



POVERTY BAY RUGBY FOOTBALL UNION

# ANNUAL **REPORT**

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2019



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## FROM THE PRESIDENT

That the game of rugby in this district adds highly significant value to the community by benefiting the fitness, stamina and skills of young men and women as well as fostering qualities of teamwork, loyalty and commitment is testified to by the numbers of club and school people who are involved and by the fact that 2535 players, 171 coaches and 32 qualified referees were registered under the banner of the Poverty Bay Union over the 2019 season.

The provision of quality opportunities sets a number of challenges but I think we must all agree that obligations to the game and the legacy laid down by those in past years were fulfilled in the past season. Once again, a hearty vote of thanks and appreciation must go to the Board, Staff and all those unsung volunteers, club members, managers, coaches, administrators and supporters for the passion and attention they contribute.

And, added to those thanks, sincere gratitude must go to the Union's loyal sponsors who play such a vital role in providing the wherewithal for participation in opportunities that would not otherwise be feasible.

As always, a number of issues remain to be addressed - not least of which is the thorny question of the future of the Grandstand – but my main purpose here is to focus on two aspects of the past season which, taken together, to my mind best illustrate the vitality, promise and commitment of those involved in running our Union and lead me to conclude that in the past season "Poverty Bay has been set on a path to achievement."

Firstly, I particularly refer to the upper levels of administration and my admiration for the work of the Board under the assured chairmanship of Hayden Swann in giving attention to future direction and monitoring current concerns. In tandem with that the quality and quantity of service provided by staff under Josh Willoughby, who I put great faith in as a CEO with his vision and determination to lift the PBRFU profile. I must also add recognition for the increasing ownership and responsibility taken by members of the Council of Clubs and JAB for their important roles. For all of them the tasks undertaken in developing strategies and structures to see that rugby retains its place on the community scene are deserving of the highest appreciation.

As to the playing of the game: It has long been my view there are many players in this Union who have more potential than they indicate but have not had sufficient personal motivation to make the necessary improvement in fitness or skills to realize it. However, it was noticeable over the past season that there was an advance in the standard of rugby witnessed in the Premier division, in part because the gauntlet was thrown down by the successful OBM squad who embraced those requirements and further contributed to by the fact that the new Rep Coach Tom Cairns and his team made themselves available to give advice to club coaches and disseminate their knowledge on game plans and the structures demanded by developments in today's rugby.

All this had a flow-on effect into the Heartland provincial scene where it was a privilege to observe the improvements brought about by the coaching and leadership group within the squad in the approach to patterns of play and the development of a strong team culture and identity. There remains much room for further progress but planned future attention to these factors promise that we should look to even further development in the coming season.

Beyond the senior men's scene there was much to celebrate, particularly by the recorded successes of players from this district, the Women's Sevens results, the victory of the Under 18 side in winning over its Hawke's Bay counterpart for the first time in many years and a most promising group of Under 16 players reaching the final of their national Tournament, which was locally-based and a showcase occasion for Poverty Bay as a Union, the organisation of which earned high praise and prestige for the efforts of the staff.

At age-grade and school levels I look forward to an impetus given to numbers by the determination to make kids' rugby less geared to titles and rep selection and more to participation, enjoyment and the development of the skills of young players. That may not thrill old school die-hards who fear it will lead to the demise of competition but the move is based on research which concludes that, far from reducing prospects of representation and advancement, it will have the opposite effect as well as the promise of more players continuing to play for fun and fitness in the future.

I conclude this valedictory report by writing I have always taken great pride in being a member of Poverty Bay and have been honoured to have served in the office of President. These are challenging times of change but I maintain that, with continued teamwork, commitment and a focus by all on enhancing the total Poverty Bay rugby scene rather than just their own parochial patch, this Union has the tradition the background, and the people to reach positively into the future.

Kia Kaha,

RW (Dick) GLOVER QSM  
PBRFU President



# CHAIRPERSON REPORT

Hei Mihi

Tena koutou, otiia tena tatau i nga tini mate kua haere ki tua o te arai.

Na reira ki a koutou te hunga mate, moe mai ra i to koutou okiokinga wairua; waiho iho i a matau te ngaki i o koutou werawera.

Heoi ano, kia ora tatau.

Our Poverty Bay Rugby Union's Purpose is: To create an environment that increases participation, aspires all towards excellence and maintains the proud history of Poverty Bay in the game of rugby.

Our Poverty Bay Rugby Union's Objective is: To promote education, health and wellbeing in the community through the sport of Rugby Union.

The Purpose and Objective of the Poverty Bay Rugby Union are clear. Rugby is for the people and needs an ethic of care from the Boardroom to the playing field. The Culture of the Union starts in the boardroom. The setting and oversight of the organisation's ethical framework is core board work. Peter Drucker is credited with the phrase "culture eats strategy for breakfast". The invisible or 'below the waterline' elements are more important drivers of culture. These include beliefs, tradition, stories, unwritten rules and accepted norms. These contribute to the 'way we do things round here'. The Poverty Bay Rugby Union Board has worked hard on the visible and invisible elements of culture. We have high expectations of ourselves, our staff, clubs and rugby community to uphold our Purpose, Objective and Values.

