

2023 Performance Report - Tier 3

New Plymouth High School Old Boys Rugby Football & Sports
Club (Inc)

For the year ended 30 September 2023

Prepared by Schurr Ireland Limited

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Assurance Practitioners Report

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc)
For the year ended 30 September 2023

Entity Information

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

'Who are we?', 'Why do we exist?'

Legal Name of Entity

New Plymouth High School Old Boy's Rugby & Sports Club (Inc)

Entity Type and Legal Basis

Registered Charity & Incorporated Society

Registration Number

CC38358

Entity's Purpose or Mission

To encourage and promote playing of the game of rugby and any other sport or recreation and social activity and the utilisation of our facilities for all ages.

Entity Structure

A committee is elected at the AGM each year from which a board is formed, consisting of President, Chairman, Secretary, Treasurer, Grounds Convenor, Sponsorship Convenor, Morning Grade Convenor. The rest of the committee assist the Board in specific jobs as required.

Main Sources of Entity's Cash and Resources

The main sources of funding are from the club's member subscriptions, gate takings from spectators, internal fundraising activities (e.g raffles), grants from community funding organisations, sponsorship and donations.

Main Methods Used by Entity to Raise Funds

The organisation undertakes small scale fundraising activities such as selling raffles.

Entity's Reliance on Volunteers and Donated Goods or Services

The organisation relies heavily on the work of its volunteer committee members along with a significant number of volunteer administrators, coaches, team managers, physiotherapists.

There is significant reliance on donated goods and services, in particular trades services and professional services (legal and accounting).

Additional Information

Email: npob@xtra.co.nz

Website: www.npobrugby.co.nz

Facebook: www.facebook.com/pages/New-Plymouth-old-boys-Rugby-Club

Physical Address

Carrington Street, New Plymouth, New Plymouth, New Zealand, 4330

Postal Address

22 Bulteel Street, New Plymouth, New Zealand, 4312

Approval of Performance Report

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

The Governing body are pleased to present the approved performance report including the historical financial statements of New Plymouth High School Old Boys Rugby & Sports Club (Inc) for year ended 30 September 2021.

APPROVED

Sonia Cloke

Chairman

Date 30 September 2023

Liam McBride

Treasurer

Date 30 September 2023

Statement of Service Performance

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

	2023	2022
Description and Quantification of the Entity's Outputs		
Club Members		
Number of senior players registered	119	114
Number of junior players registered	202	194
Number of volunteer administrators and coaches (estimated)	28	33
Total Club Members	349	341
Number of Teams		
SENIOR- Premier Team	1	1
SENIOR- Division 1	1	1
SENIOR- Division 2	-	-
SENIOR- Colts/Under 21's	1	1
JUNIOR- Under 13's Restricted	1	1
JUNIOR- Under 13's Open	1	1
JUNIOR- Under 12's Girls	1	-
JUNIOR- Under 11's	2	1
JUNIOR- Under 10's	2	2
JUNIOR- Under 9's	1	1
JUNIOR- Under 8's	1	2
JUNIOR- Under 7's	1	1
JUNIOR- Under 6's	2	2
Total Number of Teams	15	14
Performance/Results - Senior Rugby		
Premier Team	1	3
Division 1	2	1
Division 2	-	-
Colts/Under 21's	3	1
Total Performance/Results - Senior Rugby	6	5
Education		
No. of coaches whom attended Rugby Smart Courses	7	7
Rugby Development Officer - how many community based hours	-	188
Schools Affiliated to the Club	5	5
Total Education	12	200
Representative Honours		
All Blacks	1	1
Super Rugby	4	4
Taranaki Bulls (Provincial Rugby)	9	9
Taranaki Development	5	5
Taranaki Sevens	-	1
Taranaki Under 19s	3	3

	2023	2022
Taranaki Primary Schools	-	11
Total Representative Honours	22	34
Venue Hire- Community use of facilities		
Multisport	-	-
NPOB Netball Club	12	1
NPGHS- Cross Country	1	1
NPOB Cricket Club	14	10
NZ Police	2	10
Playball- holiday programmes	3	2
Private Functions	4	7
Taranaki Muslim Association	1	-
Taranaki Ultimate Frisbee	12	12
Taranaki Under 16's	16	16
Taranaki Under 19's	16	16
Total Venue Hire- Community use of facilities	81	75

Additional Output Measures

In addition to those involved in playing rugby, the club encouraged community involvement from outside its membership base by inviting spectators and supporters to matches and functions. This has been a successful output of the club but has not been quantified.

Statement of Financial Performance

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

'How was it funded?' and 'What did it cost?'

