

# Performance Report

Athletics Auckland Incorporated  
For the year ended 30 April 2022

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## INDEPENDENT AUDITOR'S REPORT

### To the Members of Athletics Auckland Incorporated

#### Opinion

We have audited the performance report of Athletics Auckland Incorporated (the Society) on pages 6 to 7 and pages 10 to 23, which comprises the entity information, the statement of financial performance and statement of cash flows for the year ended 30 April 2022, the statement of financial position as at 30 April 2022, and the statement of accounting policies and other explanatory information.

In our opinion,

a.) the performance report on pages 6 to 7 and pages 10 to 23 presents fairly, in all material respects:

- the entity information for the year ended 30 April 2022;
- the financial position of Athletics Auckland Incorporated as at 30 April 2022, and its financial performance, and cash flows for the year then ended

in accordance with the requirements of the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard, issued in New Zealand by the New Zealand Accounting Standards Board.

#### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and of the entity information in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We are independent of Athletics Auckland Incorporated in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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.

An associated company, JSA Limited, which has commonality of one of the shareholders, has assisted with the compilation of the Society's performance report, other than this, we as auditors have no relationship with, or interests in, Athletics Auckland Incorporated.

#### Emphasis of Matter – COVID-19

We draw attention to Note 13 to the performance report, which describes the impact of the COVID-19 outbreak on the Society. Our opinion is not modified in respect of this matter.

## **Information Other Than the Performance Report and Auditor's Report**

The Board is responsible for the other information. The other information comprises the statement of service performance on page 9 but does not include the performance report and our auditor's report thereon.

Our opinion on the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Board's Responsibility for the Performance Report**

The Board is responsible on behalf of the Society for determining that the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework is acceptable in the Society's circumstances and 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 performance 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 performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard, issued in New Zealand by the New Zealand Accounting Standards Board; and

- c.) for such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board 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 Board either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance 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 those charged with governance 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 financial statements 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 performance report, including the disclosures, and whether the performance report represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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 our audit.

### **Restriction on Responsibility**

This report is made solely to the Members, as a body, in accordance with the rules of Athletics Auckland Incorporated. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Members of the Society as a body, for our audit work, for this report, or for the opinions we have formed.

*JSA AUDIT LTD*

**JSA Audit Limited**  
**Parnell, Auckland**  
**23 June 2022**

# Entity Information

## Athletics Auckland Incorporated For the year ended 30 April 2022

'Who are we?', 'Why do we exist?'

### Legal Name of Entity

Athletics Auckland Incorporated

### Entity Type and Legal Basis

Incorporated Society

### Registration Number

221915

### Entity's Purpose or Mission

To provide opportunities for people to compete in athletics to the level that they desire

### Entity Structure

Murray Mckinnon - President

David Sim - Chairman

Jim Hogg - Treasurer

Bryce Hall - Director

Fano Asiata (Jun) - Director

Leigh Keefe - Junior Track & Field Convenor

Dianne Craddock - Cross Country & Road Convenor

Paul Craddock - Acting Track & Field Convenor

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

Affiliated club members registration membership levies, event entry fees, initiated fundraising activities for specific team selections, trust funding applications for wage expenses, equipment purchases or selected team championship events

### Main Methods Used by Entity to Raise Funds

Membership levies, Event Entry Fees, Trust Funding applications

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

The society employs one full time and three part time employees primarily through Trust funding. All other members, officials and coaches are volunteers and we continue to be reliant on the goodwill of these people to continue making our sport one of the biggest on the World Stage.

**Auditors**

JSA Audit Limited

**Physical Address**

51 O'Rorke Road

Penrose

Auckland 1061

**Postal Address**

PO Box 12-123

Penrose

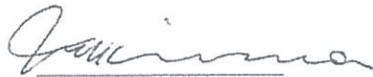
Auckland 1642

# Approval of Financial Report

## Athletics Auckland Incorporated For the year ended 30 April 2022

The executive committee is pleased to present the approved financial report including the historical financial statements of Athletics Auckland Incorporated for year ended 30 April 2022.

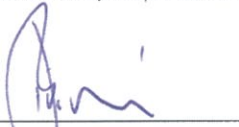
APPROVED



Murray McKinnon

President

Date 23/6/22.



David Sim

Chairman

Date 23/6/22



# Statement of Service Performance

## Athletics Auckland Incorporated For the year ended 30 April 2022

'What did we do?', 'When did we do it?'

