



New South Wales Bridge Association Ltd

ACN 000 438 648

ANNUAL REPORT

2022

New South Wales Bridge Association Ltd
Directors' Report
For the Financial Year Ended 30 September 2022

Your directors present their report on the company for the financial year ended 30 September 2022.

DIRECTORS

The names of each person who has been a director during the year and to the date of this report are:

John Anthony Scudder
Agnes Levine
Richard Lock
Samuel Warren Lazer
Rob Ward
Catherine Chaffey
Glenda Parmenter
Dagmar Neumann (appointed 8 December 2021)
Alan Bustany (until 8 December 2021)
Giselle Mundell (until 8 December 2021)
Rakesh Kumar (until 8 December 2021)
Peter Cox (until 8 December 2021)

PRINCIPAL ACTIVITIES

The principal activity of the New South Wales Bridge Association (NSWBA) during the period was to run, support and develop bridge in NSW by operating bridge tournaments, teaching bridge, supporting affiliated clubs and participating in interstate competition.

The company's short-term objectives are to:

- attract new players, teach bridge and assist with the teaching of bridge throughout the state
- conduct successful national, state and local tournaments in its premises
- run a successful local bridge club playing in multiple venues
- provide promotional support to affiliated clubs across NSW
- facilitate programmes to train and improve the competence of directors throughout the state
- select and support NSW representative teams for interstate competition
- work with the Australian Bridge Federation (ABF) to ensure a consistent and successful approach to bridge across Australia

The company's long-term objectives are to:

- continue the short-term objectives over a five-year time frame to ensure continuous improvement
- explore and implement strategies to assist successful growth of bridge locally and across the state in a changing environment
- provide a framework for bridge in NSW which ensures within the rules of the game a pleasant and ethical experience for players at all levels in all affiliated clubs

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To achieve these objectives, the company has adopted the following strategies:

- offer a high-quality playing calendar of State and other events throughout the year.
- employ high quality teachers and play supervisors to attract and retain new players.
- institute a network of representatives from clubs across all areas of NSW to provide a means of two-directional communication and support between the NSWBA and affiliated clubs.

The company's key performance measures are:

- the number of members of the company.
- the number of affiliated bridge clubs within NSW.
- the total number of members of affiliated bridge clubs throughout NSW.
- the level of attendance at beginners' lessons and supervised sessions.
- a continuing stream of new players progressing from beginners lessons through supervised sessions and joining regular duplicate bridge sessions both with the NSWBA and at other affiliated clubs.
- continuing acknowledgement within the NSW bridge community that the Monday night championship events represent the highest standard of club bridge available within NSW
- the performance of NSW bridge players in National tournaments.

REVIEW OF OPERATIONS

Operating result

The loss of the company for the financial year after providing for income tax amounted to \$33,379 (2021: \$57,396 profit).

CHANGES IN STATE OF AFFAIRS

There have been no significant changes in the state of affairs of the company during the financial year.

EVENTS SUBSEQUENT TO YEAR END

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

INFORMATION ON DIRECTORS

John Scudder

John's current period as a Councillor began in 2009, he was elected Chairman in December 2018.

A retired manager of an industrial control spare parts organisation, John has served as a Councillor for two earlier periods and was instrumental in securing the Association's current premises.

John was a member of the ABF Management Committee for a period in the 1980s and 1990s, serving as ABF Secretary for much of that time. He was the assistant convenor of the World Championships held in Perth in 1989 and from 1996 to 2005 was convenor of the Summer Festival of Bridge.

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Agnes Levine

Agnes was elected a Councillor in December 2017 and appointed Secretary in January 2018 and again in 2019, 2020 and 2021. Agnes first joined the NSWBA in 1965 and played regularly at the Grosvenor Street premises and in a number of youth events at the time. She returned to bridge in 2017 after an absence of 46 years. Agnes is currently Chairman of the NSWBA Council's Assets Committee.

Following two decades as a psychologist she spent the twenty years as a Director in a number of Federal and State government departments retiring from her last fully employed position as NSW Regional Manager for the Australian Communications and Media Authority. For many years she was on the NSW State Executive of the Australian Psychological Society, with five of those years as Chair, her many years' service to the APS was acknowledged by being elected a Fellow of the APS. Until recently she has been a consultant and project manager and continues to mentor early career psychologists. A keen golfer and sailor she also travelled extensively to spend time with her children and numerous grandchildren in Europe and the USA. Agnes chairs the NSWBA Assets Committee responsible for NSWBA property, equipment and human resources.

Richard Lock

Richard was elected as an ordinary Councillor in December 2017 and was subsequently elected as the NSWBA Treasurer in December 2018.

Richard moved to Australia in 1999 and started playing bridge in Maitland before moving to Sydney in 2001. He won the NSWBA State Individual championship in 2003 and was a member of the winning team in the Restricted event at the Gold Coast 50th Anniversary Congress in 2011. Richard is a Chartered Accountant and is currently employed by a firm in the City.

Warren Lazer

Warren was a Councillor for 14 years from the 1980s and rejoined for his current stint in 2007. He was President of the Federation of Affiliated Bridge Clubs (FABC) in 2007 and member of many ABF Committees before then. He currently chairs the NSWBA Council's Events Committee and is a member of the ABF Tournament Committee. He has organised many NSWBA events, including the State Wide Pairs and the Under 100 Masterpoints Pairs Championship. Warren retired from his high-level administrative career in the School of Chemistry at the University of Sydney in 2016.

Warren has had a distinguished bridge career. He is twice a winner of the National Open teams and has represented NSW in ANC teams on 16 occasions, winning the Open four times and the Seniors' thrice.

He has represented Australia multiple times in Open, Seniors' and Mixed events. Highlights include reaching the quarter-finals of both the Bermuda Bowl in 2007 and the D'Orsi Seniors Trophy in 2017, and being runner up in the 2018 Commonwealth Nations Bridge Championships.

Rob Ward AM

Rob was elected to Council in 2017. He served for a number of years as Regional Representative for the Southern Highlands Region. Rob is the organiser for the NSW Veterans Pairs held in Bowral and in 2020 online. He became one of the NSWBA Council's two representatives on the Australian Bridge Federation in 2020 and is on the ABF Management Committee. Rob has been instrumental in securing Orange as the first regional venue for the now postponed 2021 ANC.

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Rob established his keen interest in Bridge on retiring from a 37-year career as a Chartered Accountant and partner in one of Australia's largest accounting firms.

Catherine Chaffey

Catherine was elected to Council in December 2018 and did not seek re-election in 2019. Catherine plays as much bridge as working full-time permits. She is currently working as the CEO of a professional association in health management and has a background in executive roles in adult education and training. She has previous Director experience having been a member of the NSW Vocational Education and Training Accreditation Board for several years from 2004-2011. She was appointed to Council on 9 December 2020. Catherine continues to provide considerable support to Council on strategic planning.

Glenda Parmenter

Glenda is a retired Nurse academic who learnt to play bridge as a prelude to retirement. She is a member of the Armidale Bridge Club and has been an active member of the committee of that club since 2011. Glenda has been the Regional Representative for the Northern Region since 2016 and Zonal Councillor for the Northern Region and Chair of the NSWBA State Committee since 2021. Glenda was appointed to the NSWBA Council in 2021. She is committed to ensuring that the regional clubs in NSW are well represented and supported and to contributing to the promotion and growth of bridge in NSW.

