

Performance Report

Athletics Auckland Incorporated
For the year ended 30 April 2023

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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 11 to 24, which comprises the entity information, the statement of financial performance and statement of cash flows for the year ended 30 April 2023, the statement of financial position as at 30 April 2023, and the statement of accounting policies and other explanatory information.

In our opinion,

a.) the performance report on pages 6 to 7 and pages 11 to 24 presents fairly, in all material respects:

- the entity information for the year ended 30 April 2023;
- the financial position of Athletics Auckland Incorporated as at 30 April 2023, 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.

Information Other Than the Performance Report and Auditor's Report

The Board is responsible for the other information. The other information comprises the approval of financial report on page 8 and the statement of service performance on pages 9 to 10, 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) 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 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 the Board 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
06 July 2023

Entity Information

Athletics Auckland Incorporated For the year ended 30 April 2023

'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

Bryce Hall - Chairman

David Sim - Director

James Hogg - Treasurer

Fano Asiata (Jun) - Director

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

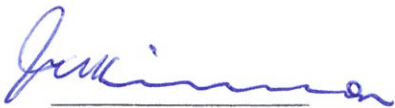
Auckland 1642

Approval of Financial Report

Athletics Auckland Incorporated
For the year ended 30 April 2023

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 2023.

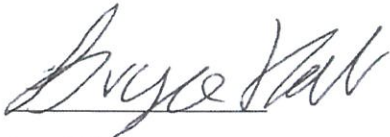
APPROVED



Murray McKinnon

President

Date 6 JULY 2023.



Bryce Hall

Chairman

Date 6 July 2023

Statement of Service Performance

Athletics Auckland Incorporated

For the year ended 30 April 2023

'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

Events and Service Delivery

2022/23 Season was a return from Covid restrictions and back to events resuming at a pre-pandemic era. Cross Country and Road Season which runs from April to the end of September ran a full programme of events which saw good entry numbers and a welcome return to racing.

The Track & Field season saw major drainage/relaying of the track at Mt Smart #2 Arena which saw the venue unusable for the whole summer season. A full calendar of events went ahead using other venues around Auckland – splitting throws and track events enabling all stakeholders to participate at their preferred level. Together with the most up to date track in the country T&F were able to obtain grant funding to provide a new Thor throwing cage, an asset for athletes of all ages from both clubs through to schools who use the venue. This did, however, have an influence on schools using the venue during the 22/23 season as they were required to find alternative venues.

Our Officials were available to help with events when requested. Auckland selected its largest ever Team of 197 athletes - 98 women and 99 men - to represent the Centre at the 2023 NZ T&F Championships at Newtown Park in Wellington with the inclusion this year of Un U16 age grade. We look forward to a full calendar of events back at Mt Smart for the 2023/24 season.

The Junior Section included for the 2022/23 season “The Dame Valerie Adams Trophy Club Competition”. Athletes earned points for their club by competing in each ribbon day event (on the calendar) over the series. The top club at the conclusion of the series was awarded the trophy.

Coaching

Athletics Auckland has continued to support the Coach membership process through Athletics NZ, which has been in effect for three seasons. The Community coach membership is designed for the club coach, parent-coach, or Foundation programme coach, who works with squads on a regular basis, throughout the athletic season.

Community Engagement

In a combined effort to lift junior numbers for the 2022-2023 summer season, the Athletics Auckland Board, the Auckland Junior Track and field section (AJT&F) and Athletics New Zealand (ANZ) developed a co-ordinated plan with a range of initiatives to increase registrations. These initiatives included: the co-ordination of Club Open days and the ANZ “Run, Jump, or throw. Give it a go!” marketing campaign as a lead into the season; and Athletics Auckland staff liaising with clubs about plans for the new season and how they could assist with those plans.

The Junior delegates also created a Covid-19 relief fund. This provided the opportunity for clubs to apply for a grant up to the value of \$1,000 to support activities to drive registrations for the 2022/23 season. 13 Clubs lodged an application and made the most of the funding received. The upshot of all these initiatives was an increase in the number of Junior athletes (under 14) in the Auckland region from 2,600 for the 2021-2022 season to 4,495 for the 2022-2023 season which is essentially the number of athletes that we had before the Covid-19 pandemic and two years of Government introduced lockdowns.

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

Operational Quality

At the Board level, we will be updating our strategic plan over the 2023-2024 period to provide direction for the ongoing development and improving attractiveness of the sport over the life of the strategic plan. The future of athletics in the Auckland region will be guided by the vision we have for the sport, by the needs of our community, and what we are all collectively prepared to work towards over this period.