Culture isn't just one aspect of the game, it is the game. Successful organisations display a strong connection between the personal values held by employees and the board and the espoused organisational values. For example, in 2019 due to earthquake building standards concerns, we decided not to use the Grandstand for Club or Representative matches. This was a strong ethical decision the Board had to make. Another example was ensuring our Representative team was 'home grown talent' either playing locally or having come through our local system. This showed our belief in our own players, coaches, schools and club systems.

Keven Mealamu joined us in April to launch 'The Rugby Way', a set of four Values NZRU had researched and developed. These fit well with what the Board were trying to achieve and we incorporated these into our Poverty Bay Rugby Union Strategic Plan. We look to these values to guide our decision making and planning.

## THE RUGBY WAY | TE ARA RANGATIRA

The Rugby Way is a collection of shared behaviours and values for everyone in our game that unite us together in a common purpose. The Four Pou are:

### **BE PASSIONATE | TE POU IHIIHI**

Rugby is more than just a game, it builds communities and fosters a lifelong love of the sport. We love what we do – participating because it's fun and we connect with others. We act for the good of the game, respecting its heritage, history and heroes and we're team players, connecting with people and the community for the greater good.

### **BE OUR BEST | TE POU HIRANGA**

We strive for excellence on and off the field, driven by a belief that rugby can improve people's lives. We are committed to improvement, whether that be in the search for winning games and competitions or by simply participating. We aim to create more rounded people by investing in their development and we take our opportunities to positively influence and support the community.

### **BE WELCOMING | TE POU MAIOHA**

Rugby is a game for all, regardless of our backgrounds, beliefs, or identity. We are open to all communities that want to be involved in our sport. We create meaningful pathways for all people to be involved in rugby whether that be in playing, coaching, management, refereeing or administration; and we promote an inclusive culture in every rugby club.

### **PLAY FAIR | TE POU TIKA**

We do what we say we'll do and act with honesty and integrity at all times. We play with respect on the field. We respect the officials, our opponents and teammates and their safety. We behave with integrity off the field, taking responsibility for our own behaviour and are part of a culture where we look after our mates and step in – we are what we walk past. We front when we get something wrong. We own the action and the consequence, but we also believe in the power of the game to restore people and improve them.

Finally, we have achieved many goals in 2019, especially clarifying our roles and how we best go about leading rugby in our Community. I would like to thank my fellow Board members for their support and contributions. We welcome our new Board members and we farewell former Chairman, George Brown. Thank you George for your leadership and dedication to Poverty Bay Rugby. I would like to thank outgoing President Dick Glover for his backing and continued dedication to Poverty Bay Rugby. To Josh and the Poverty Bay Staff, well done, we have stepped up another level in our delivery of our Strategic Plan and Values approach. I must mention a dedicated and passionate servant of Poverty Bay Rugby, Dwayne Russell who leaves us after 13 years, best wishes for the future.

Regards,

Hayden Swann  
Chairman



# CHIEF EXECUTIVE REPORT

I'm privileged to present Poverty Bay Rugby Football Union's 130th Annual Report.

## THE RUGBY WAY

Our rugby community inspires us to provide a quality rugby experience for all. From coaches, players and referees on the field to those cutting oranges, cheering on the sidelines and making decisions around the committee table – their passion and drive for rugby and their community embodies The Rugby Way.

Chairman Hayden Swann presented the four Rugby Way values in his report. These values guide us through planning, delivery and review stages of all our programmes as well as our working environment.

There isn't a better example of The Rugby Way in action than that of Frank Ngatoro, Bob Morse and the Waikohu Sports Club in its review of the Barry Cup rules.

After claiming the coveted Barry Cup in 2018, Waikohu Sports Club were in the early stages of working through its 2019 defence schedule when we challenged it to think about addressing concerns us and Ngati Porou East Coast Rugby Union had, particularly around player safety. I'm proud of the way the club coordinated discussions with other sub-unions in the interests of player safety and fairness, leading to a reviewed set of competition rules sanctioned under Poverty Bay, Hawke's Bay and Ngati Porou East Coast Rugby Unions. Most pleasing is the need for every player to be registered before they play. Well done to all involved.

We're fortunate to work in an environment where we see the Rugby Way values in action everyday, in particular on playing days. There isn't a lot of things better than that Saturday morning feeling at rugby – it's the rugby way personified.

## PLAYER SAFETY

Carrying on the player safety theme from the Barry Cup review, our local club competitions placed emphasis on the player registration and coach compliance processes.

The Council of Clubs reviewed senior club competition rules and penalties. It made it clear these rules would be applied consistently, like the Barry Cup, in the interests of player safety and fairness. In what turned out to be somewhat controversial at the start of the season was the deduction of competition points for teams fielding players not registered under the provisions of the rules.

All registered players are covered by the NZ Rugby Foundation should a serious injury occur. It's not an area of our game that gets a lot of attention but it is an important part of our game and the NZ Rugby Foundation do a fantastic job to take care of seriously injured players.



Not without its challenges, we were able to 'hand on heart' say every senior rugby player that took the field from the second week of competition was registered before they played. That is a fantastic milestone and one every person involved in senior rugby should be proud of.

### **COMMUNITY GAME DEVELOPMENT**

Changes to our internal structure and focus enabled us to invest more time and resources to our community game. Our game development team visited more schools than ever before and facilitated sessions at each of our rugby clubs. We were also able to have a closer working relationship with referees, coaches and club volunteers. We saw increases in player numbers across the board now totalling over 2,500 – we are now the third biggest Heartland Union in terms of player numbers.

