



# OPERATING INFORMATION

TT&CC Adjuncts/Sections

## TT&CC ADJUNCT/SECTION

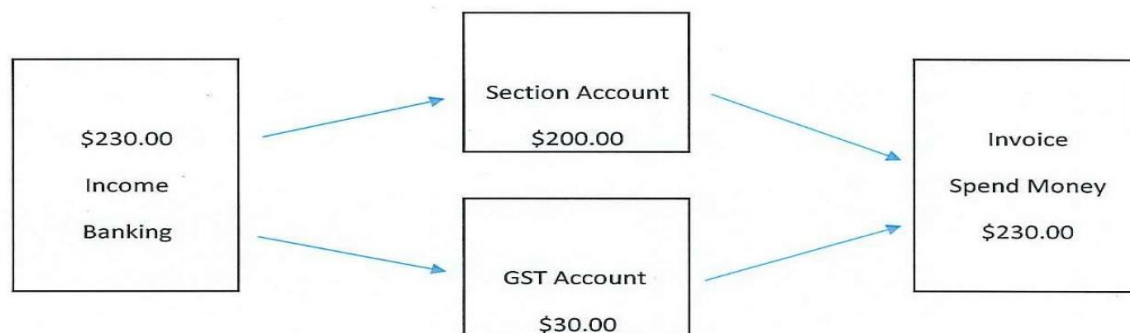
The following contains the Bylaws and operational details for Adjuncts/Sections within the Timaru Town and Country Club Inc.

## Executive Committee

TT&CC

- 1) **Purchasing** – The purchasing of any goods, services or assets must be first accepted by the adjunct members, recorded in the minutes as such and a copy of same forwarded to the office. All adjuncts are required to record minutes of all their meetings and supply a copy to be filed by the Office. [office@timaruclubs.co.nz](mailto:office@timaruclubs.co.nz). If the request is not in the minutes or no minutes supplied, the purchase or request to purchase will be rejected. All purchases must be processed through the office and on an official TT&CC order form, supplied and signed off by the TT&CC. This process is strictly adhered to so as to safe guard the adjunct and their members from unsanctioned spending of adjunct members funds. No invoice, Statement or receipt for payment will be paid if the Adjunct has insufficient funds in its account.
- 2) **Behaviour / Misconduct** – All adjunct members are representatives of the TT&CC, all members must adhere to the TT&CC rules at all times and when visiting other clubs or businesses while representing the TT&CC, the same rules, plus the rules of the premise you attend will apply and must be adhered to at all times. Any complaints received in writing must be investigated, the executive committee via the Club President must be informed and the disciplinary committee may take action, which may include a period of banishment or in an extreme case, membership cancellation.
- 3) **GST Explained** – A diagram showing how GST is handled within the TT&CC accounting software will hopefully provide understanding of why your adjunct account always displays GST exclusive figures. In short, the accounting software is forced to use equity codes, which can only produce net of GST figures and the GST content is automatically sent to a GST control account. As deposits to all adjunct accounts are handled net of GST, so too are all payments from adjunct accounts, payments are made net of GST and the GST content is pulled from the GST account.

### GST Process



- 4) **Vehicle Hire** – The TT&CC has 5 vehicles and 2 trailers which are all available for any adjunct to use should they wish. The TT&CC has 2 Vans, 2 people mover cars and 1 ute. All are available for use, all must be booked at the office, only during office hours, which are listed on the cover page, all require a standard car drivers license and all drivers must be 25 or over. A mileage fee of 0.50 cents per km (Diesel Van) or 15cents per km (Courtesy Car/ute) is charged to the adjunct, the vehicle must be full of fuel when collected and must be returned full of fuel. If the vehicle is not returned full of fuel, a \$50 default fee is charged and is awarded to the adjunct effected. 2 trailers are also available to Club members only, no charge is payable and must be booked in the same manner as the vehicles.

