

# Performance Report

Athletics Auckland Incorporated  
For the year ended 30 April 2024

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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 2024, the statement of financial position as at 30 April 2024, 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 2024;
- the financial position of Athletics Auckland Incorporated as at 30 April 2024, 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.

Other than in our capacity as auditor we 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**  
**23 July 2024**

# Entity Information

Athletics Auckland Incorporated  
For the year ended 30 April 2024

'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

Judy Revell - Director

Chris Day - Director

Julia Ratcliffe - Appointed

Dianne Craddock - Cross Country & Road Convenor

Paul Craddock - Acting Track & Field Convenor

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.

## Entity Information

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### 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 2024

The executive committee is pleased to present the approved financial report including the historical financial statements of Athletics Auckland Incorporated for the year ended 30 April 2024.

APPROVED



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Murray McKinnon

President

Date: 23/07/2024



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Bryce Hall

Chairman

Date : 23/07/2024



# Statement of Service Performance

Athletics Auckland Incorporated  
For the year ended 30 April 2024

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

A full season of events was run across all three sections of the sport.

Cross Country and Road Season which runs from April to the end of September ran a full programme including a new initiative for the 2024 winter season being the XCR Winter League.

The Track & Field season saw a return to events at Mt Smart Stadium after major drainage and track works meant the venue was unavailable for the entirety of the 22/23 summer season.

Our Officials were available to help with events when requested.

Auckland selected a large team to compete at the 2024 NZ T&F Championships at Newtown Park in Wellington with the inclusion this year of an U16 age grade.

The Junior Section included for the 2023/24 season the GO! Series which is a teams based inter-club competition. The series was competed across 3 days of events with athletes earning points for their club team. "The Dame Valerie Adams Trophy Club Competition" series continued for a second year. The Junior section also ran with its usual series of championship events including relays, pentathlon and the junior championships.

The Auckland Centre hosted the 2024 North Island Colgate Games at Mt Smart between 4<sup>th</sup> and 7<sup>th</sup> of January 2024 with almost 1,300 young athletes in attendance across 3 sparkling days of competition and camaraderie.

## Coaching

Athletics Auckland has continued to support the Coach membership process through Athletics NZ, which has been in effect for four 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 an effort to lift junior numbers for the 2023-2024 summer season, the Athletics Auckland Board arranged promotional activities through a radio advertising promotional campaign.

The campaign, together with initiatives through Social Media were designed to increase community engagement.

Learnings from both of these areas will be applied to future initiatives in the marketing and social media space.

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

## Statement of Service Performance

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### Operational Quality

Our Health & Safety Plan was reviewed and updated in the lead-in to the 2023/2024 summer season.

The Board is working through an update of its strategic plan which has included member feedback and a number of internal Board workshops.

	2024	2023
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<b>Description and Quantification of the Entity's Outputs</b>		
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Children registration numbers	4,511	4,495
School Participation	36	-
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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 2024

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

	NOTES	2024	2023
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	94,608	183,135
Fees, subscriptions and other revenue from members	1	105,492	83,773
Revenue from providing goods and services	1	299,587	180,120
Interest, dividends and other investment revenue	1	21,935	12,393
Other revenue	1	663	13,267
<b>Total Revenue</b>		<b>522,284</b>	<b>472,688</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	165,164	151,697
Costs related to providing goods or services	2	265,788	201,000
Grants and donations made	2	-	13,000
Other Expenses	2	45,159	64,694
<b>Total Expenses</b>		<b>476,112</b>	<b>430,391</b>
<b>Surplus for the Year</b>		<b>46,173</b>	<b>42,297</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 2024

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

	NOTES	30 APR 2024	30 APR 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash		226,071	174,782
Debtors and prepayments	3	51,790	4,171
Inventory	3	16,642	13,186
Term Deposits		371,725	398,163
Total Current Assets		666,228	590,302
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	341,713	360,481
Total Non-Current Assets		341,713	360,481
Total Assets		1,007,941	950,783
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	26,239	17,625
Employment costs payable	4	6,244	7,509
Other current liabilities	4	11,947	8,311
Total Current Liabilities		44,430	33,445
Total Liabilities		44,430	33,445
Total Assets less Total Liabilities (Net Assets)		963,511	917,338
<b>Accumulated Funds</b>			
Members Equity	6	917,338	875,041
Accumulated surpluses	6	46,173	42,297
Total Accumulated Funds		963,511	917,338

