

# **Performance Report**

Auckland Ice Hockey Association Incorporated  
For the year ended 31 October 2022

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## INDEPENDENT AUDITOR'S REPORT

To the Committee of the Auckland Ice Hockey Association Incorporated

### Opinion

We have audited the accompanying annual report of the Auckland Ice Hockey Association Incorporated (the Society) on pages 6 to 13, which comprises the entity information, the statement of service performance, the statement of financial performance for the year ended 31 October 2022, the statement of financial position as at 31 October 2022 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 annual report on pages 6 to 13 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 the Society as at 31 October 2022 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).

### Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). We conducted our 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 Annual Report section of our report.

We are independent of the Society 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.

Other than in our capacity as auditor we have not relationship with, or interests in the Society.

### Emphasis of Matter

We draw the readers attention to Statement of Financial Position that shows assets exceed liabilities by \$8,060. The organisation is reliant on its members to provide funding and support into the future to ensure the going concern assumption is met.

### Committees' Responsibilities for the Annual Report

The committee is responsible on behalf of the Society 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 annual report 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 annual report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Committee determine is necessary to enable the preparation of the annual report that is free from material misstatement, whether due to fraud or error.

## INDEPENDENT AUDITOR'S REPORT

To the Committee of the Auckland Ice Hockey Association Incorporated

In preparing the annual report, the committee is 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 the committee 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 Annual Report

Our objectives are to obtain reasonable assurance about whether the annual report as a whole 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 annual 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 annual 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 Society'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 Society'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 annual 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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual report, including the disclosures, and whether the annual 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 the audit.



3 November 2023

**ASHTON WHEELANS**

Chartered Accountants  
Wanaka



# Approval of Financial Report

## Auckland Ice Hockey Association Incorporated For the year ended 31 October 2022

The board are pleased to present the approved financial report including the historical financial statements of Auckland Ice Hockey Association Incorporated for year ended 31 October 2022.

APPROVED



Carl McIntyre

President

Date ..... 3/11/2023

# Entity Information

## Auckland Ice Hockey Association Incorporated For the year ended 31 October 2022

### Entity Type and Legal Basis

Incorporated Society and registered charity.

### Registration Number

CC35445

### Entity's Purpose or Mission

The Objectives of the AIHA are:

- . To initiate, conduct, foster, organize and promote the sport of ice hockey in Auckland
- . To be a member of the New Zealand Ice Hockey Federation Incorporated, hereinafter referred to as the "NZIHF".
- . To make By Laws for the control of the sport and its administration and to require all members and honorary life members to recognise the AIHA as having the final right to determine, whether by way of appeal or otherwise, all disputes in relation to the sport, this Constitution and By Laws.
- . To initiate, organize and conduct programs designed to develop the individual skills of its players, coaches and officials.
- . To foster and encourage good sportsmanship.

### Entity Structure

Incorporated Society managed by a GM and a committee.

### Main Sources of Entity's Cash and Resources

The main sources of income comes from playing fees, registrations and membership.

### Main Methods Used by Entity to Raise Funds

Applications to various grant organisations

### Legal Name of Entity

Auckland Ice Hockey Association Incorporated

### Entity's Reliance on Volunteers and Donated Goods or Services

The running of the league is fully dependent on volunteers from the committee to volunteers to help on game day. Each team will organise volunteers as required to assist with game day preparation and running the event.

### Postal Address

PO Box 41162, St Lukes, Auckland

# Statement of Service Performance

## Auckland Ice Hockey Association Incorporated For the year ended 31 October 2022

Auckland Ice Hockey's purpose is to organise, promote and grow the sport of ice hockey in Auckland making it accessible to all ages and skill levels. We arrange and manage competition matches within our club, along with representative teams under the rules adopted by the Auckland Ice Hockey Association, the New Zealand Ice Hockey Federation and the International Ice Hockey Federation with a strong focus on fair play and respect.

- Facilitate ice hockey games for members
- Facilitate ice hockey trainings for Learn To Play and Junior Members
- Support learn to play members to be able to feed into our leagues and grow our sport
- Represent Auckland ice hockey at a national level at New Zealand Ice Hockey Federation Tournaments

### Description of Entity's Outcomes

Increase the numbers playing ice hockey in Auckland by providing opportunities to learn to play and games for differing ages and skill levels.

In 2022 season we had 44 females and 164 males learn to play compared to 2021 with 32 females and 145 males learning to play.

Junior players aged 20 and under has increased with 212 in 2022 and 187 in 2021.

Senior players was down by 22 compared to 2021.

Overall though players have increased in the last 4 years.

It has been challenging meeting the changing environment created by Covid. The ice rinks were closed during lockdowns. When ice rinks re-opened, gathering restrictions lead to further cancellations of games and restricted attendance at trainings. Despite this, we had minimal impact on our membership and we look forward to completing our planned ice hockey season for 2022.