	2023	2022
Description and Quantification of the Entity's Outputs		
Children registration numbers	4,495	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 2023

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

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	183,135	46,603
Fees, subscriptions and other revenue from members	1	83,773	59,086
Revenue from providing goods or services	1	180,120	178,136
Interest, dividends and other investment revenue	1	12,393	4,874
Other revenue	1	13,267	28,800
Total Revenue		472,688	317,499
Expenses			
Volunteer and employee related costs	2	122,025	102,025
Costs related to providing goods or service	2	230,672	196,258
Grants and donations made	2	13,000	-
Other expenses	2	64,694	37,706
Total Expenses		430,391	335,989
Surplus/(Deficit) for the Year		42,297	(18,490)

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 2023

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

	NOTES	30 APR 2023	30 APR 2022
Assets			
Current Assets			
Bank accounts and cash		174,782	174,800
Debtors and prepayments	3	4,171	4,678
Inventory	3	13,186	16,794
Term Deposits		398,163	405,785
Total Current Assets		590,302	602,057
Non-Current Assets			
Property, Plant and Equipment	5	360,481	305,202
Total Non-Current Assets		360,481	305,202
Total Assets		950,783	907,258
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	17,625	16,603
Employee costs payable	4	7,509	5,825
Other current liabilities	4	8,311	9,791
Total Current Liabilities		33,445	32,218
Total Liabilities		33,445	32,218
Total Assets less Total Liabilities (Net Assets)		917,338	875,041
Accumulated Funds			
Members Equity	6	875,041	893,532
Accumulated surpluses or (deficits)	6	42,297	(18,491)
Total Accumulated Funds		917,338	875,041

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 2023

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	191,641	9,529
Fees, subscriptions and other receipts from members	83,773	59,086
Receipts from providing goods or services	179,164	161,911
Interest, dividends and other investment receipts	17,882	2,203
Cash receipts from other operating activities	13,267	-
Wage Subsidy Received	-	28,800
GST	(4,182)	(3,461)
Payments to suppliers and employees	(355,044)	(300,032)
Donations or grants paid	(13,000)	-
Total Cash Flows from Operating Activities	113,501	(41,963)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(112,037)	(9,161)
Funds Held Received	(1,480)	9,791
Cash flows from other investing and financing activities	(1)	-
Total Cash Flows from Investing and Financing Activities	(113,518)	630
Net Increase/(Decrease) in Cash	(17)	(41,334)
Bank Accounts and Cash		
Opening cash	174,800	216,133
Net change in cash for period	(17)	(41,334)
Closing cash	174,782	174,800

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 2023

'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

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

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 2023

	2023	2022
1. Analysis of Revenue		
<u>Donations, fundraising and other similar revenue</u>		
Board - Grants Received	70,471	45,603
Childrens Grants (per Board)	20,000	-
T & F - Grants (per Board)	92,664	-
Children's Donations	-	1,000
Total Donations, fundraising and other similar revenue	183,135	46,603
<u>Fees, subscriptions and other revenue from members</u>		
Registrations	83,773	59,086
Total Fees, subscriptions and other revenue from members	83,773	59,086
<u>Revenue from providing goods or services</u>		
Administration Levies	18,000	18,000
Age Patches	1,864	1,855
Board - Track Fee	-	1,125
Club Affiliation Fee	1,975	1,930
Coaching & Development	4,623	14,669
Enter Online Income	55,823	53,970
Entry Fees	58,358	50,592
Equipment Hire - Schools	610	3,245
Event Management	750	750
Gym Membership	3,057	2,083
Levies	18,761	22,091
Miscellaneous Income	672	4,187
T & F - Equipment Account	169	-
T & F Apparel	4,957	2,304
T & F Equip Hire & Event Mmt	1,204	1,098
Travel Card	9,076	-
XRun One Event Registrations	223	236
Total Revenue from providing goods or services	180,120	178,136
<u>Interest, dividends and other investment revenue</u>		
Board - Dividends Received	430	436
Interest Received	11,963	4,438
Total Interest, dividends and other investment revenue	12,393	4,874
<u>Other revenue</u>		
GST Refunded to Board	13,267	-
Wage Subsidy	-	28,800
Total Other revenue	13,267	28,800

2023

2022

2. Analysis of Expenses

Volunteer and employee related costs

A.C.C. Expenses	600	592
Wages & Salaries	121,425	101,433
Total Volunteer and employee related costs	122,025	102,025