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 2024

	30-Apr-24	30-Apr-23
<b>Cash Flow from Operating Activities</b>		
Donations, fundraising and other similar receipts	86,103	191,641
Fees, subscriptions and other receipts from members	105,701	83,773
Receipts from providing goods or services	253,395	179,164
Interest, dividends and other investment receipts	20,509	17,882
Cash receipts from other operating activities	663	13,267
GST	15,081	(4,182)
Payments to suppliers and employees	(452,812)	(355,044)
Donations or grants paid	-	(13,000)
Total Cash Flows from Operating Activities	28,640	113,501
<b>Cash Flow from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(17,987)	(112,037)
Funds Held Received	3,636	(1,480)
Cash flows from other investing and financing activities	37,000	(1)
Total Cash Flows from Operating Activities	22,649	(113,518)
Net Increase/(Decrease) in Cash	51,289	(17)
<b>Bank Accounts and Cash</b>		
Opening cash	174,782	174,800
Net change in cash for period	51,289	(17)
Closing cash	226,071	174,782

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 2024

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

Athletics Auckland Incorporated  
For the year ended 30 April 2024

2024 2023

## 1. Analysis of Revenue

### Donations, fundraising and other similar revenue

Board - Grants Received	62,123	70,471
Childrens Grants (per Board)	6,500	20,000
T & F -Grants (perBoard)	8,505	92,664
XC - Grants (per Board)	7,000	-
Children's Donations	10,480	-
Total Donations, fundraising and other similar revenue	94,608	183,135

### Fees, subscriptions and other revenue from members

Registrations	105,492	83,773
Total Fees, subscriptions and other revenue from members	105,492	83,773

### Revenue from providing goods or services

Administration Levies	18,000	18,000
Age Patches	2,307	1,862
Board - Track Fee	1,500	-
Club Affiliation Fee	1,774	1,975
Coaching & Development	3,871	4,623
Enter Online Income	61,753	55,823
Entry Fees	70,485	58,358
Equipment Hire - Schools	20,470	610
Equipment Repairs & Replacements	40,071	-
Event Management	41,709	750
Gym Membership	4,778	3,057
JW Field of Dreams Services	627	-
Levies	1,551	18,761
Miscellaneous Income	1,023	672
T & F Equip Hire & Event Mmt	11,659	1,204
T & F -Equipment Account	200	169
T&FApparel	4,870	4,957
Travel Card	12,941	9,076
XRun One Event Registrations	-	223
Total Revenue from providing goods or services	299,587	180,120

### Interest, dividends and other investment revenue

Board - Dividends Received	524	430
Interest Received	21,411	11,963
Total Interest, dividends and other investment revenue	21,935	12,393

### Other revenue

GST Refunded to Board	663	13,267
Total Other revenue	663	13,267



## 2. Analysis of Expenses

## Volunteer and employee related costs

A.C.C. Expenses	1,061	600
Wages & Salaries	164,103	151,097
Total Volunteer and employee related costs	165,164	151,697

## Costs related to providing goods or services

AAI Administration levy	18,000	18,000
Administration Expenses	2,521	3,557
Advertising/Marketing	8,480	279
Age Patches	2,750	3,567
Athletics Development Expenses	893	886
Auck Road Relay Champs	584	169
Auck X/C Team Race Expenses	1,290	1,203
Auck XC Mixed Distance Expense	150	860
Auck XC Champs	1,097	-
Auck XC Road Champs	1,794	-
Auck XC Grand Prix/Other Races	1,404	-
Auck/NZ Combined Champs	296	260
Auck T&F Champs	2,717	-
Auck Jnr Champs	5,715	-
Auck Jnr Go Series	3,080	-
Auck Jnr Challenge	3,997	-
Colgate Games	19,827	-
Auck T&F Hot Meets	4,239	-
Coaching, Coaching Clinics & Workshops	3,620	2,008
CC & R Gear Replacement	-	6,411
Computer Software	728	491
Customs Agent Charges	-	83
Electricity	1,411	1,237
Event Expenses	249	51
Gear Replacement	8,980	10,490
General Expenses	530	723
Grants Dispersed	-	10,791
Gym - services provided	3,185	264
Gym Equipment Exp	1,762	307
Halberg Games Expenses	-	236
Insurance	2,787	2,769
JW FOD South Exps	2,101	1,480
JW-Millie Sampson Mile	2,500	2,571
Marathon & 1/2 M. Exps	84	340
Medals	874	691
Meeting Expenses	-	18,245
Miscellaneous	761	53
National Road Champs Expenses	13,358	9,377
North Harbour XC	2,357	2,080
NZ Championship Expenses	4,773	6,111
Officials Reimbursement	23,706	9,550
Online Entries Dispersed	61,753	55,823
Pakuranga XC Exps	2,217	2,508
Pentathlon	291	197
Photocopier/Printing Expenses	2,275	197
Pukekohe XC Expenses	-	50