**Events and Service Delivery** - Facilitate and support events and services that optimise value to current and future Stakeholders.

**Coaching** - Provide coaching opportunities for athletes to develop their full potential by developing and enhancing coaching in the Auckland region.

**Community Engagement** - Community engagement through effective communication with all stakeholders.

**Operational Quality** - To provide operational quality through financial sustainability, streamlining systems and processes for stakeholders, improving daily operations and excellence in health and safety.

### Description of Entity's Outcomes

Athletics Auckland' Incorporated's (AAI) greatest challenges during the past two years have been in adapting to the restrictions brought about by the COVID pandemic and finding ways of working within these guidelines, and to continue to provide the best support in a safe way for our athletic community. Senior Track and Field adapted to the restrictions by running different event disciplines at different venues, so we were able to continue to give our athletes competition. With the help of our staff, volunteers and clubs, AAI has been able to continue providing events to our community, either virtually, as we did during the lockdowns, or by dividing events across locations when restrictions and limitations on events numbers introduced by Government.

Unfortunately, due to further lockdowns in the Auckland Region in the 2021/22 Season, our Junior Clubs and Children's registration numbers suffered, and our Under 7 and under 15 children registration numbers reduced from 4532 to 2587. This reduced our registration income for these age groups from \$78K to \$48K. There was also a reduction in schools' participation, from 43 schools in 2021, to 11 schools in 2022 due to lockdowns and a decrease in revenue from \$21K to \$5.5K.

Conversely, our Youth and Senior and Masters remained stable or grew in registration numbers and income, as in the case of Masters athlete numbers.

For 2023, we are implementing strategic initiatives focusing on community engagement numbers within our Junior clubs to increase children's registration numbers and school activity with School Athletics Days.

1 - We are re-engaging with our Junior Clubs and collaborating with them on the promotion of a Member Engagement model, using a 'Sales and Retention' approach to increase registrations numbers, while maintaining the same registration fees to get these numbers back up to pre-COVID levels. We are targeting an increase in Children's Registration numbers from 2600 to 5000. The corresponding financial registration increase would bring in \$86K, an increase of \$38K to our registration income.

2 - As part of our community focus we are also re-engaging with Schools to bring back School Athletics Days to Mt Smart and targeting 40 schools, and in income of \$20K.

2022

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

Children registration numbers	2,587
School participation	11

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes.

# Statement of Financial Performance

## Athletics Auckland Incorporated For the year ended 30 April 2022

'How was it funded?' and 'What did it cost?'

	NOTES	2022
<b>Revenue</b>		
Donations, fundraising and other similar revenue	1	46,603
Fees, subscriptions and other revenue from members	1	59,086
Revenue from providing goods or services	1	178,136
Interest, dividends and other investment revenue	1	4,874
Other revenue	1	28,800
<b>Total Revenue</b>		<b>317,499</b>
<b>Expenses</b>		
Volunteer and employee related costs	2	102,025
Costs related to providing goods or service	2	196,258
Other expenses	2	37,706
<b>Total Expenses</b>		<b>335,989</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(18,490)</b>

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes.

# Statement of Financial Position

## Athletics Auckland Incorporated As at 30 April 2022

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 APR 2022
<b>Assets</b>		
<b>Current Assets</b>		
Bank accounts and cash		174,800
Debtors and prepayments	3	4,678
Inventory	3	16,794
Term Deposits		405,785
<b>Total Current Assets</b>		<b>602,057</b>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	5	305,202
<b>Total Non-Current Assets</b>		<b>305,202</b>
<b>Total Assets</b>		<b>907,258</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Creditors and accrued expenses	4	16,603
Employee costs payable	4	5,825
Other current liabilities	4	9,791
<b>Total Current Liabilities</b>		<b>32,218</b>
<b>Total Liabilities</b>		<b>32,218</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>875,041</b>
<b>Accumulated Funds</b>		
Members Equity	6	893,531
Accumulated surpluses or (deficits)	6	(18,490)
<b>Total Accumulated Funds</b>		<b>875,041</b>

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes.

