

Performance Report

Auckland Ice Hockey Association Incorporated
For the year ended 31 October 2023

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Compilation Report

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

Compilation Report to the Committee of Auckland Ice Hockey Association 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 Auckland Ice Hockey Association Incorporated for the year ended 31 October 2023.

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

Responsibilities

You 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.

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.

Rotto & Associated Limited

1092 Frankton Road, Queenstown

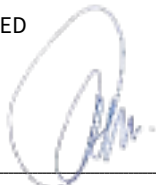
Dated: 27 June 2024

Approval of Financial Report

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

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 2023.

APPROVED



Carl McIntyre

President

Date **12th July 2024**

Entity Information

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

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 58048

Botany

Huntington Park

Auckland 2163

Statement of Service Performance

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

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 2023 season we had 48 females and 174 males learn to play compared to 2022 with 44 females and 164 learning to play.
- Junior players aged 20 and under has increased with 254 in 2023 and 212 in 2022.
- Senior players was up 16 compared to 2022.
- Overall 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 2023 860

Total Members in 2022 797

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 office officials

Statement of Financial Performance

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue			
Donations received	1	2,500	3,730
Grants	1	182,234	128,230
Total Donations, fundraising and other similar revenue		184,734	131,960
Revenue from providing goods or services	1	756,020	642,104
Interest, dividends and other investment revenue	1	2,670	286
Total Revenue		943,424	774,349
Expenses			
Costs related to providing goods or service	2	911,763	834,621
Total Expenses		911,763	834,621
Surplus/(Deficit) for the Year		31,661	(60,272)

This statement should be read in conjunction with the Compilation 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 2023

	NOTES	31 OCT 2023	31 OCT 2022
Assets			
Current Assets			
Bank accounts and cash	3	32,402	34,545
Debtors and prepayments	3	4,375	4,592
Inventory	3	7,971	7,721
GST receivable	4	6,713	927
Total Current Assets		51,461	47,785
Total Assets		51,461	47,785
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	11,740	39,725
Total Current Liabilities		11,740	39,725
Total Liabilities		11,740	39,725
Total Assets less Total Liabilities (Net Assets)		39,721	8,060
Accumulated Funds			
Accumulated surpluses or (deficits)	5	39,721	8,060
Total Accumulated Funds		39,721	8,060

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

Statement of Cash Flows

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

'How the entity has received and used cash'

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	-	589.00
Receipts from providing goods or services	148,089.44	149,974.15
Cash receipts from other operating activities	891,134.58	711,145.51
GST	(25,072.86)	(14,454.89)
Payments to suppliers and employees	(968,347.17)	(873,781.48)
NZIHL Other Expenses	(42,349.19)	(38,357.09)
NZIHL Other Expenses	11,471.24	-
Advertising & Promotion	(4,121.85)	(3,302.11)
Advertising & Promotion	22.50	-
Total Cash Flows from Operating Activities	10,826.69	(68,186.91)
Cash Flows from Investing and Financing Activities		
Cash Flows from Other Investing and Financing Activities	(10,826.69)	68,186.91
Total Cash Flows from Investing and Financing Activities	(10,826.69)	68,186.91
Net Increase/ (Decrease) in Cash	-	-
Cash Balances		
Net change in cash for period	-	-

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Auckland Ice Hockey Association Incorporated For the year ended 31 October 2023

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 2023

2023 2022

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Donations

Donations	2,500	3,730
Total Donations	2,500	3,730

Grants

NZIHL Grants & Funding	-	512
Grants and Funding Applications	157,234	120,718
Grants & Funding - Pub Charity	25,000	7,000
Total Grants	182,234	128,230

