

## **Police clubs and canteens**

## Table of Contents

Table of Contents	2
Policy standards and principles	4
What	4
Why	4
How	4
Exceptions	4
Canteen defined	4
Using Police premises	5
Approving the use of Police premises for clubs and canteens	5
No cost for using Police premises	5
Forming clubs and canteens	6
Approval required to form and operate clubs and canteens	6
Who can approve formation and governing rules?	6
Operating rules	6
Amending rules	6
Club and canteen objectives	6
Only use funds to meet objectives	6
Using Police canteens	7
Who can use Police canteens?	7
Persons who may not enter Police canteens	7
Children in canteens	7
Canteen hours	7
Approving trading hours	7
People's conduct in Police canteens	8
Host responsibility	8
Alcohol cannot be sold for consumption outside canteens	8
Managing clubs and canteens	9
Management committees	9
Sub-committees	9
Sub-committee members	9
Eligibility for election or appointment	9
Retaining office	9
Management and professional services	10
Meetings	11
Management committee meetings	11
Annual and special general meetings	11
Keeping meeting minutes	12
Club and canteen finances	13
Financial management structure	13
Financial year	13
Banking money received	13
Where can funds be banked?	13
An exception	13
Issuing receipts for money received	13
Club and canteen sales	13
Collections of contributions, subscriptions, or donations	13
Approval for loans required	14
Management committee approval for financial commitments	14
No propriety right to club property	14
Advancing funds	14
Making sales and paying accounts	15
Sales	15
Paying accounts	15
Filing accounts and payment receipts	15
Controlling club trading	16

Manager to be appointed	16
Manager's responsibilities	16
Managing stocks	16
Snap checks on trading	16
Discrepancies or variations	16
<b>Keeping accounts and records</b>	<b>18</b>
Minimum accounting records	18
Clubs	18
Canteens and combined clubs and canteens	18
Before preparing statement of accounts	18
Preparing statements of accounts for audit and AGM	19
<b>Statement of account examples</b>	<b>21</b>
Typical Police club	21
Small clubs	21
Typical Police canteen	22
<b>Auditing and inspecting accounts</b>	<b>23</b>
Auditor to be appointed	23
Term of appointment	23
Auditors to be assisted	23
Auditor's certificate	23
After audit	23
<b>Winding up clubs and canteens</b>	<b>24</b>
How are clubs and canteens wound up?	24
Disposing of assets	24

# Policy standards and principles

This chapter details Police requirements for:

- forming and managing Police clubs and canteens
- managing and accounting for Police club and canteen finances.

The chapter also details:

- who can use Police canteens and when
- rules about the sale and supply of alcohol in Police canteens
- the standards of behaviour required in Police canteens.

## What

This Police Manual chapter applies to all:

- Authorised Police canteens
- Police sports and social clubs, with the exceptions listed below.

## Why

The consumption of alcohol in Police canteens should be done safely and responsibly. Guests from outside Police are frequently present and as such inappropriate behaviour stemming from the inappropriate consumption of alcohol should be minimised.

## How

Authorised canteens on police property are exempt from the Sale and Supply of Alcohol Act 2012 (SASA12), section [10](#) but a code of practice is required to be kept and adhered to. This mirrors the host responsibility section of [SASA](#) and are detailed in police chapter "[Host Responsibility - Police canteens and social functions](#)".

## Exceptions

Unless specifically stated, these instructions do **not** apply to:

- Police Sport (formerly the New Zealand Police Council of Sport Incorporated), or
- sports clubs formed and operated within the Police Sport.

## Canteen defined

In this chapter, authorised Police canteens are spaces provided on Police premises for the sale of alcohol and approved as such by the Commissioner of Police. The space provided is deemed to be a canteen only during hours approved for sale of alcohol and for 15 minutes after sales have closed.

Office fridges holding alcohol that is not for sale are not Police canteens within the meaning of this Police Manual chapter.

The "Munro canteen" at [RNZPC](#) is not covered by this chapter as it does not sell alcohol.

## Using Police premises

### Approving the use of Police premises for clubs and canteens

District Commanders, the Executive Director: People Operations ([PNHQ](#)) and the Director: [RNZPC](#) may give Police clubs and canteens approval to use space in Police premises not in use for normal Police purposes, on the conditions that:

- activities are conducted in an orderly manner
- the space is left tidy after every use
- if alcohol is available or sold, the Police '[Host responsibility: Police canteens and social functions policy](#)' is complied with.

