

Financial Statements 2025

New Zealand Amateur Rock 'n' Roll Association
For the year ended 31 December 2025

Contents

3	Reviewers Report
4	Directory
5	Approval of Financial Report
6	Statement of Profit or Loss
8	Balance Sheet
9	Statement of Movement in Members Funds
10	Notes to the Financial Statements

Reviewers Report

New Zealand Amateur Rock 'n' Roll Association For the year ended 31 December 2025

I have reviewed the financial statements of the New Zealand Amateur Rock n Roll Association Inc for the year ended 31 December 2025 in accordance with the Review Engagement Standards issued by Chartered Accounts of Australia and New Zealand.

A review is limited primarily to inquiries of the Association's treasurer and analytical review procedures applied to the financial data, and thus provides less assurance than an audit.

I have not performed an audit, and accordingly do not express an audit opinion.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements do not give a true and fair view.

Helen Reeves CA

Date

Directory

New Zealand Amateur Rock 'n' Roll Association For the year ended 31 December 2025

Incorporation Date

24 May 1989

Nature of Business

The aim of the NZARRA Inc is to promote, guide and foster rock 'n' roll dancing in New Zealand.

Executive

Theresa Cummack (President)
Justin Budgen (Vice President)
Neva Zainey (Secretary)
Malcolm Mazur (Treasurer)
Karen Birch (Head Judge)

Bankers

WestPac NZ

Approval of Financial Report

New Zealand Amateur Rock 'n' Roll Association For the year ended 31 December 2025

The Executive are pleased to present the approved financial report including the historical financial statements of New Zealand Amateur Rock 'n' Roll Association for year ended 31 December 2025.

APPROVED

For and on behalf of the Executive

Malcolm Mazur (Treasurer)

Date

Theresa Cummack (President)

Date

Statement of Profit or Loss

New Zealand Amateur Rock 'n' Roll Association For the year ended 31 December 2025

	NOTES	2025	2024
AGM Income			
Registration Fees		2,550	2,550
Observer Fees		75	225
Total AGM Income		2,625	2,775
Expenses			
Accommodation		200	716
Meals		957	640
Miscellaneous		241	18
Travel		2,704	620
Venue		250	400
Total Expenses		4,351	2,394
Net AGM Profit (Loss)		(1,726)	381
Judges Workshops			
Levies		3,392	2,960
Registration Fees		520	640
Total Judges Workshops		3,912	3,600
Expenses			
Hall Hire		250	258
Meals		640	152
Travel		5,479	1,091
Total Expenses		6,369	1,501
Net Judges Workshops Profit (Loss)		(2,457)	2,099
Junior Nationals			
Entry Fees		1,850	1,425
Grants		4,440	-
National Levy		3,650	1,656
Judging Sheets		40	60
Medals Donation		1,123	417
Total Junior Nationals		11,103	3,557
Expenses			
Meals		226	931
Printing etc		246	110
Accommodation		4,695	6,160
Travel		2,978	4,772
Trophies and Medals		1,708	1,752
Total Expenses		9,852	13,724
Net Junior Nationals Profit (Loss)		1,251	(10,167)

	NOTES	2025	2024
Senior Nationals			
Entry Fees		5,801	5,280
Donations		500	-
Judging Sheets		160	341
Medals Donation		2,441	2,105
National Levy		12,463	10,835
Trophy Replacements		359	737
Total Senior Nationals		21,723	19,298
Expenses			
Meals		102	106
Accommodation		10,045	3,372
Travel		4,695	3,003
Miscellaneous		-	51
Printing etc		514	298
Trophies and Medals		4,022	2,857
Total Expenses		19,378	9,687
Net Senior Nationals Profit (Loss)		2,346	9,611
Other Income			
Affiliation fees		5,625	5,850
CD Playlist Income		100	50
Donations		-	1,500
Interest Income		53	310
Late fees		79	107
Membership Fees - Juniors		236	277
Membership Fees - Seniors		4,913	5,023
Scrutineer Fees		20	200
TES		-	-
Total Other Income		11,026	13,316
Expenses			
Exec - Meals		333	479
Exec - Miscellaneous		292	175
Exec - Travel		3,455	2,040
Miscellaneous Expenses		135	-
Playlist expenses		44	-
Postage		21	-
Printing & Stationery		459	200
Website hosting and computer expenses		356	196
Zoom Fees		230	230
Total Expenses		5,325	3,320
Net Operating Profit (Loss)		5,701	9,996
Total Net Profit (Loss)		5,115	11,920

Balance Sheet

New Zealand Amateur Rock 'n' Roll Association As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
Assets			
Current Assets			
Cash and Bank			
The NZ Amateur Rock N Roll Affiliated Assn		36,642	30,655
Total Cash and Bank		36,642	30,655
Accounts Receivable (Accountant)		312	-
Prepayments		1,550	2,734
Total Current Assets		38,504	33,389
Total Assets		38,504	33,389
Net Assets		38,504	33,389
Equity			
Trust Capital		38,504	33,389
Total Equity		38,504	33,389

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 Movement in Members Funds

New Zealand Amateur Rock 'n' Roll Association For the year ended 31 December 2025

	2025	2024
Equity		
Opening Balance	33,389	21,470
Current Year Earnings	5,115	11,920
Total Equity	38,504	33,389

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

Notes to the Financial Statements

New Zealand Amateur Rock 'n' Roll Association For the year ended 31 December 2025

1. Reporting Entity

New Zealand Amateur Rock 'n' Roll Association is a society registered in NZ under the Incorporated Society Act 2022

2. Statement of Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the Tax Administration (Financials Statements) Order 2024 made under the Tax Administration Act 1994.

Historical Cost

These financial statements have been prepared on a historical cost basis. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

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.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable.

Interest received is recognised as interest accrues.

Accounts Receivable

Accounts receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Income Tax

The Association is not subject to Income Tax.

Goods and Services Tax

The Association deregistered for GST from 1 October 2011 so from that date the Financial Statements have been prepared on a GST inclusive basis

3. Subsequent Events

No significant events have occurred after reporting date (2024:Nil).

4. Related Parties

There were no related party transactons