Total Donations, fundraising and other similar revenue 184,734 131,960

Revenue from providing goods or services

NZJIHL (U21) Team Income	(261)	339
Admirals - Funding and Grants Sponsorship	7,350	6,500
AIHA - ice fee other	477	-
AIHA Ice Fees Junior/Bantam	86,117	60,043
AIHA Ice Fees AHL	143,437	126,539
AIHA Registration	44,132	38,617
Avondale Learn to Play Fees	71,206	65,790
Botany Learn to Play Fees	59,805	48,881
Hockey Camps	17,083	8,915
Merchandise Courier Fees	230	231
Misc Income Other	13,562	-
NZIHL Player Fees	37,961	34,743
NZIHL Team Ticket Sales	128,540	130,453
NZMIHL (U18) Rep Team Income	27,997	22,443
NZJEL (U20) Rep Team Income	-	6,467
NZPIHL (U12) Rep Team Income	15,191	12,344
Sales AIHA Merchandise	22,140	18,553
Swarm - Funding and Grants Sponsorship	6,000	3,000
NZBIHL (U15) Rep Team income	52,607	38,376
Womens Rep Team Income	22,446	19,870
Total Revenue from providing goods or services	756,020	642,104

Interest 2,670 286

Total Analysis of Revenue 943,424 774,349

2023 2022

2. Analysis of Expenses

Costs related to providing goods or services

	2023	2022
ACC Levy	1,482	1,061
Accounting and Consulting Fees	1,320	1,600
Admirals Ice Time	15,339	15,402
Admirals Misc Expenses	376	1,743
Advertising & Promotion	3,537	3,640
AIHA Support expense	10,422	16,023
Audit fees	1,758	1,595
Bad Debts	130	346
Bank Charges	145	120
Computer Expenses	-	3,467
Cost of Goods Sold	18,567	20,568
Credit Card Facility Rental	831	621
Esports Convenience & Processing Fees	21,562	19,534
Equipment Purchases and Repairs	28,452	50,004
Hockey Development Activites	115	-
Ice Time - Avondale Learn to Play	33,177	25,852
Ice Time - Botany Learn To Play	29,839	25,165
Ice Time - Junior/Bantam	68,476	60,554
Ice Time - Hockey Camps	8,589	5,646
Ice Time - AHL	85,913	71,875
Merchant Fees - ANZ	1,716	1,645
Merchant Fees - Website Store	4,590	4,697
Miscellaneous Expenses	2,682	416
NZIHf Expenses	11,293	-
NZIHf Registrations	561	478
NZIHl Game Expenses	156,167	102,648
NZIHl Other Expenses	25,660	37,557
NZMIHL (U18) Ice Time	1,826	3,210
NZJEL (U21) - Rep Team Ice Time and Expenses	-	452
NZJEL (U20) Team Expenses	-	6,526
NZMIHL (U18) Misc expense	-	747
Printing, Stationery & Storage	2,005	2,146
Prizegiving Costs - Trophies/Medals etc	2,581	2,256
Prizegiving Junior Costs	533	-
Prizegiving Seniors Costs	81	-
Salaries & Wages	189,967	201,833
Reimburse Officials	36,544	34,873
Swarm Ice Time	15,339	16,485
Swarm Misc Expenses	-	70
Telephone	1,068	957
NZPIHL (U12) Team Expenses	13,415	12,879
NZBIHL (U15) Team Expenses	59,718	41,176
NZMIHL (U18) Team Expenses	26,553	16,968
Website Expenses	2,547	2,130
Womens Rep Team Expenses	26,129	17,909

Womens Rep Team (NZWIHL Fees)	-	1,029
XERO Subscription	757	719
Total Costs related to providing goods or services	911,763	834,621

	2023	2022
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3. Analysis of Assets

Bank accounts and cash

ANZ 00 Main Account	19,204	14,065
ANZ 01 General	13,198	20,480
Total Bank accounts and cash	32,402	34,545

Debtors and prepayments	4,375	4,592
Inventory	7,971	7,721
Total Analysis of Assets	44,748	46,858

	2023	2022
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4. Analysis of Liabilities

GST	(6,713)	(927)
Creditors and accrued expenses	11,740	39,725
Total Analysis of Liabilities	5,027	38,798

	2023	2022
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5. Accumulated Funds

Retained earnings/Accumulated funds	8,060	68,332
Current year earnings	31,661	(60,272)
Total Accumulated Funds	39,721	8,060

6. Commitments & Contingencies

There are no known commitments or contingent liabilities at year end (2022 \$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 2023 financials year the related party transactions were \$26,041.20 for Jerseys, Michael and web hosting.

8. Events after the Balance date

No significant events have occurred subsequent to 31 October 2023

9. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.