# Statement of Cash Flows

## Athletics Auckland Incorporated For the year ended 30 April 2022

2022

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### Cash Flows from Operating Activities

Donations, fundraising and other similar receipts	9,529
Fees, subscriptions and other receipts from members	59,086
Receipts from providing goods or services	161,911
Interest, dividends and other investment receipts	2,203
Wage Subsidy Received	28,800
GST	(3,461)
Payments to suppliers and employees	(300,032)
<b>Total Cash Flows from Operating Activities</b>	<b>(41,963)</b>

### Cash Flows from Investing and Financing Activities

Payments to acquire property, plant and equipment	(9,161)
Funds Held Received	9,791
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>630</b>

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**Net Increase/(Decrease) in Cash** (41,334)

### Bank Accounts and Cash

Opening cash	216,133
Net change in cash for period	(41,334)
Closing cash	174,800

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This statement should be read in conjunction with the attached Independent Auditor's Report and Notes.

# Statement of Accounting Policies

## Athletics Auckland Incorporated For the year ended 30 April 2022

'How did we do our accounting?'

### 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

The entity has adopted PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting for the year ended 30 April 2022. Before that the entity prepared Special Purpose Financial Statements in accordance with the Incorporated Societies Act 1908. As this is the first year of adoption of the new standard no comparatives have been provided, there was no impact on opening balances.

### 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.

### Income Tax

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

### 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.

### Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Dividends received are recognised on receipt, net of non-refundable tax credits.

Government grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant.

Government grants requiring specified future conditions to be met are recognised as a liability on receipt. The grants are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

### Inventories

Inventories are stated at the lower of cost, determined on a first-in-first-out basis, and net realisable value.

## Property, Plant and Equipment

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to accumulated funds.

The entity has the following depreciation rates:

Building - no depreciation

Office Equipment - 12.5% - 40% DV

Track & Field Equipment - 10% - 67% DV

Cross Country & Road Equipment - 10% - 67% DV

Children Equipment - 0 - 60% DV

# Notes to the Performance Report

## Athletics Auckland Incorporated For the year ended 30 April 2022

2022

### 1. Analysis of Revenue

#### Donations, fundraising and other similar revenue

Board - Grants Received	45,603
Children's Donations	1,000
<b>Total Donations, fundraising and other similar revenue</b>	<b>46,603</b>

#### Fees, subscriptions and other revenue from members

Registrations	59,086
<b>Total Fees, subscriptions and other revenue from members</b>	<b>59,086</b>

#### Revenue from providing goods or services

Administration Levies	18,000
Age Patches	1,855
Board - Track Fee	1,125
Club Affiliation Fee	1,930
Coaching & Development	14,669
Enter Online Income	53,970
Entry Fees	50,592
Equipment Hire - Schools	3,245
Event Management	750
Gym Membership	2,083
Levies	22,091
Miscellaneous Income	4,187
T & F Apparel	2,304
T & F Equip Hire & Event Mmt	1,098
XRun One Event Registrations	236
<b>Total Revenue from providing goods or services</b>	<b>178,136</b>

#### Interest, dividends and other investment revenue

Board - Dividends Received	436
Interest Received	4,438
<b>Total Interest, dividends and other investment revenue</b>	<b>4,874</b>

#### Other revenue

Wage Subsidy	28,800
<b>Total Other revenue</b>	<b>28,800</b>

## 2. Analysis of Expenses

### Volunteer and employee related costs

A.C.C. Expenses	592
Wages & Salaries	101,433
<b>Total Volunteer and employee related costs</b>	<b>102,025</b>

### Costs related to providing goods or services

AAI Administration levy	18,000
Administration Expenses	2,231
Advertising/Marketing	534
Age Patches	3,590
Athletics Development Expenses	863
Auck Road Relay Champs	(122)
Auck X/C Team Race Expenses	482
Auck/NZ Combined Champs	536
Coaching, Coaching Clinics & Workshops	35,508
Computer Software	446
Customs Agent Charges	67
Electricity	1,134
Event Expenses	954
Gear Replacement	1,289
General Expenses	1,464
Grants Dispersed	2,860
Gym - services provided	224
Insurance	2,657
JW FOD South Exps	7,463
Marathon & 1/2 M. Exps	58
Medals	2,264
Meeting Expenses	29,914
Miscellaneous	586
North Harbour XC	2,279
NZ Championship Expenses	2,893
Officials Reimbursement	10,150
Online Entries Dispersed	53,970
Pakuranga XC Exps	2,289
Pukekohe XC Expenses	485
Repairs & Maintenance	1,775
Security Costs	882
Stationery, Printing & Postage	2,152
T&F Apparel Closing Stock	(11,430)
T&F Open Stock Apparel	10,781
Tearoom & Washroom	70
Telephone & Tolls	2,027
Trailer Expenses	63