Dagmar Neumann

Dagmar was elected to Council on 8 December 2021. She used to play Bridge at a competitive level, representing Australia internationally over a number of years, and even spend a short stint on Council when John Arkinstall was Chairman. She retired from bridge in 2008 due to a busy corporate career as a technology executive that led her to travel frequently and could not be combined with playing bridge frequently.

Dagmar returned to the bridge table in 2021 and rediscovered her love for the game. She is currently going through a career transition and is ensuring that she has more time for causes close to her heart. That is playing bridge as much as she can and supporting the future of the game in NSW and beyond. She joined the Council where she hopes to bring her experience and skills in strategy development and business transformation to bear.

Giselle Mundell

Giselle was elected to Council on 11 December 2019 and is a member of the NSWBA Events Committee where she is currently the Committee Secretary. On Council she is responsible for matters relating to Rules and Ethics, other than CDEC issues. She was in the Australian Women's Team in 2014 and again in 2019. Giselle did not seek renomination.

Alan Bustany

Alan was elected in December 2017 as Zonal Councillor representing the Outer Metropolitan Zone. Alan learned to play bridge whilst studying for his mathematics degree at Cambridge. He is a semi-retired Management Consultant, an accredited NSWBA Congress Director and Chief Director at his local club, the Central Coast Leagues Club Bridge Club in Gosford. Alan's role on Council includes responsibility for Tournament Directors around the State. Alan did not seek renomination.

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Rakesh Kumar

Rakesh was appointed to Council in January 2020 to fill the position of Zonal Councillor for Southern Zone.

Rakesh learnt bridge as a medical student in India and has played enthusiastically ever since. For the past 8 years he has been a regular contributor to the NSWBA eCongress Newsletter and has recently also written a book about IMPs bridge. He served on the NSWBA Council for 15 months in 2016-17, filling a casual vacancy. In 2017 Rakesh retired from UNSW, where he had been an enthusiastic teacher of Medicine and Science students, to live in Mittagong in the Southern Highlands. He has considerable prior experience on policy and management committees, including the UNSW Academic Board and the University Council. Rakesh did not seek renomination.

Peter Cox BEc MBA

Peter was nominated as a Zonal Councillor for Metropolitan Zone on 9 February 2020 following the resignation of Carol Sheldrake on 12 January 2020. He is a member of the NSWBA State Committee.

Peter is the leading economist, analyst and public speaker on the marketing of the media, leisure and sports industries in Australia. For over 35 years he has provided strategic advice to corporations, governments, operators and investors. He has also been interviewed on hundreds of TV and radio programs and in all the major newspapers and written many feature articles including for the Financial Review and The Australian.

Peter started playing bridge over 30 years ago and has played in numerous congresses around Australia. He first joined the NSWBA many years ago and is a bridge teacher and director both in club and online.

In 2018 Peter was invited to be the Head of Marketing for the Australian Bridge Federation to improve the marketing of bridge to the state bodies, clubs and players. He conducts Marketing Workshops nationally, on the introduction of Covid negotiated the introduction of ABF Online Club games with BBO to keep people playing bridge during the pandemic and organised with Paul Marston to run Online beginner's classes that attracted over 700 new players. Peter did not seek renomination.

DIRECTORS' MEETINGS

During the financial year, 9 meetings of directors were held. All meetings were held by electronic means and for two in conjunction with face to face and ZOOM. Attendance in person was not always possible or restricted due to COVID-19.

**New South Wales Bridge Association Ltd
Directors' Report
For the Financial Year Ended 30 September 2022**

Attendance by each director was as follows:

Director	Meetings held*	Meetings attended
John Scudder	9	9
Agnes Levine	9	9
Richard Lock	9	9
Warren Lazer	9	9
Rob Ward	9	6
Catherine Chaffey	9	7
Dagmar Neuman**	7	5
Glenda Parmenter	9	9
Alan Bustany***	2	2
Giselle Mundell***	2	2
Rakesh Kumar***	2	2
Peter Cox***	2	2

* Number of meetings with a quorum held during director's term of office. This does not include the Annual General Meeting but includes one special meeting held immediately after the AGM.

** Appointed 8 December 2021

*** Did not seek re-election at AGM 2021

COMPANY LIMITED BY GUARANTEE


The company is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the entity. As at 30 September 2022 the number of members was 625.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on the following page.

Signed in accordance with a resolution of the Board of Directors.


.....
JOHN SCUDDER
DIRECTOR


.....
RICHARD LOCK
DIRECTOR

Dated: 7 December 2022



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New South Wales Bridge Association Ltd
Auditor's Independence Declaration to the Directors of New South Wales Bridge Association Ltd
For the Financial Year Ended 30 September 2022

In accordance with the requirements of the *Corporations Act 2001*, I declare that, to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

SDJA

SDJA

A handwritten signature in black ink that reads "Simon Joyce".

Simon Joyce

Director

7 December 2022

Sydney, New South Wales

New South Wales Bridge Association Ltd
Statement of Profit or Loss and Other Comprehensive Income
For the Financial Year Ended 30 September 2022

	Notes	2022 \$	2021 \$
Revenue			
Revenue from contracts with customers	4	431,237	399,445
Other income	5	22,650	128,646
Total revenue		453,887	528,091
Expenses			
Changes in inventories		(2,191)	3,254
Advertising		(7,658)	(1,124)
Administration		(173,757)	(130,147)
Depreciation		(34,045)	(34,861)
Employee benefits		(96,528)	(139,441)
Impairment loss on trade receivables		(5,930)	(3,120)
Impairment of goodwill		-	(35,000)
Lease payments for short-term low-value leases		(60)	-
Tournament, club and event expenses		(172,284)	(130,256)
Write-down of plant and equipment		(593)	-
Total expenses		(493,046)	(470,695)
Share of net profit from joint venture		5,780	-
Net (loss)/profit before income tax		(33,379)	57,396
Income tax expense		-	-
Net (loss)/profit for the year		(33,379)	57,396
Other comprehensive income			
Total comprehensive (loss)/income		(33,379)	57,396

The accompanying notes form part of these financial statements.

New South Wales Bridge Association Ltd
Statement of Financial Position
As at 30 September 2022

	Notes	2022 \$	2021 \$
Assets			
Current			
Cash and cash equivalents	6	619,798	598,524
Trade and other receivables	7	109,291	72,488
Inventories	8	1,315	3,506
Other current assets	9	31,467	18,337
Current assets		761,871	692,855
Non-current			
Property, plant and equipment	10	349,772	383,324
Intangible assets	11	-	-
Non-current assets		349,772	383,324
Total assets		1,111,643	1,076,179
Liabilities			
Current			
Trade and other payables	12	72,931	28,462
Provision for employee benefits	13	20,337	22,498
Other liabilities	14	88,524	58,269
Current liabilities		181,792	109,229
Non-current			
Provision for employee benefits	13	6,433	10,153
Non-current liabilities		6,433	10,153
Total liabilities		188,225	119,382
Net assets		923,418	956,797
Equity			
Reserves		103,588	103,588
Retained earnings		819,830	853,209
Total equity		923,418	956,797

The accompanying notes form part of these financial statements.