### No cost for using Police premises

Clubs and canteens using space in Police premises will not be charged for:

- heating, lighting and other facilities installed as normal Police amenities
- the consumption of fuel, gas and electricity.

Clubs and canteens must meet the cost of any furniture, furnishings or equipment they require that is not normally supplied for official Police purposes.

## Forming clubs and canteens

### Approval required to form and operate clubs and canteens

Approval from District Commanders, the Executive Director: People Operations or the Director: [RNZPC](#) is required to form Police clubs and canteens. Once the club or canteen is formed, rules governing their operation must also be approved before activities are commenced.

### Who can approve formation and governing rules?

These position holders can approve forming a Police club or canteen and the rules governing its operation.

Type	Approval required by one of these position holders
- Code of Practice for Police canteens (this Police Manual chapter)	Commissioner of Police (as required by s.10 of the Sale and Supply of Alcohol Act 2012)
- Police canteens - Combined clubs and canteens - Sports and social clubs, including sports clubs formed within Police Sport	- District Commanders - Executive Director: People Operations ( <a href="#">PNHQ</a> ) - Director: <a href="#">RNZPC</a>

### Operating rules

The requirements detailed in this Police Manual chapter are not intended to limit the range of an individual club's or canteen's rules (alternative rules or extensions to rules may be approved to meet different circumstances of individual cases). However, to the extent that they are applicable, the requirements detailed in this chapter apply to all clubs and canteens.

### Amending rules

The rules of a club or canteen may be amended by a two-thirds majority of eligible members present and voting at an annual general or a special general meeting. Notice of intention to move for the amendment of the rules must be given in the notice calling the meeting.

All proposed amendments must be formally approved before they take effect. (Refer to [Who can approve formation and governing rules?](#) above).

### Club and canteen objectives

Rules should clearly outline the club's or canteen's:

- objectives or purposes
- intended activities and uses for funds
- the area or workplaces the club or canteen is established to serve.

Objectives must include provision for funds surplus to requirements under primary objectives to be applied, with the Commissioner's agreement, to the provision of facilities for Police employees generally.

### Only use funds to meet objectives

A club or canteen can only carry on activities or apply funds for purposes or to meet objectives set out in its rules.

# Using Police canteens

## Who can use Police canteens?

If they are 18 years of age or older, these people can be admitted to and sold alcohol at Police canteens (subject to the exclusions detailed below in '[Persons who may not enter canteens](#)')

- all Police employees
- former Police employees
- overseas serving Police visitors if they have the committee chairperson's or a committee member's permission. (If permission is given, endorse the visitor's book so the visitor can use the canteen for the duration of their visit to the city/town)
- visitors invited by and in the company of a serving or retired Police employee
- a serving or retired Police employee's partner or children
- members of the public attending courses at the Police College if they have the Director:[RNZPC](#)'s permission.

## Persons who may not enter Police canteens

The following people must not enter or be given entry to Police canteens:

- employees currently under suspension from Police
- former employees who were dismissed from Police
- former employees who resigned or retired from Police while under investigation for alleged serious misconduct or criminal offences
- former employees who resigned or retired from Police while facing or having been convicted, or found guilty on a criminal charge(s)
- any former employee who in the opinion of a District Commander, the Executive Director: People Operations or the Director: [RNZPC](#) should not be admitted.

## Children in canteens

Children and people under 18 years of age can be admitted to canteens if:

- they are with their partner, parent or guardian who is 18 years of age or older
- approval to admit people under 18 years has been given during approved hours and special occasions (see canteen hours below).

## Canteen hours

Canteens can only trade:

- during approved hours, and
- under the supervision of a Police canteen or club committee member or another person approved by the management committee.

Normal trading hours exclude the 24 hours from midnight of Good Friday, Easter Sunday, Christmas Day, and ANZAC day from midnight until 1300 hrs.

Approval to trade on special occasions outside of normal or regular hours can be given (e.g. Christmas Day) but that a day is a public holiday or another particular day, does not in itself make it a special occasion.

## Approving trading hours

After a recommendation from the management committee, these people can approve canteen trading hours.