- 5) **Rules** - The rules of the TT&CC take precedence over any and all other rules. All adjunct members must first be Members of the TT&CC, no matter the membership category. Adjuncts must operate in accordance to the TT&CC's Rules as outlined in the TT&CC Constitution. Adjuncts may create their own rules required to operate their own Sporting or Special interest needs which must first be ratified by the TT&CC Executive Committee prior to being implemented or imposed. No adjunct will be permitted a rule contradicting the TT&CC Rules, Health & Safety Laws, Liquor Laws, Gaming laws or any NZ law of the land.
- 6) **Office Holders** - Adjuncts must have office holders, President, Secretary, Treasurer and 7 committee. The positions of Secretary and Treasurer may be combined. Committee members numbering 7 is as a maximum and may operate with less or none. All offices must be filled in accordance with TT&CC rules by a vote of its current financial members.
- 7) **Fund Raising** - Adjuncts may fund raise to support their individual financial & operational requirements and the TT&CC will allow access to its raffle operation via application to the TT&CC raffle convenor. Adjuncts will be granted permission to apply for any outside grant from any other organization or entity, if they're not already active with the TT&CC or another Adjunct. All fund-raising activities, ventures, sponsorship or grants must be with the approval/knowledge in writing of the TT&CC's General Manager.
- 8) **Financial** – All finances must be operated through the TT&CC main office. All Adjuncts are fully audited annually in accordance with the Incorporated Societies Act at the same time the TT&CC complete their legally required full annual audit. The TT&CC Auditor makes recommendation to the TT&CC which, if effecting the adjuncts, will likely be implemented. All adjuncts are not permitted to hold outside bank accounts, cash reserves or investments. All adjunct funds are held in one separate accumulative bank account upon which all the adjuncts draw upon. All adjuncts receive an interest percentage donation against their adjunct balance, calculated monthly and the percentage is set by the TT&CC Finance committee. The TT&CC Financial accountancy computer program is MYOB Accountright, an online accountancy program and utilizes Equity codes to track and trace all expense & Income transactions of all adjuncts. Due the nature of equity codes within our accountancy program, the financials produced aren't easy for some to understand. A diagram contained within this document will assist that understanding of the TT&CC Adjunct finances as will another diagram with regard how GST is handled. Like most organizations, GST is charged on almost every transaction, we are an incorporated society and GST is a factor of our business we can't escape.
- 9) **Assets / Property** – Assets & Property purchased and utilized by any and all adjuncts are classed as the asset / property of the TT&CC. All assets owned by the TT&CC, no matter where they are located, are insured under the name of the TT&CC and maintained under and by the TT&CC. The TT&CC Executive Committee may choose to pass on expenses incurred to maintain assets at their discretion should those assets be deemed for the main/sole use and/or benefit of an adjunct/s. Any assets not purchased by an adjunct through the TT&CC's purchasing channels, fall outside the control of the TT&CC and thus are not considered assets/property of the TT&CC and therefore not insured and no liability of any nature will be accepted.

**Application to be an Adjunct / Cease operation**– Those wishing to form an adjunct under the TT&CC need to make application in writing to the TT&CC Executive Committee via the General Manager. Acceptance of any adjunct is made by the TT&CC Executive Committee. Unlike Mergers or Amalgamations, the application to become an Adjunct is accepted or declined by the Executive Committee with no requirement to go to the TT&CC Membership. Any and all funds, property and assets, after acceptance of the Executive Committee, come under the umbrella of the TT&CC with title of all property and assets signed over to the TT&CC.

Should an adjunct fail, wish to wind up, operate inappropriately or cease its operation due to inactivity, then the Executive Committee may elect to revoke its rights and instruct the General Manager to clear out, delete and strike the adjunct from its register.

**Winding up an adjunct** is in accordance with the Clubs rules, no funds may be given, gifted or awarded to any member / members of that adjunct. All excess funds after expenses are paid in full are to be awarded to a registered charity of the choosing of their members or awarded to the TT&CC & its membership as decided by their members at their last meeting and recorded in the minutes as such. Any assets held by an adjunct once wound up or ceased operation, remain the property of the TT&CC and may be dealt with as the Executive Committee deem fit. No adjunct can sell an asset without the written consent of the General Manager, whom must seek authority to do so from the Executive Committee.