New South Wales Bridge Association Ltd
Statement of Changes in Equity
For the Financial Year Ended 30 September 2022

	Capital Reserves	Building Fund Reserves	Retained Earnings	Total Equity
	\$	\$	\$	\$
Balance at 1 October 2020	67,598	35,990	795,813	899,401
Profit for the year	-	-	57,396	57,396
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	57,396	57,396
Balance at 30 September 2021	67,598	35,990	853,209	956,797
Balance at 1 October 2021	67,598	35,990	853,209	956,797
Loss for the year	-	-	(33,379)	(33,379)
Other comprehensive income	-	-	-	-
Total comprehensive loss	-	-	(33,379)	(33,379)
Balance at 30 September 2022	67,598	35,990	819,830	923,418

The accompanying notes form part of these financial statements.

New South Wales Bridge Association Ltd
Statement of Cash Flows
For the Financial Year Ended 30 September 2022

	Notes	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from members, customers and others		469,821	474,674
Receipts from government stimulus		14,304	121,350
Payments to suppliers and employees		(462,960)	(423,665)
Interest received		1,195	1,797
Net cash provided by operating activities		22,360	174,156
Cash flows from investing activities			
Payments for property, plant and equipment		(1,086)	(10,931)
Net cash used in investing activities		(1,086)	(10,931)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Net change in cash and cash equivalents		21,274	163,225
Cash and cash equivalents at beginning of financial year		598,524	466,259
Cash and cash equivalents at end of financial year	6	619,798	629,484

The accompanying notes form part of these financial statements.

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

1. General information

The financial report covers New South Wales Bridge Association Ltd as an individual entity. New South Wales Bridge Association Ltd is a company limited by guarantee, incorporated and domiciled in Australia.

The principal activity of the entity is to run, support and develop bridge in NSW by operating bridge tournaments, teaching bridge, supporting affiliated clubs and participating in interstate competition.

The principal place of business is First Floor, 162 Goulburn Street, East Sydney, NSW, 2010.

The financial report was authorised for issue by the directors on 7 December 2022.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

A number of new and revised standards became effective for the first time to annual periods beginning on or after 1 July 2021, the key ones of which are summarised below:

AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

This Standard sets out a new, separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053. This Standard has been developed based on a new methodology and principles to be used in determining the Tier 2 disclosures that are necessary for meeting user needs, to replace the current Reduced Disclosure Requirements (RDR) framework. The adoption of this accounting standard has not had a material impact on the entity.

Accounting Standards issued but not yet effective and not been adopted early by the entity

A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The directors are currently assessing the impact such standards will have on the entity.

3. Summary of accounting policies

Financial reporting framework

The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Corporations Act 2001*.

Statement of compliance

The general purpose financial statements of the entity have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes.

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

The financial statements are presented in Australian Dollars (\$AUD), which is also the functional currency of the company.

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Other revenue

For any revenue streams that are not defined as contracts with customers, then the revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

All revenue is stated net of the amount of goods and services tax (GST).

Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

Income taxes

No provision for income tax has been raised as the entity has self-assessed as being exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

Cash and cash equivalents

Cash and cash equivalents comprise 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.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected losses. Trade receivables are generally due for settlement within 30 days.

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.

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation

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

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Improvements	2.5%
Office equipment	5% - 40%
Furniture and fittings	5% - 20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Impairment of non-financial assets

At the end of each reporting period the company determines whether there is evidence of an impairment indicator for non-financial assets.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to the short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

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).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

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.

Provision for employee benefits

Provision is made for the company'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.

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the entity transfers the related goods or services. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the entity performs under the contract (i.e. transfers control of the related goods or services to the customer).

The services are usually provided within twelve (12) months of receipt of the payment. Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year. With the exception of minor reclassifications between certain financial statement line items, comparatives are consistent with prior years, unless otherwise stated.

Significant judgement in applying accounting policies

When preparing the financial statements, the directors undertake a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

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 allowance for expected credit losses is included, where applicable, for any receivable where the entire balance is not considered collectible. The allowance for expected credit losses is based on the best information at the reporting date.

Inventories

The directors estimate the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realisation of these inventories may be affected by future technology or other market-driven changes that may reduce future selling prices.

Useful lives of depreciable assets

The directors review their estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

	2022	2021
	\$	\$
4. Revenue from contracts with customers		
Tournament, club and event income	382,806	352,926
Member subscriptions	38,209	42,191
Licence fees	10,222	4,328
	431,237	399,445

How the entity recognises revenue

Tournament, club and event income

Revenue relating to tournament, club and events is recognised over the period in which the service is provided.

Membership and licence fees

Revenue relating to membership and licence fees is recognised over the period to which the agreement relates.

5. Other income

JobKeeper	-	92,850
JobSaver	8,304	15,000
Small Business Grant	6,000	13,500
Interest income	1,195	1,797
Other revenue	7,151	5,499
	22,650	128,646

6. Cash and cash equivalents

Cash on hand	1,295	400
Cash at bank	309,287	289,566
Short-term deposits	309,216	308,558
	619,798	598,524

7. Trade and other receivables

Current

Trade receivables	89,058	55,980
Allowance for expected losses	(6,660)	(3,120)
Accrued income	26,593	13,042
Reimbursement/receivable from related party	-	5,786
Deposits	300	800
	109,291	72,488

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

	2022	2021
	\$	\$
8. Inventories		
Current		
Inventory on hand	1,315	3,506
	1,315	3,506
9. Other assets		
Current		
Prepayments	31,467	18,337
	31,467	18,337
10. Property, plant and equipment		
Buildings at cost	911,332	911,332
Buildings accumulated depreciation	(626,161)	(603,378)
	285,171	307,954
Building improvements at cost	42,556	42,556
Building improvements accumulated depreciation	(8,644)	(6,778)
	33,912	35,778
Furniture and fittings at cost	158,872	158,881
Furniture and fittings accumulated depreciation	(133,256)	(126,785)
	25,616	32,096
Office equipment at cost	60,590	63,995
Office equipment accumulated depreciation	(55,517)	(56,499)
	5,073	7,496
Total property, plant and equipment	349,772	383,324

	Buildings	Buildings Improvements	Furniture & Fittings
	\$	\$	\$
Balance at 1 October 2021	307,954	35,778	32,096
Additions	-	-	-
Disposals	-	-	-
Depreciation	(22,783)	(1,866)	(6,480)
Net carrying amount 30 September 2022	285,171	33,912	25,616

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

10. Property, plant and equipment (continued)

	Office Equipment \$	Total \$
Balance at 1 October 2021	7,496	383,324
Additions	1,086	1,086
Disposals	(593)	(593)
Depreciation	(2,916)	(34,045)
Net carrying amount 30 September 2022	<u>5,073</u>	<u>349,772</u>

	2022 \$	2021 \$
11. Intangibles		
Goodwill at cost	-	144,764
Goodwill accumulated impairment	-	(144,764)
	<u>-</u>	<u>-</u>

12. Trade and other payables

Current

Trade payables	7,993	7,998
Accrued expenses	53,689	15,606
Net GST payable	11,249	4,858
	<u>72,931</u>	<u>28,462</u>

13. Provision for employee benefits

Current

Provision for annual leave	8,547	5,796
Provision for long service leave	11,790	16,702
	<u>20,337</u>	<u>22,498</u>

Non-current

Provision for long service leave	6,433	10,153
	<u>6,433</u>	<u>10,153</u>

14. Other liabilities

Current

Contract liabilities - income in advance	88,524	58,269
	<u>88,524</u>	<u>58,269</u>

New South Wales Bridge Association Ltd
Notes to the Financial Statements
For the Financial Year Ended 30 September 2022

15. Related parties

The entity's related parties include its key management personnel and related entities. Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash.