Increased resource for clubs and schools enabled us to spend more time and energy with our rugby community, in particular the Council of Clubs and JAB. Their willingness to support new initiatives is to be applauded as well as their commitment to the game. It's not easy trying new things but the committees' considered and pragmatic approaches justified decisions. Club and school delegates showed a real willingness to grow and engage with their communities, but more importantly learn from experiences.

Some new initiatives introduced by the Council of Clubs and JAB this year include:

- Town versus Country Premier Rugby series
- McDonald's Under 13 Development Week
- Under 13 Restricted and Open grades playing both playing on Saturdays
- Clubs being responsible for setting and packing Saturday playing venues
- Secondary School participation 10-a-side grades
- Removal of playoffs or finals in junior club rugby
- Shortened term two junior club rugby season

Thank you to our Council of Clubs and JAB delegates for their commitment and energy. Thank you also to the amazing network of administrators, coaches and supporters in clubs and schools. Your work is appreciated. I cannot thank our rugby community without giving special mention to the Board and President Dick Glover. They have kept the best interests of our rugby community at the forefront of discussions and decisions and ensure operations align with the Union's strategic plan. I appreciate the support and amount of time and energy each Board member gives to our community. It is appreciated and I look forward to working with each other next year.

### **CIVIL PROJECT SOLUTIONS SENIOR CLUB RUGBY**

OBM claimed their seventh Lee Brothers Shield with a powerful run at the end of the season winning the final 65-5. Well done to YMP making the final for the second consecutive year. Overall the standard of Premier rugby continues to improve with more emphasis being shown on player conditioning and skilled coaches. Tapuae proved too strong for Nuhaka in the Lew Patterson Cup final winning the game 19-3. Both Tapuae and Nuhaka were strong through the regular season but Tapuae showed experience counts in the big games and were deserved champions.

## COMMERCIAL AND FUNDING SUPPORT

Without the support of our sponsors, we wouldn't be able to offer the opportunities available to our rugby community for very little or in some cases no cost. We had a good uplift in funding and sponsorship, largely thanks to increased grant funding and local support.

All financial contributors to our Union are important but particular mention goes to New Zealand Community Trust (NZCT) for its amazing support; Danny, Ben and the team at Contract Consultants became naming sponsors of the Heartland Team and were great supporters. Russell, Gretchen and the team at Civil Project Solutions became naming sponsors of our Senior Club Rugby competitions as well as major Heartland Jersey sponsor; PGG Wrightson and The Gisborne Herald were naming sponsors for the Country and Town teams respectively; and our other major sponsors Emerald Hotel, YMCA, BLK, Indevin, Mediaworks and Go Bus. The contributions of all our sponsors is never under-estimated and is always greatly appreciated by myself and the rest of the rugby community.

New Zealand Rugby is not only our major funder but also our biggest supporter. There is always someone willing to help out when we need it. Thank you to NZ Rugby for its continued support and direction, in particular John, Steve, Wayne, Anna, Marina, Karen, Manu, Eleanor, Bryce, Richard, Keith, Frances and Board member Sir Michael Jones.

### HEARTLAND

An improved performance from last year saw the 2019 Poverty Bay Mitre 10 Heartland Championship team go down to West Coast in the Lochore Cup Semi Final. Highlights of the season included beating defending Meads Cup champions Thames Valley in the opening round and fielding a team for each of the season's games made up of only local players and players of origin. New Head Coach Tom Cairns has a strong interest in engaging with local premier coaches. Along with his coaching staff, Tom got around each club and spent time alongside club coaches upskilling coaches and players.

Team culture improved a lot in the end of season review compared to last year and the team now has a team waiata, which was performed in support of Captain Ken Houkamau's aftermatch speech. Taking aftermatches to OBM was a real highlight, making a trip to Gisborne even better - a huge thank you to OBM for its support.

## FINANCE

While we had significant uplift in revenue against previous years, it proved difficult to keep expenses to budget with unexpected costs toward the end of the year – resulting in an operating deficit for the 2019 year.

Improved player registrations and performance against key performance targets generated more funding from NZ Rugby than the previous year. We also benefitted from increased support from NZCT. Strong local sponsorship continues to help fund our representative and community rugby programmes and a number of new commercial opportunities attracted some new and returning sponsors.

An overall increase in expenses was budgeted for the year with increased investment in staff and representative programmes. Ultimately, we committed to providing a higher level of service to our community and needed more resource to be able to provide it. However, we did still budget for, and expect, a small operating surplus so it's disappointing we didn't achieve that goal. Measures and controls were introduced through the year to curb areas running close to budget, however, some unexpected costs impacted some areas and our end of year performance. The main contributing factors to the deficit against budget were employee-related costs and a necessary change in attributing depreciation. We can take heart our representative programmes ran under budget for the year and savings in player and administration costs.

We operate in challenging times. It's fair to say it's not going to be easier in the near future and the need to adapt and innovate couldn't be any stronger. The 2019 financial performance has some highlights but ultimately, we are held to account by an operating deficit. Our cash position remains stable against the previous year but it needs to be stronger and growing, especially as we head into uncertain times.



We hosted more than 250 young players at the end of September for the Hurricanes Under 16 Tournament. The students spent four days here competing in the tournament and attending an education workshop where they received some top-level tutelage.

Please note hosting the Hurricanes Under 16 Tournament added around \$50k to both the income and expense lines. This event is funded annually by the Hurricanes Youth Rugby Council and we were able to secure support from with support from Trust Tairāwhiti this year.

