



POVERTY BAY RUGBY FOOTBALL UNION

ANNUAL **REPORT**

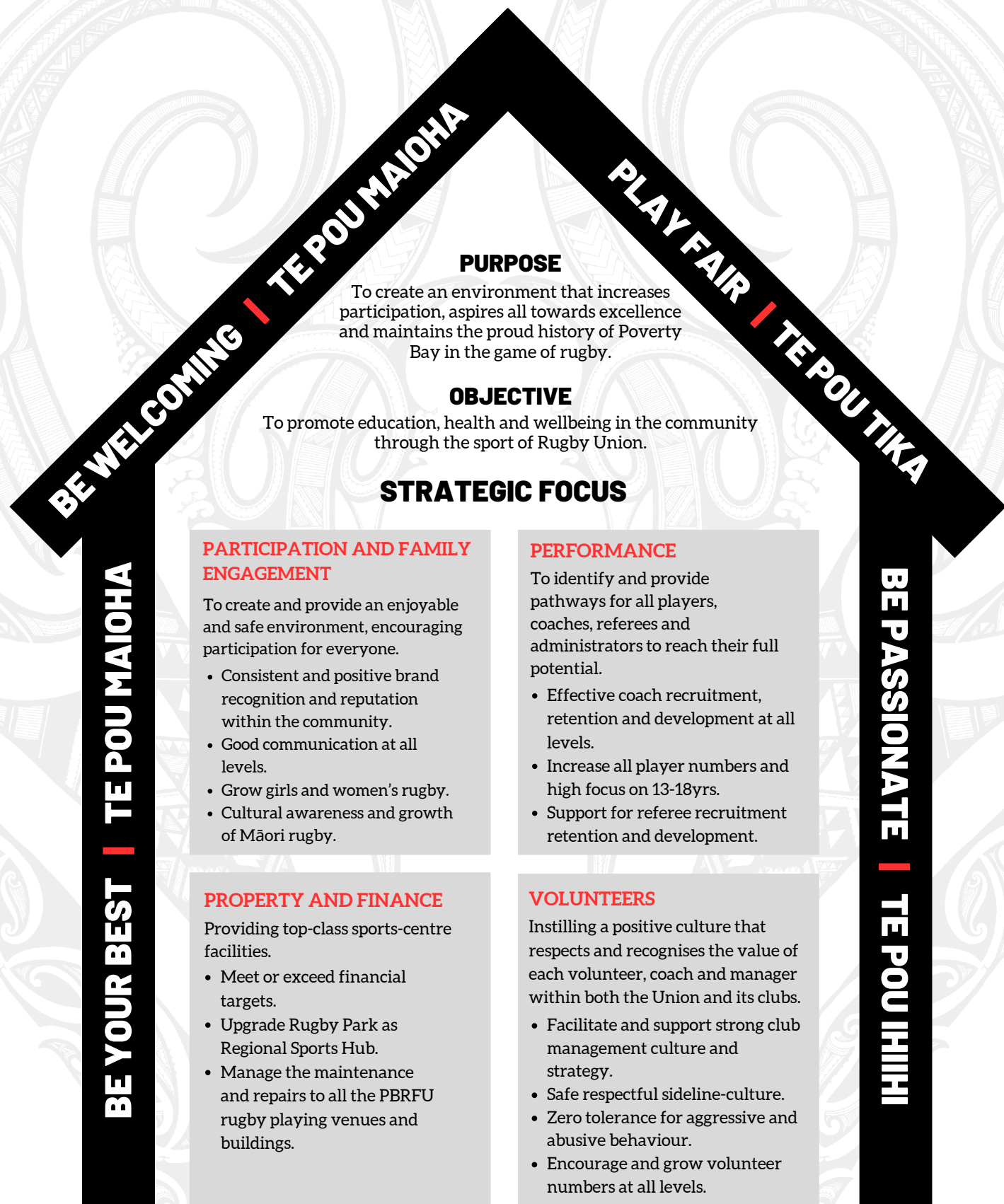
2020



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STRATEGIC PLAN



CHAIRMAN'S REPORT

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.

