Performance Report

Athletics Auckland Incorporated

For the year ended 30 April 2026

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Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Entity information

Name of entity	*Athletics Auckland Incorporated*
Entity identifier	9429042585244
Type of entity	*Incorporated Society*
Entity's purpose or mission	*To facilitate the sport of Athletics within the Auckland Region*
Entity structure	*Volunteer Board of Directors governance of staff and three volunteer committee structure*
Entity's governance arrangements	*Volunteer Board of Directors governance*
Other entities controlled by the entity	*Three subcommittee sport sections*
Entity's reliance on volunteers and donated goods or services	*Sustantially a volunteer organisation with four paid staff subservient*

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Statement of Service Performance

Description of medium to long term objectives

BY 2029 OUR AMBITION IS *: To be an organisation with over 10,000 members delivering on our Strategic Pillars in the following ways:*

Events and Service Delivery:

AAI facilitates and supports events and services that optimises value to current and future stakeholders.

- *We run a range of events that cater for all athletic abilities.*
- *We have partnered with a range of external organisations to provide athletic coaching in Auckland Schools.*
- *We have improved the attractiveness of events for athletes and officials to increase active participation.*
- *We support and reward officials' efforts and participation.*
- *We have developed sister Centre relationships with a number of overseas Centre's for the benefit of our members.*
- *Athletes are proud to represent Auckland in all areas of our sport and we celebrate their successes.*
- *We work with current clubs to grow and enhance their capabilities to deliver awesome athletics experiences.*
- *We have seeded, worked with, and grown new clubs in developing areas of the Auckland Region.*

Operational Quality *:*

- *We have a General Manager in place supported by a team to drive the sport in the Auckland Region.*
- *We are a financially sustainable organisation.*
- *We embrace the use of technology to enhance our ability to deliver events and services for our members.*
- *We have youth participation at Board level.*
- *Structurally, constitutionally and operationally we are as efficient and effective as possible.*
- *We continually seek improvement to meet changing needs.*
- *We adopt and promote best practice health and safety measures at all athletics events.*
- *We seek compatible sponsorship opportunities.*
- *We have developed a strong pipeline of administrators, officials and coaches.*

Community Engagement:

- *AAI actively engages with our stakeholders to enhance their experience.*
- *We communicate regularly and meaningfully with our stakeholders.*
- *We promote the value and lifelong benefits of athletics to all people.*
- *We value feedback from stakeholders.*
- *We strive for stakeholder satisfaction.*
- *We partner with Athletics NZ to support club development.*
- *We partner with other organisations to advance athletics throughout the Auckland Region.*
- *We provide what members want, not what we think they want.*
- *We preserve our heritage.*

Coaching:

- *AAI support athletes access to high-quality coaching by developing and enhancing coaches and coaching in Auckland Region.*
- *Provide opportunities for new community coaches to develop by providing courses and hands-on experience at coaching events.*
- *Work with Athletics NZ to develop, refine and enhance coaching pathways.*
- *Provide opportunities for existing community coaches to be mentored, so athletes have access to more advanced coaching.*
- *Enable, foster and grow coaching squads for athletes of all abilities and stages of their athletics journey.*
- *Continually refine and enhance the AAI Aspire Academy programme to provide coaching to athletes.*

Description of significant activities	Quantity	
	Current year	**Last year**
Children Registration Numbers	5,172	5,272
School Athletics Participation Numbers	23,663	23,506

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

FINANCIAL INFORMATION
Statement of financial performance

Revenue	Note	Current year $	Last year $
Donations, koha, bequests and other general fundraising activities	1	90,336	1,478
General grants		76,005	117,793
Membership fees and subscriptions		129,929	120,812
Revenue from commercial activities		339,020	259,703
Interest, dividends and other investment revenue		18,115	23,384
Other revenue		-	-
Total revenue		653,405	523,170
Expenses			
Employee remuneration and other related expenses	2	133,955	126,444
Expenses related to commercial activities		377,234	328,063
Other expenses related to service delivery		65,473	43,145
Total expenses		576,662	497,652
Surplus/(Deficit)		76,743	25,518

The accompanying notes form part of this Performance Report and should be read in conjunction with the Independent Auditor's Report.

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

FINANCIAL INFORMATION
Statement of financial position

	Note	Current year $	Last year $
Assets			
Current assets			
Cash and short-term deposits		746,407	630,109
Debtors and prepayments	3	24,049	7,567
Inventory		16,817	15,981
Total current assets		**787,273**	**653,657**
Non-current assets			
Property, plant and equipment	5	360,622	393,548
Investments		-	-
Total non-current assets		**360,622**	**393,548**
Total assets		**1,147,895**	**1,047,205**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	50,062	43,997
Employee costs payable		2,910	6,820
Deferred revenue	4,8	29,151	7,359
Total current liabilities		**82,123**	**58,176**
Non-current liabilities			
Loans	4	-	-
Total non-current liabilities		**-**	**-**
Total Liabilities		**82,123**	**58,176**
Net assets (total assets less total liabilities)		**1,065,772**	**989,029**
Accumulated Funds			
Capital contributed by owners		-	-
Accumulated surpluses or (deficits)		76,743	25,518
Restricted and discretionary reserves	6	11,000	11,000
Property, plant and equipment revaluation reserve		-	-
Investment revaluation reserve		-	-
Other reserves		978,029	952,511
Total Accumulated Funds		**1,065,772**	**989,029**

This performance report has been approved by those charged with governance.

