

Financial Statements

St Kilda Police & Citizens Youth Club Inc

ABN 68 206 026 983

For the year ended 30 June 2023

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Statement of Profit or Loss

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2023

	NOTES	2023	2022
Income			
Fundraising income		681,515	797,986
Provision of services	7	362,780	224,367
Net sales - Olive's Lane Cafe		68,660	98,537
Grants	5	220,167	99,737
Donations		127,491	181,067
Rental revenue		30,884	30,065
Other income	6	3,412	45,343
Total Income		1,494,909	1,477,102
Cost of Sales			
Olive's Lane Cafe		34,597	45,691
Gross Surplus		1,460,312	1,431,411
Expenditure			
Auditors remuneration		9,200	8,300
Bank charges		4,747	3,910
Finance costs		7,885	4,757
Software subscriptions		8,471	9,137
Program supplies and activities	8	81,975	36,161
Depreciation	9	43,430	46,431
Employment costs	10	813,647	765,988
Fundraising expenses		418,925	419,453
Other expenses		133,101	120,102
Total Expenditure		1,521,381	1,414,239
Current Year (Deficit) / Surplus Before Extraordinary Items		(61,069)	17,172
Net Current Year (Deficit) / Surplus		(61,069)	17,172

The accompanying notes form part of these financial statements.

Statement of Financial Position

St Kilda Police & Citizens Youth Club Inc

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash & Cash Equivalents	11	280,530	464,250
Trade and Other Receivables	12	131,301	148,076
Inventories	13	2,796	4,795
GST Receivable		3,526	1,592
Total Current Assets		418,153	618,713
Non-Current Assets			
Plant and Equipment, Vehicles	14	134,729	131,705
Land & Buildings	15	5,302,658	4,956,868
Intangibles		355	1,527
Total Non-Current Assets		5,437,742	5,090,100
Total Assets		5,855,895	5,708,813
Liabilities			
Current Liabilities			
Trade and Other Payables	16	180,139	163,568
Income in Advance	17	224,666	298,201
Employee Entitlements	18	58,299	53,516
Financial liabilities	19	37,908	30,429
Total Current Liabilities		501,012	545,714
Non-Current Liabilities			
Employee Entitlements	18	21,103	17,308
Financial liabilities	19	391,844	424,477
Other Payables	16	595,258	663,567
Total Non-Current Liabilities		1,008,205	1,105,352
Total Liabilities		1,509,217	1,651,066
Net Assets		4,346,678	4,057,747
Member's Funds			
Retained earnings		2,529,662	2,590,731
Asset revaluation surplus		1,817,016	1,467,016
Total Member's Funds		4,346,678	4,057,747

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

St Kilda Police & Citizens Youth Club Inc

For the year ended 30 June 2023

	NOTES	2023	2022
Equity			
Opening Balance		4,057,747	4,040,575
Increases			
Surplus / (Deficit) for the Period		(61,069)	17,172
Reserves - revaluation	15	350,000	-
Total Increases		288,931	17,172
Total Equity		4,346,678	4,057,747

The accompanying notes form part of these financial statements.

Statement of Cash Flows

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2023

	2023	2022
Cash flows from Operating Activities		
Receipts from customers	1,481,522	1,592,586
Payments to suppliers and employees	(1,553,431)	(1,458,608)
Net interest paid	(7,884)	(4,741)
Cash receipts from other operating activities	10,050	45,671
Total Cash flows from Operating Activities	(69,743)	174,908
Cash flows from Investing Activities		
Proceeds from sales of property, plant and equipment	-	800
Payment for property, plant and equipment	(88,822)	(33,155)
Total Cash flows from Investing Activities	(88,822)	(32,355)
Cash flows from Financing Activities		
Repayment of borrowings	(25,155)	(24,631)
Total Cash flows from Financing Activities	(25,155)	(24,631)
Net increase/(decrease) in cash held	(183,720)	117,921
Cash Balances		
Opening cash balance	464,250	346,329
Closing cash balance	280,530	464,250
Movement in cash	(183,720)	117,921

Notes of the Financial Statements

St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2023

The financial statements cover St Kilda Police & Citizens Youth Club Inc as an individual entity, being a not-for-profit Association incorporated in Victoria under requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, and *Associations Incorporation Reform Act 2012* ('the Act').

The principal activities of the Association for the year ended 30 June 2023 were delivering Youth Programs in Melbourne that mentor and engage youth of all ages and backgrounds with recreational activities. Our ultimate goal is to provide support and training to develop future leaders with programs that empower youth for life.

The functional and presentation currency of St Kilda Police & Citizens Youth Club Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1. Basis of Preparation

In the opinion of the Board of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

Comparative Figures

Where necessary comparative figures have been reclassified to facilitate comparisons.

2. Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

3. Summary of Significant Accounting Policies

(a) Income tax

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

(b) Revenue from contracts with customers

The core principle of AASB 15 is that 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 Association 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

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

(c) Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Fundraising revenue

Fundraising revenue is recognised when the Association obtains control of the contributions, it is probable that the economic benefits comprising the contribution will flow to the Association and the amount of the contribution can be measured reliably.

The Association is one of the beneficiaries of the ongoing national PCYC Lottery (Art Union Raffle) which has provided it with recurring monetary resources. The national PCYC Lottery is promoted by PCYC NSW, holder of NSW Charitable Fundraiser License No. 11892 and managed by a third-party fundraising and lottery management service provider.

The Association is also a registered fundraiser in its own right, holding Fundraiser Registration No. FR0014689 issued by Consumer Affairs Victoria.

Revenue is recognised by the Association when the funds are raised by or on behalf of the Association.

Corresponding fundraising expenses are recognised when incurred during the period include all direct fundraising fees payable to the third-party service providers and contributions to lottery prizes.

Grant revenue

Grant revenue is recognised in the statement of profit or loss when the entity obtains control over the funds, which is generally at the time of receipt, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

Where grant monies are raised for specific purpose such as designated programs, projects and activities for the youth run by the Association, the recognition of the grant as revenue will be deferred until such funds have been expended in accordance with the specified purposes.

Donations

Donations and bequests are recognised as revenue when received where they were provided to the Association without being directed to specific purpose or projects.

Where donations are made to the Association directed to specific purpose such as designated programs, projects and activities for the youth run by the Association, the recognition of the donations as revenue will be deferred until such funds have been expended in accordance with the specified purposes.

Interest revenue

Interest revenue is recognised using the nominal interest method.

Provision of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

Other income

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

Deferred income

The liability for deferred income is the unutilised amounts of grants, fundraising and donations received, dedicated for specific purposes (such as specifically sponsored and featured Youth programs), or on the conditions that specified services are delivered or conditions are fulfilled. When such conditions are subsequently fulfilled in future periods, revenue will be recognised during the relevant future periods.

The services are usually provided or the conditions usually fulfilled within twelve months of receipts of the grants. Where the amount received is in respect of services to be provided over a period that exceeds twelve months after reporting date then the liability is disclosed as non-current.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

(e) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the standard costs basis and is net of any rebates and discounts received.

(f) Property, Plant and Equipment (PPE)

Each class of property, plant and equipment is carried at Board's valuation less, where applicable, any accumulated depreciation.

Items of property, plant and equipment are carried at the Board's valuation. Refer to Note 14 for Plant, equipment and vehicles and Note 15 for Land and Buildings for further details.

Depreciation

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

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, deposits held at call with banks, and other short-term highly liquid investments which are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

(h) Employee benefits

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

4. Critical Accounting Estimates and Judgments

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

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

The significant estimates and judgments made have been described below.

Key estimates – property held at Board's valuation

The Board had valued the property (land and building) on 30 June 2023. It is the Board's intention to have an authorised valuation performed for the year ended 30 June 2024.

Note 14 and Note 15 provide information on respective inputs and techniques to determine valuation.

	2023	2022
5. Grants		
Grants towards Youth programs	220,167	99,737
Total Grants	220,167	99,737

Grants revenue has been recognised in accordance with accounting policies stated in Note 3. Grants awarded to the Association during the year in advance of the designated programs or projects are deferred until such future periods when such programs or projects are fulfilled. See Note 17 for details of such deferred income.

	2023	2022
6. Other Income		
Government incentives	-	44,600
Costs recovery - Rooming House	3,412	-
Other income	-	743
Total Other Income	3,412	45,343

	2023	2022
7. Provision of services		
Membership and gym entry (net of discounts)	235,961	152,031
Hire of venue	92,985	52,936
Hire of Equipment	150	1,798
Fitness classes and programs	32,325	19,146
Merchandise net sales and commission	1,359	(1,545)
Total Provision of services	362,780	224,367
	2023	2022
8. Program supplies and activities		
Youth Program supplies and activities	81,975	36,161
Total Program supplies and activities	81,975	36,161

As reflected in the figures, there has been a continued increase in the number of youth services offered by the Association in 2022-2023 since COVID-19 restrictions were lifted over the previous financial year. Remuneration costs specifically allocated to Youth Program costs are included in Note 10 and total Youth Program costs are as summarised below:

	2023	2022
Youth Program costs		
Program supplies and activities	81,975	36,161
Allocated remuneration costs (refer to note 10)	161,336	161,117
Total Youth Program costs	243,311	197,278
	2023	2022
9. Depreciation		
Gym equipment and building improvements	19,420	20,277
Office administration	11,823	14,082
Rooming house fittings	2,451	2,712
Youth Program Assets	5,231	5,813
Olive's Lane Cafe assets	4,505	3,549
Total Depreciation	43,430	46,432

	2023	2022
10. Employment Costs		
Olive's Lane Cafe	60,617	90,490
Gym operation	301,204	242,812
Youth programs (refer to Note 8)	161,336	161,117
Administration	265,436	253,555
Rooming house	25,054	18,014
Total Employment Costs	813,647	765,988

Employment costs increased during the year ended 30 June 2023 due to increased number of staff to 10.1 Full-Time Equivalent (FTE) (2022: FTE 9.3).

