Nelson Rowing Club Incorporated

Performance Report

For the year ended
30 April 2021

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Nelson Rowing Club Incorporated

Entity Information

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

For the year ended
30 April 2021

Legal Name of Entity:*	Nelson Rowing Club Incorporated
Other Name of Entity (if any):	Golden Edge Nelson Rowing Club
Type of Entity and Legal Basis (if any):*	Society incorporated under the Incorporated Societies Act 1908 and Registered Charity under Charities Act 2005
Registration Number:	Society # 225032 and Charity # CC50715

Entity's Purpose or Mission: *

To promote the sport and health benefits of Rowing to the community at large.
To Grow the Junior, Novice, Senior, Club and Masters programs
To develop Life Skills in our young rowers as they develop though the ranks
To keep our plant as modern as finances allow

Entity Structure: *

Management Structure
We have a 11 member management committee

We have sub committees below this
- Regatta Management
- Fundraising
- Grant Applications
- Masters
- Safety
- Food & Nutrition

Operational Structure
We have a mix of Contract and Volunteer coaches
We have a team of local business who assist us in maintaining our Plant and Equipment
We have a contract administrator to assist with funding application and regatta management

Main Sources of the Entity's Cash and Resources:*

Our main sources of Finances are
- Grant Applications for Coaching & Capital purchases
- Donations & Sponsorship
- Fundraising activities
- Subscriptions

Main Methods Used by the Entity to Raise Funds:*

the main methods are
- Grant Applications from various entities
- Hosting and Training Overseas Rowers
- Fundraising
- Subscriptions
- Donations & Sponsorship

Nelson Rowing Club Incorporated

Entity Information

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

For the year ended
30 April 2021

Entity's Reliance on Volunteers and Donated Goods or Services: *

Volunteers are the life blood of Nelson Rowing Club. The Coaching staff are predominately volunteers. Regattas wouldn't function without Parent helpers, both before and during the event. Our fundraising events are also totally dependant on volunteers.
There is a huge number of hours put in each month by volunteers to ensure the successful running of the club

Additional Information:*

Contact details

Physical Address:	Cross Quay, Port Nelson
Postal Address:	P.O. Box 5006, Port Nelson, Nelson, 7043
Phone/Fax:	
Email/Website:	www.nelsonrowing.co.nz
	Nelson Rowing Club

Nelson Rowing Club Incorporated

Statement of Service Performance

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

For the year ended
30 April 2021

Description of the Entity's Outcomes*:

To foster well rounded young adults who have developed life long skills such as commitment, discipline and teamwork
Strenghten volunteers through diversity and foster a team environment to spread the workload over more individuals
Maintain the numbers involved in the Junior, Novice, Senior and Club competitive rowing Programmes
Strengthen and increase the Masters programme for older rowers of all abilities

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual* This Year	Budget This Year	Actual* Last Year
Develop disciplined & motivated young adults	74		56
Volunteers & teamwork	16		16
Competitive rowers	42		46
Master rowers	39		39

Additional Output Measures:

Additional Information:

Nelson Rowing Club Incorporated

Statement of Financial Performance

"How was it funded?" and "What did it cost?"
For the year ended
30 April 2021

	Note	Actual* This Year $	Budget This Year $	Actual* Last Year $
Revenue				
Fundraising*	1	9,000		4,128
Donations, and other similar revenue*	1	69,088		104,714
Fees, subscriptions and other revenue from members*	1	151,923		84,017
Revenue from providing goods or services*	1	3,698		18,136
Interest, dividends and other investment revenue*	1	105		217
Other revenue	1	5,071		10,426
Total Revenue*		**238,885**	-	**221,638**
Expenses				
Expenses related to public fundraising*	2	7,250		3,153
Volunteer and employee related costs*	2	39,709		39,000
Costs related to providing goods or services*	2	47,842		49,947
Regatta & Camp expenses	2	110,939		46,416
Other expenses	2	53,816		59,288
Total Expenses*		**259,556**	-	**197,804**
Surplus/(Deficit) for the Year*		**(20,671)**	-	**23,834**