Date	18/08/2026	Date	18/08/2026
Signature	Bryce Hall	Signature	J A Hogg
Name	Bryce Laurence Hall	Name	James Hogg
Position	Board Chair	Position	Board Treasurer

The accompanying notes form part of this Performance Report and should be read in conjunction with the Independent Auditor's Report.

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

FINANCIAL INFORMATION
Statement of cash flows

	Current year	Last year
Cash flows from operating activities	**$**	**$**
Cash received:		
Donations, koha, bequests and other general fundraising activities	195,492	119,271
Membership fees and subscriptions	96,844	121,115
Gross sales from commercial activities	324,597	297,004
Interest, dividends and other investment receipts	18,563	23,223
Other cash received	54,919	-
Total receipts	690,415	560,613
Cash payments:		
Payments related to commercial activities	631,326	584,701
Other payments related to service delivery	-	-
Grants and donations paid	30,000	(6,000)
Other payments	-	5,458
Total payments	661,326	584,159
Net cash flows from operating activities	**29,089**	**(23,546)**
Cash flows from other activities		
Cash received:		
Sale of investments	104,770	86,433
Funds Held Received	7,359	(7,359)
Cash payments:		
Payments to acquire property, plant and equipment	24,921	23,214
Net cash flows from other activities	**87,208**	**55,860**
Net increase/(decrease) in cash	116,297	32,314
Opening cash	**630,110**	**597,796**
Closing cash	**746,407**	**630,110**

The accompanying notes form part of this Performance Report and should be read in conjunction with the Independent Auditor's Report.

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Statement of Accounting Policies

Basis of preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than $5million. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

Treatment of GST

The entity is registered for GST and all amounts are recorded on a GST exclusive basis, except for Debtors and Creditors 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.

Cash and short-term deposits

Cash and short-term deposits in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short-term deposits) with original maturities of 90 days or less.

Accounting Policy on Revenue

All grants and donations received are recorded as income including use or return conditions which if occuring are deducted upon return. Deferred revenue is recorded as unexpended grants at the end of the financial year thereby reducing current year revenues and reallocating to the next financial period in which they are expected to be expended.

Accounting Policy on Property Plant and Equipment

All Property Plant and Equipment or Fixed Assets are recorded at historical cost and depreciated or impaired at Generally Accepted Accounting Practices as set out in the depreciation notes 5 Page 10.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	Donations	90,336	1,478
	Total	**90,336**	**1,478**

Category	Analysis	Current year	Last year
General grants	Grants	76,005	117,793
	Total	**76,005**	**117,793**

Category	Analysis	Current year	Last year
Membership fees and subscriptions	Total Fees, subscriptions and other revenue from members	129,929	120,812
	Total	**129,929**	**120,812**

Category	Analysis	Current year	Last year
Interest, Dividends and other investment revenue	Dividends received	534	512
	Interest Received	17,581	22,873
	Total	**18,115**	**23,385**
Revenue from commercial activities	Activities	339,020	259,703
	Total	**339,020**	**259,703**

Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	A.C.C. Expenses	711	948
	Wages & Salaries	133,244	125,496
	Total	**133,955**	**126,444**

Category	Analysis	Current year	Last year
Expenses related to commercial activities	activity expenses	377,234	328,063
	Total	**377,234**	**328,063**

Category	Analysis	Current year	Last year
Other expenses related to service delivery	Auditing & Accounting Fees	5,840	5,577
	Depreciation and Impairment	57,847	34,598
	Other	1,786	2,970
	Total	**65,473**	**43,145**

Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	Bank accounts and cash	227,446	215,918
	Term Deposits	518,961	414,191
	Total	**746,407**	**630,110**

Category	Analysis	Current year	Last year
Debtors and prepayments	Interest Accured	3,377	4,641
	Prepayments	3,153	
	Sundry Debtor & Other Receivables	17,519	2,926
	Total	**24,049**	**7,567**

Category	Analysis	Current year	Last year
Inventory	Trophies & Medals	6,368	4,439
	Apparel	10,448	11,543
	Total	**16,817**	**15,982**

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Creditors	10,333	5,541
	Accrued Interest	36,933	9,784
	GST	2,796	5,458
	Total	**50,062**	**20,783**

Category	Analysis	Current year	Last year
Employee costs payable	Accrued Wages	1,078	984
	Holiday Pay Owing	1,832	5,836
	Total	**2,910**	**6,820**

Category	Analysis	Current year	Last year
Deferred revenue	JW FOD Funds held	-	7,359
	Unexpended Grants	29,151	-
	Total	**29,151**	**7,359**

