

Performance Report

Entity Name *Nelson Repertory Theatre Incorporated*
For the year ended *31/12/2025*

Entity Information

Legal name of entity *Nelson Repertory Theatre Incorporated*

Entity identifier *Incorporation Number 224997*

Type of entity *Incorporated Society registered under the Incorporated Societies Act 2022.*

Entity's purpose or mission *To provide quality live theatre production and performance in the Nelson region.*

Entity structure *The society is a single Incorporated Society based in Nelson.*

Entity's governance arrangements *The governance function is performed by an elected committee of officers. The Society is governed by its rules of operation.*

	Legal Name	Entity Identifier
Other entities controlled by the entity	<i>None</i>	

Entity's reliance on volunteers and donated goods or services *The Society has no paid staff and is reliant on volunteers for the production and performance of live theatre shows, plus in the role of governance.*

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Statement of Service Performance

Description of medium to long term objectives

To continue to produce quality theatrical productions for performance to the general public. To have fun whilst doing so. To foster and encourage all aspects of voluntary community theatre, including education, training, and workshops.

Description of key activities	Quantity	
	Current year	Last year
Production of My Fair Lady the Musical	-	-
Production of Viking Ha! - a locally written pantomime	-	-



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Statement of financial performance

	Note	Current year \$	Last year \$
Revenue			
Donations, koha, bequests and other general fundraising activities		-	-
General grants		-	3,000
Capital grants and donations		-	-
Government service delivery grants/contracts		-	-
Non-government service delivery grants/contracts	1	-	-
Membership fees and subscriptions		17	174
Revenue from the performance of shows		69,458	8,659
Interest, dividends and other investment revenue		1,202	1,438
Other revenue		-	-
Total revenue		70,677	13,271
Expenses			
Expenses related to fundraising		-	-
Employee remuneration and other related expenses		-	-
Volunteer related expenses		-	-
Expenses related to the performance of shows	2	48,430	11,774
Other expenses related to service delivery		-	-
Grants and donations made		-	-
Other expenses		11,054	4,299
Total expenses		59,484	16,073
Surplus/(Deficit) for the year		11,193	- 2,802

This performance report has been approved by those charged with governance.

Date _____
 Signature _____
 Name _____
 Position _____

Date _____
 Signature _____
 Name _____
 Position _____



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FINANCIAL INFORMATION
Statement of financial position

	Note	Current year \$	Last year \$
Assets			
Current assets			
Cash and short-term deposits		66,457	54,769
Debtors and prepayments	3	-	80
Inventory		-	-
Other current assets		137	277
Total current assets		66,594	55,126
Non-current assets			
Property, plant and equipment	5	-	-
Investments	6	-	-
Other non-current assets	3	-	-
Total non-current assets		-	-
Total assets		66,594	55,126
Liabilities			
Current Liabilities			
Bank overdraft		-	-
Creditors and accrued expenses		274	-
Employee costs payable	4	-	-
Deferred revenue		-	-
Other current liabilities		-	-
Total current liabilities		274	-
Non-current liabilities			
Loans	4	-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
Total Liabilities		274	-
Total assets less total liabilities (net assets)		66,320	55,126
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)		66,320	55,126
Restricted reserves	7	-	-
Discretionary reserves		-	-
Revaluation reserves		-	-
Other reserves		-	-
Total Accumulated Funds		66,320	55,126

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Statement of cash flows

	Current year \$	Last year \$
Cash flows from operating activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	-	-
General grants	-	3,000
Capital grants and donations	-	-
Government service delivery grants/contracts	-	-
Non-government service delivery grants/contracts	-	-
Membership fees and subscriptions	87	122
Revenue from the Performance of Shows	69,458	14,302
Interest, dividends and other investment receipts	1,202	1,438
Net GST	162	81
Total receipts	70,909	18,781
Less operating payments (money withdrawn from you bank account)		
Payments related to public fundraising	-	-
Employee remuneration and other related payments	-	-
Volunteer related payments	-	-
Expenses Related to the Performance of Shows	48,247	12,924
Other payments related to service delivery	-	-
Grants and donations paid	-	-
Other payments	10,974	4,366
Total payments	59,221	17,290
Net cash flows from operating activities	11,688	1,491
Cash flows from other activities		
Cash was received from:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Cash received from loans borrowed from other parties	-	-
Cash received from owners (capital contributions)	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	-	-
Payments to purchase investments	-	-
Repayments of loans borrowed from other parties	-	-
Capital repaid to owners	-	-
Net cash flows from other activities	-	-
Net increase/(decrease) in cash	11,688	1,491
Opening cash	54,769	53,278
Closing cash	66,457	54,769

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Statement of Accounting Policies

Basis of preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Treatment of GST

All amounts are recorded on a GST exclusive basis, except for Debtors and Creditors which are stated inclusive of GST

Income Tax

Nelson Repertory Theatre Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Grant Funding

Grant funding is recognised as income in the year that it is applied to either a specific show or for the purpose of specific assets. Any grant funding that is received that is applied to a future show or purchase is recorded in the Statement of Financial Position as Income in Advance.

Fixed Assets

The society maintains a large wardrobe, many properties, and re-useable stage settings. These are presently regarded as consumables to be used and modified in any suitable productions, and are not regarded as assets.