Nelson Rowing Club Incorporated

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
30 April 2021

	Note	Actual* This Year $	Budget This Year $	Actual* Last Year $
Assets				
Current Assets				
Bank accounts and cash*	3	1,071		16,146
Debtors and prepayments*	3	43,638		21,105
Inventory*	3	6,150		7,438
GST refund due	3	-		-
Total Current Assets		**50,859**	-	**44,689**
Non-Current Assets				
Property, plant and equipment*	3,4	593,047		632,536
Investments*				
Other non-current assets				
Total Non-Current Assets		**593,047**	-	**632,536**
Total Assets*		**643,906**	-	**677,225**
Liabilities				
Current Liabilities				
Bank Overdraft*				
Creditors and accrued expenses*	3	4,790		17,491
Employee costs payable*				
Unused donations and grants with conditions*	3	-		-
Other current liabilities	3	2,166		2,113
Total Current Liabilities		6,956	-	**19,604**
Non-Current Liabilities				
Loans*	3	-		-
Other non-current liabilities		-		
Total Non-Current liabilities		-	-	-
Total Liabilities*		6,956	-	**19,604**
Total Assets less Total Liabilities (Net Assets)*		636,950	-	**657,621**
Accumulated Funds				
Capital contributed by owners or members*	5	586,274		586,274
Accumulated surpluses or (deficits)*	5	50,676		71,347
Reserves*		-		-
Total Accumulated Funds*		636,950	-	**657,621**

Signed for and on behalf of the Management Committee

A Crosbie

Treasurer

President
Captain

Date 22/9/21

Nelson Rowing Club Incorporated

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
30 April 2021

	Actual* This Year $	Budget This Year $	Actual* Last Year $
Cash Flows from Operating Activities*			
Cash was received from:			
Donations, fundraising and other similar receipts*	78,088		108,842
Fees, subscriptions and other receipts from members*	125,972		84,061
Receipts from providing goods or services*	3,698		19,230
Interest, dividends and other investment receipts*	105		217
Other revenue	5,071		10,426
Net GST			
Cash was applied to:			
Payments to suppliers and employees*	214,092		167,340
Donations or grants paid*			
Net GST	1,440		(9,659)
Net Cash Flows from Operating Activities*	**(2,598)**	-	**65,095**
Cash flows from Investing and Financing Activities*			
Cash was received from:			
Receipts from the sale of property, plant and equipment*			
Receipts from the sale of investments*			
Proceeds from loans borrowed from other parties*			
Capital contributed from owners or members*			
Cash was applied to:			
Payments to acquire property, plant and equipment*	12,477		90,126
Payments to purchase investments*			
Repayments of loans borrowed from other parties*			
Capital repaid to owners or members*			
Net Cash Flows from Investing and Financing Activities*	**(12,477)**	-	**(90,126)**
Net Increase / (Decrease) in Cash*	**(15,075)**	-	**(25,031)**
Opening Cash*	16,146		41,177
Closing Cash*	1,071	-	16,146
This is represented by:			
Bank Accounts and Cash*	1,071	-	16,146

Nelson Rowing Club Incorporated

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
30 April 2021

Basis of Preparation*
Nelson Rowing Club 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 of 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)*
Nelson Rowing Club Incorporated is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax
Nelson Rowing Club 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.

Revenue Recognition
Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.
Donations and fundraising are recorded as income when the cash is received. Donated goods or services are not recognised.

Interest earned is recognised when received.
Fees and subscriptions are recorded when invoiced.

Accounts Receivable and Accounts Payable
Accounts receivable are stated at the estimated realisable amount. Accounts payable are stated at the amount expected to be paid to discharge the obligation.

Property, Plant & Equipment and Depreciation
All PPE are recorded at Cost less Accumulated Depreciation. Depreciation is provided on a dimishing value basis on all property, plant & equipment at rates that will write off the cost of the assets over their useful lives. The depreciation rates associated with major classes of assets have been estimated as follows:
Buildings 2%, Plant & Equipment 10%-50% The club rooms sit upon land leased from Nelson City Council, The club rooms have not been revalued to their current market value.

Loans
Loans are recognised when the amount borrowed has been received.

Changes in Accounting Policies*
There have been no changes in accounting policies during the financial year (last year - nil). Policies have been applied on a consistent basis with those of the previous reporting period

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year $	Last Year $
Fundraising revenue	Corporate 8	9,000	
	Coastal tour	-	120
	Quiz Night	-	4,008
	Total	9,000	4,128

Revenue Item	Analysis	This Year $	Last Year $
Donations and other similar revenue	Tasman Regional Sport	10,237	-
	Misc Donation	2,250	5,779
	NZ Community Trust	15,000	15,000
	Mainland Foundation	10,220	28,500
	Rata Foundation	-	5,000
	Pub Charity	11,560	20,659
	Air Rescue Services	-	7,385
	Lion Foundation	(179)	5,000
	Nelson Pine Industries	20,000	17,391
	Total	69,088	104,714