When comparing against the 2018 year, please note 2018 was a 14 month reporting period as we changed our financial year to end 31 December.

## OUR TEAM

Working in rugby is very much like the playing the game itself. Not in the sense that there are two teams and a winner and loser but rather, implementing a clear game plan that complements each other, is agile enough to overcome challenges, prepares us to make decisions clearly and effectively and allows for opportunities to be proud.

This past year has provided many challenges but we have overcome them. Some challenges have been from external pressure, some from ourselves. It's important we look for the opportunity in every challenge and work well together.

I cannot thank our team enough for the commitment and energy they bring to rugby in our region. The willingness to be better and support our rugby community is an inspiration.

A very special mention and thank you to Dwayne Russell, who leaves us after 13 years. He wore a number of hats between Poverty Bay and Ngati-Porou East Coast Rugby Unions during his early years but was recently dedicated to managing coach and player development in Poverty Bay. He has also spent the past four years as a National Age Grade selector, supporting and lobbying for our emerging talent on the regional and national stage. We will all miss his enthusiasm and passion for the game and wish Dwayne, Cara, Kyran and Luka the very best for the future.

2020 brings a new set of challenges. We will continue to look for the opportunities to deliver a quality experience to our rugby community. Thank you to everyone involved in our game. I look forward to working alongside you next year.

Josh Willoughby  
Chief Executive



## SENIOR REPRESENTATIVE AWARDS

**Poverty Bay Heartland Team**

**Coaches/ Manager:** Tom Cairns, Miah Nikora, Mark Jefferson, Bruce Amai, Stu Smith

**Best Forward:** Quade Tapsell

**Best Back:** Beaudein Waaka

**Best & Fairest Cup:** Rikki Terekia

**Peter Brown Memorial Trophy -Mana**

**Tangata:** Ken Houkamau

**Paul Sceats Player of the Year:**

Adrian Wyrill

## JUNIOR REPRESENTATIVE AWARDS

**UNDER 14 Development Squad:**

**Coaches/Manager:** Maanaima Ulu, Sam Cairns, Barry Ngatai

**Team Spirit Award:** Braith Ingram

**UNDER 16 - Coaches/ Manager:** Kahu

Falaoa, Ryan Tapsell, Wiremu Kaa, Sam Cairns

**Team Spirit Award:** Silas Brown

**Player of the Year:** Kitini Taihuka

**UNDER 18 GIRLS - Coaches/ Manager:**

Luke Bradley, Bronwyn Reid, Louise Teneti

**Team Spirit Award:** Shaniqua Kepa-Casey

**Player of the Year:** Kelsey Teneti

**UNDER 18 - Coaches/ Manager:** Willie

Waitoa, Dave Roddick, Keith Henderson, Isaac Ngatai

**Team Spirit Award:** Amos Roddick

**Player of the Year:** Niko Lauti

**UNDER 20 - Coaches/ Manager:** Dave

MacDonald, Wirihana Raihania, Tuki Sweeney

**Team Spirit Award:** Yvarne Carroll

**Player of the Year:** Chase Sheridan

## INDIVIDUAL SPECIAL AWARDS

**BENCHMARK AWARD Promising,**

**young player:** Jordan McFarlane-Rofe

**TURANGANUI A KIWA Māori Player of the Year:** Kelsey Teneti

## OUTSTANDING ACHIEVEMENT AWARDS

**TEAM OF THE YEAR:** OBM Premier

**COACH OF THE YEAR:** Trevor Crosby (OBM Premier)

**CLUB ACHIEVEMENT:** Pirates GMC

**REFEREE ACHIEVEMENT:** Ollie Holst

**CONTRIBUTION TO RUGBY:** Tony Coutts, Geoff Pinn, David Milne, Stu Smith

**SPECIAL ACKNOWLEDGEMENT:** Kaere & Geoff Pare for creating Heartland Team Waiaata:



Miah Nikora, Tom Cairns, Adrian Wyrill (winner of player of the year), Mark Sceats and Bruce Amai.



# ACHIEVEMENTS AND MILESTONES

## MILESTONES

### 10 GAMES POCKET

Tane McGuire  
Matekairoa McGuire  
Matt Raleigh  
Rikki Terekia  
Jody Allen  
Korey Love

