

# **Performance Report**

**Auckland Hockey Association  
For the year ended 31 December 2019**

Prepared by Lala + Associates

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## Entity Information

Auckland Hockey Association  
For the year ended 31 December 2019

‘Who are we?’, ‘Why do we exist?’

### Legal Name of Entity

Auckland Hockey Association Incorporated

### Entity Type and Legal Basis

Incorporated Society

### Entity’s Purpose or Mission

To provide Auckland Hockey stakeholders with a quality hockey experience.

### Registration Number

AK/221429

### Entity Structure

We have a Volunteer Board consisting of five elected members who can appoint up to three additional members to fill governance skill gaps. Elected members have a three year term, appointed members have a one year term. The operational entity is managed by a CEO and a small team of 10 full or part time permanent employees, plus up to a dozen casual staff and a network of volunteers. The operational entity is split into a number of semi autonomous departments (Building; Turfs; Café/Bar; Events; Winter Competition/ Summer Competition; NHL; Other Rep Teams; Hockey Department – Development; Hockey Department- Community; and Central. These departments each have a specific focus and have both internal and external clients i.e. Turfs will charge external hirers such as clubs as well as internal hirers such as the Winter Competition for turf use.

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

The Association’s activities are funded by winter competition fees, playing turf income, bar and café income, community sport and representative income. We are also reliant on grant and sponsorship income. Facilities are developed by the Association but the underlying land is provided by the Council on a minimal lease.

### Main Methods Used by Entity to Raise Funds

Grants are applied for annually from a variety of organisations. The majority of funds are redirected from Operating Income.

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

The Association relies on gifts of volunteer time to assist with the Representative programme. The members of the Executive Council, Competition Working Group, Hockey Working Group, Facilities Working Group and the Junior Competition Working Group are all unpaid volunteers. Umpires are reimbursed a travel allowance for vehicle services, at a range of venues across the season(s).

### Physical Address

Lloyd Elsmore Hockey Stadium, Lady Marie Drive, Pakuranga, Auckland, New Zealand

**Postal Address**

PO Box 51128 Pakuranga, Auckland 2140, New Zealand

**Phone/Fax:**

09 576 0683 / 09 576 0886

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**Facebook**

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# Approval of Performance Report

Auckland Hockey Association  
For the year ended 31 December 2019

## Executive Council Responsibilities

The Executive Council of the Auckland Hockey Association Incorporated is responsible for ensuring that the performance report for the year ended 31 December 2019 have been prepared in accordance with PBE SFR-A (NFP) Public Entity Simple Format Reporting – Accrual.

APPROVED



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Manoj Daji  
Chief Executive Officer

Date 30 April 2020.....



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Dave Wigmore  
Chair

Date 30 April 2020.....

# Statement of Service Performance

## Auckland Hockey Association For the year ended 31 December 2019

‘What did we do?’, ‘When did we do it?’

### Description of Entity’s Outcomes

To help our clubs grow: player numbers, club management and facilities, members’ development; and to ensure Auckland Hockey’s continuity.

	2019	2018
<b><u>Description and Quantification of the Entity’s Outputs</u></b>		
<b><u>Player Numbers</u></b>		
Winter Competition	4,108	4,092
Summer Competition	1,108	926
<b><u>Representative Programme</u></b>		
Number of players involved	304	268
Number of volunteers involved	53	138
<b><u>Club Resources</u></b>		
Coach the Coaches (no. of clubs participated)	5	8
President Forums and Club Council Meetings	8	8
Number of Communications/Newsletters	481	95
<b><u>Grow Facilities</u></b>		
Number of turf facilities accessible	13	12
Number of applications to council to increase turf facilities	1	1
Number of applications to funders to increase turf facilities	0	0
<b><u>Number of Revenue Streams</u></b>		
Number of Kiwisport Schools	27	23
Number of Community Sport Programme Participants	366	110
<b><u>Additional Output Measures</u></b>		
<b><u>Representative Programme Success</u></b>		
Number of Teams podium finishes	18	11
Players selected for National Programmes	80	78

# STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 31 December 2019

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

	Notes	2019	2018
<b><u>REVENUE</u></b>			
Donations and grant Revenue	1	176,952	158,102
Competition, representative & other revenue	1	1,139,789	891,203
Revenue from providing goods and services	1	619,894	545,550
Interest, dividends and other investment revenue	1	7,795	7,302
		-	-
		<u>1,944,430</u>	<u>1,602,157</u>
<b><u>EXPENSES</u></b>			
Staff salaries and related costs	2	551,445	554,316
Costs related to providing goods and services	2	470,411	397,204
Other expenses	2	147,005	164,653
Costs related to competition, representative & other expenses	2	735,107	495,299
Depreciation	2,5	171,699	156,589
		<u>2,075,667</u>	<u>1,768,061</u>
<b><u>SURPLUS/(DEFICIT) for the Year</u></b>		<u>- 131,237</u>	<u>- 165,904</u>