Relay Day	1,733	3,219
Repairs & Maintenance	21,780	3,299
Security Costs	663	632
Stationery, Printing & Postage	414	2,089
T&FCustomsAgentsCharges	75	51
T&F Apparel Closing Stock	(11,748)	(9,285)
T&F Open Stock Apparel	9,285	11,430
Tearoom & Washroom	128	188
Telephone & Tolls	1,077	1,728
Trailer Expenses	92	111
Transponder/Phototiming Exps	424	-
Travel & Entertainment	1,118	957
Travel Card Expenses	12,941	9,076
Vehicle Expenses	1,198	698
Uniforms - T & F	7,475	2,892
Total Costs related to providing goods or services	265,788	201,000

**Grants and donations made**

Donations Expenses	-	13,000
Total Grants and donations made	-	13,000

**Other expenses**

Auditing & Accounting Fees	5,037	5,360
AGM Expenses	2,316	22
Bad Debts	-	196
Bank Charges	407	255
Depreciation	36,755	56,759
Foreign Currency Conversion	(18)	12
Loss on Sale/Scrapping	-	1,607
Miscellaneous Expense	663	483
Total Other expenses	45,159	64,694

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

Interest Accrued	4,347	727
Prepayments	-	28
Sundry Debtor & Other Receivables	47,443	3,416
Total Debtors and prepayments	51,790	4,171

**Inventory**

CC&R Trophies	1,025	978
Medals	3,869	2,923
T&F-Apparel	11,748	9,285
Total Inventory	16,642	13,186

	2024	2023
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
GST	14,500	(581)
Board Income in advance	9,389	9,260
Creditors	2,258	429
Unexpended Grants Board	-	8,505
XCR Income in Advance	92	12
Total Creditors and accrued expenses	26,239	17,625
<b>Employee costs payable</b>		
Accrued Wages	946	2,101
Holiday Pay Owing	5,298	5,408
Total Employee costs payable	6,244	7,509
<b>Other current liabilities</b>		
JW FOD Funds Held	11,947	8,311
Total Other current liabilities	11,947	8,311
	2024	2023
<b>5. Property, Plant and Equipment</b>		
<b>Buildings</b>		
Opening Carrying Amount	141,656	141,656
Closing Carrying Amount	141,656	141,656
<b>Office Equipment</b>		
Opening Carrying Amount	5,169	3,290
Purchases	-	1,920
Depreciation	(273)	(41)
Closing Carrying Amount	4,896	5,169
<b>Plant and Equipment</b>		
Opening Carrying Amount	213,656	160,257
Purchases	17,987	109,672
Depreciation	(36,482)	(56,273)
Closing Carrying Amount	195,161	213,656
Total Property, Plant and Equipment	341,712	360,481
	2024	2023
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	917,338	875,041
Accumulated surpluses	46,173	42,297
Total Accumulated Funds	963,511	917,338
Total Accumulated Funds	963,511	917,338

**Members Equity****Members Equity**

Board - General fund	669,944	652,395
Board John Walker Fund	11,000	11,000
Track & Field Funds	(57,706)	(103,137)
CC & R Funds	148,175	153,102
Children's Funds Opening Bal	145,925	161,681
<b>Total Members Equity</b>	<b>917,338</b>	<b>875,041</b>

**7. Commitments**

Commitments to lease or rent assets	2024	2023
Photocopy machine rental		
Current	2,015	1,980
Noncurrent	3,695	5,710
<b>Total commitment to lease or rent assets</b>	<b>5,710</b>	<b>7,690</b>

The operating lease is for a photocopier machine with Fujifilm Business Innovation NZ.