The world of rugby is going through high levels of change at the moment as unprecedented disruption caused through COVID-19 has tilted the landscape of how things have been done. Words like; innovation, optimisation review and re-imagining have become familiar vernacular in the world of sport and rugby. Financial and participation constraints have impacted on community and professional rugby. NZ Rugby expenses have outpaced revenue for some time. COVID-19 provides an opportunity to change the current financial framework. Provincial Unions are speaking loudly about what that should look like for grassroots rugby. Our priorities are, and will remain, our people, our schools, our clubs - our community. Without people, we don't have community rugby and without community rugby there is no Heartland rugby.

NZR wants to make a transformational change to rugby in New Zealand. Project Future aims to leverage global trends to create fan engagement that will drive new commercial revenue streams, enable investment in all levels of rugby, ensure the sustainability of rugby in New Zealand, and ensure NZ Rugby is not 'left behind' over the longer term. Player participation in key age brackets, viewership and crowd attendance in New Zealand has declined for a number of years. NZR's financial position restricts its ability to address these issues and a number of Critical Rugby Initiatives (CRI) remain unfunded. Provincial Unions are under financial pressure at a time when increased investment is needed. Project Future stakeholder investment will look to address the financial impact of COVID-19 and the falling viewership and ground attendances. This is important for Provincial Unions because a lack of investment in the game at Community level compromises our ability to resource competitions and development.

COVID-19 presented us with our own challenges, running Competitions at Level 2 within a bubble situation. I would like to thank CEO Josh and the Staff for going over and above to ensure we were able to have JAB, Senior Club and some Representative matches. Congratulations to Waikohu, the premier-grade rugby champions for the second time in three years defeating East Coast Farm Vets YMP 27-20 in a thrilling Civil Project Solutions premier-grade rugby final. YMP were the only team to beat Waikohu in 2020 and were very worthy finalists.

A shortened Representative Season was well received, and we continued our home-grown player policy. We are all looking forward to the Heartland competition being reinstated in 2021 and the further development of our local players under our capable coaching and management personnel.

We are grateful to those who have been able to continue supporting Poverty Bay

Rugby. The innovation of live streaming Club and Provincial matches broadened our reach, engagement and sponsorship exposure. Thank you to all our sponsors for 2020.

I would like to thank our Board for the passion and skillset they bring to the table. After four years as an Independent Board Member Darryl Hudson retires from the Board. We thank Darryl for his time and input, especially the work on the Facilities and Finance Sub-Committees.

Finally, it was with great excitement we were able to secure \$8M funding to repair the Rugby Park Grandstand. We look forward to plans being finalised and the work completed so we can enjoy this asset and host Club and Provincial matches using the Grandstand once again. Furthermore, we are pleased the recommendations for an adjacent Outdoor Sports Field Hub will help to future proof sport and rugby in Taranaki a Kiwa/ Poverty Bay.

Regards,

Hayden Swann
Chairperson



FROM THE CEO

They say a picture says a thousand words. When you think about this year, a flood of images come to mind, which makes it a very difficult year to describe. However, I believe one word can go a long way to create all the images that were important to us during the year - that word is 'people'.

We started off the year with a clear purpose and structure to deliver a quality experience for our people. In the first three months, we helped drive a strategic review of Gisborne Boys' High School's rugby programme, supported the JAB through its process for all junior club rugby to be participation-focused, launched the Bayleys Ball4All initiative where every registered junior club rugby player receives a rugby ball for free, delivered our own Rugby Awareness Week that included the first wheelchair rugby experience in Gisborne with the help of ParaFed and Black Fern Charmaine McMenamin, rippa modules in low decile schools, a front row clinic with former All Black Keven Mealamu and a regional referee development workshop with former international referee Bryce Lawrence. Newly appointed NZ Rugby CEO Mark Robinson also joined us at the end of Rugby Awareness Week. There was a great feeling within the team and through our rugby community.

Then two weeks out from Tiny White Opening Day, our world changed - we all sacrificed our normal way of life for the health and wellbeing of our people - whanau, friends and community.

Chairperson Hayden Swann talks about the challenges we faced and the need to reimagine rugby. For us, that meant doubling down on our commitment to our people and community. Ultimately, this meant sacrificing our representative programmes for our club and community game. If there was to be a window for any rugby, we wanted it to be for our clubs and schools first and representative only if the window allowed.