Total Members in 2022	797
Total Members in 2021	738

### Description and Quantification of the Entity's Outputs

Providing opportunities for learning to play

Providing games and competitions within our club for age groups ranging from Under 9's to Adults

Providing representative opportunities through competitions run by the New Zealand Ice Hockey Federation and the New Zealand Ice Hockey League

Providing opportunities for learning as on ice and/or off ice officials

# Statement of Financial Performance

Auckland Ice Hockey Association Incorporated

For the year ended 31 October 2022

	NOTES	2022	2021
<b>Revenue</b>			
<b>Donations, fundraising and other similar revenue</b>			
Donations received	1	3,730	11,894
Grants	1	128,230	104,269
<b>Total Donations, fundraising and other similar revenue</b>		<b>131,960</b>	<b>116,163</b>
Revenue from providing goods or services	1	642,104	505,421
Interest, dividends and other investment revenue	1	286	63
<b>Total Revenue</b>		<b>774,349</b>	<b>621,646</b>
<b>Expenses</b>			
Costs related to providing goods or service	2	834,621	640,183
<b>Total Expenses</b>		<b>834,621</b>	<b>640,183</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(60,272)</b>	<b>(18,537)</b>

This statement should be read in conjunction with the Audit Report on Page 3 and the policies and notes on Pages 10 to 13.



# Statement of Financial Position

Auckland Ice Hockey Association Incorporated

As at 31 October 2022

	NOTES	31 OCT 2022	31 OCT 2021
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	34,545	83,566
Debtors and prepayments	3	4,592	8,096
Inventory	3	7,721	8,276
GST receivable	4	927	-
<b>Total Current Assets</b>		<b>47,785</b>	<b>99,938</b>
<b>Total Assets</b>		<b>47,785</b>	<b>99,938</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	28,971	31,133
GST payable	4	-	474
<b>Total Current Liabilities</b>		<b>28,971</b>	<b>31,606</b>
Non-Current Liabilities		10,754	-
<b>Total Liabilities</b>		<b>39,725</b>	<b>31,606</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>8,060</b>	<b>68,332</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	5	8,060	68,332
<b>Total Accumulated Funds</b>		<b>8,060</b>	<b>68,332</b>

This statement should be read in conjunction with the Audit Report on Page 3 and the policies and notes on Pages 10 to 13.

# Statement of Cash Flows

Auckland Ice Hockey Association Inc

For the year ended 31 October 2022

Account	2022	2021
<b>Cash Flows from Operating Activities</b>		
Receipts from customers	679,757	569,990
Payments to suppliers and employees	-900,540	-758,683
Cash receipts from other operating activities	171,476	105,395
<b>Total Cash Flows from Operating Activities</b>	<b>-49,307</b>	<b>-83,298</b>
<b>Cash Flows from Investing Activities</b>		
Payment for property, plant & equipment	0	0
Other cash items from investing activities	286	63
<b>Total Cash Flows from Investing Activities</b>	<b>286</b>	<b>63</b>
<b>Cash Flows from Financing Activities</b>		
Other cash items from financing activities	0	0
<b>Total Cash Flows from Financing Activities</b>	<b>0</b>	<b>0</b>
<b>Net Cash Flows</b>	<b>-49,021</b>	<b>-83,235</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	83,566	166,801
Cash and cash equivalents at end of period	34,545	83,566
<b>Net change in cash for period</b>	<b>-49,021</b>	<b>-83,235</b>

This statement should be read in conjunction with the Audit Report on Page 3 and the policies and notes on Pages 10 to 13.

# Statement of Accounting Policies

## Auckland Ice Hockey Association Incorporated For the year ended 31 October 2022

### Basis of Preparation

The entity 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.

### 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.

### 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 stated at their estimated net realisable value.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Grants & Donations

Grants and donations will be treated as income when received.

### Income Tax

Auckland Ice Hockey Association Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Comparative Figures

Certain comparative figures may have been reclassified to conform to the current year's presentation and the current accounting records of the Association.

# Notes to the Performance Report

## Auckland Ice Hockey Association Incorporated For the year ended 31 October 2022

	2022	2021
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
<b>Donations</b>		
Donations	3,730	11,894
<b>Total Donations</b>	<b>3,730</b>	<b>11,894</b>
<b>Grants</b>		
NZIHL Grants & Funding	512	-
Grants and Funding Applications	120,718	84,269
Grants & Funding - Pub Charity	7,000	20,000
<b>Total Grants</b>	<b>128,230</b>	<b>104,269</b>
<b>Total Donations, fundraising and other similar revenue</b>	<b>131,960</b>	<b>116,163</b>
<b>Revenue from providing goods or services</b>		
NZJIHL (U21) Team Income	339	-
Admirals - Funding and Grants Sponsorship	6,500	-
AIHA Ice Fees Junior/Bantam	60,043	57,392
AIHA Ice Fees AHL	126,539	130,625
AIHA Registration	38,617	37,913
Avondale Learn to Play Fees	65,790	39,722
Botany Learn to Play Fees	48,881	28,192
Hockey Camps	8,915	16,161
Merchandise Courier Fees	231	166
NZIHL Player Fees	34,743	32,272
NZIHL Team Ticket Sales	130,453	106,261
NZMIHL (U18) Rep Team Income	22,443	9,635
NZJEL (U20) Rep Team Income	6,467	4,139
NZPIHL (U12) Rep Team Income	12,344	-
Sales AIHA Merchandise	18,553	18,291
Swarm - Funding and Grants Sponsorship	3,000	-
NZBIHL (U15) Rep Team income	38,376	18,705
Womens Rep Team Income	19,870	5,948
<b>Total Revenue from providing goods or services</b>	<b>642,104</b>	<b>505,421</b>
Interest	286	63
<b>Total Analysis of Revenue</b>	<b>774,349</b>	<b>621,646</b>
	<b>2022</b>	<b>2021</b>