2022

Transponder Exps	564
Travel & Entertainment	870
Uniforms - T & F	3,436
<b>Total Costs related to providing goods or services</b>	<b>196,258</b>

**Other expenses**

Auditing & Accounting Fees	4,360
AGM Expenses	49
Bank Charges	173
Depreciation	33,138
Foreign Currency Conversion	(13)
<b>Total Other expenses</b>	<b>37,706</b>

2022

**3. Analysis of Assets****Debtors and prepayments**

Interest Accrued	217
Prepayments	1,027
Sundry Debtor & Other Receivables	3,433
<b>Total Debtors and prepayments</b>	<b>4,678</b>

**Inventory**

CC&R Trophies	1,442
Medals	3,923
T & F - Apparel	11,430
<b>Total Inventory</b>	<b>16,794</b>

2022

**4. Analysis of Liabilities****Creditors and accrued expenses**

GST	3,601
Board Income in advance	11,673
Creditors	1,328
<b>Total Creditors and accrued expenses</b>	<b>16,603</b>

**Employee costs payable**

Accrued Wages	1,138
Holiday Pay Owing	4,687
<b>Total Employee costs payable</b>	<b>5,825</b>

**Other current liabilities**

JW FOD Funds Held	9,791
<b>Total Other current liabilities</b>	<b>9,791</b>

2022

## 5. Property, Plant and Equipment

### Buildings

Opening Carrying Amount	141,656
<b>Closing Carrying Amount</b>	<b>141,656</b>

### Office Equipment

Opening Carrying Amount	3,341
Depreciation	(51)
<b>Closing Carrying Amount</b>	<b>3,290</b>

### Plant and Equipment

Opening Carrying Amount	184,183
Purchases	9,161
Depreciation	(33,087)
<b>Closing Carrying Amount</b>	<b>160,257</b>

<b>Total Property, Plant and Equipment</b>	<b>305,202</b>
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2022

## 6. Accumulated Funds

### Accumulated Funds

Opening Balance	893,531
Accumulated surpluses or (deficits)	(18,490)
<b>Total Accumulated Funds</b>	<b>875,041</b>

<b>Total Accumulated Funds</b>	<b>875,041</b>
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2022

## Members Equity

### Members Equity

Board - General fund	642,931
Board John Walker Fund	11,000
Track & Field Funds	(79,455)
CC & R Funds	154,776
Children's Funds Opening Bal	164,279
<b>Total Members Equity</b>	<b>893,532</b>

## 7. Commitments

There are no commitments as at 30 April 2022 (Last year - nil).

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 April 2022 (Last year - nil).

## **9. Committed Limits/Balances and Credit Cards**

The entity has a Society Account which has facility limit of \$10,000 and a Visa Business account which has a limit of \$5,000 with ASB Bank.

## **10. Related Parties**

There were no transactions involving related parties during the financial year.

## **11. Events After the Balance Date**

There were no material events subsequent to 30 April 2022 and up until the authorisation of the Performance Report for issue, that have not been disclosed elsewhere in the Performance Report.

## **12. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.

## **13. COVID-19 and Impact**

The entity is aware COVID-19 was declared a global health pandemic on the 31 January 2020 by the World Health Organisation. The subsequent announcements by the New Zealand Government regarding all non-essential businesses were to close on the 26 March 2020 for two months and the subsequent partial lockdown later in August 2020 and again on 17 August 2021 has impacted both the entity's suppliers and customers.

Ongoing lockdowns may change the entity's financial performance which supports the going concern assumption under which these financial statements have been prepared.

At the signing of the performance report, it is not possible to quantify accurately the financial impact of this pandemic on the entity and its future operations.

## **14. First Time Adoption of Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) Standards PBE SFR-A (NFP)**

The entity did not prepare the performance report as per the Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) standards PBE SFR-A (NFP). The results of the entity are reported under Tier 3 requirements from the 30 April 2022 financial year.

As per PBE SFR-A (NFP) standards, comparative information is not required. The prior year financial statements for the entity are available to view on the Companies Office website.

# Appendix - Statement of Financial Performance by Divisions

## Athletics Auckland Incorporated For the year ended 30 April 2022

'How was it funded?' and 'What did it cost?'