Revenue Item	Analysis	This Year $	Last Year $
Fees, subscriptions and other revenue from members	Fees and subscriptions from members	45,049	36,401
	Regatta, camp and club uniform Income	106,874	47,616
			-
	Total	151,923	84,017

Revenue Item	Analysis	This Year $	Last Year $
Revenue from providing goods or services	Rowing Tools	3,399	17,837
	Rowing tools online	299	299
	Total	3,698	18,136

Revenue Item	Analysis	This Year $	Last Year $
Interest, dividends and other investment revenue	Bank Interest	105	217
	Total	105	217

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 1 : Analysis of Revenue

		This Year	Last Year
Revenue Item	**Analysis**	$	$
Other revenue	Other Revenue	1,158	1,203
	Insurance Claim	-	4,484
	Water rates	-	359
	Prizegiving Income	3,913	4,380
	Total	5,071	10,426

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year $	Last Year $
Expenses related to public fundraising	Fundraising Costs	4,120	55
	Coastal tour expense	-	2,760
	Corporate 8 expense	3,130	338
	Total	7,250	3,153

Expense Item	Analysis	This Year $	Last Year $
Volunteer and employee related costs	Contract Coaching	33,637	39,000
	Administration	6,072	
	Total	39,709	39,000

Expense Item	Analysis	This Year $	Last Year $
Costs related to providing goods or services	Rowing Tools Cost of Sale	1,762	17,341
	Accountancy fees	584	-
	General Expenses	17,913	12,509
	Club Activity Expenses	27,583	20,097
	Total	47,842	49,947

Expense Item	Analysis	This Year $	Last Year $
Regatta & Camp Expenses	Regatta, camp and club uniforms Expenses	110,939	46,416
	Total	110,939	46,416

Expense Item	Analysis	This Year $	Last Year $
Other expenses	Audit Fee	1,750	2,250
	Bank Fees	100	110
	Depreciation	51,966	56,928
	Total	53,816	59,288

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year $	Last Year $
Bank accounts and cash	NBS - Cheque Account-01	1,061	14,714
	NBS - Regatta Account-02	-	1,314
	NBS - On Line Saver-30	10	82
	NBS -Coaching On Line Saver-31	-	4
	Westpac Visa	-	32
	Total	1,071	16,146

Asset Item	Analysis	This Year $	Last Year $
Debtors and prepayments	Accounts receivable	35,503	9,553
	Prepayments	8,135	11,552
	Total	43,638	21,105

Asset Item	Analysis	This Year $	Last Year $
Inventory	Stock on Hand - Rowing tools	6,150	7,438
	Total	6,150	7,438

Asset Item	Analysis	This Year $	Last Year $
Other current assets	GST refund due	-	-
	Total	-	-

Asset Item	Analysis	This Year $	Last Year $
Fixed Assets (refer Note 4)	Buildings	285,840	292,320
	Rotoroa Lodge (1/2 share)	2,500	2,500
	Furniture & Fittings	16	18
	Rowing Hulls Oars and equipment	302,599	334,908
	Road Trailers	2,092	2,790
	Total	593,047	632,536

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year $	Last Year $
Creditors and accrued expenses	Trade Creditors	1,059	14,578
	GST Payment due	1,472	2,913
	Westpac Visa	2,259	-
	Total	4,790	17,491

Liability Item	Analysis	This Year $	Last Year $
Unused donations and grants with conditions	Receipts in Advance		
	Total	-	-

Liability Item	Analysis	This Year $	Last Year $
Other current liabilities	Regatta fees overpaid	2,166	2,113
	Total	2,166	2,113

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Clubrooms - Akerson Street	292,320			6,480	285,840
Rotoroa Lodge (1/2 share)	2,500				2,500
Furniture and fixtures*	18			2	16
Oars*	23,892				23,892
Rowing Hulls*	282,122	12,477		44,786	249,813
Coaching Boats*	22,914				22,914
Ergs & Sliders*	2,123				2,123
Rowing Tools*	218				218
Safety Equipment*	2,562				2,562
Road Trailers*	2,791			698	2,093
Misc Assets*	1,076				1,076
Total	632,536	12,477	-	51,966	593,047