	2023	2022
11. Cash and Cash Equivalents		
Cash at bank and in hand	280,530	464,250
Total Cash and Cash Equivalents	280,530	464,250

Reconciliation of cash

Cash and cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

	2023	2022
Cash and Cash Equivalents		
Cash at bank	294,244	460,388
Cash and electronic funds transfer floats	(6,713)	12,431
Corporate credit cards	(7,001)	(8,569)
Balance as per statement of cash flows	280,530	464,250

	2023	2022
12. Trade and Other Receivables		
Trade receivables	38,640	61,770
Other receivables and prepayments	10,021	9,401
Accrued revenue	82,640	76,904
Total Trade and Other Receivables	131,301	148,076

	2023	2022
13. Inventories		
Finished goods - at cost	2,796	4,795
Total Inventories	2,796	4,795

	2023	2022
14. Plant and Equipment, Vehicles		
Plant and equipment		
Plant and equipment	318,551	287,181
Less accumulated depreciation on plant and equipment	(229,832)	(206,716)
Total Plant and equipment	88,719	80,465
Vehicles		
Motor vehicles and trailers	59,703	59,703
Less accumulated depreciation on vehicles	(13,693)	(8,462)
Total Vehicles	46,010	51,241
Total Plant and Equipment, Vehicles	134,729	131,706

(a) Asset revaluations

The Association's plant and equipment were revalued at 30 June 2015 by the Board. Certain plant and equipment that have been donated to the club have been recorded at the Board's valuation, otherwise, measured at cost.

	2023	2022
15. Land and Buildings		
Land		
Land at revaluation	4,100,000	3,700,000
Total Land	4,100,000	3,700,000
Buildings		
Buildings at revaluation	350,000	400,000
Building improvements and capital works		
Building improvements at cost	219,255	218,055
Less accumulated depreciation on building improvements	(30,164)	(24,754)
Total Building improvements and capital works	189,091	193,301
Renovations / Capital Works	663,567	663,567
Total Buildings	1,202,658	1,256,868
Total Land and Buildings	5,302,658	4,956,868

Significant renovations and upgrades to the properties were completed during the year with estimated construction costs totalling \$663,567. Also refer to Note 16.

(a) Land and Building valuation

The Association's land and buildings were revalued at 30 June 2023. The 2023 valuation was performed by the Board using the 30 June 2023 rate notice and authorised valuation of the properties.

(b) Land and Building as security for loans

The Association's land and buildings at 175 Inkerman Street, St Kilda VIC were provided as collateral for interest-bearing debt facilities maintained. Refer to Note 19 for Financial Liabilities.

	2023	2022
16. Trade and Other Payables		
CURRENT		
Trade payables and accruals	139,627	113,329
Superannuation payable	18,771	18,894
PAYG withholding payable	6,825	6,629
Wages payable	14,916	24,715
Total CURRENT	180,139	163,568
NON-CURRENT		
Accrued Costs of Construction Work in Progress	595,258	663,567
Total NON-CURRENT	595,258	663,567
Total Trade and Other Payables	775,397	827,135

Accrued costs of construction refers to the balance owing on the cost of construction of the building renovations and upgrades, that were completed in the current year. The amount is payable by 30 June 2024 and is subject to targeted fundraising initiatives as per an agreement with the builder.

	2023	2022
17. Income in Advance		
CURRENT		
Youth program fundings received in advance	95,825	110,553
Membership fees received in advance	56,430	41,445
Grants received for Social Housing Feasibility	-	50,000
Deferred funding for building construction costs	13,400	75,209
Deferred funding for equipment upgrade	15,000	-
Other income received in advance	44,011	20,995
Total CURRENT	224,666	298,201
Total Income in Advance	224,666	298,201

	2023	2022
18. Employee Entitlements		
CURRENT		
Provision for annual leave	42,836	39,842
Provision for long service leave	15,463	13,674
Total CURRENT	58,299	53,516
NON-CURRENT		

Provision for long service leave	21,103	17,308
Total NON-CURRENT	21,103	17,308
Total Employee Entitlements	79,402	70,824
	2023	2022

19. Financial Liabilities

CURRENT		
Secured bank loans	37,908	30,429
Total CURRENT	37,908	30,429
NON CURRENT		
Secured bank loans	391,844	424,477
Total NON CURRENT	391,844	424,477
Total borrowings	429,752	454,906

The bank loans are secured by a first registered mortgage over the property at 175 Inkerman Street, St Kilda.