In doing so, we were able to provide security to our people and community. But it was also an incredibly hard decision to sacrifice representative opportunities for not only our players but also our coaches. A lot of planning goes into representative programmes, in particular a Heartland campaign, so I need to thank Tom Cairns and his team for their understanding and full support of the decision. A heartfelt thank you to our players also - nga mihi nui for your support too.

While we need to talk about areas of concern and difficulty, it's important we also focus on the positive - there is so much to be grateful for this year and some real special moments. Fortunately, due to all of our sacrifices, we were able to deliver almost a full club and school programme as well as four first-class fixtures for our Heartland team. The look on our junior rugby players faces running around with their Bayleys and Jarden Ball4All balls week-in, week-out made all the sacrifice worth it.

Former Poverty Bay and All Black captain Ian Kirkpatrick was appointed Patron of NZ Rugby at its AGM. Kirky also accepted the role of Patron of Poverty Bay Rugby at our AGM also.

Poverty Bay Rugby was also announced by the Government in its first round of announcements for its 'Shovel-ready' fund to receive \$8M for the redevelopment of Rugby Park. It was a great surprise after submitting an application during lockdown once we learned an application wouldn't be made on behalf of our community for a sports hub facility. I cannot wait to experience a purpose-built community facility that generations to come will enjoy - it is the best possible tribute to the existing John Heikell stand.

It's pleasing to report a surplus in an incredibly challenging year. This was largely thanks to the government's wage subsidy and community resilience funds but the support of our Principal Sponsors Russell and Gretchen Moylan of Civil Project Solutions cannot be understated. Russell, Gretchen and the team at CPS are fantastic partners with shared values and we couldn't be prouder to wear the CPS brand front-and-centre on our jersey. A big mihi also to our other sponsors and supporters - you are appreciated.

There is so much more that could be said about 2020 but I'll instead let pictures and infographics paint the picture for you further. However, I will reserve my final words for my people.

To the Board and our JAB and Council of Club committees, your tireless energy and commitment to our game is to be applauded. The amount of time away from your jobs and whanau during 2020 was more than we could have expected of you but you did it - and did it together. As one of only two provincial unions in the country that increased its participation numbers in 2020, that is down to your mahi and commitment. Our rugby community thanks you.

To my team, a genuine heartfelt mihi to you and your whanau for your efforts and sacrifices this year. You went above and beyond, and then beyond again. When faced with the easy or difficult road, you always chose the difficult knowing it would have the best chance of rugby for our community. Be proud of your mahi and know that you delivered one of the best community rugby programmes in the world in 2020.

I look forward to a successful 2021 season.

Nga mihi nui,

Josh Willoughby
Chief Executive

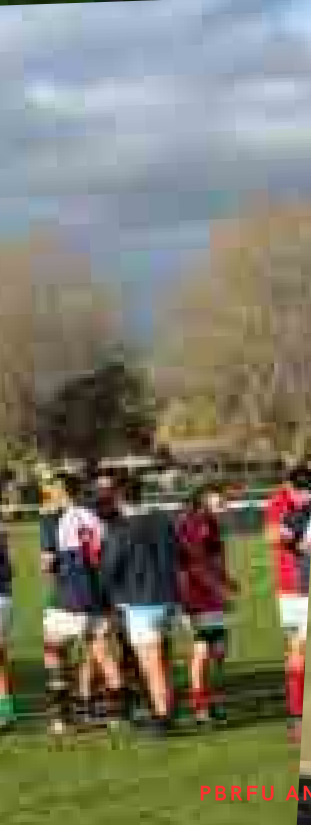






THANK YOU





SENIOR REPRESENTATIVE AWARDS

Poverty Bay Heartland Team Coaches/ Manager: Tom Cairns, Miah Nikora, Mark Jefferson, Stu Smith, Ken Houkamau