	2022	2021
	\$	\$
<u>Key management personnel compensation</u>		
Total key management compensation	-	-

16. Remuneration of auditors

SDJA

Audit of financial report	5,200	5,000
Assistance with financial report preparation	2,500	2,000
	7,700	7,000

17. Commitments

The entity had no material unrecognised contractual commitments as at 30 September 2022.

18. Contingent liabilities

There are no contingent liabilities that have been incurred by the entity as at reporting date.

19. Subsequent events

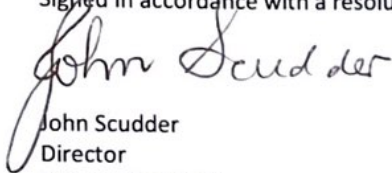
No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

**New South Wales Bridge Association Ltd
Directors' Declaration
For the Financial Year Ended 30 September 2022**

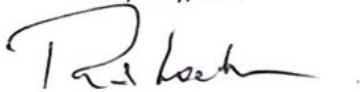
The directors of the company declare that in the directors' opinion:

- a) the financial statements and notes are in accordance with the *Corporations Act 2001*, including:
 - i) giving a true and fair view of the company's financial position as at 30 September 2022 and of its performance for the year ended on that date; and
 - ii) complying with Australian Accounting Standards – Simplified Disclosure and the *Corporations Regulations 2001*; and
- b) there are reasonable grounds to believe that the company is able to pay all of its debts, as and when they become due and payable.

Signed in accordance with a resolution of the directors:



John Scudder
Director
7 December 2022
East Sydney, NSW



Richard Lock
Treasurer
7 December 2022
East Sydney, NSW

New South Wales Bridge Association Ltd
Independent Auditor's Report to the Members of New South Wales Bridge Association Ltd
For the Financial Year Ended 30 September 2022

Opinion

We have audited the financial report of New South Wales Bridge Association Ltd (the company), which comprises the statement of financial position as at 30 September 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the financial report of New South Wales Bridge Association Ltd has been prepared in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the company's financial position as at 30 September 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosure and the *Corporations Regulations 2001*.

Basis for Opinion

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 company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other 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.

Information Other than the Financial Report and Auditor's Report Thereon

The directors of the company are responsible for the other information. The other information is the directors' report, unaudited statement of profit or loss, chairman's report, treasurer's report, state committee report, events committee report, assets committee report and operations committee report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**New South Wales Bridge Association Ltd
Independent Auditor's Report to the Members of New South Wales Bridge Association Ltd
For the Financial Year Ended 30 September 2022**

Responsibilities of the Directors for the Financial Report

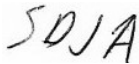
The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosure and the *Corporations Act 2001*, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors of the company are responsible for assessing the registered company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors of the company either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so. The directors of the company are responsible for overseeing the company'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 of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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



SDJA



Simon Joyce

Director

7 December 2022

Sydney, New South Wales

New South Wales Bridge Association Ltd
Unaudited Statement of Profit or Loss
For the Financial Year Ended 30 September 2022

	Notes	2022 \$	2021 \$
Revenue			
Table monies and entry fees		106,800	123,873
Affiliation fees		104,391	118,400
Tournament income		91,054	76,867
Spring national income		49,705	5,645
Member subscriptions		38,209	42,191
Lesson income		21,834	25,557
Masterpoint income		8,889	8,344
Licence fees		10,222	4,328
BB Dollars		133	540
JobKeeper		-	92,850
JobSaver		8,304	15,000
Small Business Grant		6,000	13,500
Interest income		1,195	1,797
Share of net profit from joint venture - Strathfield Bridge Club		5,780	-
Other revenue		7,151	5,499
Total revenue		459,667	534,391
Expenses			
Advertising		(7,658)	(1,124)
Affiliation fees paid		(8,251)	(11,948)
Air conditioning expenses		(4,821)	(5,345)
Auditor's remuneration		(8,158)	(7,332)
Bad Debts Expense		(5,930)	(3,120)
Bank charges		(5,077)	(5,339)
Canteen expenses		(7,699)	(7,034)
Cleaning		(3,111)	(4,005)
Computer software license		(2,273)	(2,169)
Council & water rates		(4,435)	(4,215)
Depreciation		(34,045)	(34,861)
Electricity		(7,312)	(7,094)
Goodwill impairment loss		-	(35,000)
Insurance		(12,837)	(11,303)
IT Support		(4,400)	(4,400)
Masterpoint expenses		(10,181)	(7,968)
Other expenses		(13,281)	(6,966)
Parking expenses		(676)	(396)
Postage & courier		(93)	(134)
Printing & stationery		(1,146)	(1,233)
Prizes, trophies & grants		(29,260)	(4,319)
Professional Fees - Other		(19,457)	-
Provision for holiday pay		(2,751)	(2,681)

New South Wales Bridge Association Ltd
Unaudited Statement of Profit or Loss
For the Financial Year Ended 30 September 2022

	Notes	2022 \$	2021 \$
Expenses (continued)			
Provision for long service leave		8,633	3,752
Rent expenses		(60)	-
Repairs & maintenance		(894)	(1,838)
Spring national expense		(32,369)	(6,321)
Strata levies		(58,714)	(58,714)
Superannuation contributions		(14,342)	(16,454)
Telephone		(2,587)	(2,497)
Tournament directors		(60,934)	(67,134)
Tournament expenses		(33,158)	(19,217)
Travel Expenses (State)		(5,604)	-
Wages		(99,572)	(140,586)
Write-down of plant and equipment		(593)	-
Total expenses		(493,046)	(476,995)
Net (loss)/profit before income tax		(33,379)	57,396
Income tax expense		-	-
Net (loss)/profit for the year		(33,379)	57,396

Chairman's Report for 2022

I refer you to the reports from the four committees, Assets, Events, State and Operations elsewhere in this document for the detail of the company's operations. This report will give a broad-brush coverage of the company's situation.

Due to health problems, our Honorary Solicitor, Warren Robinson, indicated that it was time to find a replacement for him. I am happy to report that Alison Hanson of Armidale has accepted the position and is advising the Council on situations that arise during the Strategic Review. Warren resigned formally in September. The Council thanks him for his many years of service to the company.

Our year began in October 2021 with the State coming out of the last lockdown. To protect members a policy on vaccination was introduced. Slowly, members returned to playing. At the same time the contestants in our online BBO games decreased. Our Manager, Wing, along with some volunteers have worked very hard to increase the "bums on seats".

There has been a continuing decrease in the number of registered bridge players worldwide and NSW is no exception. As a consequence, more of our affiliated clubs have ceased operations. The membership of the NSWBA shrank to under 600 from 900 at the beginning of 2021. By concerted effort in chasing lapsed members and providing several beginners' courses run by Emma Barnes, the membership climbed to 625 at year end. An excellent effort by those working to attract members to the club.

As part of the efforts to get lapsed members to reengage with the club, a joint venture with the Strathfield Bridge Club has been commenced. This gives our Inner West members a playing venue in Canada Bay complete with free parking. This initiative is bearing fruit.