Wish to dissolve – should an adjunct decide by unanimous vote to withdraw from the TT&CC, all property and assets will remain the property of the TT&CC. Any funds held will be processed as if winding up, unless special arrangement regarding funds was decided prior and accepted in writing by unanimous vote of the Executive Committee.

**General** – The legal name for each and every Adjunct incorporates the TT&CC, Timaru Town and Country Club, at the start, TT&CC Highfield Golf Course, TT&CC Outdoor Bowls, TT&CC RSA Section and so on. Adjunct funds are administered by the adjunct within controls set and managed by the TT&CC. It is the intention of the TT&CC to assist each and every section where and when it can and do its best to protect the TT&CC, its members and its adjuncts. All adjunct operations are monitored by the TT&CC General Manager at the request of & under the delegated authority of the TT&CC Executive Committee. The TT&CC Executive Committee has on a number of occasions instructed the General Manager to offer help and support, some have gratefully accepted and as a result have successfully continued to operate for many years. The TT&CC's success is in its members, its ability to diversify when needed and its acceptance of change where required.

All adjuncts operate under the delegated authority of the Executive Committee and answer the TT&CC President, whom with the TT&CC General Manager are both ex officio Members of all Adjunct Committees. The Clubs President appoints Executive Committee members to act as liaison officers to an adjunct/s for ease of communication between the Executive Committee and adjunct members.

## Financial Reports Guide

### Timaru T & C Club Inc 2015

99 Douglas Street  
P.O. Box 286  
TIMARU

## General Ledger [Summary]

1/07/2019 To 30/06/2020

Account No.	Account Name	Beginning Balanc	Total Debit	Total Credit	Net Activity	Ending Balance
3-0371	Adjunct Opening Balance	-21,092.34	0.00	0.00	0.00	-21,092.34
3-0372	Adjunct Subscriptions	0.00	0.00	565.24	-565.24	-565.24
3-0373	Adjunct Raffle Income	0.00	0.00	34.78	-34.78	-34.78
3-0374	Adjunct Interest Received	0.00	0.00	471.23	-471.23	-471.23
3-0375	Adjunct Grants from Club	0.00	0.00	0.00	0.00	0.00
3-0376	Adjunct Special Income	0.00	80.00	5,175.00	-5,095.00	-5,095.00
3-0377	Adjunct Contns for Trips	0.00	0.00	0.00	0.00	0.00
3-0378	Adjunct Other income	0.00	0.00	150.00	-150.00	-150.00
3-0380	Adjunct Accom & Travel	0.00	1,398.18	0.00	1,398.18	1,398.18
3-0383	Adjunct Tournaments & Comp	0.00	426.09	0.00	426.09	426.09
3-0385	Adjunct R&M	0.00	399.08	0.00	399.08	399.08
3-0387	Adjunct Donation to Club	0.00	0.00	0.00	0.00	0.00
3-0388	Adjunct Other Expenditure	0.00	969.08	0.00	969.08	969.08
	Total :		3,272.43	6,396.25		
			B	C		

The above is an actual adjunct report, the name is deleted to protect the information of the adjunct concerned. The correct method to read the report is as follows.

**A: Opening Balance** – CR represents that the opening account balance is in credit.

**B: Total Period Spend** – this figure represents all expenses for the period of the Report.

**C: Total Credit** – This figure represents the total income for the report period.

**Calculation** – + A – B + C = Balance of Adjunct account. (GST Excluded)

Add GST at 15% to final balance for a true indication of account balance.

Also available is a full detailed report which provides transaction details. As transactions can be shared over numerous Adjuncts, individual transaction notes are not possible and receipts are produced for each income transaction of which a copy is supplied to the adjunct. Some adjuncts run a cashbook, which is recommended, a gross, GST and net figure column is also highly recommended. Adjuncts with fewer transactions may not need a cashbook, regular monthly printouts are often all that is required in order to maintain a record of expense and income.