

Annual Accounts

The Napier Old Boys Marist Rugby Football Club Incorporated
For the year ended 30 September 2025

Prepared by Brown Webb Richardson Ltd

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Compilation Report

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

Compilation Report to the Board of The Napier Old Boys Marist Rugby Football Club Incorporated.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of The Napier Old Boys Marist Rugby Football Club Incorporated for the year ended 30 September 2025.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Board are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with The Napier Old Boys Marist Rugby Football Club Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

Brown Webb Richardson Ltd
Chartered Accountants
111 Avenue Road East
Hastings

Dated:

Approval of Financial Report

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

The Board are pleased to present the approved financial report including the historical financial statements of The Napier Old Boys Marist Rugby Football Club Incorporated for year ended 30 September 2025.

Pursuant to clause 31 of the Constitution, the financial report has been presented to and accepted by the members at the Annual General Meeting.

APPROVED

For and on behalf of the Board.

Wade Colville-Smith (Chairperson)

Date

Chris Benson (Treasurer)

Date

Statement of Financial Performance

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

	FIN. PERF. NOTES	2025	2024
Operating Revenue			
Bar Trading Activities	1	34,263	17,191
Clubroom and Ground Expenses	2	(45,776)	(49,062)
Rugby Expenses	3	(83,058)	(81,070)
Operating Income	4	109,942	78,123
Administration and Financial Expenses	5	(24,456)	(18,927)
Total Operating Revenue		(9,087)	(53,745)
Other Income			
Dividends Received		520	480
Interest Received		305	3,440
Total Other Income		825	3,920
Depreciation			
Depreciation & Amortisation		9,291	16,900
Total Depreciation		9,291	16,900
Net Surplus (Deficit)		(17,553)	(66,725)

This Statement is to be read in conjunction with the accompanying Notes and Audit Report.

Statement of Movements in Equity

The Napier Old Boys Marist Rugby Football Club Incorporated
For the year ended 30 September 2025

	2025	2024
Equity		
Opening Balance	481,957	548,682
Movement for the Year		
Accumulated Funds	(687)	-
Current Year Earnings	(17,553)	(66,725)
Peter Harris Trust Fund	687	-
Total Movement for the Year	(17,553)	(66,725)
Total Equity	464,404	481,957

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

The Napier Old Boys Marist Rugby Football Club Incorporated As at 30 September 2025

	SCH 2	30 SEPT 2025	30 SEPT 2024
Assets			
Current Assets			
Cash and Bank	1	143,079	121,264
Trade and Other Receivables	1	20,460	31,257
Inventories	1	24,123	28,720
Accrued Income	1	5,250	949
Total Current Assets		192,912	182,190
Non-Current Assets			
Fixed Assets	2	349,612	357,338
Total Non-Current Assets		349,612	357,338
Total Assets		542,524	539,528
Liabilities			
Current Liabilities			
Trade and Other Payables			
Trade and other payables	3	27,358	34,057
Employee Entitlements		2,679	1,016
Total Trade and Other Payables		30,036	35,073
Income in Advance		41,684	21,304
GST Payable		6,399	1,195
Total Current Liabilities		78,120	57,571
Total Liabilities		78,120	57,571
Net Assets		464,404	481,957
Equity			
Retained Earnings		442,207	460,447
Reserves			
Peter Harris Trust Fund		21,150	20,463
Capital Reserves General		1,047	1,047
Total Reserves		22,197	21,510
Total Equity		464,404	481,957

This Statement is to be read in conjunction with the accompanying Notes and Audit Report.

Notes to the Financial Statements

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

1. Reporting Entity

These Financial Statements are for The Napier Old Boys Marist Rugby Football Club Incorporated, as a separate legal entity.

The Napier Old Boys Marist Rugby Football Club Incorporated is an incorporated society under the Incorporated Societies Act 1908. It is a not-for-profit body, governed by its constitution.

The Financial Statements of the incorporated society are for the year ended 30 September 2025. The Financial Statements were authorised by the Board on 24 November 2025.

The Financial Statements have been prepared on the historical cost basis, unless stated otherwise as identified in specific accounting policies below.

2. Statement of Accounting Policies

Basis of Preparation

These are special purpose financial statements prepared for the members only, using accounting principles contained in the constitution.

The accounting policies that materially affect the measurement of financial performance and financial position are set out below.

Revenue

Revenue comprises the amounts received and receivable for goods and services supplied to members in the ordinary operation of the club.

Depreciation

Depreciation is calculated at the maximum rates approved for taxation purposes.

Inventories

Inventory and work in progress are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis.