The Australian National Championships returned to face-to-face play in Adelaide. Our representatives acquitted themselves excellently winning three of the four teams' events, see the Events Committee report for the details. Because the 2021 ANC could not be played F2F, WA has claimed the 2023 ANC which means that our turn at hosting an ANC has moved to 2024. I thank Rob Ward for sticking to his task despite the event moving to three years later than he had planned.

As a result of Government subsidies, the loss of about \$33K was less than it might have been, more details can be found in the Treasurer's report. I thank Julian Foster and Richard Lock, our Treasurer for ensuring that the company received the subsidies on offer. As these subsidies have reduced, it will need all of the bridge players in NSW to participate fully in bridge playing offerings from all of the affiliated clubs to ensure the health of these clubs. Of course, this applies to the members of our company.

With the continuing reduced utilisation of the club rooms caused by the cancellation of some face-to-face sessions such as Monday evening in 2021, the question of whether the company can afford to retain such a valuable asset with its high holding costs remains to be addressed. The Council missed the promised deadline of June 2022. This is due to the decision to appoint a consultant to assist the Council in developing a five-year strategic plan. Consequently, all changes are on hold. This is so important to the future of the company that we have adopted the slow but steady approach.

An interesting fact is if each member played just one more session each month, our financial woes could be contained. It is “bums on seats” that your company needs to survive. And this is true for every club in the State, support your bridge club or lose it!

The first phases of the survey indicated that our membership splits into a number of groups, members who align with our trading name of the Sydney Bridge Centre, members who play in the championship events held on Monday nights and members who supported the club when the premises were purchased by becoming Perpetual Members but no longer attend any sessions conducted by the Company. There is little overlap between these groups. There is another group of Stakeholders being consulted. Although they are not members of the company, we are considering the views of the Affiliated Clubs. Human nature being what it is, each of these groups believes that their needs and desires are the most important and moreover are not being met. There was a lot of dissatisfaction with the performance of the Council.

The second phase of the survey of the Stakeholders is in progress at the end of our financial year (30th September). This will be followed by a Workshop of interested parties. As I am aware of the anticipation within the various groups of Stakeholders, I hope to submit a further report at the Annual General Meeting covering the progress of the review that occurs during the next two months.

I would like to thank the committee chairs, Agnes Levine, Warren Lazer and Glenda Parmenter, and our manager, Wing Roberts, for all the hard work that they have put into keeping your company alive.

John Scudder
Chairman

TREASURER'S REPORT - 2022

Profit & loss

The disclosed loss for the year ending 30 September 2022 is **\$33,379** (2021: profit \$57,396).

The annual results have again been distorted by a number of factors (mainly as a consequence of Covid-19) as summarised below:

Income from face-to-face bridge

The after-effects of Covid-19 continue to affect the Club's income from face-to-face sessions and events. The number of members has substantially decreased during the year with only 625 members at the year end. Further commentary around this is included in the Chairman's and Operations Committee Reports.

JobKeeper and other Government grants

The Federal, State and local Governments promoted a number of grants for eligible entities during the period since 30 March 2020. The NSWBA received the following in the three years ended 30 September 2022:

- Jobkeeper* - **\$nil** (2021 - \$92,850; 2020 - \$175,500)
- ATO cashflow boost - **\$nil** (2021 - \$nil; 2020 - \$39,488)
- Jobsaver - **\$8,304** (2021 - \$15,000; 2020 - \$nil)
- NSW State Government Small Business Grants - **\$6,000** (2021 - \$13,500; 2020 - \$10,000)

*The Government's JobKeeper scheme (which ran from 30 March 2020 to 28 March 2021) enabled us largely to offset our payroll costs (excluding superannuation) during that period.

Goodwill

Goodwill relating to the acquisition of the Sydney Bridge Centre in 2015 was written off in previous years. There was therefore no impairment of goodwill this year (2021 - \$35,000; 2020 - \$109,764).

The detailed analysis of income and expenditure for the year (with 2021 comparatives) is shown on pages 25 and 26 of the Financial Statements.

Segmented financials

As in previous years we have maintained our accounts (for internal reporting purposes) under four headings to enable us to monitor the various types of external income and expenditure as follows:

- Head office – includes basic legal entity running costs and the Goulburn St premises
- Club – includes internal Club events
- Bridge Events – includes major tournaments (eg Spring Nationals, Country Teams, GNOT, State championships)
- State Admin – includes ABF grants, affiliation fees, Masterpoints etc

We have previously attempted to allocate internal "rent" charges to each of the above based on a broad assessment of how much each of these utilised the Goulburn St. premises. These allocations were made to provide an indication of the relative financial performances of each area and enable comparison with previous years. During the last three years (in which Covid has materially affected

TREASURER'S REPORT - 2022

the amount and split of net income for each of these headings) these allocations have not been adjusted and therefore may no longer reflect the actual position. We will consider reviewing the charge structure once more normal conditions return.

I set out below figures for year ended 30 September 2022 and the previous year for comparison.

Profit & loss

Result for the year is disclosed as a loss of **\$33,379** (2021 – profit of **\$57,396**) made up as follows:

Year - 2022	Head office	State Admin	Bridge Events	Club	Other	Total	2021
Income	3,228	124,211	140,913	177,011		445,363	413,041
JobKeeper and grants					14,304	14,304	121,350
Total revenue	3,228	124,211	140,913	177,011	14,304	459,667	534,391
Expenses (direct and shared)	162,848	101,326	123,598	105,274		493,046	411,067
JobKeeper wages (unallocated)						0	30,928
Goodwill impairment						0	35,000
Total expenses	162,848	101,326	123,598	105,274	0	493,046	476,995
Contribution to head office costs	(159,620)	22,885	17,315	71,737	14,304	(33,379)	57,396
"Rent" (allocated)	133,501	(12,201)	(33,000)	(88,300)		0	0
Net profit/loss	(26,119)	10,684	(15,685)	(16,563)	14,304	(33,379)	57,396

Year - 2021	Head office	State Admin	Bridge Events	Club	Other	Total	2020
Income	5,682	132,422	82,512	192,425	0	413,041	521,652
JobKeeper and grants	0	0	0	0	121,350	121,350	224,988
Total revenue	5,682	132,422	82,512	192,425	121,350	534,391	746,640
Expenses (direct and shared)	145,630	59,672	75,260	130,505	0	411,067	552,219
JobKeeper wages (unallocated)	0	0	0	0	30,928	30,928	133,481
Goodwill impairment	0	0	0	0	35,000	35,000	109,764
Total expenses	145,630	59,672	75,260	130,505	65,928	476,995	795,465
Contribution to head office costs	(139,948)	72,750	7,252	61,920	55,422	57,396	(48,825)
"Rent" (allocated)	133,501	(12,201)	(33,000)	(88,300)	0	0	(0)
Net profit/loss	(6,447)	60,549	(25,748)	(26,380)	55,422	57,396	(48,825)

Notes

The figures for "State" include affiliation fees and for "Club" include membership fees.

Balance sheet

The balance sheet remains healthy despite the ongoing effects of Covid-19.

Cash at bank (including term deposits)

Cash held at 30 September 2022 is **\$619k** (2021: \$598k).

Richard Lock NSWBA Treasurer

NSWBA State Committee

2022 Annual Report for the AGM of the NSWBA

Over the past year, bridge clubs have been slowly recovering from the impact of the ongoing COVID-19 pandemic with a gradual resumption of face-to-face bridge and a return to face-to-face congresses. However, many are still struggling to maintain membership numbers and to return to pre-COVID club and congress attendance rates.