Type of trading	Approved by
Normal trading hours	<ul style="list-style-type: none"> <li>- District Commanders</li> <li>- Executive Director: People Operations</li> <li>- Director: <a href="#">RNZPC</a></li> </ul>
Special occasions	<ul style="list-style-type: none"> <li>- District and Area Commanders</li> <li>- Executive Director: People Operations</li> <li>- Director: <a href="#">RNZPC</a></li> </ul>

## People's conduct in Police canteens

Everyone's conduct in a Police canteen must always be orderly.

No intoxicated person can be in a Police canteen and no alcohol may be supplied to an intoxicated person. Refer to the 'Intoxication Assessment Tool' and '[Host responsibility and promotions](#)' Police Manual chapters for information about assessing intoxication.

Employees must not consume or be supplied with alcohol in a Police canteen if:

- they are on duty or on standby for duty
- before commencing duty they may still be under the influence of alcohol or their work performance may be impaired as a result of their alcohol consumption.

Some Police roles may have other restrictions on the consumption of alcohol, e.g. employees assigned as personal escorts during VIP visits or on similar duties and who may be asked to take up duty at short notice, must not consume alcohol at any time during the assignment.

Anyone deemed to have breached these rules of conduct can be excluded from a canteen for a fixed period of time by District Commanders, the Executive Director: People Operations or the Director: [RNZPC](#).

Other actions arising from possible breaches of the Police [Code of Conduct](#) may also apply.

## Host responsibility

'Host responsibility' is the obligation placed on those managing licensed premises to prevent intoxication and the supply of alcohol to minors in licensed premises. It is about providing a safe and healthy drinking environment to customers, staff and the community.

Although Police canteens are not licensed premises, a host responsibility approach must be adopted and applied in all Police canteens to prevention alcohol related harm, intoxication and incidents of misconduct involving Police employees and their guests.

Refer to '[Host responsibility: Police canteens and social functions](#)' in the Police Manual for information about the host responsibility requirements for all Police canteens. These requirements apply to Police canteen management and staff, and to all canteen patrons.

## Alcohol cannot be sold for consumption outside canteens

Alcohol cannot be sold or supplied for consumption outside of Police canteens.



# Managing clubs and canteens

## Management committees

Every Police canteen or club must be managed and controlled by a management committee comprising of:

- a chairperson who is the District Commander, the Executive Director: People Operations, or the Director: RNZPC, or a senior Police manager they appoint to the role
- a vice-chairperson who is a person from the elected committee members appointed in that capacity by the District Commander, the Executive Director: People Operations, or the Director: RNZPC after consultation with the elected committee members
- a secretary and treasurer or a combined secretary/treasurer appointed by the District Commander, the Executive Director: People Operations, or the Director: RNZPC after consultation with the elected members of the committee
- a number of elected committee members set by the District Commander, or Executive Director: People Operations, or the Director: RNZPC. There must be at least six members for Police canteens selling or supplying alcohol.

If there is a vacancy of an elected member of the committee (by reason of transfer, resignation or any other reason) they must be replaced by:

- an eligible member appointed by other elected committee members, or
- a person appointed by the by District Commander, the Executive Director: People Operations (PNHQ), or the Director: RNZPC if elected members cannot agree on or do not make an appointment

## Sub-committees

If one or more clubs or canteens are combined, the management committee may appoint a sub-committee(s) to assist in the operation of the component units.

### Sub-committee members

Sub-committee members are appointed by the management committee. They may, but do not have to be, management committee members.

If the sub-committee chairperson is not a management committee member, they may attend management committee meetings when matters affecting their sub-committee are being discussed. In this situation, they have the right to take part in discussions but not to vote.

## Eligibility for election or appointment

Personnel **can** only be elected or appointed to a management committee, subject to the exceptions outlined below, if they:

- are currently employed by Police or retired from Police, and
- work (employees) or reside (retired employees) in the area served by the club or canteen.

Personnel **cannot** be elected to or appointed as a management committee member if they are:

- an employee under suspension from Police
- a former employee who retired from Police while under investigation for alleged serious misconduct or criminal offences
- a former employee who retired from Police while facing or having been convicted or found guilty on a criminal charge(s)
- a former employee who in the opinion of a District Commander, the Executive Director: People Operations, or the Director: RNZPC should not be on a management committee
- a recruit and the committee manage a club or canteen that provides alcohol
- have not paid a membership subscription that is due (for clubs charging subscriptions).