**8. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at 30 April 2024 (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 2024 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 2024

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

	BOARD	TRACK & FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
<b>Revenue</b>					
<b>Donations, fundraising and other similar revenue</b>					
Board - Grants Received	62,123	-	-	-	62,123
Childrens Grants (per Board)	-	-	-	6,500	6,500
Childrens Grants Direct	-	-	-	10,480	10,480
T & F -Grants (perBoard)	-	8,505	-	-	8,505
XCR -Grants (perBoard)	-	-	7000	-	7,000
Total Donations, fundraising and other similar revenue	62,123	8,505	7,000	16,980	94,608
<b>Fees, subscriptions and other revenue from members</b>					
Registrations	105,492	-	-	-	105,492
Total Fees, subscriptions and other revenue from members	105,492	-	-	-	105,492
<b>Revenue from providing goods or services</b>					
AAI Combined Champs	-	543	-	-	543
Age Patches	-	-	-	2,307	2,307
Auck Road Champs	-	-	3,376	-	3,376
Auck Road Relay Champ Entries	-	-	2,122	-	2,122
Auck XC Champs	-	-	3,375	-	3,375
Auck XC Team Race	-	-	3,768	-	3,768
Auck XC Mixed Distance Income	-	-	1,329	-	1,329
Auckland Ch Champ Entries	-	-	-	13,296	13,296
Administration Levies	18,000	-	-	-	18,000
Club Affiliation Fee	1,774	-	-	-	1,774
Coaching Courses	3,871	-	-	-	3,871
Enter Online Income	61,753	-	-	-	61,753
Equipment Funding	4,634	-	35,437	-	40,071
Event Management	750	-	-	-	750
Gym Membership	4,778	-	-	-	4,778
Hot Meet Entry Fees	-	12,805	-	-	12,805
JW Field of Dreams Services	627	-	-	-	627
Miscellaneous Income	1,023	-	-	-	1,023
National Road Champs	-	-	5,317	-	5,317
NHB XC	-	-	3,921	-	3,921
NZ T&F Champs Accommodation	-	1,112	-	-	1,112
Official Courses	-	-	-	-	-
Pakuranga XC	-	-	3,507	-	3,507
Auckland Ch Pentathlon Entries	-	-	-	1,031	1,031

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

## Appendix - Statement of Financial Performance by Divisions

	BOARD	TRACK& FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
Relay Entries	-	-	-	2,778	2,778
Schools Meet Officials	-	20,470	-	-	20,470
Southland Centennial Levies	-	-	842	-	842
T & F -Ak Champ Entries	-	4,959	-	-	4,959
T & F -Equipment Account	-	200	-	-	200
T&FApparel	-	4,870	-	-	4,870
T & F Equip Hire &Event Mmt	-	11,659	-	-	11,659
Track Fee	1,500	-	-	-	1,500
Travel Card	12,941	-	-	-	12,941
XC&R Race Levies	-	-	709	-	709
Ak Ch - Colgate Games	-	-	-	40,959	40,959
Ak Ch Events & Open Days	-	-	-	7,246	7,246
Total Revenue from providing goods or services	111,650	56,617	63,703	67,617	299,587
<b>Interest, dividends and other investment revenue</b>					
Board - Dividends Received	524	-	-	-	524
Interest Received - Board	10,312	-	-	-	10,312
Interest Received - C C & R	-	-	2,985	-	2,985
Interest Received - Children	-	-	-	5,629	5,629
Interest Received - T & F	-	2,486	-	-	2,486
Total Interest, dividends and other investment revenue	10,835	2,486	2,985	5,629	21,935
<b>Other revenue</b>					
GST Refunded to Board	663	-	-	-	663
Total Other revenue	663	-	-	-	663
Total Income	290,763	67,609	73,688	90,225	522,284
<b>Expenses</b>					
<b>Volunteer and employee related costs</b>					
A.C.C. Expenses	1,061	-	-	-	1,061
Wages - Athletic Development	41,903	-	-	-	41,903
Wages - Coaching Manager	32,109	-	-	-	32,109
Wages Competition Coordinator	40,137	-	-	-	40,137
Wages & Salaries	49,955	-	-	-	49,955
Total Volunteer and employee related costs	165,164	-	-	-	165,164
<b>Costs related to providing goods or service</b>					
AAI Administration Levy	-	6,000	6,000	6,000	18,000
Administration Expenses	-	-	18	-	18
Administration Expenses	-	-	-	2,489	2,489
Advertising/Marketing	8,480	-	-	-	8,480
Age Patches	-	-	-	2,750	2,750
Akl XC Champs	-	-	1,097	-	1,097
Athletics Development Expenses	893	-	-	-	893
Auck Road Champs	-	-	1,794	-	1,794
Auck Road Relay Champs	-	-	584	-	584
Auck T&F Champs	-	2,717	-	-	2,717
Auck XC Grand Prix	-	-	1363.48	-	1,363

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Appendix - Statement of Financial Performance by Divisions