Note 5 - Property, Plant and Equipment

	Current year					
Asset Class	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**(Depreciation and Impairment)**	**Revaluation Movements**	**Closing Carrying amount**
Land	-	-	-	-	-	-
Buildings	141,656	-	-	-	-	141,656
Motor vehicles	24,143	-	-	(4,776)	-	19,367
Furniture and fixtures	-	-	-	-	-	-
Office equipment	1,637	2,018	(3)	(868)		2,784
Computers	6,178	520	-	-	-	6,698
Machinery	219,934	22,383	(7,770)	(44,430)	-	190,117
Total	**393,548**	**24,921**	**(7,773)**	**(50,074)**	**-**	**360,622**

	Last year					
Asset Class	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**(Depreciation and Impairment)**	**Revaluation Movements**	**Closing Carrying amount**
Land	-	-	-	-	-	-
Buildings	141,656	-	-	-	-	141,656
Motor vehicles	-	26,531	-	(2,388)	-	24,143
Furniture and fixtures	-	-	-	-	-	-
Office equipment	1,875	-	-	(238)	-	1,637
Computers	6,320	-	-	(142)	-	6,178
Machinery	191,862	59,902	-	(31,830)	-	219,934
Total	**341,713**	**86,433**	**-**	**(34,598)**	**-**	**393,548**

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Note 6 - Accumulated Funds

	Current year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Property, Plant and Equipment Revaluation Reserves**	**Investment Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	978,029	11,000	-	-	-	989,029
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		76,743					76,743
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-				-
Transfer from restricted or discretionary reserves		-	-				-
Revaluation movements				-	-		-
Transfers from revaluation reserve due to disposal of assets		-		-	-		-
Other movements recognised directly in accumulated funds		-				-	-
Closing balance	**-**	**1,054,772**	**11,000**	**-**	**-**	**-**	**1,065,772**

	Last year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Property, Plant and Equipment Revaluation Reserves**	**Investment Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	952,511	11,000	-	-		963,511
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		25,518					25,518
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-				-
Transfer from restricted or discretionary reserves		-	-				-
Revaluation movements				-	-		-
Transfers from revaluation reserve due to disposal of assets		-		-	-		-
Other movements recognised directly in accumulated funds		-				-	-
Closing balance	**-**	**978,029**	**11,000**	**-**	**-**	**-**	**989,029**

Breakdown of Restricted and Discretionary Reserves

		Current year	Last year
Name	**Nature and Purpose**	**$**	**$**
John Walker Fund	Annual mile prizes	11,000	11,000
	Total	**11,000**	**11,000**

Performance Report

Entity Name	*Athletics Auckland Incorporated*
For the year ended	*For the Financial Year ended 30 April 2026*

Note 7 - Commitments and Contingencies

Commitments

There are no commitments as at balance date (last year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 8 - Deferred Revenue

				Deferred Amount	
Description	**Purpose and nature of the documented expectations over future use**	**Date documented expectations are expected to be satisfied**	**Original Amount $**	**Current year $**	**Last year $**
JW FOD Funds Held				-	7,359
Unexpended Grants	For salaries, sports equipment and maintenance work	2027 FY		29,151	
	Total		**-**	**29,151**	**7,359**

Note 9 - Related Party Transactions

There were no significant transactions, or any other transactions requiring disclosure, involving related parties during the financial year. (Last year - Nil)

Note 10 - Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

Note 11 - Ability to Continue Operating

The entity will continue to operate for the foreseeable future

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INDEPENDENT AUDITOR'S REPORT

To the Members of Athletics Auckland Incorporated

Qualified Opinion

We have audited the performance report of Athletics Auckland Incorporated (the Society) on pages 5 to 12, which comprises the statement of financial performance and statement of cash flows for the year ended 30 April 2026, the statement of financial position as at 30 April 2026, and the statement of accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the performance report on pages 5 to 12 presents fairly, in all material respects the financial position of the Society as at 30 April 2026, and its financial performance and cash flows for the year then ended in accordance with the requirements of the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

Basis for Qualified Opinion

We were appointed as auditor of Athletics Auckland Incorporated after 30 April 2026 and accordingly did not observe the counting of physical inventory at the end of the year. We were unable to satisfy ourselves by alternative means concerning the inventory quantities held at 30 April 2026, stated at $16,817 in the statement of financial position. Consequently, we were unable to determine whether any adjustment to this amount was necessary, or whether there was any consequential effect on the surplus for the year ended 30 April 2026 and accumulated funds as at that date.

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)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the Society 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.

Other Matter

The performance report of Athletics Auckland Incorporated for the year ended 30 April 2025 was audited by another auditor who expressed an unqualified opinion on those statements on 09 September 2025.

Information Other Than the Performance Report and Auditor's Report

The Board is responsible for the other information. The other information comprises the Entity Information on page 3 and the Statement of Service Performance on page 4, 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:

- the preparation and fair presentation of the performance report in accordance with Tier 3 (NFP) Standard;
- the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- the preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- the overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- 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 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) 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 or collectively, 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 and Board.

- 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

18 August 2026