	BOARD	TRACK & FIELD	CROSS COUNTRY & ROAD	JUNIORS	2022 TOTAL
<b>Revenue</b>					
<b>Donations, fundraising and other similar revenue</b>					
Board - Grants Received	45,603	-	-	-	45,603
Children's Donations	-	-	-	1,000	1,000
<b>Total Donations, fundraising and other similar revenue</b>	<b>45,603</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>46,603</b>
<b>Fees, subscriptions and other revenue from members</b>					
Registrations	59,086	-	-	-	59,086
<b>Total Fees, subscriptions and other revenue from members</b>	<b>59,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,086</b>
<b>Revenue from providing goods or services</b>					
12/13 IP Auckland	-	-	-	1,999	1,999
12/13 IP Counties Manukau	-	-	-	1,999	1,999
AAI Combined Champs	-	717	-	-	717
Age Patches	-	-	-	1,855	1,855
Auck Road Champs	-	-	2,604	-	2,604
Auck XC Champs	-	-	3,764	-	3,764
Auck XC Team Race	-	-	3,682	-	3,682
Auckland Ch Champ Entries	-	-	-	6,777	6,777
Board - Track Fee	1,125	-	-	-	1,125
Administration Levies	18,000	-	-	-	18,000
Club Affiliation Fee	1,930	-	-	-	1,930
Coaching Courses	4,070	-	-	-	4,070
Enter Online Income	53,970	-	-	-	53,970
Equipment Hire - Schools	-	3,245	-	-	3,245
Event Management	750	-	-	-	750
Gym Membership	2,083	-	-	-	2,083
Hot Meet Entry Fees	-	11,171	-	-	11,171
JW Field of Dreams Services	7,463	-	-	-	7,463
Miscellaneous Income	4,187	-	-	-	4,187
National XC Champs	-	-	9,523	-	9,523
NHB XC	-	-	3,844	-	3,844
NZ T&F Champs Accommodation	-	322	-	-	322
Officials Courses Holding Acc	-	3,137	-	-	3,137
Pakuranga XC	-	-	3,618	-	3,618
Pukekohe XC	-	-	3,065	-	3,065

This statement should be read in conjunction with the attached Independent Auditor's Report and Notes.

	BOARD	TRACK & FIELD	CROSS COUNTRY & ROAD	JUNIORS	2022 TOTAL
Schools Meet Officials	-	10,250	-	-	10,250
Southland Centennial Levies	-	-	615	-	615
T & F - Ak Champ Entries	-	8,034	-	-	8,034
T & F Apparel	-	2,304	-	-	2,304
T & F Equip Hire & Event Mmt	-	1,098	-	-	1,098
XC&R Race Levies	-	-	700	-	700
XRun One Event Registrations	-	-	236	-	236
<b>Total Revenue from providing goods or services</b>	<b>93,578</b>	<b>40,277</b>	<b>31,650</b>	<b>12,631</b>	<b>178,136</b>
<b>Interest, dividends and other investment revenue</b>					
Board - Dividends Received	436	-	-	-	436
Interest Received - Board	2,213	-	-	-	2,213
Interest Received - C C & R	-	-	534	-	534
Interest Received - Children	-	-	-	1,179	1,179
Interest Received - T & F	-	511	-	-	511
<b>Total Interest, dividends and other investment revenue</b>	<b>2,649</b>	<b>511</b>	<b>534</b>	<b>1,179</b>	<b>4,874</b>
<b>Other revenue</b>					
Wage Subsidy	28,800	-	-	-	28,800
<b>Total Other revenue</b>	<b>28,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,800</b>
<b>Total Revenue</b>	<b>229,716</b>	<b>40,788</b>	<b>32,184</b>	<b>14,810</b>	<b>317,499</b>
<b>Expenses</b>					
<b>Volunteer and employee related costs</b>					
A.C.C. Expenses	592	-	-	-	592
Wages - Athletic Development	24,901	-	-	-	24,901
Wages Competition Coordinator	30,028	-	-	-	30,028
Wages & Salaries	46,505	-	-	-	46,505
<b>Total Volunteer and employee related costs</b>	<b>102,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,025</b>
<b>Costs related to providing goods or service</b>					
AAI Administration Levy	-	6,000	-	-	6,000
AAI Administration levy	-	-	-	6,000	6,000
AAI Board levy	-	-	6,000	-	6,000
Administration Expenses	-	-	400	-	400
Administration Expenses	-	-	-	1,831	1,831
Advertising/Marketing	534	-	-	-	534
Age Patches	-	-	-	3,590	3,590
Akl XC Champs	-	-	1,031	-	1,031
Athletics Development Expenses	863	-	-	-	863
Auck Road Champs	-	-	700	-	700
Auck Road Relay Champs	-	-	(122)	-	(122)
Auck T&F Champs	-	5,664	-	-	5,664
Auck X/C Team Race Expenses	-	-	482	-	482
Auck/NZ Combined Champs	-	536	-	-	536
Auckland Junior Champs	-	-	-	3,484	3,484