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	120,895	209,929
Fees, subscriptions and other revenue from members	1	16,011	17,405
Revenue from providing goods or services	1	103,393	111,622
Interest, dividends and other investment revenue	1	2,437	720
Other revenue	1	1,226	5,773
Total Revenue		243,962	345,448
Expenses			
Volunteer and employee related costs	2	897	-
Costs related to providing goods or service	2	221,601	159,750
Other expenses	2	20,436	12,510
Total Expenses		242,934	172,260
Surplus/(Deficit) for the Year		1,028	173,188

Statement of Financial Position

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) As at 30 September 2023

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 SEP 2023	30 SEP 2022
Assets			
Current Assets			
Bank accounts and cash	3	46,532	174,045
Debtors and prepayments	3	58	104,458
Inventory	3	11,978	6,810
Total Current Assets		58,567	285,312
Non-Current Assets			
Property, Plant and Equipment	5	372,973	142,713
Total Non-Current Assets		372,973	142,713
Total Assets		431,540	428,025
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	5,946	3,459
Total Current Liabilities		5,946	3,459
Total Liabilities		5,946	3,459
Total Assets less Total Liabilities (Net Assets)		425,594	424,566
Accumulated Funds			
Accumulated surpluses or (deficits)	6	425,594	424,566
Total Accumulated Funds		425,594	424,566

This statement has been prepared subject to a review report, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	120,895	209,929
Fees, subscriptions and other receipts from members	15,961	17,405
Receipts from providing goods or services	103,843	115,766
Interest, dividends and other investment receipts	2,437	720
Cash receipts from other operating activities	1,226	5,773
GST	(1,315)	(3,825)
Payments to suppliers and employees	(226,406)	(159,229)
Total Cash Flows from Operating Activities	16,641	186,539
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(144,154)	(105,331)
Total Cash Flows from Investing and Financing Activities	(144,154)	(105,331)
Net Increase/(Decrease) in Cash	(127,513)	81,208
Bank Accounts and Cash		
Opening cash	174,045	92,837
Net change in cash for period	(127,513)	81,208
Closing cash	46,532	174,045

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

New Plymouth High School Old Boys Rugby & Sports Club (Inc) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Debtors & Prepayments

Accounts receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Inventory

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

Property, Plant & Equipment

Property, plant, and equipment include buildings, furniture and fittings, and plant & equipment. The property, plant, and equipment are measured at cost, less accumulated depreciation and impairment losses.

Revenue

Revenue is recognised to the extent that it is probably that the economic benefit will flow to the New Plymouth Old Boys Rugby Club and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Donations, fundraising and other similar revenue- Donations are recognised as revenue upon receipt

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Interest revenue- interest revenue is recognised as it accrues, using the effective interest method.

Subscriptions revenue includes subscriptions paid by members of the club and is recognised upon receipt.

Other revenue includes raffles and prizegiving dinner paid by members of the club and is recognised upon receipt.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period. However some categories have been reclassified to ensure compliance with the Charities Act requirements.

Notes to the Performance Report

New Plymouth High School Old Boys Rugby Football & Sports Club (Inc) For the year ended 30 September 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donation- Autism Connex	31,750	-
Donations	20	10,000
Grants Received	38,100	138,510
Sponsorship - Match Day	4,000	3,000
Sponsorship - Player	14,935	13,870
Sponsorship - Major	19,900	42,858
Sponsorship - Under 85's	10,507	-
TCRT Distribution	1,683	1,691
Total Donations, fundraising and other similar revenue	120,895	209,929
Fees, subscriptions and other revenue from members		
Subs - Colts/U 21's	1,531	1,865
Subs - Division One	1,739	2,070
Subs - Friends of NPOB	2,398	2,287
Subs - Honorary	-	152
Subs - Morning Grade	7,339	8,092
Subs - Premier Team	3,004	2,939
Total Fees, subscriptions and other revenue from members	16,011	17,405
Revenue from providing goods or services		
Merchandise - Adult	-	2,218
Bar Sales	74,569	82,119
Hireage - Clubrooms	6,718	12,880
Gate Takings	8,667	5,645
Hireage - Grounds	943	2,093
Kitchen Lease	4,200	6,600
Rebates	8,296	67
Total Revenue from providing goods or services	103,393	111,622
Interest, dividends and other investment revenue		
Interest Received	2,437	720
Total Interest, dividends and other investment revenue	2,437	720
Other revenue		
End of Year Dinner	391	-
Other Income	-	5,111
Power Reimburse - Kitchen	-	441
Raffles	834	222
Total Other revenue	1,226	5,773