Receivables

Receivables are stated at estimated realisable value after providing against debts where collection is doubtful.

Goods & Services Tax (GST)

The statement of financial performance has been prepared so that all components are stated exclusive of GST. All items in the statement of financial position are stated net of GST, with the exception of receivables and payables which include GST invoiced.

Income Tax

The Income from The Napier Old Boys Marist Rugby Football Club Incorporated is exempt from Income Tax by virtue of section CW 46 of the Income Tax Act 2007. The Napier Old Boys Marist Rugby Football Club Incorporated is an amateur club and the facilities are available to any member of the public.

Property, Plant and Equipment

Property, plant and equipment are stated at their depreciated historic cost.

Grants

Grants received are recognised in the Statement of Financial Performance when the requirements under the grant agreement have been met. Any grants for which the requirements under the grant agreement have not been completed are carried as liabilities until all the conditions have been fulfilled.

Operating Leases

Operating leases are those which all the risks and benefits are substantially retained by the lessor. Eftpos lease payments are expensed in the periods the amounts are payable.

Related Parties

During the year The Napier Old Boys Marist Rugby Football Club Incorporated purchased materials and services on normal trading terms or terms favorable to the club from club members.

Wages are paid to Wade Colville-Smith. These wages are paid at market rates. Wade Colville-Smith is a board member.

Contingent Liabilities

At balance date there are no known contingent liabilities. (Prior Year.\$Nil).

3. Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

	2025	2024
4. Grants		
Eastern & Central Community Trust	-	-
Grassroots	5,873	1,600
Lion Foundation	4,500	-
One Foundation	-	-
Pub Charity	32,230	17,344
TAB NZ	-	-
Less		
Fundraising Fees	(2,182)	(1,811)
Included in Net Junior Income (Expenses)	-	(7,110)
Total Less	(2,182)	(8,921)
Total Grants	40,421	10,023

Financial Performance Notes

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

	FIN PERF NOTES	2025	2024
1. Bar Trading Activities			
Bar Sales		171,990	163,616
Cost of Sales			
Bar Purchases		89,387	93,733
Stock (Increase)		1,375	2,063
Total Cost of Sales		90,762	95,796
Gross Profit		81,229	67,820
Bar Expenses			
Bar Repairs & Maintenance		971	1,646
Bar General Expenses		6,765	5,246
Bar Wages		34,770	39,233
Eftpos Expenses		1,860	2,254
Entertainment		2,600	2,250
Total Bar Expenses		46,966	50,629
Total Bar Trading Activities		34,263	17,191
	FIN PERF NOTES	2025	2024

2. Clubroom and Ground Expenses

Cleaning	2,085	6,623
Insurance	14,098	12,767
Electricity & Gas	15,320	12,688
Ground Rental	1,377	1,591
Repairs & Maintenance	8,554	9,478
Security	1,050	555
SKY	2,094	4,051
Telephone	1,199	1,308
Total Clubroom and Ground Expenses	45,776	49,062

	FIN PERF NOTES	2025	2024
3. Rugby Expenses			
Player Contribution & Subs Received		(5,599)	(6,765)
Rugby Expenses			
Physio & Medical Expenses		12,175	12,488
Affiliation Fees		64	1,686
Bus Hire & Travel Expenses		2,500	7,094
Donations, Presentations & Sponsorship		-	5,000
Dress Gear		2,164	5,874
Hospitality-Rugby		29,844	18,187
Net Prize Giving Expenses		2,268	3,542
Playing Gear & Expenses		28,466	29,890
Supporters Gear		1,358	(626)
Tournaments		9,820	4,701
Total Rugby Expenses		88,658	87,835
Total Rugby Expenses		83,058	81,070
	FIN PERF NOTES	2025	2024

4. Operating Income

Affiliated Club Fees		5,250	4,500
Donations		1,100	550
Fundraising		606	304
Grants	4	40,421	10,023
Gold Members		10,173	10,009
Net Junior Income		(3,392)	(6,124)
Non Playing Subscriptions		1,639	991
Sevens Tournament		(208)	(794)
Sponsorship		48,010	48,291
Sundry Income		2,816	4,766
Rental - Clubroom Hire		3,526	5,607
Total Operating Income		109,942	78,123

	FIN PERF NOTES	2025	2024
5. Administration and Financial Expenses			
Accident Compensation Levy		305	488
Accountancy		12,324	11,700
Advertising		1,513	-
Bad Debts Expense		2,600	-
Bank Charges		1,423	1,126
Communication Costs		1,575	1,642
General Expenses		3,293	2,190
Interest Paid - Insurance		1,424	1,439
Stationery		-	342
Total Administration and Financial Expenses		24,456	18,927