Best Forward: Adrian Wyrill

Best Back: Matt Raleigh

Best & Fairest Cup: Fletcher Scammell

Peter Brown Memorial Trophy - Mana

Tangata: Te Peehi Fairlie

Paul Sceats Player of the Year: Atonio Walker-Leaware

INDIVIDUAL SPECIAL AWARDS

BENCHMARK AWARD Promising, young player: Niko Lauti

TURANGANUI A KIWA Māori Player of the Year: Kelvin Smith

MILESTONES

10 GAMES POCKET

Jacob Leaf

Willy Bolingford

50 GAMES TANKARD

Kelvin Smith

REPRESENTATIVE TROPHIES

SAYERS CUP (vs NPEC) won 26/09/20

JEREMY DAVID MEMORIAL TROPHY (vs Wairarapa Bush) lost 03/10/20

ANARU SKIP PAENGA TROPHY (vs NPEC) won 19/09/19

ACHIEVEMENTS

Hurricanes U18 Camp: Amos Roddick, Nic Proffitt, Shaniqua Casey

RECOGNISING PAST MEMBERS' 2019 ACHIEVEMENTS

All Blacks: George Bridge

Black Ferns: Charmaine McMenamin, Renee Holmes, Trialist Kaipo Olsen-Baker

Scotland: Blade Thompson

Ireland: Jamison Gibson-Park

Super Rugby: Isaiah Leaware Walker (Hurricanes), Whetukamokamo Douglas (Crusaders)

Mitre 10 Cup: Brendon O'Connor (HB), Donald Maka (Counties), Sam Matenga (Tasman), Michaiah Torrance-Read (Manawatu), Whetu Douglas (Cant), Ereatara Enari (Cant), Jared Proffitt (Taranaki), Penikolo Latu (Southland)

Farah Palmer Cup: Charmaine McMenamin (Aklnd), Renee Holmes (Waikato), Kelsey Teneti (Waikato), Azalleyah Maaka (BOP), Kaipo Olsen-Baker (Manawatu), Amelia Pasikala (HB).

High Performance Referee: Nick Briant

Red Bull Ignite 7s: Renee Holmes, Kelsey Teneti, Kaipo Olsen-Baker

FIRST CLASS REPRESENTATIVES 2020

Poverty Bay 2020	Club	Debut	Games 2020	TOTAL Games	Points 2020	TOTAL Points
Juston Allen	OBM	2011	4	28	0	5
William Bolingford	Pirates	2019	3	11	5	5
Jarryd Broughton	Waikohu	2020	3	3	0	0
Ra Broughton	Waikohu	2020	3	3	0	0
Campbell Chrisp	Ngatapa	2011	4	55	0	10
Louis Devereay	YMP	2020	1	1	5	5
Te Peehi Fairlie	YMP	2015	3	17	15	55
Peia Fililava	YMP	2020	2	2	0	0
Tamanui Hill	H SOB	2015	3	41	0	35
Tione Hubbard	Waikohu	2020	2	2	0	0
Jesse Kapene	YMP	2018	3	13	5	10
Nico Lauti	YMP	2020	3	3	0	0
Jacob Leaf	Pirates	2019	3	12	0	0
Atonio Walker-Leawere	Ngatapa	2020	3	3	0	0
Jack Lewis	Ngatapa	2020	2	2	0	0
Sam McDell	Ngatapa	2018	2	12	0	0
Matekairoa McGuire	H SOB	2015	1	15	0	0
Tane McGuire	Waikohu	2013	3	18	0	0
Scott McKinley	OBM	2014	1	21	5	10
Paoraian Manuel-Harmon	Tapuae	2020	2	2	0	0
Jayden Milner	YMP	2020	1	1	0	0
Toru Noanoa	Waikohu	2016	2	25	0	5
Matthew Raleigh	Ngatapa	2018	4	16	25	30
Ethine Reeves	Waikohu	2013	1	54	0	117
Fletcher Scammell	H SOB	2020	4	4	0	0
Willie Short	Ngatapa	2020	3	3	0	0
Shayde Skudder	YMP	2014	2	17	0	0
Kelvin Smith	Waikohu	2011	4	50	30	100
Andrew Tauatevalu	YMP	2017	3	28	28	146
Rikki Terekia	OBM	2018	4	14	5	5
Petelo Tuitaku	Pirates	2020	2	2	0	0
Adrian Wyrill	OBM	2019	4	9	10	10