Existing management committee members must stand down or be suspended from participation in management committee activities if they become ineligible for management committee membership. District Commanders, the Executive Director: People Operations, or the Director: RNZPC must suspend ineligible management committee members if they do not stand down. Stood down or suspended management committee personnel may be reappointed if they regain eligibility.

## Retaining office

Elected members retain their office from their election until the club's or canteen's next annual general meeting. Elected members may be re-elected.

Appointed members have the same rights as those elected to the management committee but can be removed at any time by the District Commander, or ED: People Operations ([PNHQ](#)), or Director: [RNZPC](#).

## **Management and professional services**

When necessary, clubs and canteens may employ and pay people from outside Police to assist operating and managing their affairs in accordance with NZ Police security measures.

The Police canteen or club management committee will be responsible for ensuring that the appropriate wages, holidays pay, PAYE, Kiwisaver etc. are paid in accordance with New Zealand employment laws.

They may also, with the Commissioner's approval, pay honoraria to Police employees undertaking onerous duties, e.g. club managers, treasurers and auditors of large clubs/canteens. Honoraria are subject to PAYE deductions and may also be liable for other deductions (e.g. Kiwisaver). Management committees are responsible for compliance with honoraria taxation requirements and should consider obtaining appropriate advice. Police Payroll are not able to provide taxation advice or process honoraria payments or pay the PAYE (as these payments are from the canteen management committee, not Police).

## Meetings

### Management committee meetings

This table details the requirements for management committee meetings.

Action	Requirement
Holding meetings	<ul style="list-style-type: none"><li>- On days and at times set by the chairperson, or in their absence the vice-chairperson</li><li>- For clubs and canteens selling alcohol, meetings must be held at least once a month.</li></ul>
Notice of meetings	Reasonable notice of meetings must be given. Where practical, meetings should be scheduled at regular times.
Meeting quorums	Three members including the chairperson (or vice chairperson in their absence) unless the club or canteen rules specify a higher number.
Decision making	Decisions are made by a simple majority of committee members present. The chairperson may vote and when votes are equal, also has a casting vote.

### Annual and special general meetings

This table details the requirements for annual and special general meetings.

Action	AGM	Special GM
Calling meetings	<p>The chairperson (or vice-chairperson in their absence) must:</p> <ul style="list-style-type: none"> <li>- call an annual general meeting within three months of the financial year end</li> <li>- place the audited statement of accounts for the financial year just closed before the meeting.</li> </ul>	N/A
Convening meetings	N/A	The chairperson (or vice-chairperson in their absence) must convene a special general meeting within fourteen days of the secretary receiving a request for such a meeting from five <a href="#">eligible</a> people served by the club or canteen.
<p>Giving notice of meetings</p> <p>Notice must be given to all people stationed in the area served by the club or canteen stating the nature of the business to be conducted.</p>	At least fourteen days' notice must be given to all eligible people served by the club or canteen.	At least seven but no more than fourteen days' notice must be given to all eligible people.
Making decisions	<p>All decisions are made by simple majority of eligible people present and voting, either:</p> <ul style="list-style-type: none"> <li>- on the voices</li> <li>- by a show of hands</li> <li>- by ballot</li> <li>- on demand by any eligible person.</li> </ul> <p>The chairperson of the meeting may vote, and when votes are tied, also has a casting vote.</p>	<p>All decisions are made by simple majority of <a href="#">eligible</a> people present and voting, either:</p> <ul style="list-style-type: none"> <li>- on the voices</li> <li>- by a show of hands</li> <li>- by ballot</li> <li>- on demand by any eligible person.</li> </ul> <p>The chairperson of the meeting may vote, and when votes are equal, also has a casting vote.</p>
Eligibility for voting	You can vote if you are <a href="#">eligible</a> for election or appointment to a club or canteen management committee.	You can vote if you are eligible for election or appointment to a club or canteen management committee.

## Keeping meeting minutes

Minutes must be kept of all club and canteen annual and special general meetings and management committee meetings:

- clearly outlining decisions made
- in the case of management committee meetings, listing the accounts confirmed as paid or approved for payment.