	BOARD	TRACK& FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL
Auck X/C Team Race Expenses	-	-	1,290	-	1,290
Auck XC Mixed Distance Expense	-	-	150	-	150
Auck/NZ Combined Champs	-	296	-	-	296
Auckland Junior Champs	-	-	-	5,715	5,715
Auckland Junior Go Series	-	-	-	3,080	3,080
Ak Junior - Colgate	-	-	-	19,827	19,827
Ak Jnr - Challenge Day	-	-	-	3,997	3,997
CC & R Gear Replacement	-	-	-	-	-
Coaching - Aspire Academy	3,020	-	-	-	3,020
Coaching - Clinics & Workshops	600	-	-	-	600
Computer Software	728	-	-	-	728
Customs Agent Charges	-	-	-	-	-
Electricity	1,411	-	-	-	1,411
Event Expenses	-	-	-	-	-
Gear Replacement	6,977	532	-	1,471	8,980
General Expenses	-	-	-	-	-
General Office Expenses	530	-	-	-	530
Gym - services provided	3,185	-	-	-	3,185
Gym Equipment Exp	1,762	-	-	-	1,762
Halberg Games Expenses	-	-	-	-	-
Hot Meet Expenses	-	4,239	-	-	4,239
Insurance	2,787	-	-	-	2,787
JW FOD South Exps	2,101	-	-	-	2,101
JW-Millie Sampson Mile	-	2,500	-	-	2,500
Marathon & 1/2 M. Exps	-	-	84	-	84
Medals & Trophies	-	-	-	874	874
Miscellaneous	243	-	348	170	761
National Road Champs Expenses	-	-	13,358	-	13,358
North Harbour XC	-	-	2,357	-	2,357
NZ Championship Expenses	-	4,375	398	-	4,773
Officials Reimbursement	-	23,706	-	-	23,706
Online Entries Dispersed	61,753	-	-	-	61,753
Pakuranga XC Exps	-	-	2,217	-	2,217
Pentathlon	-	-	-	291	291
Photo timing	-	424	-	-	424
Photocopier/Printer Expenses	2,275	-	-	-	2,275
Photocopier/Printing Expenses	-	-	-	-	-
Postage	14	-	-	-	14
Pukekohe XC Expenses	-	-	-	-	-
Relay Day	-	-	-	1,733	1,733
Repairs & Maintenance	1,347	18,004	112	2,317	21,780
Security Costs	663	-	-	-	663
Stationery	402	-	-	-	402
Stationery & Printing	-	-	12	-	12
T&FCustomsAgentsCharges	75	-	-	-	75

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Appendix - Statement of Financial Performance by Divisions

	BOARD	TRACK& FIELD	CROSS COUNTRY & ROAD	JUNIORS	TOTAL	
T&F Apparel Closing Stock	-	-	11,748	-	-	11,748
T&F Equip Hire - Event Mgt	-	249	-	-	249	
T&F Open Stock Apparel	-	9,285	-	-	9,285	
Tearoom & Washroom	128	-	-	-	128	
Telephone & Tolls	1,077	-	-	-	1,077	
Trailer Expenses	-	-	92	-	92	
Travel & Entertainment	1,118	-	-	-	1,118	
Uniforms - T & F	-	7,475	-	-	7,475	
Travel Card Expenses	12,941	-	-	-	12,941	
Vehicle Expenses	1,198	-	-	-	1,198	
XC Grand Prix/Other Races	-	-	41	-	41	
Total Costs related to providing goods or service	115,708	68,055	31,313	50,713	265,788	
<b>Other expenses</b>						
Auditing & Accounting Fees	5,037	-	-	-	5,037	
AGM Expenses	1,450	-	866	-	2,316	
Bad Debts	-	-	-	-	-	
Bank Charges	238	49	40	80	407	
Depreciation - Board	884	-	-	-	884	
Depreciation - C C & R	-	-	1,893	-	1,893	
Depreciation - Children	-	-	-	417	417	
Depreciation - T & F	-	33,561	-	-	33,561	
Foreign Currency Conversion	-	-	-	18	18	
Loss on Sale/Scrapping	-	-	-	-	-	
Miscellaneous Expense	-	663	-	-	663	
Total Other expenses	7,609	34,273	2,799	479	45,159	
<b>Total expenses</b>	<b>288,481</b>	<b>102,327</b>	<b>34,112</b>	<b>51,191</b>	<b>476,112</b>	
<b>Surplus for the Year</b>	<b>2,281</b>	<b>-</b>	<b>34,719</b>	<b>39,034</b>	<b>46,173</b>	

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