The State Committee has focussed its efforts on the following areas during the past year.

Marketing

In order to assist clubs with the recruitment of members and to raise the profile of bridge generally, a month-long television advertising campaign was run in March, on all regional Prime TV stations in the state. A generic video was made at the Ballina BC and all clubs were consulted. The actual number of new members identified was small; however, the main aim of this campaign was as a profile-raising exercise to be built on in future advertising. The video has been made available to regional clubs for use in their own local advertising. A possible radio advertising campaign is being considered for next year.

Events have been advertised more actively by featuring on them on the home page of the NSWBA website and in eCongress News.

Online Pairs League

The potential for a NSWBA online bridge event that provided for the engagement of regional clubs and players with fewer master points was tested with the development of an Online Pairs League. The OPL is run as a 12-board match held on Thursday nights from 7.30pm (lasting for 1-1.5hrs) for a period of eight weeks per season, attracts red MPs and returns a share of the profits to the home clubs of participants. Following an initial trial, one successful season (July/August) has been run with 34 pairs participating (a second season is currently running). There has been excellent feedback from those who played and four seasons per year are planned.

Zonal Championships

The first Zonal Championship was held in the Southern Zone at Mollymook in March. This was a success and further such events are envisaged for 2023. These will serve to engage regional clubs in local competition and stimulate participation across the zones.

NSWBA Website

A web developer has been engaged to update the current platform, redesign the site to make it more visually appealing and improve ease of access and navigation. An archival subsite will be generated to ensure past results will remain available. This work will commence shortly but its completion depends on reporting of bridge events via My ABF becoming available.

Teaching Bridge

Following the announcement that Joan Butts will conclude her role as the ABF National Teaching Coordinator, the State Committee has made three broad proposals to the ABF. These are: 1. A collaboration between the ABF and the NSWBA to provide support for teaching face-to-face bridge beginner lessons through the provision of online content. 2. Recruiting and supporting teachers for more advanced bridge lessons by employing a person to support the development of improving players through a combination of face-to-face events and ongoing online support. 3. A collaboration between the ABF and the NSWBA to offer an annual bridge teachers' congress.

Director Training

The NSWBA has funded a series of Director training workshops, which have been well attended and well received. These workshops will be ongoing according to demand.

Review of Policy and Procedure

The following policy documents have been revised and updated:

- Application for affiliation, policy and procedure
- Subsidy policy

Outstanding Affiliation Fees 2020

A number of clubs suffered significant reduction in both club members and participation in club play during 2020 and were unable to pay some or all of their affiliation fees for that year.

The committee has met five times in the past year. Three of these meetings were held via Zoom (25.01.22, 15.03.22, 06.09.22) and two were face-to-face meetings (17-18.11.21, 26-27.05.22) at Goulburn St.

The membership and roles of the of the committee are summarised in the below table. There remain a number of vacant positions on the committee, the absence of Zonal Councillors being the most notable with four of the five positions vacant. Two former Zonal Councillors have been co-opted on to the committee to fulfil particular roles and to benefit the committee through their corporate knowledge. Over the past year, there have been some pleasing gains in the recruitment of Regional Representatives, with only three of the fifteen positions now vacant and plans in hand to address this.

NSWBA State Committee

Zone	Region	Rep Name	Role
Metropolitan		Vacant	
	Metro East	Vacant	
	Metro North	Gary Barwick	
	Metro South	Ian Lisle	Tournament Directors
	Metro West	Vince Cariola	
Northern		Glenda Parmenter	Chair
	Far North	Rebecca Rogers	
	Mid North Coast	Phil Houlton	
	North Inland	Glenda Parmenter	
Outer Metro		Vacant	*Alan Bustany – Online Pairs League
	Central Coast	Ronnie Ng	Events Committee Liaison
	Hunter	Vacant	
Southern		Vacant	*Rakesh Kumar – Secretary Insight & eCongress
	Far South Coast	Karen Creet	
	South Coast	Steve Hurley	Events Committee Liaison
	Southern Highlands	Stephen Brabyn	
Western		Vacant	
	Central West	Marelle Irvine	
	South West	Adrian Thompson	
	Mountains	Vacant	
	Julian Foster		ABF Delegate
	Rob Ward		ABF Delegate
	Wing Roberts		Observer
	Warren Lazer		Events Committee
	John Scudder		Chair of Board

*Co-opted onto the Committee

Glenda Parmenter

Chair NSWBA State Committee

EVENTS COMMITTEE REPORT - 2022

NSWBA State events comprise those with qualifying heats that run in the affiliated clubs and events at the Goulburn St premises on selected weekends. Information about and results for these events can be found at www.nswba.com.au/tourn/state/. Most Monday night sessions are also State events. Regular club sessions and stand-alone congresses run by the Sydney Bridge Centre are not covered in this report.

The Events Committee for 2022 consisted of Warren Lazer (Chairman), Giselle Mundell (Secretary), Matthew McManus (NSWBA Chief Tournament Director, *ex officio* member), Alan Bustany, Julian Foster, David Fryda, André Korenhof, Ronnie Ng, Fraser Rew and Pauline Gumby (observer).

Monday night sessions - face-to-face, online or hybrid?

We ran a survey in 2021 that showed a clear 2:1 majority in favour of keeping the Monday night session on RealBridge for the immediate future. Just before the latest Covid resurgence, there was an attempt to run a hybrid event in which players could specify whether they would play online or face-to-face or a mix of both. As all save three pairs opted for F2F only, it seems that our players have voted on this issue. People who were begrudgingly forced by lockdowns to play online have been converted to the convenience of that format and it's hard to see their attitude changing back in favour of F2F evening sessions in the Sydney CBD.

2022 Australian National Championships in Adelaide:

Major storms in Sydney and cancelled flights caused unwanted hassles for many of our ANC representatives. Once in Adelaide, players and captains needed to deal with a less than optimum venue (there had been a last-minute change), numerous Covid cases and unacceptably poor display of the results. Thank you to all the NSWBA members who volunteered to be on standby in case Covid required us to use substitutes. In the end, your services were not needed, though it was a close thing. Covid did not affect our representatives during the ANC, but all teams reported at least one case in the subsequent week.

NSWBA Representative Teams - 2022

Open - Captain David Fryda (1 st) Tony Nunn – Paul Dalley Liam Milne – Sophie Ashton Wayne Zhu – Yixiang (Simon) Zhang	Seniors' - Captain John McIlrath (1 st) Peter Buchen – Avi Kanetkar Paul Lavings - Robert Krochmalik Pauline Gumby - Warren Lazer
Women's - Captain Marcia Scudder (1 st) Kinga Moses - Nazife Bashar Rena Kaplan - Giselle Mundell Avril Zets - Helena Dawson	Youth - Captain - Julian Foster (3 rd) Lara Topper – Jacob Rose Stephen Guo – Patrick Chen Catherine Ma – Annie Ma

The Open Team played consistently throughout, qualifying first and winning a very tight Final against Victoria. In the Women's Qualifying, South Australia was leading at the end of the first round robin and NSW was coming second and both teams maintained these positions till the end. The NSW women then overcame SA's 13 IMP carry forward to win a closely contested Final. The Seniors' Qualifying was keenly contested with four teams vying for the top two spots right till the end. NSW was in the lead only twice, after round 9 and critically at the end of round 14. We played ACT in the Final, who were allowed a substitute player under the Covid protocols. NSW built up a good lead in sessions 3 and 4 of the Final, which, despite a poor last set, was sufficient for NSW's fifth straight victory in the ANC Seniors Teams. Our Youth team was a mix – one pair were seasoned ANC campaigners whilst another had just learnt how to play bridge a few months before the ANC. They were in contention for the final all the way, but a loss in the last round of qualifying dropped them to third place. One NSW Open representative felt the Youth performance was the most impressive of all the NSW teams, relative to expectations.