### 30 GAMES BLAZER

Willy Grogan

### 50 GAMES TANKARD

Mario Counsell  
Ethine Reeves  
Campbell Chrisp

## ACHIEVEMENTS

**NZ Heartland XV selection:** Adrian Wyrill,  
Mark Atkins, Dr Patrick McHugh (Team  
Doctor)

**NZ Referee National Squad:** Damien  
Macperson

**NZ Age Grade Selectors:** Tom Cairns,  
Dwayne Russell

**NZ Heartland U19:** Chase Sheridan

**NZ Secondary School Girls Condors 7s:**  
Kelsey Teneti

**Red Bull Ignite 7s:** Kelsey Teneti

**Hurricanes U20:** Chase Sheridan, Ofa  
Tauatevalu, Ethan Brett

**Hurricanes U18 Camp:** Jordan McFarlane,  
Sione Mafileo, Khiann Westrupp

**Hurricanes U17 Development:** Amos  
Roddick

## REPRESENTATIVE TROPHYS

SAYERS CUP (vs NPEC) won 2/6/19

JEREMY DAVID MEMORIAL TROPHY (vs  
Wairarapa Bush) lost 14/9/19

ANARU SKIP PAENGA TROPHY (vs  
NPEC) won 5/10/19

## RECOGNISING PAST MEMBERS' 2019 ACHIEVEMENTS

**Tairāwhiti Sportsperson of the Year:**  
George Bridge

**Tairāwhiti Sportsman of the Year:**  
George Bridge

**Tairāwhiti Sportswoman of the Year:**  
Charmaine McMenamin

**All Blacks:** George Bridge

**Scotland:** Blade Thompson

**Black Ferns:** Charmaine McMenamin

**Super Rugby:** Isaiah Leaware Walker  
(Crusaders), Eretara Enari (Crusaders)

**High Performance Referee:** Nick  
Briant

**NZ Maori Rugby Board:** Albie Gibson

**Red Bull Ignite 7s:** Renee Holmes



# FIRST CLASS REPRESENTATIVES 2019

Forestry Bay 2019	Club	Debut	Games 2019	Total end 19	Points 2019	Total end 19
Semisi Akana	Ngatapa	2011	7	38	3	15
Justin Allen	Pirates	2011	7	34	0	3
Jody Allen	loan/origin	2006	4	10	0	30
William Bolingford	Pirates	2019	8	8	0	0
Nicolas Carriso	OBM	2019	3	3	0	0
Campbell Chrisp	Ngatapa	2011	2	51	0	10
Jacob Cook	OBM	2018	2	28	0	6
Mario Courpell	Waikohu	2010	8	57	0	15
Lance Dickson	OBM	2014	1	7	0	0
Willie Grogan	OBM	2015	7	35	0	10
Tamarii Hill	HSCB	2015	8	38	5	40
Jake Holmes	OBM	2016	4	20	5	25
Ken Houkemaui	Waikohu	2014	8	38	5	14
Jacob Leaf	Pirates	2019	9	9	0	0
Korey Love	HSCB	2017	1	10	0	3
Jordan McFarlane	GBHS	2019	1	1	0	0
Matekairoa McGuire	HSCB	2015	7	14	5	5
Tane McGuire	loan/origin	2013	8	15	5	5
Scott McKinley	OBM	2014	9	20	5	5
Hunter Mekomoko	loan/origin	2018	3	8	0	3
Toru Noanoa	Waikohu	2016	8	21	5	10
Matthew Raleigh	Ngatapa	2018	6	12	10	15
Nathan Rangihuna	YMP	2019	3	1	0	0
Morgan Reedy	OBM	2019	2	2	0	0
Ethina Reeves	Waikohu	2011	6	51	15	112
Kelvin Smith	Waikohu	2011	7	48	11	81
Quade Tapsell	loan/origin	2019	8	8	5	3
Andrew Tauatevahi	HSCB	2017	8	25	34	152
Myles Tawa	HSCB	2019	2	2	0	0
Gabe Takani	OBM	2019	8	8	0	0
Rikki Tarokia	OBM	2018	5	10	25	25
Beauden Waka	overs/ass ply	2013	4	5	52	61
Fawn White	YMP	2017	1	16	0	0
Adrian Wyrill	OBM	2019	5	5	0	0

# CLUB RUGBY AWARDS

## PREMIER DEVISION

### Lee Brothers Shield

Champions – Enterprise Motor Group  
OBM

### Jesse Baddely Cup

Runners Up – East Coast Farm Vets YMP

### PREMIER CUP First Round

East Coast Vets YMP

### LION CUP Most Points 2nd & 3rd Round

Enterprise Motor Group OBM

### TINY WHITE PLAYER OF THE DAY

Andrew Tauatevalu (HSOB)

## SENIOR ONE DIVISION

### Lew Patterson Trophy

Champions – Tapuae

### Maurice Brownlie Trophy

Runners Up – Nuhaka

## JAB & SCHOOLS

### AGE GRADE CLUB CHAMPIONS

Under 11 YMP

Under 13 Restricted Horouta

Under 13 Open YMP

### TAIRĀWHITI CONDOR CHAMPIONS

Under 18 = Girls – Lytton High

Under 15 = Girls – Lytton High

### PRIMARY CHAMPIONS

Primary School Rippa/7s/Weka Ball –  
Mangapapa School



# THANK YOU TO OUR SPONSORS

Agrecovery	First Light Frozen	McDonalds Family Restaurant
Bayleys	Fulton Hogan	Martins Hiremaster
BLK	Gas 'n Gear	Martins Event & Party Hire
Bramwells Pharmacy	Genetic Technologies	Mediaworks
Business Applications	Gisborne Glass	New Zealand Racing Board
Civil Projects Solutions	Gisborne Herald	Ovation NZ
Clarkes Refrigeration & Electrical	Gisborne Laundromat &	Pak n Save
Columbine Hosiery	Drycleaners	PGG Wrightson
Conroy Removals	Gisborne Resene	Printing House
Contract Consultants	Go Bus	Ricoh Copiers
Coxco	Indevin	Sean Shivan Pharmacy
Dagwoods	Infinity Foundation	Thermisol
DB Breweries	Jim's Aqua Filters	Truckstop
East Coast Farm Vets	Juken NZ	Turanga Health
Eastland Port	Kevin Hollis Glass & Aluminium	Waikanae Beach Motel
Emerald Hotel	LeaderBrand	Woodward Chrisp
Emerre & Hathaway	Leslie Rugby	YMCA
Enterprise Motor Group	Liquorland	



# **Performance Report**

Poverty Bay Rugby Football Union Incorporated  
As at 31 December 2019

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# Approval of Performance Report

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

The Board of Poverty Bay Rugby Football Union are pleased to present the approved Performance Report including the historical financial statements of Poverty Bay Rugby Football Union Incorporated for the year ended 31 December 2019.