## Club and canteen finances

### Financial management structure

This table outlines key roles and general responsibilities for the club and canteen financial management.

Role	General responsibility for...
Treasurer	the club's or canteen's financial affairs
Trustees (Four members of the management committee appointed trustees of club or canteen funds by management committee).	signing cheques and other withdrawals from club's or canteen's funds. (Two trustees must sign or authorise any withdrawals).
Management committee	ensuring the club or canteen does not become insolvent.

### Financial year

The financial year for clubs and canteens runs from 1 July to the following 30 June unless the Commissioner has approved otherwise.

### Banking money received

The treasurer or delegated person must collect all sums owing to the club or canteen without unnecessary delay and bank it as soon as possible after receipt to the canteen or clubs bank account.

### Where can funds be banked?

Club and canteen funds must be held in cheque account or current account at a trading bank.

### An exception

Funds not required immediately may be:

- placed on fixed deposit at a trading bank
- invested in trustee securities
- advanced by way of loan, interest bearing or otherwise, to any authorised Police club or canteen.

### Issuing receipts for money received

Except for [club and canteen sales](#) or [collections of contributions](#), subscriptions or donations, all money received must be individually acknowledged at the time of receipt on a numbered printed receipt.

Take a duplicate copy of each receipt issued and retain the copy in the receipt book. Receipts may be issued and stored electronically by the treasurer.

Receipts must not be altered. If a receipt is drawn in error or requires amendment, cancel it and retain it in the receipt book with the copy. Electronic replacement or duplicate receipts must be endorsed as duplicates.

### Club and canteen sales

Gross proceeds from club and canteen sales must be provided to the treasurer or their delegate when the person who has overseen sales ceases duty at the end of the day, or hands over to another person to continue sales.

If the treasurer or their delegate is not available to receive the proceeds, the person in charge of sales must safely retain the proceeds and hand them over at the first available opportunity.

### Collections of contributions, subscriptions, or donations

Collections of contributions, subscriptions, or donations must be provided to the treasurer as soon as practicable after they have been received.

The value of collections and donations (as aggregated amounts) shall be acknowledged through the display the receipt on the staff notice board of the station/workplace making the collection. A copy of the collection list shall be maintained in the financial records of the club or canteen and note on the list the details of the receipt(s) issued.

## Approval for loans required

Police canteens or clubs must obtain the approval of the Commissioner (on the recommendation of the District Commander, the Executive Director: People Operations, or the Director: [RNZPC](#)) to raise or incur anything other than ordinary monthly canteen or club operating debts.

Ordinarily, loans from other than non-public fund organisations will not be approved.

## Management committee approval for financial commitments

Financial commitments can only be entered into, and payments made with the management committee's approval or approval given under the committee's delegated authority.

## No propriety right to club property

Nobody must have any proprietary right to any club or canteen property or funds.

## Advancing funds

Clubs and canteens may be advanced funds as follows.

Advance type	Limit and requirements
Petty cash	<p>A maximum of \$100 may be advanced to the treasurer to pay urgent petty accounts.</p> <p>A receipt or cash sales docket must be obtained concurrently with each payment, and the petty cash is to be reimbursed, as required, on the imprest system.</p>
Change	<p>A maximum of \$200 may be advanced to the treasurer for change purposes. The treasurer may in turn advance this money to the person for the time being operating the club or canteen. Where this amount is found to be insufficient any club or canteen may seek the approval of the Commissioner (on the recommendation of the District Commander, or ED: People Operations (<a href="#">PNHQ</a>), or Director: <a href="#">RNZPC</a>), to advance a greater sum as change.</p>

# **Making sales and paying accounts**

## **Sales**

All club and canteen sales to individual people must be paid for immediately.

Club and canteen prices for goods sold must be fixed by the management committee. The prices fixed for alcohol must not be less than the cost of prices of the goods, except for redundant, damaged, or perished items.

Food and non- alcoholic drinks may be sold below cost as part of the club's or canteen's host responsibility policy.

A price list of items available for sale must be available on request.

## **Paying accounts**

Accounts rendered on funds must be promptly paid within any discount periods allowed. Accounts must not remain unpaid later than the 20th of the month following receipt.