EVENTS COMMITTEE REPORT - 2022

In a reflection of current trends, there were Open and Mixed Butler Pairs Championships, but no Seniors' nor Women's categories. Tony Nunn and Paul Dalley came second in the Open and David Beauchamp, playing with Jodi Tutty from Canberra, came first in the Mixed. Covid played havoc with the Open Butler in particular, with many entrants forced into isolation.

State Mixed Pairs and State Open Pairs Finals

These weekend events were very popular pre-Covid, with over one third of the field coming from non-metropolitan regions. Unfortunately, the country representation collapsed in 2022 – there was a reduced field for the Country Open Pairs Final in May and not enough eligible pairs to hold a Country Mixed Pairs Final in November. Covid, increases in travel and accommodation costs and the ageing population are all likely contributors to this decline.

Spring Nationals 2022

Having organised a successful online Spring Nationals in 2021, Ian Lisle continued with the return to the face-to-face version in 2022. As expected, numbers were down, but the event ran very successfully. The inaugural f2f Mixed Teams attracted a respectable entry of 24 teams, more than the entry for the Linda Stern Women's and Bobby Evans Seniors' Teams combined.

Grand National Open Teams 2022

Entries in the GNOT were down considerably across the state compared to pre-Covid levels and most regions have run at a loss. Our current state-wide allocation of 22 teams to the National Finals may be reduced by one or two teams in 2023.

The 2022 Finals were held in Brisbane at the QCBC club rooms, a spacious, well-lit playing venue that was a huge improvement over the cramped conditions in Tweed Heads in previous years. Sydney teams dominated the event with Sydney 1, 3 & 4 reaching the semi-finals. An exciting final saw Sydney 4 draw with Canberra 2 and thus share the title.

Chief Tournament Director

After 27 years as the NSWBA's Chief Tournament Director, Matthew McManus has decided to move to New Zealand and hence has resigned from this position. Matt's ability to score any event using Excel and macros is legendary and the associated web display of results that he and Pauline Gumby developed is truly world-class. Matt was also key in our adoption of RealBridge during Covid lockdowns. During RB's beta testing phase, as many of us were reporting user problems, Matt was experiencing and reporting problems from a Director's viewpoint and advising the developers – all whilst learning to direct on a completely new platform. Being able to rely on Matthew's help, guidance and advice has made my job as Chairman of the Events Committee easier. We haven't lost Matt completely as he has agreed to remain a member of the Events Committee and intends to continue directing at some of the national championships. There was a small function held during the Spring Nationals to thank Matt for all his years of dedicated service to the NSWBA. We have yet to appoint an official replacement – he will be a hard act to follow.

Events in 2023

The current plan is to continue holding Monday night events on RealBridge. This has an added advantage of making most NSW Championship easily available to all NSW players. Most weekend events, Finals and Congresses will be scheduled as face-to-face events. A major exception will be the Finals of the State Teams - after discussions with the State Committee, it has been decided to trial holding these Finals on RealBridge, to reduce the travel burden on the Zonal representative teams. There will be no A3 wall planner printed in 2022 - print your own A4 version from the calendar page: <https://www.nswba.com.au/tourn/calendar.asp>, but be aware that it will likely undergo numerous updates throughout the year. The [NSWBA home page](#) provides links to our RealBridge sessions, congresses and approaching state events, whilst the calendar page provides this information for the entire year.

EVENTS COMMITTEE REPORT - 2022

I'd like to finish by thanking the Events Committee and all the volunteers, directors and other workers (especially Wing Roberts, Julian Foster, Ian Lisle, Ronnie Ng and Pauline Gumby) who have helped the NSWBA offer top quality bridge tournaments throughout another challenging year.

Warren Lazer (Chairman Events Committee 2022)

ASSETS COMMITTEE – ANNUAL REPORT 2022

The Assets Committee comprises Agnes Levine (Chairman), Richard Thode and Phillip Halloran with Wing Roberts as Office Manager taking an ex officio role. The Committee has met throughout the year to address practical operational issues and tasks and plan for future space needs. This has included giving consideration to the underutilisation of the floor space for other than the workshops and occasional event reintroduced post-COVID. Options for partitioning the floor and commercial leasing of a section of the space to a tenant were given consideration. Any decisions regarding the future of the premises and their use has been necessarily forestalled by the Strategic Review. An Options Paper regarding the premises was prepared for the Strategic Review.

The Committee reviewed the lighting needs and proposed to take advantage of the NSW Government energy saving subsidy program to replace all light fittings with LED panels in November 2022. This was expected to significantly enhance the space as well as lead to further power savings.

The larger playing tables have been retained for the time being and subject to demand can be reverted to smaller tops to enable more tables to be accommodated in the event of the entire floor space being reduced. Kitchen and surrounds are on the agenda for refurbishment subject to the Review.

Surplus furniture and congress supplies and equipment have been placed into long term storage at Canterbury Racecourse thereby creating additional floor space and a more open and pleasing environment.

The Microsoft Office 365 OneDrive cloud storage has been used with archived files migrated across from DropBox storage.

In respect of Human Resource considerations, the Treasurer has addressed the effect of COVID on the continued impact on the loss of employment / income opportunities for session directors and teaching and the benefits derived from various government grants and support schemes.