Costs related to providing goods or services

AAI Administration levy	18,000	18,000
Administration Expenses	3,557	2,231
Advertising/Marketing	279	534
Age Patches	3,567	3,590
Athletics Development Expenses	886	863
Auck Road Relay Champs	169	(122)
Auck X/C Team Race Expenses	1,203	482
Auck XC Mixed Distance Expense	860	-
Auck/NZ Combined Champs	260	536
Coaching, Coaching Clinics & Workshops	31,680	35,508
CC & R Gear Replacement	6,411	-
Computer Software	491	446
Customs Agent Charges	83	67
Electricity	1,237	1,134
Event Expenses	51	954
Gear Replacement	10,490	1,289
General Expenses	723	1,464
Grants Dispersed	10,791	2,860
Gym - services provided	264	224
Gym Equipment Exp	307	-
Halberg Games Expenses	236	-
Insurance	2,769	2,657
JW FOD South Exps	1,480	7,463
JW-Millie Sampson Mile	2,571	-
Marathon & 1/2 M. Exps	340	58
Medals	691	2,264
Meeting Expenses	18,245	29,914
Miscellaneous	53	586
National Road Champs Expenses	9,377	-
North Harbour XC	2,080	2,279
NZ Championship Expenses	6,111	2,893
Officials Reimbursement	9,550	10,150
Online Entries Dispersed	55,823	53,970
Pakuranga XC Exps	2,508	2,289
Pentathlon	197	-
Photocopier/Printing Expenses	197	-
Pukekohe XC Expenses	50	485

	2023	2022
Relay Day	3,219	-
Repairs & Maintenance	3,299	1,775
Security Costs	632	882
Stationery, Printing & Postage	2,089	2,152
T & F Customs Agents Charges	51	-
T&F Apparel Closing Stock	(9,285)	(11,430)
T&F Open Stock Apparel	11,430	10,781
Tearoom & Washroom	188	70
Telephone & Tolls	1,728	2,027
Trailer Expenses	111	63
Transponder Exps	-	564
Travel & Entertainment	957	870
Travel Card Expenses	9,076	-
Vehicle Expenses	698	-
Uniforms - T & F	2,892	3,436
Total Costs related to providing goods or services	230,672	196,258
Grants and donations made		
Donations Expenses	13,000	-
Total Grants and donations made	13,000	-
Other expenses		
Auditing & Accounting Fees	5,360	4,360
AGM Expenses	22	49
Bad Debts	196	-
Bank Charges	255	173
Depreciation	56,759	33,138
Foreign Currency Conversion	12	(13)
Loss on Sale/Scrapping	1,607	-
Miscellaneous Expense	483	-
Total Other expenses	64,694	37,706
	2023	2022

3. Analysis of Assets

Debtors and prepayments		
Interest Accrued	727	217
Prepayments	28	1,027
Sundry Debtor & Other Receivables	3,416	3,433
Total Debtors and prepayments	4,171	4,678
Inventory		
CC&R Trophies	978	1,442
Medals	2,923	3,923
T & F - Apparel	9,285	11,430
Total Inventory	13,186	16,794

	2023	2022
4. Analysis of Liabilities		
Creditors and accrued expenses		
GST	(581)	3,601
Board Income in advance	9,260	11,673
Creditors	429	1,328
Unexpended Grants Board	8,505	-
XCR Income in Advance	12	-
Total Creditors and accrued expenses	17,625	16,603
Employee costs payable		
Accrued Wages	2,101	1,138
Holiday Pay Owing	5,408	4,687
Total Employee costs payable	7,509	5,825
Other current liabilities		
JW FOD Funds Held	8,311	9,791
Total Other current liabilities	8,311	9,791
	2023	2022

5. Property, Plant and Equipment

Buildings		
Opening Carrying Amount	141,656	141,656
Closing Carrying Amount	141,656	141,656
Office Equipment		
Opening Carrying Amount	3,290	3,341
Purchases	1,920	-
Depreciation	(41)	(51)
Closing Carrying Amount	5,169	3,290
Plant and Equipment		
Opening Carrying Amount	160,257	184,183
Purchases	109,672	9,161
Depreciation	(56,273)	(33,087)
Closing Carrying Amount	213,656	160,257
Total Property, Plant and Equipment	360,481	305,202
	2023	2022

6. Accumulated Funds

Accumulated Funds		
Opening Balance	875,041	893,531
Accumulated surpluses or (deficits)	42,297	(18,490)
Total Accumulated Funds	917,338	875,041
Total Accumulated Funds	917,338	875,041

2023

2022

Members Equity

Members Equity

Board - General fund	652,395	642,931
Board John Walker Fund	11,000	11,000
Track & Field Funds	(103,137)	(79,455)
CC & R Funds	153,102	154,776
Children's Funds Opening Bal	161,681	164,279
Total Members Equity	875,041	893,532

7. Commitments

There are no commitments as at 30 April 2023 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 April 2023 (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 2023 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.