CLUB RUGBY AWARDS

CPS PREMIER DEVISION

Lee Brothers Shield

Champions – GT Shearing Waikohu

Jesse Baddely Cup

Runners Up – East Coast Farm Vets YMP

PREMIER CUP First Round

GT Shearing Waikohu

LION CUP Most Points 2nd Round

GT Shearing Waikohu

TINY WHITE MEDALIST

Ethine Reeves (Waikohu)

SENIOR ONE DIVISION

Low Patterson Trophy

Champions – YMP Bumbles

Maurice Brownlie Trophy

Runners Up – Wairoa Athletic

JAB & SCHOOLS

TAIRĀWHITI CONDOR CHAMPIONS

Under 18 Girls - Lytton High

Under 18 Boys - Gisborne Boys High

PRIMARY CHAMPIONS

Primary School - Kaiti School

Weka Ball - Kaiti School



BOARD, STAFF & OFFICERS

LIFE MEMBERS

Grant Allen
Tony Coutts
Dick Glover
Kevin Joblin
Malcolm MacLean
Erle Tucker
Joan Wilson

AUDITOR

Graham & Dobson

APPEALS COMMITTEE

Andrew Warren
Leighvi Maynard
Doug Rishworth
Jimmy Prasad

BOARD

Independent Members

Hayden Swann (Chairperson)
Cara Haines (Deputy Chairperson)
Darryl Hudson
Hayden Green

Council of Clubs Representatives

Marty Bayley (CoC Chairperson)
Tim Lister (CoC Deputy Chairperson)

JAB Representative

Peter Crawford (JAB Chairperson)

STAFF

Karen Bryant
Briar Hunter
Christine McInnes
Miah Nikora
Ray Noble
Kahu Tamatea
Josh Willoughby

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 & Drycleaners	Pak n Save
Columbine Hosiery	Gisborne Resene	PGG Wrightson
Conroy Removals	Go Bus	Printing House
Contract Consultants	Indevin	Ricoh Copiers
Coxco	Infinity Foundation	Sean Shivan Pharmacy
Dagwoods	Jim's Aqua Filters	Thermisol
DB Breweries	Juken NZ	Truckstop
East Coast Farm Vets	Kevin Hollis Glass & Aluminium	Turanga Health
Eastland Port	LeaderBrand	Waikanae Beach Motel
Emerald Hotel	Leslie Rugby	Woodward Chrisp
Emerre & Hathaway	Liquorland	YMCA
Enterprise Motor Group		



CPSTM
Civil Project Solutions



Performance Report

Poverty Bay Rugby Football Union Incorporated
For the year ended 31 December 2020

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Approval of Performance Report

Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2020

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 2020.

APPROVED



Entity Information

Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2020

'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 five 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 and Infinity Foundation. In 2020 PBRFU received funding for operational expenses from the Resilience Fund via the regional sports trust and wage support from the MSD, both as part of COVID19 support packages.

Main Methods Used by Entity to Raise Funds

Main methods to raise funds in 2020 was by entering into contracts for service with the national sporting body (NZR), COVID19 government support packages, sponsorship 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

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



Statement of Service Performance

Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2020

'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 2020	Actual 2019
Player numbers (all age groups)	2560	2535
Teenage player numbers	785	785
Children player numbers	1335	1233
Female player numbers	499	460
Coaches Trained	153	171
Referee and associate referees trained	20	32



Statement of Financial Performance

Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2020

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

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	201,387	267,312
Fees, subscriptions and other revenue from members	1	-	17,700
Revenue from providing goods or services	1	461,066	596,818
Interest, dividends and other investment revenue	1	207	513
Other revenue	1	8,107	13,513
Total Revenue		670,768	895,855
Expenses			
Expenses related to public fundraising	2	1,746	5,667
Volunteer and employee related costs	2	364,790	329,240
Costs related to providing goods or service	2	237,923	572,234
Other expenses	2	26,541	28,295
Total Expenses		631,000	935,436
Surplus/(Deficit) for the Year		39,768	(39,581)

This statement should be read in conjunction with the Statement of Accounting Policies and the Notes to the Performance Report.