APPROVED



Hayden Swann

Chairperson

Date 29/5/20



Josh Willoughby

Chief Executive Officer

Date 29/5/20



# Entity Information

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

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

### Legal Name of Entity

Poverty Bay Rugby Football Union Incorporated

### Entity Type and Legal Basis

Charitable Trust and Incorporated Society

### Registration Number

CC463747 / Inc 214320

### Entity's Purpose or Mission

**PURPOSE:** To create an environment that increases participation, aspires all towards excellence and maintains the proud history of Poverty Bay in the game of rugby.

**OBJECT:** To promote education, health and wellbeing in the community through the sport of Rugby Union.

### Entity Structure

PBRFU is a not for profit charitable trust, governed by an Board. The union is managed by a CEO who oversees staff. Currently there are four full time and one part time staff. Volunteers support with various activities during the year. Contractors are hired as required.

### Main Sources of Entity's Cash and Resources

Main sources of cash and resources is funding received from New Zealand Rugby (NZR) and contracts for service with New Zealand Community Trust, Infinity Foundation and New Zealand Racing Board. In 2019 PBRFU hosted the Hurricanes Youth Council (HYC) Under 16 Tournament which was fully funded by the HYC.

### Main Methods Used by Entity to Raise Funds

Main methods to raise funds are entering into contracts for service with the national sporting body (NZR) and applications to not-for-profit entities for grants income.

### Entity's Reliance on Volunteers and Donated Goods or Services

The entity relies on volunteer coaches, referees and other club personnel to deliver the objectives of the Union. Some goods are donated to assist with the running of representative rugby in particular.

### Contact Details

<b>Physical Address:</b>	Level One, 74 Grey Street, Gisborne 4010	<b>Postal :</b>	PO Box 520, Gisborne 4040
<b>Phone:</b>	06 8689968	<b>Email:</b>	ceo@povertybayrugby.co.nz
<b>Website:</b>	www.povertybayrugby.co.nz	<b>Facebook:</b>	www.facebook.com/povertybayrugby/



# Statement of Service Performance

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

'What did we do?', 'When did we do it?'

### Description of Entity's Outcomes

Player participation to be maintained or increased, especially retention of male players and growth of female players. Upskill coaches and recruit referees.

### Description and Quantification of the Entity's Outputs

	Actual 2019	Actual 2018
Player numbers (all age groups)	2535	2262
Teenage player numbers	785	726
Children player numbers	1233	1116
Female player numbers	460	445
Coaches Trained	171	143
Referee and associate referees trained	32	33



# Statement of Financial Performance

## Poverty Bay Rugby Football Union Incorporated

For the year ended 31 December 2019

	NOTES	2019	NOV 2017-DEC 2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	267,312	223,793
Fees, subscriptions and other revenue from members	1	17,700	17,800
Revenue from providing goods or services	1	596,818	525,335
Interest, dividends and other investment revenue	1	513	1,199
Other revenue	1	13,513	922
<b>Total Revenue</b>		<b>895,855</b>	<b>769,048</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	5,667	5,662
Volunteer and employee related costs	2	329,240	311,339
Costs related to providing goods or service	2	569,568	560,658
Other expenses	2	30,962	20,940
<b>Total Expenses</b>		<b>935,436</b>	<b>898,599</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(39,581)</b>	<b>(129,551)</b>

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



# Statement of Financial Position

## Poverty Bay Rugby Football Union Incorporated

As at 31 December 2019

	NOTES	31 DEC 2019	31 DEC 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	23,051	22,561
Debtors and prepayments	3	16,948	27,946
Inventory	3	11,384	697
GST		2,169	3,925
<b>Total Current Assets</b>		<b>53,551</b>	<b>55,128</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	284,961	299,428
<b>Total Non-Current Assets</b>		<b>284,961</b>	<b>299,428</b>
<b>Total Assets</b>		<b>338,512</b>	<b>354,556</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	32,145	11,390
Employee costs payable	4	24,074	17,910
Unused donations and grants with conditions	4	-	3,382
<b>Total Current Liabilities</b>		<b>56,219</b>	<b>32,682</b>
<b>Total Liabilities</b>		<b>56,219</b>	<b>32,682</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>282,293</b>	<b>321,874</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	282,293	321,874
<b>Total Accumulated Funds</b>		<b>282,293</b>	<b>321,874</b>

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



# Statement of Cash Flows

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

'How the entity has received and used cash'

	2019	NOV 2017-DEC 2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	214,283	168,635
Fees, subscriptions and other receipts from members	17,700	18,061
Receipts from providing goods or services	587,824	555,972
Interest, dividends and other investment receipts	513	1,199
Other Revenue	13,513	878
GST	2,397	(11,748)
Payments to suppliers and employees	(833,741)	(894,894)
<b>Total Cash Flows from Operating Activities</b>	<b>2,489</b>	<b>(161,898)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(1,999)	(1,406)
Payments to purchase investments	-	10,000
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(1,999)</b>	<b>8,594</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>490</b>	<b>(153,304)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	22,561	175,865
Cash and cash equivalents at end of period	23,051	22,561
Net change in cash for period	490	(153,304)

This statement has been prepared in conjunction with the attached Performance Report and the notes to the Performance Report.