Tier 2 PBE Accounting Standards Applied (if any)

No Tier 2 PBE Accounting Standards have been adopted in the preparation of the performance report.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)



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Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
General grants	Arts Council Nelson - Creative Communities	-	3,000
Total		-	3,000

Category	Analysis	Current year	Last year
Government service delivery grants/contracts	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Membership fees and subscriptions	Subscriptions from Members	17	174
Total		17	174

Category	Analysis	Current year	Last year
Revenue from the performance of shows	Revenue from Repertory Shows	68,424	8,570
	Revenue from Programme Sales	1,034	89
Total		69,458	8,659

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Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Expenses related to fundraising	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Expenses related to the performance of shows	Theatre Royal Venue and Expenses	11,412	3,552
	Sound and Music Expenses	8,586	533
	Royalties	8,372	1,535
	Venue Technical Support	6,575	2,225
	Wardrobe Expenses	3,077	788
	Set Construction Expenses	2,652	22
	Programme Expenses	1,955	969
	Advertising	3,224	711
	Other Expenses	2,577	1,439
	Total		48,430

Category	Analysis	Current year	Last year
Other expenses	Licenses and Fees	4,375	-
	Gifts	1,909	551
	Insurance	1,379	1,352
	Subscriptions	1,375	1,053
	Other Expenses	2,016	1,343
Total		11,054	4,299

Category	Analysis	Current year	Last year
Grants and donations made	None	-	-
Total		-	-

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Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	Access Card Account	130	248
	Cheque Account	34,907	24,271
	Project Account	7,678	7,619
	Bill Simm Account	1,458	1,447
	Term Investment Account	22,284	21,184
	Total	66,457	54,769

Category	Analysis	Current year	Last year
Debtors and prepayments	Trade Receivables	-	80
	Total	-	80

Category	Analysis	Current year	Last year
Inventory	None	-	-
	Total	-	-

Category	Analysis	Current year	Last year
Other current assets	Withholding Tax	10	10
	GST Receivable	127	267
	Total	137	277

Category	Analysis	Current year	Last year
Other non-current assets	None	-	-
	Total	-	-

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Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Trade Payables	274	-
Total		274	-

Category	Analysis	Current year	Last year
Employee costs payable	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Deferred revenue	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Other current liabilities	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Loans	None	-	-
Total		-	-

Category	Analysis	Current year	Last year
Other non-current liabilities	None	-	-
Total		-	-

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Note 5 - Property, Plant and Equipment

Asset Class	Current year					
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Motor vehicles	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-
Computers	-	-	-	-	-	-
Machinery	-	-	-	-	-	-
Total	-	-	-	-	-	-

Asset Class	Last year					
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Motor vehicles	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-
Computers	-	-	-	-	-	-
Machinery	-	-	-	-	-	-
Total	-	-	-	-	-	-

Significant Donated Assets Recorded			
Description of Asset	Source of Valuation	Date of Valuation	Amount
None			

Significant Donated Assets Not Recorded
None

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Note 6 - Investments

Asset Class	Valuation Method	Current year					Gains/(Losses) or Impairment	Closing Carrying amount
		Opening Carrying Amount	Purchases	Sales	Income			
Listed Shares	Current Market Value	-	-	-	-	-	-	
Listed Bonds	Current Market Value	-	-	-	-	-	-	
Listed Managed Fund Units	Current Market Value	-	-	-	-	-	-	
Shares	Cost less Impairment	-	-	-	-	-	-	
Bonds	Cost less Impairment	-	-	-	-	-	-	
Managed Fund Units	Cost less Impairment	-	-	-	-	-	-	
Total		-	-	-	-	-	-	

Asset Class	Valuation Method	Last Year					Gains/(Losses) or Impairment	Closing Carrying amount
		Opening Carrying Amount	Purchases	Sales	Income			
Listed Shares	Current Market Value	-	-	-	-	-	-	
Listed Bonds	Current Market Value	-	-	-	-	-	-	
Listed Managed Fund Units	Current Market Value	-	-	-	-	-	-	
Shares	Cost less Impairment	-	-	-	-	-	-	
Bonds	Cost less Impairment	-	-	-	-	-	-	
Managed Fund Units	Cost less Impairment	-	-	-	-	-	-	
Total		-	-	-	-	-	-	

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Note 8 - Commitments and Contingencies

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)

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Note 9 - Other

Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use

Description	Purpose and nature of the condition(s)	Date condition(s) expected to be met	Original Amount \$	Deferred Amount	
				Current year \$	Last year \$
None				-	-

Goods or services provided to the entity in kind

Description	Amount \$
None	-

Assets used as security for liabilities

Description of borrowing	Description of asset used security	Amount of borrowing	Amount of asset used as security
None		-	

Assets held on behalf of others

Description of the assets held	Name of Entity on whose behalf assets are held
None	

Note 10 - Related Party Transactions

There were no transactions involving related parties during the financial year. (Last year - Nil)

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Note 11 - 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)

Note 12 - Ability to Continue Operating

The Committee consider that the Society will continue to operate for the foreseeable future.

Note 13 - Correction of Errors

None

