financial position and the results of its operations. These policies do not require the application of all accounting standards and other mandatory professional reporting requirements,

The audit opinion expressed in this report has been formed on the above basis.

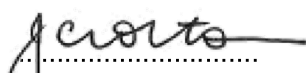
### *Qualification*

As is common for organisations of this type, it is not practicable for The Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Inc. Citizens' Auxiliary to maintain an effective system of internal control over receipts until their initial entry in the accounting records. Accordingly, our audit in relation to receipts was limited to amounts recorded.

*Audit Opinion*

In our opinion, with the exception of the qualification paragraph, the financial report of the The Returned & Services League of Australia (Queensland Branch) Gaythorne Sub Branch Citizen's Auxiliary is in accordance with:

- (a) The Association's Incorporation Act (Qld) 1981, including:
  - (i) Giving a true and fair view of the Association's financial position as at 31<sup>st</sup> December 2023 and of its performance for the period ended on that date in accordance with accounting policies described in Note 1;
  - (ii) Complying with Accounting Standards in Australia to the extent described in Note 1 and the Association's Incorporation Act (Qld) 1981; and
- (b) Other mandatory professional reporting requirements to the extent described in Note 1.

  
.....  
Jason Croston  
**SRJ Walker Wayland**  
**Director**

Date: 16 February 2024

Address: Unit 3, 27 South Pine Road, BRENDALE QLD 4500



**1 January 2023 – 31 December 2023**

We the Members convey our sincere sympathies and condolences to the bereaved relatives of the under-mentioned Service Members of the Gaythorne Sub-Branch Inc.

They shall grow not old,  
as we that are left grow old;  
Age shall not weary them,  
nor the years condemn.  
At the going down of the sun,  
and in the morning  
**WE WILL REMEMBER THEM**

I  
N  
M  
E  
M  
O  
R  
I  
A  
M

**1 JANUARY 2022 - 31 DECEMBER 2023**

FRANCIS	BEECHER	ARMY
DAVID	BURGESS	AIR FORCE
MAXWELL	CASSELLS	ARMY
GEORGE	CUNNINGHAM	AIR FORCE
DOUGLAS	DOBBIN	ARMY
ELIZABETH	GRENFELL	ARMY
LEN	LEONARD	NAVY
KENNETH	MACKAY	NAVY
JOHN	O'DRISCOLL	ARMY
KEVIN	O'KEEFE	ARMY
LESLIE	PEARSON	ARMY
LLOYD	ROYAL	ARMY
ZANE	SAMPSON	AIR FORCE
JOHN	VAUTIN	ARMY
LAWRENCE	WOLTERS	ARMY
JOHN	YOUNG	AIR FORCE

**LEST WE FORGET**

**There may be other veterans who have passed  
away that we are not aware of.**

**DATES FOR MEMBERS 2024**

**Annual General Meeting 2024**

3<sup>rd</sup> of March

**General Meetings 2024**

2<sup>nd</sup> of June

8<sup>th</sup> of September

8<sup>th</sup> of December

**Service Members Monthly Catch Up**

17<sup>th</sup> of March

21<sup>st</sup> of April

19<sup>th</sup> of May

16<sup>th</sup> of June

21<sup>st</sup> of July

18<sup>th</sup> of August

15<sup>th</sup> of September

20<sup>th</sup> of October

17<sup>th</sup> of November

15<sup>th</sup> of December

**Commemorative Services 2024**

25<sup>th</sup> of April - Anzac Day Service

18<sup>th</sup> of August – Vietnam Veterans Day Service

11<sup>th</sup> of November – Remembrance Day Service

**Free Training Workshops for Members**

12<sup>th</sup> of April – Advocate Training

3<sup>rd</sup> of July – First Aid Training

12<sup>th</sup> of July - Advocate Training

**Annual General Meeting - 2025**

2nd March 2025, commencing at 9.30 am

*Please note that dates are subject to change.  
Members will be advised accordingly.*

Returned and Services League of Australia (Queensland Branch)

**Gaythorne Sub-Branch Inc**

534 Samford Road  
Mitchelton Qld. 4053

PO Box 6361  
Mitchelton, Qld. 4053

Phone: (07) 3355 4655  
Fax: (07) 3354 4765

Email: [secretary@gaythornersl.com.au](mailto:secretary@gaythornersl.com.au)  
Web: [www.gaythornersl.com.au](http://www.gaythornersl.com.au)