## **Filing accounts and payment receipts**

All demands for payment (debit notes, accounts, invoices and statements) must be filed in order of payment. Receipts received for payments made must be attached to the respective filed demands for payment. Accounts, receipts, and dockets supporting reimbursements of petty cash, must be filed in reimbursement date order along with the papers supporting the other payments.

At each meeting of the management committee all accounts rendered since the last meeting, including reimbursements of petty cash must be filed in reimbursement date order along with the papers supporting the other payments.

# Controlling club trading

## Manager to be appointed

The club or canteen management committee must appoint competent persons (not the committee's chairperson or treasurer) to:

- be the club or canteen manager
- relieve the manager when they are absent on leave or for any other cause.

## Manager's responsibilities

The club or canteen manager is responsible to the management committee for the general operation of the club or canteen, including:

- maintaining sufficient stocks of items in demand by placing orders with wholesale suppliers (do this through the committee' member authorised to approve and sign orders)
- ensuring excess stock purchases of items with a restricted shelf life are not made
- checking deliveries from suppliers
- checking and certifying invoices received
- keeping the committee advised of price changes charged by wholesale suppliers so that retail prices can be adjusted as the management committee sees fit
- advising the committee about items which should be introduced for sale or withdrawn from the club's or canteen's trading stocks.

## Managing stocks

Steps to manage stocks received from suppliers.

Step	Action
1	Place stocks received from suppliers into bulk store.
2	Issue stock required for current trading from the bulk store to the club or canteen shop or bar as required.
3	Account for stock: <ul style="list-style-type: none"><li>- received from suppliers</li><li>- issued to the club's or canteen's shop or bar</li><li>- in the shop or bar at the end of each month and other times directed by the treasurer or management committee.</li></ul>
4	Gross sales should be recorded in a sales book and available to the treasurer.

When the club or canteen is open for business, the person placed in charge of sales at the time has complete control over selling operations and stock in the club or canteen shop or bar.

## Snap checks on trading

The treasurer or another person(s) appointed by the management committee must make periodic snap checks on trading. Use the purchase invoices, stock records and sales book (step 3 & 4 in table above) and the treasurer's receipt book to carry out this check and keep a record of checks carried out.

## Discrepancies or variations

The treasurer must report to the management committee:

- discrepancies (except those of a minor nature) discovered during a snap trading check
- significant unexplained variations in the club's/canteen's gross monthly profit.

If after considering and investigating the treasurer's reports, the management committee is not satisfied with the explanations offered about discrepancies or profit variations, it must report to the District Commander, the Executive Director: People Operations, or the



Director: RNZPC and advise an auditor so they can take appropriate action.

# Keeping accounts and records

## Minimum accounting records

The following accounting books and records must be maintained as a minimum for all clubs and canteens. Additional records may be kept at their discretion.

### Clubs

- Cash books:
  - to be entered up to date
  - to be in columnar form when variety and volume of entries warrant this.
- Subscription register:
  - to be kept when membership subscriptions are levied
  - to be entered up to date.
- Priced inventory of equipment:
  - to be held in catalogue form and maintained up to date
  - new equipment to be posted to the inventory as soon as received
- broken, worn out and unserviceable items to be written off progressively on the authority of the management committee.

### Canteens and combined clubs and canteens

- Cash book:
  - to be entered up to date
  - to be in columnar form
  - to be balanced and reconciled with the bank at the end of each month.
- Petty cash book:
  - to be entered up to date
  - to be balanced each time a reimbursing cheque (on imprest system) is sought.
- Priced inventory of equipment:
  - to be in catalogue or ledger form and maintained as for clubs above.
- Trading stock records - refer to 'Managing stocks' in the '[Controlling club trading](#)' section of this chapter.

A journal and a ledger are also recommended books for canteens and large clubs. They provide a complete double entry accounting record and facilitate the preparation of the statements of accounts.

## Before preparing statement of accounts

At the close of the financial year, promptly take these actions as applicable (whether a journal and ledger has been used for record keeping) before preparing statements of accounts.