2023 2022

2. Analysis of Expenses**Volunteer and employee related costs**

Travel	897	-
Total Volunteer and employee related costs	897	-

Costs related to providing goods or services

Cost of Goods Sold	26,849	39,322
Advertising	4,469	4,578
Bank Charges	786	328
Bar Expenses	1,985	1,414
Bar Management Costs	9,893	16,773
Bus Travel	5,325	4,064
Catering - Morning Grade	-	181
Catering - Other	2,905	7,240
Catering - Team	7,200	8,330
Cleaning Clubrooms	1,048	1,270
Donations	32,250	-
Computer Expenses	226	-
Dress Clothing	5,327	-
Eftpos	2,057	1,922
Entertainment Deductible	3,366	2,323
Gear Expenses	4,623	435
General Expenses	2,026	1,852
Ground Rental	4,055	1,732
Insurance	12,184	7,664
Laundry	559	868
Light Power & Heating	6,761	6,355
Merchandise - Adults	4,163	22,818
Medical Supplies	2,803	3,615
Minor Equipment (<\$500)	572	243
Merchandise - Morning Grade	10,989	698
Physio Costs	3,200	1,650
Printing Stationary & Postage	3,994	1,271
Prizegiving Expenses	3,413	1,557
Rates	948	587
Repairs & Maintenance - Buildings	3,580	4,086
Repairs & Maintenance - Grounds	988	1,015
Repairs & Maintenance - Plant	3,280	1,161
Rugby Clothing	24,587	-
Rugby Union Fees	1,380	1,130
Security	2,953	3,704
Social Activity Expenses	1,596	1,174
Special Licence Fees	375	1,195
Sponsorship Gear	3,989	1,800

	2023	2022
Subscriptions	1,987	870
Team Photos	396	-
Internet	1,008	1,308
Tournament Costs	250	-
Trophies and Presentations	386	775
Under 85's Expenses	7,783	-
Waste	2,546	2,243
Water	541	199
Total Costs related to providing goods or services	221,601	159,750

Other expenses

Reviewer Fees	2,250	2,100
Depreciation	17,834	10,229
Interest Other	-	6
Legal Expenses	175	175
Operating Lease Payments	177	-
Total Other expenses	20,436	12,510

2023 2022

3. Analysis of Assets**Bank accounts and cash**

Centennial Bank Account	-	11
Cheque Account	11,205	76,939
Morning Grade	8,571	8,480
Cash on Hand - Bar	1,000	1,000
Web Saver	25,256	87,615
Total Bank accounts and cash	46,032	174,045

Debtors and prepayments

Accounts Receivable	58	518
Prepayments - Lighting Project	-	103,940
Total Debtors and prepayments	58	104,458

Inventory

Stock on Hand - Bar	3,890	2,956
Stock on Hand - Clothing	8,087	3,854
Total Inventory	11,978	6,810

2023 2022

4. Analysis of Liabilities**Creditors and accrued expenses**

Accounts Payable	15,063	10,621
GST	(9,117)	(7,162)
Total Creditors and accrued expenses	5,946	3,459

2023 2022

5. Property, Plant and Equipment**Buildings**

Buildings at cost	316,597	316,597
Accumulated depreciation - buildings	(201,793)	(195,461)
Total Buildings	114,804	121,136

Motor Vehicles

Vehicles owned	23,374	21,994
Accumulated depreciation - vehicles owned	(21,593)	(21,364)
Total Motor Vehicles	1,781	630

Furniture and Fittings

Furniture and fittings owned	826	826
Accumulated depreciation - furniture and fittings owned	(634)	(583)
Total Furniture and Fittings	192	243

Plant and Equipment

Plant and machinery owned	370,182	123,468
Accumulated depreciation - plant and machinery owned	(113,986)	(102,765)
Total Plant and Equipment	256,196	20,704

Total Property, Plant and Equipment	372,973	142,713
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Depreciation Expense

Total depreciation for 2023 is \$10,229 and total for depreciation in 2022 is \$10,229.

2023 2022

6. Accumulated Funds**Accumulated Funds**

Opening Balance	424,566	251,379
Accumulated surpluses or (deficits)	1,028	173,188
Total Accumulated Funds	425,594	424,566

Total Accumulated Funds	425,594	424,566
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7. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 September 2021 Last year - nil).

8. Related Parties

Description of Related Party Relationship	Description of the transaction (whether in-cash or in-kind)	Value of transaction (This Year)	Value of transaction (Last Year)	Amount Outstanding
Existing Board Member	Provides services to the Club on commercial terms	\$2,000	\$2,000	Nil

Vanburwray Chartered Accountants (Trustee - Peter Darney is a Director)	Sponsorship	\$750	\$750	Nil
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9. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.