	FIN PERF NOTES	2025	2024
6. Depreciation & Amortisation			
Depreciation		9,291	16,900
Total Depreciation & Amortisation		9,291	16,900

Financial Position Notes

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

	2025	2024
1. Current Assets		
Bank and Cash		
Assets		
Cash on Hand	1,250	1,250
Peter Harris Trust Fund	21,150	21,021
Future Building Funds	16,591	20,180
Senior Club Operating Cash	14,341	8,938
Junior Club Operating Cash	8,023	7,850
Junior Club Savings Accounts	81,723	62,024
Total Assets	143,078	121,264
Total Bank and Cash	143,078	121,264
Trade and Other Receivables		
Trade and Other Receivables	9,700	20,326
Prepayments	10,760	10,931
Total Trade and Other Receivables	20,460	31,257
Inventories		
Shirts on Hand	5,960	8,893
Stock on Hand	6,294	7,669
Stock on Hand - Juniors	11,869	12,158
Total Inventories	24,123	28,720
Other Current Assets		
Accrued Income	5,250	949
Total Other Current Assets	5,250	949

	2025	2024
2. Non-Current Assets		
Fixed Assets		
Buildings		
Buildings	623,035	623,035
Less Accumulated Depreciation - Buildings	(292,264)	(287,316)
Total Buildings	330,771	335,718
Furniture and Fittings		
Furniture & Fittings	1,819	1,819
Less Accumulated Depreciation - Furniture & Fittings	(1,518)	(1,317)
Total Furniture and Fittings	301	502
Plant and Machinery		
Plant & Machinery	214,064	212,498
Less Accumulated Depreciation - Plant & Machinery	(195,523)	(191,380)
Total Plant and Machinery	18,540	21,118
Total Fixed Assets	349,612	357,338
	2025	2024

3. Trade and Other Payables

Accounts Payable	27,358	33,209
Accrued Expenses	-	848
Total Trade and Other Payables	27,358	34,057

Depreciation Schedule

The Napier Old Boys Marist Rugby Football Club Incorporated For the year ended 30 September 2025

NAME	COST	OPENING VALUE	PURCHASES	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Buildings								
Asphalt Overlay	3,043	2,335	-	DV	4.00%	93	802	2,241
Bar Renovations	5,885	934	-	DV	12.00%	112	5,063	822
Buildings - Park Island	483,586	278,991	-	DV	0.00%	-	204,595	278,991
Carpet - 2015	6,710	50	-	DV	40.00%	20	6,680	30
Carpet - 2016	3,785	40	-	DV	40.00%	16	3,761	24
Carpet Tiles	2,800	1,148	-	DV	13.00%	149	1,801	999
Gear Lockers	2,041	822	-	DV	4.00%	33	1,252	789
Key Switch	420	1	-	DV	22.00%	-	419	1
Player Lounge Carpet	6,367	1,502	-	DV	20.00%	300	5,165	1,202
Playground	29,314	4,915	-	DV	13.00%	639	25,038	4,276
Playground Fencing	7,403	1,163	-	DV	12.00%	140	6,380	1,023
Playing Field Flood Lights	51,859	38,228	-	DV	8.00%	3,058	16,689	35,170
Storeroom	4,734	1,890	-	DV	4.00%	76	2,920	1,814
Upgrade to Storage & Lockers	5,167	433	-	DV	11.40%	49	4,783	384
Urinal	9,920	3,266	-	DV	8.00%	261	6,916	3,004
Total Buildings	623,035	335,718	-			4,947	292,264	330,771
Furniture & Fittings								
Electrical Fittings in clubrooms	1,819	502	-	DV	40.00%	201	1,518	301
Total Furniture & Fittings	1,819	502	-			201	1,518	301
Plant & Equipment								
Roller Blind Club Rooms	2,675	1,473	-	DV	25.00%	368	1,570	1,105
10 Tables	2,462	527	-	DV	20.00%	105	2,040	422