Statement of Financial Position

Poverty Bay Rugby Football Union Incorporated As at 31 December 2020

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

	NOTES	31 DEC 2020	31 DEC 2019
Assets			
Current Assets			
Bank accounts and cash	3	94,694	23,051
Debtors and prepayments	3	15,505	16,948
Inventory	3	3,038	11,384
GST		1,786	2,169
Total Current Assets		115,022	53,551
Non-Current Assets			
Property, Plant and Equipment	5	267,349	284,961
Capital Project Preliminary Costs		24,350	-
Total Non-Current Assets		291,699	284,961
Total Assets		406,721	338,512
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	9,126	32,145
Employee costs payable	4	24,714	24,074
Unused donations and grants with conditions	4	50,820	-
Total Current Liabilities		84,660	56,219
Total Liabilities		84,660	56,219
Total Assets less Total Liabilities (Net Assets)		322,061	282,293
Accumulated Funds			
Accumulated surpluses or (deficits)	6	322,061	282,293
Total Accumulated Funds		322,061	282,293

This statement should be read in conjunction with the Statement of Accounting Policies and the Notes to the Performance Report.



Statement of Cash Flows

Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2020

'How the entity has received and used cash'

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	181,756	214,283
Fees, subscriptions and other receipts from members	-	17,700
Receipts from providing goods or services	517,412	587,824
Interest, dividends and other investment receipts	207	513
Other Revenue	927	13,513
GST	(1,751)	2,397
Payments to suppliers and employees	(601,456)	(833,741)
Total Cash Flows from Operating Activities	97,096	2,489
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(1,102)	(1,999)
Capital Project Preliminary Costs	(24,350)	-
Total Cash Flows from Investing and Financing Activities	(25,452)	(1,999)
Net Increase/ (Decrease) in Cash	71,644	490
Cash Balances		
Cash and cash equivalents at beginning of period	23,051	22,561
Cash and cash equivalents at end of period	94,694	23,051
Net change in cash for period	71,644	490

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 2020

'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.

	Depreciation Rate
Buildings	3% - 5%
Computers (incl software)	40%
Furniture & Fixtures	10% - 20%
Machinery	12% - 21.6%
Office Equipment	19% - 39.6%
Sundry Plant & Equipment	10% - 60%



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 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Sponsorship	52,631	123,914
Grants	34,156	126,056
Signage	2,200	12,460
Grants Regional Sports Trust	42,104	3,382
Grants other	70,296	1,500
Total Donations, fundraising and other similar revenue	201,387	267,312
Fees, subscriptions and other revenue from members		
Club Affiliation Fees	-	17,700
Total Fees, subscriptions and other revenue from members	-	17,700
Revenue from providing goods or services		
New Zealand Rugby Union	451,877	496,478
Gate Sales	4,848	20,221
Bar & Shop Sales	78	11,636
Merchandise and commission revenue	4,263	6,352
Functions & Tournaments Income	-	62,131
Total Revenue from providing goods or services	461,066	596,818
Interest, dividends and other investment revenue		
Interest Income	207	513
Total Interest, dividends and other investment revenue	207	513
Other revenue		
Gain on Disposal	7,181	-
Sundry Income	927	13,513
Total Other revenue	8,107	13,513
	2020	2019

2. Analysis of Expenses

Expenses related to public fundraising		
Sponsorship Servicing and Hosting	1,746	5,653
Other fundraising expenses	-	14
Total Expenses related to public fundraising	1,746	5,667
Volunteer and employee related costs		
Wages and Salaries	357,420	320,624
ACC	2,272	4,418
Outfitting - Volunteers & Staff	5,098	2,237
Recruitment	-	1,960
Total Volunteer and employee related costs	364,790	329,240



	2020	2019
Costs related to providing goods or services		
Administration and overhead costs	25,330	49,118
Commercial & Match Day	11,253	19,737
Utilities	14,658	18,669
Insurances	22,725	27,866
Advertising & Marketing	28,107	32,507
Team Expenses	45,922	245,599
Game Development & Community Rugby	71,092	141,682
Repairs & Maintenance	16,581	28,300
Bar & Shop Expenses	2,210	8,755
Capital Project Expenditure	47	-
Total Costs related to providing goods or services	237,923	572,234
Other expenses		
Audit Fees	6,000	6,000
Depreciation	16,895	16,466
Other/Sundry	1,991	4,221
Affiliation Fees	587	1,608
Tickets Purchased	1,068	-
Total Other expenses	26,541	28,295
	2020	2019