Agnes Levine
Chairman
Assets Committee

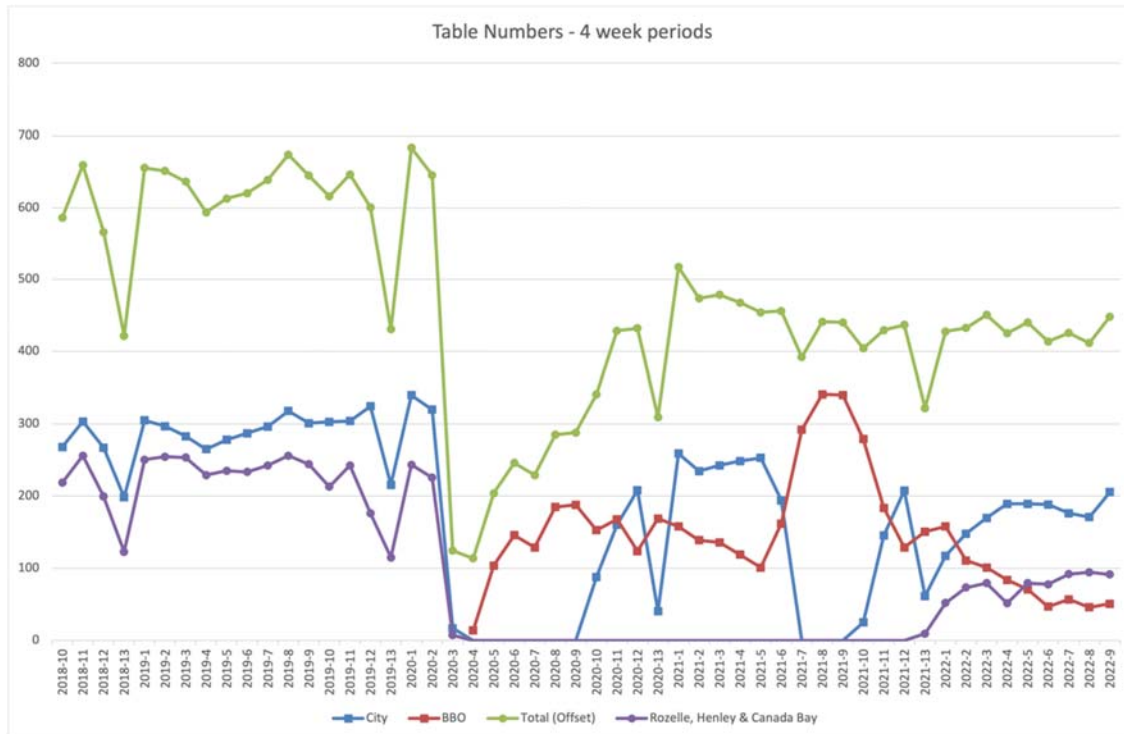
Operations Committee Report 2022

There appears to be confusion amongst members between the terms SBC & NSWBA. All members are members of the New South Wales Bridge Association Limited, a company limited by guarantee. The Sydney Bridge Centre is a trading name used to distinguish the club part of the company's functions from other functions that the company performs. There is only a single entity, one cannot be a member of SBC as it has no legal status. The interaction between these functions has been part of the strategic review of the the company to which many of you have contributed.

2021/22 has been a year of rebuilding the club. This has been necessary as owning the floor on which bridge is played is expensive, some \$78K per annum is required to cover its costs, such as strata fees, air-conditioning, electricity and the like. The likely financial outcome for the club function is a surplus of \$65K (unaudited) but the company charges the club a notional rent of \$88K to cover the use of the premises and all the overheads incurred. More details will appear in the Treasurer's report.

There has been collaboration between the Committee and volunteer members in the club to get the operations moving, with sessions being added as there became a demand for the new time slot. For example, Martin Clear and Philip Halloran volunteered to undertake the task of getting the Tuesday night session running again. They have been successful, building the session up to 8 tables by the end of September. The Committee's thanks go to all the volunteers giving of their time, you know who you are. Having a volunteer culture is the soul of any club.

Following a successful reopening in early October 2021, the Christmas break put a dent in our efforts as shown by this graph. We are used to the dip in month 13 each year but this year it took a lot of work to get our 4-week numbers back to those in November 2021. As can be seen each lockdown (March to September 2020, July to October 2021) reduced the number of our members using the club rooms, from an average of 300 tables per week to 250 to 200 (the blue line).



*The total is offset by 100

**Table Numbers are from masterpointed sessions uploaded to Pianola

To show the decline in attendance here are the total number of tables by year since 2015

	2015	2016	2017	2018	2019	2020	2021	2022
Tables	6085	7092	6750	6833	6653	2157	4021	4239

So, with the member's help, the slow rebuilding of the club is happening.

The lifeblood of any club is new members, so Emma Barnes has been employed to provide beginners' courses both daytime and nighttime. To keep these new players interested, follow up sessions providing a gradual introduction to club bridge were introduced. Both of these initiatives were well received. After a few series of beginners' lessons on Wednesday nights, we have introduced a novice game. This shares the clubroom with the Youth night. Everyone enjoys the pizza or other food styles organised by the Youth. It provides an opportunity for members to bring their grandchildren and expose them to bridge in a safe manner

Because of the demand from the members used to playing in Rozelle rather than in the City, from the initial lockdown to the end of 2021 the Committee tried to find a replacement venue for the Writer's Centre acceptable to our members, this search failed. Our thanks to Wing Roberts and Mick McAuliffe who worked with the Strathfield Bridge Club to organise the running of a joint session on Mondays at the Canada Bay Club. This initiative has been well received by our Inner West members. This facility is now being used by your club to conduct sessions for novices on a Wednesday and a second open session on Thursday mornings. Monday & Wednesday are being conducted by Peter Bardos, Strathfield's incumbent tournament director and Paul Roach is doing the Thursdays. Thanks to these two directors who have created vibrant sessions for you to enjoy.

Will Jenner-O'Shea's popular workshops resumed in February with about 80 of our members enjoying the stimulating sessions. The Committee thanks Will for his effort in providing this service to members, especially as he has to travel from Canberra to deliver these sessions. Looking forward to next year, Will is going to add 3 or 4 advanced Workshops to cater for the more competitive among you.

Our team of daytime Tournament Directors is Ronnie Ng, Ian Lisle, Marcia Scudder, Austin Driscoll, Peter Bardos and Paul Roach. They have worked above and beyond the norm to provide enjoyment for our members. John Newman ("Johnno") left our employ during the July to October 2021 lockdown.

Several special events with catering have been reintroduced and proved popular with our members. Some of the days are to support worthy charities such as the Morning Tea for the Cancer Council and Stroke Awareness. From other days representatives to various State Championship weekend finals were selected. Two teams (Alex Glikin, Michael Young, Mick McAuliffe & Terry Palmer and Cheryl Henke, Ellen Borda, Jacky Gruszka & Jane Biscoe) represented the club in the recently completed metropolitan final of the State Teams. Two teams (Terry Palmer, Mick McAuliffe, Leigh Foran & Theo Mangos and Janet Rowlatt, David Burton, John Russell & Judy Parsons) represented us in the metropolitan final of the Grand National Open Teams.

The Office has expended considerable effort in increasing the number of members as it was apparent that COVID, especially the Omicron variant, had made members reluctant to resume F2F bridge. There was a good conversion rate of graduates of our beginners' courses to membership. Without members, the club will cease being viable, everyone prefers a 12-table game to a 4-table game.

Due to our proximity to the Sydney CBD, the club receives a steady flow of visitors from overseas and interstate. It is pleasing to see our members show these players a good time. The visitors often compliment us on the layout of the club.

In the last quarter of the year the Sunday session was restarted under the banner of Sunday Funday. The response has been moderate, but the sessions will continue.

We are adding to the enjoyment of our members at congresses by organising a dinner for those club members attending. This initiative grows our members as they enjoy the bridge scene at other clubs and venues. Dinners were held at the Tasmanian Festival of Bridge and the Central Coast Restricted & Novices congresses.

Weekly Wisdom, a discussion of an interesting hand from our Saturday BBO session has been written for us by Julian Foster. Viewing a hand that a member may have played through the eyes of a successful State Representative gives members an interesting and instructive read. Martin Clear provides Tuesday Tips recounting the interesting features of the hands from the previous Tuesday night. Back articles for both series can be accessed from the club's website. Marcia Scudder delivers a lively, usually instructive but sometimes humorous talk prior to the Wednesday game for intermediate players. You may have noticed that the back of the hand records now features an instructive article. These are being prepared for you by Ian Lisle. Our thanks go to these members for providing these services which the Committee hopes you are using to improve your enjoyment of this fantastic and intriguing game.

Whilst popular during lockdown our BBO sessions have shrunk to such an extent that we are unlikely to continue them next year.

Operations Committee

Wing Roberts, Your Tournament Directors and John Scudder