Step	Action												
1	Balance and reconcile cash book with the bank.												
2	<ul style="list-style-type: none"> <li>- Complete a stock-take as at balance date of all trading stocks.</li> <li>- Price stocks on the stock sheets at cost or current market value, whichever is the lower.</li> <li>- The person taking stock certifies sheets correct.</li> </ul> <p><b>Note:</b> This stock-take is undertaken by the treasurer and/or other person(s) appointed by the management committee. The club or canteen manager may be appointed but must not undertake the work alone.</p>												
3	<ul style="list-style-type: none"> <li>- Complete a stock-take and revaluation of equipment as at balance date.</li> <li>- Show the amount of depreciation and the new value against each item. Do not appreciate items in the revaluation.</li> <li>- Prepare a reconciliation in this format:</li> </ul> <table> <tr> <td>Value at 01.07.(year)</td><td>\$</td></tr> <tr> <td>Purchases</td><td>\$ _____</td></tr> <tr> <td>Less depreciation and write-offs</td><td>\$ _____</td></tr> <tr> <td>Value at 30.06.(year)</td><td>\$ _____</td></tr> </table>	Value at 01.07.(year)	\$	Purchases	\$ _____	Less depreciation and write-offs	\$ _____	Value at 30.06.(year)	\$ _____				
Value at 01.07.(year)	\$												
Purchases	\$ _____												
Less depreciation and write-offs	\$ _____												
Value at 30.06.(year)	\$ _____												
4	Prepare lists of debtors and creditors, analysed under respective headings of income and expenditure.												
5	<p>Balance and reconcile the subscriptions register in this format:</p> <table> <tr> <td>Outstanding 01.07.(year)</td><td>\$</td></tr> <tr> <td>Levied</td><td>\$</td></tr> <tr> <td>In advance 30.06.(year)</td><td>\$ _____</td></tr> <tr> <td>In advance 01.07.(year)</td><td>\$</td></tr> <tr> <td>Paid</td><td>\$</td></tr> <tr> <td>Outstanding 30.06.(year)</td><td>\$ _____</td></tr> </table>	Outstanding 01.07.(year)	\$	Levied	\$	In advance 30.06.(year)	\$ _____	In advance 01.07.(year)	\$	Paid	\$	Outstanding 30.06.(year)	\$ _____
Outstanding 01.07.(year)	\$												
Levied	\$												
In advance 30.06.(year)	\$ _____												
In advance 01.07.(year)	\$												
Paid	\$												
Outstanding 30.06.(year)	\$ _____												

## Preparing statements of accounts for audit and AGM

As soon as possible after the end of the financial year, prepare statements of account based on the following records and have them audited by an approved auditor (see below for who may approve the auditor)

Type of club/canteen	Accounts required
Small clubs/canteens	<p>Receipts and payments account, with the total amounts or values of the several assets and liabilities appended (e.g. debtors, creditors, subscriptions outstanding, subscriptions in advance, equipment etc.).</p> <p>The account for small clubs/canteens is effectively a summary of the cash book.</p>
Large clubs/canteens	<ul style="list-style-type: none"> <li>- Income and expenditure account</li> <li>- Balance sheet</li> <li>- Trading account</li> <li>- Profit and loss account</li> </ul>

See [statement of account examples](#) for an illustration of the transactions to be covered and the accounts' format.

# Statement of account examples

## Typical Police club

This table outlines a typical statement of accounts in skeleton form for large clubs. The sample entries are not exhaustive, but they are sufficient to illustrate the form of the various accounts and the balance sheets.

Income and Expenditure account for the year ended 30 June 20 .			
Repairs	\$	Interest	\$
Insurance	\$	Subscriptions	\$
Honorarium	\$	Contributions	\$
Travel Expenses	\$	Donations	\$
Ground Fees	\$		
Engraving	\$		
Misc. General - Expenses	\$		
Depreciation	\$		
Social Expenses (Details)	\$		
Excess of Income over	\$		
Expenditure	\$		
	-----		-----
	\$		\$

Balance Sheet as at 30 June 20 .			
Liabilities:		Assets:	
Creditors (Detail under expenditure headings)	\$	Cash	\$
		Bank	
		Investments (Details)	\$
Subscriptions in advance %	\$	Subscriptions in arrears	\$
Accumulated Fund at 01.07.20 . %	\$		
Plus excess of income over Expenditure	\$		
	\$ -----		\$ -----
	\$ -----		\$ -----

## Small clubs

A 'receipts and payments' account for a small club is not provided as the account is no more than a summary of the cash book.