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

NAME	COST	OPENING VALUE	PURCHASES	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
4 Roller Blinds	1,141	130	-	DV	25.00%	33	1,043	98
Aerial	504	11	-	DV	14.40%	2	494	10
Audio Mixer	855	-	-	DV	48.00%	-	855	-
Bar Leaners	1,850	6	-	DV	21.60%	1	1,845	5
Barbeque	347	88	-	DV	13.00%	11	270	77
Benchtop Griddle Plate	545	4	-	DV	18.00%	1	542	3
Board Room Furniture	696	61	-	DV	12.00%	7	642	54
Carpark Lights	5,116	623	-	DV	9.00%	56	4,549	567
Casio TK 1300 Cash Register	2,109	-	-	DV	39.60%	-	2,109	-
CCTV Installation	4,939	2,107	-	DV	20.00%	421	3,253	1,686
Computer	3,018	-	-	DV	48.00%	-	3,018	-
Container	1,287	146	-	DV	10.00%	15	1,156	131
Cooks AVS	1,854	1,088	-	DV	20.00%	218	984	870
Deep Fryer	1,084	299	-	DV	16.00%	48	833	251
Defibrillator	500	227	-	DV	10.00%	23	296	204
Desk	100	5	-	DV	12.00%	1	96	4
Event Chair - Black & Silver	4,960	1,544	-	DV	20.00%	309	3,725	1,235
Food Caravan - Junior	1,333	29	-	DV	15.00%	4	1,308	25
Freezer	300	-	-	DV	15.00%	-	300	-
Freezer	356	15	-	DV	15.00%	2	343	13
Fridge	304	6	-	DV	25.00%	2	300	5
Goal Posts	1,561	92	-	DV	11.40%	10	1,480	81
HP Probook + Software	1,967	3	-	DV	50.00%	1	1,966	1
Jersey Photo Frames	3,686	1,689	-	DV	10.00%	169	2,166	1,520
Light Towers & Assoc. Equipt.	35,025	3,216	-	DV	9.00%	289	32,099	2,926
Marquee	1,565	-	1,565	DV	20.00%	104	104	1,461
Microphone, Mixer & Amp	1,208	-	-	DV	25.00%	-	1,208	-

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NAME	COST	OPENING VALUE	PURCHASES	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Microwave	178	-	-	DV	31.20%	-	178	-
Mini Bingo Selection	1,200	1	-	DV	22.00%	-	1,199	1
Office Equipt	889	13	-	DV	20.00%	3	879	10
Oven + Stands	4,424	1,140	-	DV	13.00%	148	3,432	992
Panasonic WUXGA Projector	5,233	3,680	-	DV	25.00%	920	2,474	2,760
Photocopier	4,000	104	-	DV	40.00%	42	3,937	63
Poker Machine	5,953	2	-	DV	20.00%	-	5,951	2
Rugby Training Equipt	6,500	94	-	DV	20.00%	19	6,425	75
Safe	567	58	-	DV	9.00%	5	514	53
Samsung Tablet	858	-	-	DV	50.00%	-	858	-
Scrum Machine	10,000	206	-	DV	20.00%	41	9,836	164
Scrum Machine - Sledge	5,071	-	-	DV	50.00%	-	5,071	-
Security Camera	580	38	-	DV	20.00%	8	550	30
Signage	937	55	-	DV	11.40%	6	888	49
Signage at Front of Building	1,695	148	-	DV	11.40%	17	1,564	131
Software	2,320	-	-	DV	60.00%	-	2,320	-
Sound System	1,680	-	-	DV	39.60%	-	1,680	-
Sound System Upgrade	6,790	-	-	DV	39.60%	-	6,790	-
Starline Glasswater	3,145	2	-	DV	26.40%	1	3,144	1
Swiftpos System	11,145	399	-	DV	40.00%	159	10,906	239
Table & Bar Stool Tops	4,312	549	-	DV	21.60%	119	3,882	430
Tables	6,499	223	-	DV	10.00%	22	6,298	201
Tables - Furnware	2,483	12	-	DV	21.60%	3	2,473	10
Television	1,000	-	-	DV	48.00%	-	1,000	-
Television Brackets	1,261	10	-	DV	18.00%	2	1,252	9
Televisions - JVC (55')	1,689	642	-	DV	40.00%	257	1,304	385
Televisions (2)	2,000	-	-	DV	48.00%	-	2,000	-

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NAME	COST	OPENING VALUE	PURCHASES	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Televisions (4)	2,840	-	-	DV	39.60%	-	2,840	-
Trolly 3 Tier	269	4	-	DV	18.00%	1	266	3
Twin Tank Fryer	795	6	-	DV	18.00%	1	790	5
Video	15,271	8	-	DV	20.00%	2	15,265	6
Video Projection System	6,845	-	-	DV	39.60%	-	6,845	-
Website	7,110	333	-	DV	50.00%	167	6,944	167
Website	5,177	1	-	DV	50.00%	-	5,177	-
Total Plant & Equipment	214,064	21,118	1,565			4,143	195,523	18,540
Total	838,917	357,338	1,565			9,291	489,305	349,612

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