# Statement of Accounting Policies

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

'How did we do our accounting?'

### Basis of Preparation

POVERTY BAY RUGBY FOOTBALL UNION INCORPORATED 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 Debtors and Creditors which are stated inclusive of GST.

### Income Tax

Poverty Bay Rugby Football Union Incorporated 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.

### Accounts Receivable

Accounts Receivable are valued at estimated realisable value.

### Inventory

Stock on Hand has been valued at the lower of cost or net realisable value on a first in first out basis.

### Fixed Assets & Depreciation

Fixed Assets & Depreciation: Fixed Assets are recorded at cost less accumulated depreciation. Depreciation on all fixed assets is calculated on assets purchased using rates set by the Management Committee as detailed in the Fixed Assets & Depreciation Schedule using IRD Guidelines.

### 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.





# Notes to the Performance Report

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

	2019	NOV 2017-DEC 2018
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Sponsorship	123,914	95,502
Grants	126,056	111,148
Signage	12,460	13,210
Grants Regional Sports Trust - Sport Gisborne Tairawhti	3,382	-
Grants other	1,500	3,933
<b>Total Donations, fundraising and other similar revenue</b>	<b>267,312</b>	<b>223,793</b>
<b>Fees, subscriptions and other revenue from members</b>		
Club Affiliation Fees	17,700	17,800
<b>Total Fees, subscriptions and other revenue from members</b>	<b>17,700</b>	<b>17,800</b>
<b>Revenue from providing goods or services</b>		
New Zealand Rugby Union	496,478	480,798
Gate Sales	20,221	21,410
Bar & Shop Sales	11,636	15,871
Merchandise and commission revenue	6,352	2,887
Functions & Tournaments Income	62,131	3,170
Ground Rental Income	-	1,200
<b>Total Revenue from providing goods or services</b>	<b>596,818</b>	<b>525,335</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	513	1,199
<b>Total Interest, dividends and other investment revenue</b>	<b>513</b>	<b>1,199</b>
<b>Other revenue</b>		
<b>Sundry Income</b>		
Other Income	13,513	922
<b>Total Sundry Income</b>	<b>13,513</b>	<b>922</b>
<b>Total Other revenue</b>	<b>13,513</b>	<b>922</b>

## 2. Analysis of Expenses

<b>Expenses related to public fundraising</b>		
Sponsorship Servicing and Hosting	5,653	5,427
Other fundraising expenses	14	235
<b>Total Expenses related to public fundraising</b>	<b>5,667</b>	<b>5,662</b>
<b>Volunteer and employee related costs</b>		
Wages and Salaries	320,624	294,259
ACC	4,418	7,244
Outfitting - Volunteers & Staff	2,237	4,226



	2019	NOV 2017-DEC 2018
Recruitment	1,960	5,609
<b>Total Volunteer and employee related costs</b>	<b>329,240</b>	<b>311,339</b>
<b>Costs related to providing goods or services</b>		
Administration and overhead costs	46,452	31,388
Commercial & Match Day	19,737	29,598
Utilities	18,669	28,003
Insurances	27,866	29,879
Advertising & Marketing	32,507	22,689
Team Expenses	245,599	282,120
Game Development & Community Rugby	141,682	86,334
Repairs & Maintenance	28,300	39,207
Bar & Shop Expenses	8,755	11,441
<b>Total Costs related to providing goods or services</b>	<b>569,568</b>	<b>560,658</b>
<b>Other expenses</b>		
Audit Fees	6,000	5,700
Depreciation	16,466	9,963
Other/Sundry	4,221	3,799
Affiliation Fees	1,608	187
Test Tickets Purchased (note offset against sales 2017)	-	392
Loss on Asset Disposal	-	64
Feasibility Study - Grandstand	2,666	835
<b>Total Other expenses</b>	<b>30,962</b>	<b>20,940</b>

	2019	NOV 2017-DEC 2018
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
ANZ current account	21,279	20,713
RaboDirect Online Account	1,572	2,098
Petty Cash	200	100
<b>Total Bank accounts and cash</b>	<b>23,051</b>	<b>22,911</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	16,748	7,452
Prepayments	200	20,494
<b>Total Debtors and prepayments</b>	<b>16,948</b>	<b>27,946</b>
<b>Inventory</b>		
Stock on Hand - Bar	1,959	-
Stock on Hand - Medical	941	697
Stock on Hand - Merchandise	4,473	-
Stock on Hand - Other	4,011	-
<b>Total Inventory</b>	<b>11,384</b>	<b>697</b>
Other non-current assets	-	(350)



	2019	NOV 2017-DEC 2018
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	32,145	11,390
<b>Total Creditors and accrued expenses</b>	<b>32,145</b>	<b>11,390</b>
<b>Employee costs payable</b>		
Accrued Holiday Pay	24,968	12,365
Accounts Payable Accruals - PAYE KS SL	(894)	5,545
<b>Total Employee costs payable</b>	<b>24,074</b>	<b>17,910</b>
<b>Unused donations and grants with conditions</b>		
SGT - KiwiSport	-	3,382
<b>Total Unused donations and grants with conditions</b>	<b>-</b>	<b>3,382</b>
Income Received in Advance	-	3,382
	2019	NOV 2017-DEC 2018