Appendix - Statement of Financial Performance by Divisions

Athletics Auckland Incorporated For the year ended 30 April 2023

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

	BOARD	TRACK&FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
Revenue					
Donations, fundraising and other similar revenue					
Board - Grants Received	70,471	-	-	-	70,471
Childrens Grants (per Board)	-	-	-	20,000	20,000
T & F - Grants (per Board)	-	92,664	-	-	92,664
Total Donations, fundraising and other similar revenue	70,471	92,664	-	20,000	183,135
Fees, subscriptions and other revenue from members					
Registrations	83,773	-	-	-	83,773
Total Fees, subscriptions and other revenue from members	83,773	-	-	-	83,773
Revenue from providing goods or services					
AAI Combined Champs	-	559	-	-	559
Age Patches	-	-	-	1,864	1,864
Auck Road Champs	-	-	3,073	-	3,073
Auck Road Relay Champ Entries	-	-	2,039	-	2,039
Auck XC Champs	-	-	3,294	-	3,294
Auck XC Team Race	-	-	3,989	-	3,989
Auck XC Mixed Distance Income	-	-	2,836	-	2,836
Auckland Ch Champ Entries	-	-	-	10,749	10,749
Administration Levies	18,000	-	-	-	18,000
Club Affiliation Fee	1,975	-	-	-	1,975
Coaching Courses	3,076	-	-	-	3,076
Enter Online Income	55,823	-	-	-	55,823
Equipment Hire - Schools	-	610	-	-	610
Event Management	750	-	-	-	750
Gym Membership	3,057	-	-	-	3,057
Hot Meet Entry Fees	-	12,919	-	-	12,919
JW Field of Dreams Services	1,480	-	-	-	1,480
Miscellaneous Income	672	-	-	-	672
National Road Champs	-	-	7,695	-	7,695
NHB XC	-	-	3,520	-	3,520
NZ T&F Champs Accommodation	-	987	-	-	987
Official Courses	67	-	-	-	67
Pakuranga XC	-	-	3,791	-	3,791
Pentathlon Entries	-	-	-	936	936

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

	BOARD	TRACK&FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
Relay Entries	-	-	-	3,757	3,757
Schools Meet Officials	-	9,550	-	-	9,550
Southland Centennial Levies	-	-	1,006	-	1,006
T & F - Ak Champ Entries	-	5,526	-	-	5,526
T & F - Equipment Account	-	169	-	-	169
T & F Apparel	-	4,957	-	-	4,957
T & F Equip Hire & Event Mmt	-	1,204	-	-	1,204
Travel Card	9,076	-	-	-	9,076
XC&R Race Levies	-	-	894	-	894
XRun One Event Registrations	-	-	223	-	223
Total Revenue from providing goods or services	93,975	36,480	32,359	17,306	180,120
<u>Interest, dividends and other investment revenue</u>					
Board - Dividends Received	430	-	-	-	430
Interest Received - Board	5,882	-	-	-	5,882
Interest Received - C C & R	-	-	1,531	-	1,531
Interest Received - Children	-	-	-	3,086	3,086
Interest Received - T & F	-	1,465	-	-	1,465
Total Interest, dividends and other investment revenue	6,312	1,465	1,531	3,086	12,393
<u>Other revenue</u>					
GST Refunded to Board	13,267	-	-	-	13,267
Total Other revenue	13,267	-	-	-	13,267
Total Revenue	267,797	130,609	33,889	40,392	472,688
<u>Expenses</u>					
<u>Volunteer and employee related costs</u>					
A.C.C. Expenses	600	-	-	-	600
Wages - Athletic Development	36,449	-	-	-	36,449
Wages Competition Coordinator	37,390	-	-	-	37,390
Wages & Salaries	47,586	-	-	-	47,586
Total Volunteer and employee related costs	122,026	-	-	-	122,026
<u>Costs related to providing goods or service</u>					
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	-	-	-	3,157	3,157
Advertising/Marketing	279	-	-	-	279
Age Patches	-	-	-	3,567	3,567
Akl XC Champs	-	-	973	-	973
Athletics Development Expenses	886	-	-	-	886
Auck Road Champs	-	-	872	-	872
Auck Road Relay Champs	-	-	169	-	169
Auck T&F Champs	-	2,777	-	-	2,777