20. Commitments

At 30 June 2023, there are no commitments expected to be incurred or contracted for other than what is disclosed in note 16.

21. Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2023 (30 June 2022: none).

22. Events after the end of the Reporting Period

The financial report was authorised for issue on November 2023 by the Board.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

23. Association Details

The registered office and principal place of the association is:

St Kilda Police & Citizens Youth Club Inc.

179 Inkerman Street

ST KILDA VIC 3182

Tel: 03 9534 7584

Statement by Members of the Board


St Kilda Police & Citizens Youth Club Inc For the year ended 30 June 2023

The Board has determined that the Association is not a reporting entity and that this special financial report should be prepared in accordance with the accounting policies outlined in Note 3 of the financial statements.

In the opinion of the Board the financial report as set out on pages 1 - 15:

1. Presents fairly the financial position of St Kilda Police & Citizens Youth Club Inc as at 30 June 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that St Kilda Police & Citizens Youth Club Inc will be able to pay its debts as and when they fall due.

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

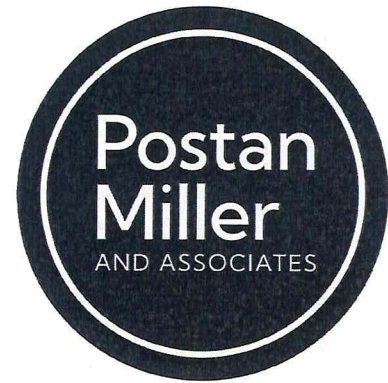
President 

Treasurer 

Dated this 21ST day of Nov 2023

LDB Audit Services Pty Ltd t/as
Postan Miller and Associates
ACN 123 774 569 ABN 59 123 774 569
Suite 32, Level 3
25 Claremont Street
South Yarra, Vic 3141

Telephone: 03 9006 0880
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St Kilda Police & Citizens Youth Club Inc

**Auditor's Independence Declaration under Section 60-40 of the
Charities and Not-for-profits Commission Act 2012 to the
Responsible Persons of St Kilda Police & Citizens Youth Club Inc**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

LDB Audit Services Pty Ltd

LDB Audit Services Pty Ltd
Suite 32, 25 Claremont Street
SOUTH YARRA VIC 3141

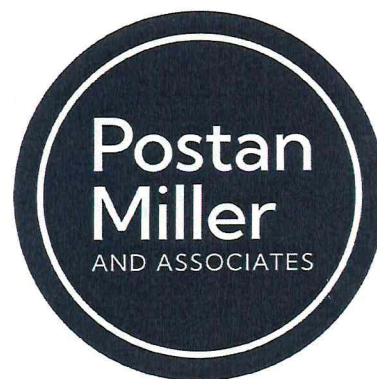
A handwritten signature in black ink, appearing to read "Hilton Miller".

Hilton Miller
Director

Dated: 23 November 2023

LDB Audit Services Pty Ltd t/as
Postan Miller and Associates
ACN 123 774 569 ABN 59 123 774 569
Suite 32, Level 3
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St Kilda Police & Citizens Youth Club Inc

Independent Audit Report to the members of St Kilda Police & Citizens Youth Club Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of St Kilda Police & Citizens Youth Club Inc, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income or loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of St Kilda Police & Citizens Youth Club Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

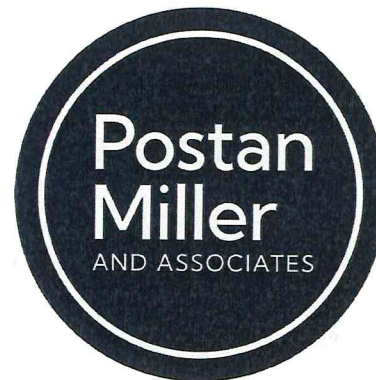
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

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

LDB Audit Services Pty Ltd t/as
Postan Miller and Associates
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Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity'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 responsible entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

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.

LDB Audit Services Pty Ltd

LDB Audit Services Pty Ltd
Suite 32, 25 Claremont Street
SOUTH YARRA VIC 3141

A handwritten signature in black ink, appearing to read "Hilton Miller".

Hilton Miller
Director

Dated: 23 November 2023

Certificate by Members of Board

St Kilda Police & Citizens Youth Club Inc

For the year ended 30 June 2023

Annual statements give true and fair view of financial performance and position of incorporated association

We, Joy Hawkins and Dennis Edlin, being members of the Board of the St Kilda Police & Citizens Youth Club Inc, certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of St Kilda Police & Citizens Youth Club Inc during and at the end of the financial year of the Association ending on 30 June 2023.

Dated 23/11/2023

Joy Hawkins
(Board Member)

Dennis Edlin
(Board Member)