**5. Property, Plant and Equipment - Schedule attached**

Other Fixed Assets	284,961	299,428
<b>Total Property, Plant and Equipment - Schedule attached</b>	<b>284,961</b>	<b>299,428</b>

**Significant Donated Assets Recorded**

Nil

**Significant Donated Assets - Not Recorded**

Nil

	2019	NOV 2017-DEC 2018
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	321,874	451,425
Accumulated surpluses or (deficits)	(39,581)	(129,551)
<b>Total Accumulated Funds</b>	<b>282,293</b>	<b>321,874</b>
<b>Total Accumulated Funds</b>	<b>282,293</b>	<b>321,874</b>
	2019	NOV 2017-DEC 2018

**7. Breakdown of Reserves**

Nil



2019 NOV 2017-DEC  
2018

## 8. Commitments

### Commitments to lease or rent assets

Eftpos Terminal Hire	-	117
<b>Total Commitments to lease or rent assets</b>	-	<b>117</b>

### Commitment to lease Rugby Park from Gisborne District Council (GDC)

PBRFU leases land from GDC for peppercorn rental. A verbal agreement to extend the lease for 20 years was made in 2017.	-	-
<b>Total Commitment to lease Rugby Park from Gisborne District Council (GDC)</b>	-	-

PBRFU had a \$30,000 overdraft facility in place with ANZ Bank as 31 December 2019.

2019 NOV 2017-DEC  
2018

## 9. Contingent Liabilities and Guarantees

### Contingent liabilities

None	-	-
<b>Total Contingent liabilities</b>	-	-

### Guarantees provided

Nil	-	-
<b>Total Guarantees provided</b>	-	-

## 10. Significant Grants and Donations with Conditions not Recorded as a Liability

,

Description	Amount	Purpose and nature
New Zealand Community Trust	12,118	Team accommodation
New Zealand Community Trust	99,601	Salaries
Infinity Foundation	3,000	Team travel & accommodation
New Zealand Racing Board	11,337	Junior teams - travel

## 11. Schedule of Goods or Services Provided to the Entity In Kind

Description	Amount
Advertising	20,100
Equipment	5,057
Hireage	12,047
Goods, products	20,576
<b>Total</b>	<b>57,780</b>



## **12. Related Parties**

There were no related party transactions identified during the year (Last year - nil).

## **13. Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

## **14. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.



# Schedule of Fixed Assets & Depreciation

## Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2019

1.

<b>This Year</b>					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	275,758	-	-	11,648	264,110
Furniture and fixtures	1,995	-	-	318	1,677
Office equipment	308	-	-	59	249
Computers (including software)	2,550	1,999	-	1,037	3,512
Machinery	9,109	-	-	1,265	7,844
Sundry plant & equipment	9,739	-	-	2,170	7,569
TOTAL	299,458	1,999	-	16,497	284,961
<b>Last Year</b>					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	278,905		-	3,147	275,758
Furniture and fixtures	2,456	-	-	461	1,995
Office equipment	396	-	-	88	308
Computers (including software)	2,112	1,470	64	968	2,550
Machinery	10,876	-	-	1,768	9,108
Sundry plant & equipment	13,240	-	-	3,501	9,739
TOTAL	307,985	1,470	64	9,933	299,458





## **Independent Auditor's Report**

### **To the Members of Poverty Bay Rugby Football Union Incorporated**

#### **Opinion**

We have audited the Performance Report of Poverty Bay Rugby Football Union Incorporated on pages 4 to 15 which comprises the Entity Information, the Statement of Service Performance, the Statement of Financial Performance and Statement of Cash Flows for the year ended 31 December 2019, the Statement of Financial Position as at 31 December 2019, and the Statement of Accounting Policies and other explanatory information.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the Statement of Service Performance are suitable;
- (b) the Performance Report on pages 4 to 15 presents fairly, in all material respects:
  - the entity information for the year then ended;
  - the service performance for the year then ended; and
  - the financial position of Poverty Bay Rugby Football Union Incorporated as at 31 December 2019, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### **Basis for Opinion**

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Poverty Bay Rugby Football Union Incorporated in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our firm also provided software assistance to Poverty Bay Rugby Football Union Incorporated. This matter has not affected our independence. We have no other relationship with, or interests in, Poverty Bay Rugby Football Union Incorporated.

#### **Emphasis of Matter**

Poverty Bay Rugby Football Union Incorporated changed balance date from October to December in the 2018 financial year. The Performance Report covers a 12 month period from 1 January 2019 to 31 December 2019, however comparative information is presented for a 14 month period.

## Other Information

The Committee is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the Performance Report, and our auditor's report thereon.

Our opinion on the Performance Report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the Performance Report, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Performance Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, 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.

## Responsibility of the Committee for the Performance Report

The Committee are responsible for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the Statement of Service Performance;
- (b) the preparation and fair presentation of the Performance Report on behalf of the entity which comprises:
  - the Entity Information;
  - the Statement of Service Performance; and
  - the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report

in accordance with Public Benefit Entity Simple Format Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Committee are responsible on behalf of Poverty Bay Rugby Football Union Incorporated for assessing the Union'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 Committee either intend to liquidate Poverty Bay Rugby Football Union Incorporated or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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 ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



29 May 2020  
**Graham & Dobson Ltd**  
**Chartered Accountants**  
**Gisborne**