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	BOARD	TRACK & FIELD	CROSS COUNTRY & ROAD	JUNIORS	2022 TOTAL
Coach Manager	29,153	-	-	-	29,153
Coaching	-	240	-	-	240
Coaching - Aspire Academy	5,530	-	-	-	5,530
Coaching - Clinics & Workshops	585	-	-	-	585
Computer Software	446	-	-	-	446
Customs Agent Charges	-	-	67	-	67
Electricity	1,134	-	-	-	1,134
Event Expenses	-	-	954	-	954
Freight & Courier	-	-	8	-	8
Gear Replacement	-	1,289	-	-	1,289
General Expenses	-	720	-	-	720
General Office Expenses	744	-	-	-	744
Grants Dispersed	2,860	-	-	-	2,860
Gym - services provided	224	-	-	-	224
Hot Meet Expenses	-	898	-	-	898
Insurance	2,657	-	-	-	2,657
JW FOD South Exps	7,463	-	-	-	7,463
Marathon & 1/2 M. Exps	-	-	58	-	58
Medals & Trophies	-	-	715	-	715
Medals, Ribbons, Trophies & Exps	-	-	-	1,549	1,549
Miscellaneous	586	-	-	-	586
National XC Champs	-	-	10,749	-	10,749
North Harbour XC	-	-	2,279	-	2,279
NZ Championship Expenses	-	2,893	-	-	2,893
Officials Reimbursement	-	10,150	-	-	10,150
Online Entries Dispersed	53,970	-	-	-	53,970
Pakuranga XC Exps	-	-	2,289	-	2,289
Photo timing	-	480	-	-	480
Photocopier/Printer Expenses	2,014	-	-	-	2,014
Postage	42	-	-	-	42
Pukekohe XC Expenses	-	-	485	-	485
Repairs & Maintenance	124	-	-	-	124
Repairs & Maintenance	-	1,127	-	-	1,127
Repairs & Maintenance	-	-	524	-	524
School Expenses	-	17	-	-	17
Security Costs	882	-	-	-	882
Stationery	61	-	-	-	61
Stationery & Printing	-	-	26	-	26
T & F - Rule Books	-	800	-	-	800
T & F J Walker Mile	-	1,628	-	-	1,628
T & F Officials	-	2,659	-	-	2,659
T&F Apparel Closing Stock	-	(11,430)	-	-	(11,430)
T&F Equip Hire - Event Mgt	-	448	-	-	448
T&F Open Stock Apparel	-	10,781	-	-	10,781
Tearoom & Washroom	70	-	-	-	70

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	BOARD	TRACK & FIELD	CROSS COUNTRY & ROAD	JUNIORS	2022 TOTAL
Telephone & Tolls	2,027	-	-	-	2,027
Trailer Expenses	-	-	63	-	63
Transponder Exps	-	-	564	-	564
Travel & Entertainment	870	-	-	-	870
Uniforms - T & F	-	3,436	-	-	3,436
XC Grand Prix/Other Races	-	-	1,355	-	1,355
<b>Total Costs related to providing goods or service</b>	<b>112,840</b>	<b>38,336</b>	<b>28,627</b>	<b>16,454</b>	<b>196,258</b>
<b>Other expenses</b>					
Auditing & Accounting Fees	4,360	-	-	-	4,360
AGM Expenses	49	-	-	-	49
Bank Charges	173	-	-	-	173
Depreciation - Board	805	-	-	-	805
Depreciation - C C & R	-	-	5,232	-	5,232
Depreciation - Children	-	-	-	727	727
Depreciation - T & F	-	26,374	-	-	26,374
Foreign Currency Conversion	-	-	-	(13)	(13)
<b>Total Other expenses</b>	<b>5,387</b>	<b>26,374</b>	<b>5,232</b>	<b>714</b>	<b>37,706</b>
<b>Total Expenses</b>	<b>220,252</b>	<b>64,710</b>	<b>33,859</b>	<b>17,168</b>	<b>335,989</b>
<b>Surplus/(Deficit) for the Year</b>	<b>9,464</b>	<b>(23,922)</b>	<b>(1,674)</b>	<b>(2,358)</b>	<b>(18,490)</b>

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