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

	BOARD	TRACK&FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
Auck X/C Team Race Expenses	-	-	1,203	-	1,203
Auck XC Mixed Distance Expense	-	-	860	-	860
Auck/NZ Combined Champs	-	260	-	-	260
Auckland Junior Champs	-	-	-	6,037	6,037
CC & R Gear Replacement	-	-	6,411	-	6,411
Coach Manager	29,671	-	-	-	29,671
Coaching - Aspire Academy	1,871	-	-	-	1,871
Coaching - Clinics & Workshops	138	-	-	-	138
Computer Software	491	-	-	-	491
Customs Agent Charges	-	-	83	-	83
Electricity	1,237	-	-	-	1,237
Event Expenses	-	-	51	-	51
Gear Replacement	-	10,490	-	-	10,490
General Expenses	-	390	-	-	390
General Office Expenses	333	-	-	-	333
Grants Dispersed	10,791	-	-	-	10,791
Gym - services provided	264	-	-	-	264
Gym Equipment Exp	307	-	-	-	307
Halberg Games Expenses	-	236	-	-	236
Hot Meet Expenses	-	1,986	-	-	1,986
Insurance	2,769	-	-	-	2,769
JW FOD South Exps	1,480	-	-	-	1,480
JW-Millie Sampson Mile	-	2,571	-	-	2,571
Marathon & 1/2 M. Exps	-	-	340	-	340
Medals & Trophies	-	-	691	-	691
Miscellaneous	54	-	-	-	53
National Road Champs Expenses	-	-	9,377	-	9,377
North Harbour XC	-	-	2,080	-	2,080
NZ Championship Expenses	-	6,111	-	-	6,111
Officials Reimbursement	-	9,550	-	-	9,550
Online Entries Dispersed	55,823	-	-	-	55,823
Pakuranga XC Exps	-	-	2,508	-	2,508
Pentathlon	-	-	-	197	197
Photo timing	-	1,453	-	-	1,453
Photocopier/Printer Expenses	1,989	-	-	-	1,989
Photocopier/Printing Expenses	-	197	-	-	197
Postage	13	-	-	-	13
Pukekohe XC Expenses	-	-	50	-	50
Relay Day	-	-	-	3,219	3,219
Repairs & Maintenance	-	3,152	-	-	3,152
Repairs & Maintenance	-	-	147	-	147
Security Costs	632	-	-	-	632
Stationery	35	-	-	-	35
Stationery & Printing	-	-	52	-	52
T & F Customs Agents Charges	-	51	-	-	51

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	BOARD	TRACK&FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
T&F Apparel Closing Stock	-	(9,285)	-	-	(9,285)
T&F Equip Hire - Event Mgt	-	491	-	-	491
T&F Open Stock Apparel	-	11,430	-	-	11,430
Tearoom & Washroom	188	-	-	-	188
Telephone & Tolls	1,728	-	-	-	1,728
Trailer Expenses	-	-	111	-	111
Travel & Entertainment	957	-	-	-	957
Uniforms - T & F	-	2,892	-	-	2,892
Travel Card Expenses	9,076	-	-	-	9,076
Vehicle Expenses	698	-	-	-	698
XC Grand Prix/Other Races	-	-	3,656	-	3,656
Total Costs related to providing goods or service	121,708	50,752	36,036	22,176	230,672
Grants and donations made					
Donations Expenses	-	-	-	13,000	13,000
Total Grants and donations made	-	-	-	13,000	13,000
Other expenses					
Auditing & Accounting Fees	5,360	-	-	-	5,360
AGM Expenses	22	-	-	-	22
Bad Debts	196	-	-	-	196
Bank Charges	217	-	38	-	255
Depreciation - Board	719	-	-	-	719
Depreciation - C C & R	-	-	2,743	-	2,743
Depreciation - Children	-	-	-	20,960	20,960
Depreciation - T & F	-	32,337	-	-	32,337
Foreign Currency Conversion	-	-	-	12	12
Loss on Sale/Scrapping	-	1,607	-	-	1,607
Miscellaneous Expense	-	483	-	-	483
Total Other expenses	6,514	34,427	2,781	20,972	64,694
Total Expenses	250,247	85,179	38,816	56,148	430,391
Surplus/(Deficit) for the Year	17,551	45,430	(4,927)	(15,756)	42,297

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