## 2. Analysis of Expenses

<b>Costs related to providing goods or services</b>		
ACC Levy	1,061	1,018
Accounting and Consulting Fees	1,600	1,350



Admirals Ice Time	15,402	-
Admirals Misc Expenses	1,743	-
Advertising & Promotion	3,640	4,269
AIHA Support expense	16,023	17,587
Audit fees	1,595	1,575
Bad Debts	346	-
Bank Charges	120	120
Computer Expenses	3,467	2,491
Cost of Goods Sold	20,568	12,880
Credit Card Facility Rental	621	834
Doubtful Debt Provision	-	2,539
Esports Convenience & Processing Fees	19,534	15,550
Equipment Purchases and Repairs	50,004	61,320
Ice Time - Avondale Learn to Play	25,852	18,985
Ice Time - Botany Learn To Play	25,165	17,503
Ice Time - Junior/Bantam	60,554	37,540
Ice Time - Hockey Camps	5,646	8,430
Ice Time - AHL	71,875	66,588
Merchant Fees - ANZ	1,645	1,609
Merchant Fees - Website Store	4,697	4,185
Miscellaneous Expenses	416	683
NZIHf Registrations	478	348
NZIHL Game Expenses	102,648	121,224
NZIHL Other Expenses	37,557	36,494
NZMIHL (U18) Ice Time	3,210	-
NZJEL (U21) - Rep Team Ice Time and Expenses	452	-
NZJEL (U20) Team Expenses	6,526	6,017
NZMIHL (U18) Misc expense	747	-
Printing, Stationery & Storage	2,146	2,415
Prizegiving Costs - Trophies/Medals etc	2,256	3,932
Salaries & Wages	201,833	115,529
Reimburse Officials	34,873	33,120
Swarm Ice Time	16,485	-
Swarm Misc Expenses	70	-
Telephone	957	807
Training	-	578
NZPIHL (U12) Team Expenses	12,879	-
NZBIHL (U15) Team Expenses	41,176	22,631
NZMIHL (U18) Team Expenses	16,968	9,905
Website Expenses	2,130	2,166
Womens Rep Team Expenses	17,909	7,271
Womens Rep Team (NZWIHL Fees)	1,029	-
XERO Subscription	719	691
<b>Total Costs related to providing goods or services</b>	<b>834,621</b>	<b>640,183</b>

	2022	2021
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
ANZ 00 Main Account	14,065	33,362
ANZ 01 General	20,480	39,019
ANZ 03 SNC Term Fees	-	80
ANZ 07 Admirals	-	61
ANZ 08 Swarm	-	11,044
<b>Total Bank accounts and cash</b>	<b>34,545</b>	<b>83,566</b>
Debtors and prepayments	4,592	8,096
Inventory	7,721	8,276
<b>Total Analysis of Assets</b>	<b>46,858</b>	<b>99,938</b>
	2022	2021

**4. Analysis of Liabilities**

GST	(927)	474
Creditors and accrued expenses	28,971	31,133
<b>Total Analysis of Liabilities</b>	<b>28,044</b>	<b>31,606</b>
	2022	2021

**5. Accumulated Funds**

Retained earnings/Accumulated funds	68,332	86,869
Current year earnings	(60,272)	(18,537)
<b>Total Accumulated Funds</b>	<b>8,060</b>	<b>68,332</b>

**6. Commitments & Contingencies**

There are no known commitments or contingent liabilities at year end (2021 \$nil).

**7. Related Parties**

Multiple Board members have family/children playing ice hockey. Board members also participate in ice hockey as players, coaches, officials, team managers and admin. They regularly provide their time and skills at no charge due to the volunteer nature of the organisation. CGM Consultancy Ltd is owned by Carl McIntyre and employs Michael Domigan. CGM Consultancy invoices AIHA for reimbursement of Michaels hours and ice hockey jerseys purchased (if any) for amounts less than normal business terms. For the 2022 financials year the following related party transactions were: Expenditure with CGM consultancy \$61,792.77 for Jerseys, Facebook and Michael, and amounts owed \$113.85.

**8. Events after the Balance date**

In January 2022, New Zealand was placed in a Red Light Covid control programme. This is due to the arrival of a new variant of the virus and the impact of this is unable to be estimated. However, this situation does allow for restricted activities and sporting events but with limited capacity for spectators.

**9. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.