3. Analysis of Assets

Bank accounts and cash		
ANZ current account	43,864	21,279
RaboDirect Online Account	50,630	1,572
Petty Cash	200	200
Total Bank accounts and cash	94,694	23,051
Debtors and prepayments		
Accounts Receivable	15,505	16,748
Prepayments	-	200
Total Debtors and prepayments	15,505	16,948
Inventory		
Stock on Hand - Bar	-	1,959
Stock on Hand - Medical	793	941
Stock on Hand - Merchandise	250	4,473
Stock on Hand - Other	1,995	4,011
Total Inventory	3,038	11,384



	2020	2019
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	9,126	32,145
Total Creditors and accrued expenses	9,126	32,145
Employee costs payable		
Accrued Holiday Pay	12,527	24,968
Accounts Payable Accruals - PAYE KS SL	12,187	(894)
Total Employee costs payable	24,714	24,074
Unused donations and grants with conditions		
Income Received in Advance	50,820	-
Total Unused donations and grants with conditions	50,820	-

	2020	2019
5. Property, Plant and Equipment - Schedule attached		
Other Fixed Assets	267,349	284,961
Total Property, Plant and Equipment - Schedule attached	267,349	284,961

Significant Donated Assets Recorded

Nil

Significant Donated Assets - Not Recorded

Nil

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	282,293	321,874
Accumulated surpluses or (deficits)	39,768	(39,581)
Total Accumulated Funds	322,061	282,293
Total Accumulated Funds	322,061	282,293
	2020	2019

7. Breakdown of Reserves

Nil



2020

2019

8. Commitments

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.

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

- -

Commitment to lease Motor Vehicles from Custom Fleet NZ

PBRFU has operating leases with Custom Fleet NZ for four motor vehicles. The leases are for 36 months and began in 2020.

No later than One Year

24,594 -

Later than One Year

25,018 -

Total Commitment to lease Motor Vehicles from Custom Fleet NZ

49,612 -

Commitment to lease Office from Sport Gisborne Tairāwhiti

PBRFU has an operating lease with Sport Gisborne Tairāwhiti for office space. The lease is for 12 months and began in 2020.

No later than One Year

3,420 -

Later than One Year

- -

Total Commitment to lease Office from Sport Gisborne Tairāwhiti

3,420 -

PBRFU had no overdraft facility in place as at 31 December 2020.

2020

2019

9. Contingent Liabilities and Guarantees

Contingent liabilities

None

- -

Total Contingent liabilities

- -

Guarantees provided

Nil

- -

Total Guarantees provided

- -

10. Significant Grants and Donations

Description	Amount	Purpose and nature
New Zealand Community Trust	40,000	Salaries (9,660 carried forward to expend in 2021)
Infinity Foundation	3,186	Operational Expenses



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

Description	Amount
Goods, products	15,304
Hireage	887
Total	16,191

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.



Fixed Assets & Depreciation Schedule

Poverty Bay Rugby Football Union Incorporated For the year ended 31 December 2020

This Year

ASSET TYPE	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Buildings	264,110	-	-	12,015	252,095
Computers (including software)	3,512	1,102	-	1,846	2,768
Furniture & Fixtures	1,677	-	-	264	1,413
Machinery	7,844	-	1,819	1,059	4,965
Office Equipment	249	-	-	47	202
Sundry Plant & Equipment	7,569	-	-	1,663	5,906
Total	284,961	1,102	1,819	16,895	267,349

Previous Year

Asset Class	Opening value	Purchases	Disposals	Depreciation	Closing Value
Buildings	275,578	-	-	11,648	264,110
Computers (incl software)	2,550	1,999	-	1,037	3,512
Furnitures & Fixtures	1,995	-	-	318	1,677
Machinery	9,109	-	-	1,265	7,844
Office Equipment	308	-	-	59	249
Sundry Plant & Equipment	9,739	-	-	2,170	7,569
TOTAL	299,458	1,999	-	16,497	284,961



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 16 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 2020, the Statement of Financial Position as at 31 December 2020, 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 16 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 2020, 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.

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 March 2021
Graham & Dobson Ltd
Chartered Accountants
Gisborne