## Typical Police canteen

This table outlines a typical statement of accounts in skeleton form for canteens. In this example, the canteen has been treated as one having plenty of funds and not needing to borrow for establishment purposes. The sample entries are not exhaustive, but they are sufficient to illustrate the form of the various accounts and the balance sheets.

TRADING ACCOUNT FOR YEAR ENDED 30 JUNE 20 .			
Stock at 01.07.20 . ...	\$	Sales	\$
Purchases	\$	Stock at 30.06.20 . ...	\$
Less returns and sales of containers	\$		\$
Gross Profit	\$ -----		\$ -----
	\$ -----		\$ -----

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 30 JUNE 20 .			
Repairs	\$	Gross Profit	\$
Insurance	\$	Interest	\$
Honorarium	\$	(Details)	
Salaries	\$	Donations	\$
Cartage	\$		
Misc. General Expenses	\$		
Depreciation	\$		
Social Expenses (Details)	\$		
Grants (Details)	\$		
Net Profit	\$ -----		\$ -----
	\$ -----		\$ -----

BALANCE SHEET AS AT 30 JUNE 20 .			
Liabilities:	\$	Assets:	
Creditors (Details under expenditure headings)	\$	Cash Bank Investments	\$
Subscriptions in Advance	\$	Subscriptions in Arrears	\$
Accumulated fund as at 01.07.20 . ...	\$		
Income over expenditure	\$ -----	\$ -----	\$ -----
	\$ -----	\$ -----	\$ -----

# Auditing and inspecting accounts

## Auditor to be appointed

After consulting with the elected committee members, a District Commander, the Executive Director: People Operations, or the Director: [RNZPC](#) must appoint a competent person as the club/canteen auditor to carry out:

- a final audit of accounts as soon as practical after the financial year end and in time for an audited statement of accounts to be placed before the club's or canteen's annual general meeting
- an audit as a final step in the [winding up](#) of a club or canteen.

The appointed auditor need not be a licensed auditor under the Auditor Regulations Act 2011.

## Term of appointment

Once appointed, the auditor continues to undertake this role until they resign or are replaced with another appointee by a District Commander, the Executive Director: People Operations, or the Director: [RNZPC](#).

## Auditors to be assisted

Management committees must make all accounting books, vouchers, documents, receipts, records, stock, equipment and moneys available to:

- auditors so they can carry out their audits
- those undertaking any required inspections on the Commissioner's behalf.

## Auditor's certificate

The auditor must give the following certificates on the audited Statement of Accounts.

Type of club	Certificate required
Large clubs/canteens	"I have examined the accounting books and supporting records, as submitted to me for audit of the, ..... for the year ended ..... and I certify that the foregoing Statement of Accounts sets forth an accurate record of the financial transactions and of the assets and liabilities of the club (canteen) as disclosed by the books and records (subject to the following comments and exceptions :)"  <b>Note:</b> Only use the final portion of the certificate shown in brackets when necessary.
Small clubs/canteens preparing restricted statement of accounts	"Examined and found correct (subject to the following comments and exceptions)"

## After audit

After completing an audit, the auditor must:

- send the signed statement of accounts to the management committee's secretary and a copy to the District Commander, the Executive Director: People Operations, or the Director: [RNZPC](#)
- promptly report any misapplication of funds discovered to the management committee and the District Commander, the Executive Director: People Operations, or the Director: [RNZPC](#), for appropriate action.

# Winding up clubs and canteens

## How are clubs and canteens wound up?

A club or canteen may be wound up by a resolution of a simple majority of [eligible](#) people present at an annual or special general meeting. However, notice of intention to move for winding up must have been given in the notice calling the meeting.

Advise the District Commander, the Executive Director: People Operations, or the Director: [RNZPC](#), immediately a resolution to wind a club or canteen up has been passed so they can ensure prompt steps are taken to:

- discharge liabilities
- dispose of assets
- ensure a [final audit](#) after wind up.

## Disposing of assets

On winding up, all assets remaining after costs, debts, and other charges are paid must be disposed of.

The way assets are disposed of must be decided by:

- the meeting at which the decision to wind up was taken, or
- failing finality at that meeting, a subsequent general special meeting.

The disposal of assets is subject to:

- any related trusts
  - the Commissioner's agreement.
- 
- 
-