PPE7 - PPE8	
Current Valuation*	Source and Date of Valuation*

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Clubrooms - Akerson Street	298,800			6,480	292,320
Rotoroa Lodge (1/2 share)	2,500				2,500
Furniture and fixtures*	20			2	18
Oars*	23,892				23,892
Rowing Hulls*	241,512	90,126	-	49,516	282,122
Coaching Boats*	22,914				22,914
Ergs & Sliders*	2,123				2,123
Rowing Tools*	218				218
Safety Equipment*	2,562				2,562
Road Trailers*	3,721			930	2,791
Misc Assets*	1,076				1,076
Total	599,338	90,126	-	56,928	632,536

Significant Donated Assets Recorded - Source and Date of Valuation*

Significant Donated Assets - Not Recorded*

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 5: Accumulated Funds

This Year				
Description*	**Capital Contributed by Owners or Members***	**Accumulated Surpluses or Deficits***	**Reserves***	**Total***
Opening Balance	586,274	71,347	-	**657,621**
Capital contributed by owners or members*	-			**-**
Capital returned to owners or members*	-			**-**
Surplus/(Deficit)*		(20,671)		**(20,671)**
Distributions paid to owners or members*		-		**-**
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	**586,274**	**50,676**	**-**	**636,950**

Last Year				
Description*	**Capital Contributed by Owners or Members***	**Accumulated Surpluses or Deficits***	**Reserves***	**Total***
Opening Balance	586,274	47,513	-	**633,787**
Capital contributed by owners or members*				**-**
Capital returned to owners or members*				**-**
Surplus/(Deficit)*		23,834		**23,834**
Distributions paid to owners or members*		-		**-**
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	**586,274**	**71,347**	**-**	**657,621**

Breakdown of Reserves		**Actual* This Year**	**Actual* Last Year**
Name*	**Nature and Purpose***	**$**	**$**
	Total	-	-

Nelson Rowing Club Incorporated

Notes to the Performance Report

For the year ended
30 April 2021

Note 6 : Commitments and Contingencies

	At balance date This Year*	At balance date Last Year*

Commitments
There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees
There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Nelson Rowing Club Incorporated
Notes to the Performance Report
For the year ended
30 April 2021

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Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
Nil	

Assets Used as Security for Liabilities*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*

Note 8: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*

Note 9: Related Party Transactions*

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year $ Value of Transactions*	Last Year $ Value of Transactions*	This Year $ Amount Outstanding*	Last Year $ Amount Outstanding*
Committee Member coaching fees	Coaching fees paid	-	17,000	-	-
Committee Member Donation to Club	Cash	-	900	-	-

Note 10: Events After the Balance Date*

Events After the Balance Date:
On the 18th August 2021 New Zealand commenced a nationwide Level 4 Lockdown. At this time the full financial impact of the COVID 19 pandemic is not able to be determined, but it is not expected to be significant ot the Club.

Note 11: Ability to Continue Operating*

The club is in a good position and will continue to operate

Note 12: Correction of Errors*

Additional Information

INDEPENDENT AUDITORS REPORT

To the Members of Nelson Rowing Club Incorporated

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements contained in the performance report of Nelson Rowing Club Incorporated ("the Society") on pages 6 to 17, which comprise the statement of financial position as at 30 April 2021 the statement of financial performance and the Statement of Cash Flows for the year then ended, the statement of accounting policies and other explanatory information.

In our opinion except for the effect of the matter described in the Basis of Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 30 April 2021 and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards – Accrual (Not-for-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Qualified Opinion

In common with organisations of a similar nature, control over cash income, such as Quiz night, Prizegiving Dinner and Donations , prior to its being recorded is limited. There is no system of control over cash receipts on which we could rely for the purpose of our audit and there were no satisfactory audit procedures that we could adopt to confirm independently that all cash receipts are recorded.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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.

Other than in our capacity as auditor we have no relationship with, or interests in, the Society.

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

The Committee are responsible for the other information. The other information comprises the entity information and Statement of Service Performance.

Our opinion on the financial statements 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 financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We have nothing to report in this regard.

Responsibilities of the **Committee for the Financial Statements**

The Committee are responsible for:

- 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;
- the preparation and fair presentation of the financial statements on behalf of the entity in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee are responsible on behalf of the Society for assessing the Society'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 those charged with governance either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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) 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 these financial statements.

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

- identify and assess the risks of material misstatement of the financial statements, 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.
- 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 entity'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 financial statements 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 entity to cease to continue as a going concern.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

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.

Tom Sherwood

Tom Sherwood
Nelson

Dated this 23 day of September 2021