# STATEMENT OF FINANCIAL POSITION

As at 31 December 2019

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

	Notes	2019	2018
<b><u>ASSETS</u></b>			
<b><u>Current Assets</u></b>			
Bank accounts and cash	3	241,938	338,364
Debtors and Prepayments	3	114,384	41,245
Inventory	3	19,132	9,771
Investments	3	230,784	223,964
GST Refund	3	4,811	-
<b><u>Total Current Assets</u></b>		<b>611,049</b>	<b>613,344</b>
<b><u>Non-Current Assets</u></b>			
Property, Plant and Equipment	5	697,222	797,879
<b><u>Total Non-Current Assets</u></b>		<b>697,222</b>	<b>797,879</b>
<b><u>TOTAL ASSETS</u></b>		<b>1,308,271</b>	<b>1,411,223</b>
<b><u>LIABILITIES</u></b>			
<b><u>Current Liabilities</u></b>			
Creditors and accrued expenses	4	147,351	103,990
Employee costs payable	4	22,445	19,088
Other current Liabilities	4	47,662	66,095
<b><u>Total Liabilities</u></b>		<b>217,458</b>	<b>189,173</b>
<b>TOTAL ASETS LESS TOTAL LIABILITIES (NET ASSETS)</b>		<b>1,090,813</b>	<b>1,222,050</b>
<b><u>ACCUMULATED FUNDS</u></b>			
Accumulated surpluses or (deficits)	6	1,222,050	1,387,954
Net Surplus/(deficit) for the Year	-	131,237	- 165,904
<b><u>TOTAL ACCUMULATED FUNDS</u></b>		<b>1,090,813</b>	<b>1,222,050</b>

# STATEMENT OF CASH FLOWS

For the Year Ended 31 December 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations and grant receipts	176,952	233,718
Competition, representative & other receipts	853,282	891,203
Receipts from providing goods and services	545,526	545,550
Interest, dividends and other investment receipts	7,901	7,302
GST Receipts	- 5,806	- 382
<b>Total Cash from received from:</b>	<b>1,577,855</b>	<b>1,677,391</b>
<b>Cash was applied to:</b>		
Payments to suppliers and employees	1,596,420	1,599,076
<b>Total Cash was applied to:</b>	<b>1,596,420</b>	<b>1,599,076</b>
<b>Net Cash Flows from Operating Activities</b>	<b>- 18,565</b>	<b>78,315</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
<b>Cash was applied to:</b>		
Payment to acquire investments	6,820	6,788
Payments to acquire property, plant and equipment	71,042	48,226
<b>Total Cash was applied to:</b>	<b>77,862</b>	<b>55,014</b>
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>77,862</b>	<b>55,014</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>- 96,427</b>	<b>23,301</b>
Opening Cash Balance	338,364	315,064
Closing Cash Balance	241,938	338,364
<b>This is represented by:</b>		
<b>Bank accounts and Cash</b>	<b>241,938</b>	<b>338,364</b>

# Statement of Accounting Policies

## Auckland Hockey Association For the year ended 31 December 2019

‘How did we do our account?’

### **Basis of Preparation**

Auckland Hockey Association Incorporated 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 of 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.

### **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**

Auckland Hockey is an incorporated society and an amateur sports body and has been granted exemption from income tax by Inland Revenue under Section CW 46 of the Income Tax Act 2007.

### **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.

### **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.

### **Accounting Principles**

#### **Income**

Income is recognized in the statement of financial performance when Auckland Hockey has earned it and there are no ongoing obligations associated with it. For example, registration fees are recognized as income when invoiced and due rather than when the club actually pays. Grants received for a specific purpose which contain use or return conditions are recognized in the accounting period in which all conditions of the grant have been met. Grants and donations without use or return conditions are recognized as revenue upon receipt.

#### **Income Received in Advance**

Income received in advance includes funding received but which conditions have not been met in the period.

#### **Accounts Receivable**

Accounts receivable are carried at anticipated realizable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

### **Inventories**

Inventories comprise of small stocks of food and beverages and small quantities of playing socks, bags and tracksuits which are expected to be sold each year. These inventories are normally carried at cost. Where items are indistinguishable, such as socks, it is assumed that the items are sold in the same order as they are purchased, i.e on a first-in, first-out basis. If items are unlikely to be sold for an amount at least equal to their cost, these items are immediately written down to their estimated realisable value.

### **Property, Plant and Equipment**

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset, except for land and buildings, Land and buildings are not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its useful life:

- Artificial laying Turf & Components 5% - 33.3%
- Bar & Kitchen Equipment 10% - 33.3%
- Building & Ground Improvements 2.5% - 33.3%
- Computer Hardware & Software 20% - 33.3%
- Office Equipment & Furniture 15% - 33.3%
- Talent Development Equipment 20% - 33%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

# NOTES TO THE PERFORMANCE REPORT

For the Year Ended 31 December 2019

2019

2018

## 1. Analysis of Revenue

### Donation and grant revenue

Grants	176,952	158,102
<b>Total Donations and Grant revenue</b>	<b>176,952</b>	<b>158,102</b>

### Competition, representative and other revenue

Competition revenue	685,122	667,743
Representative	312,959	88,722
College Sport	141,708	134,738
<b>Total Competition, representative and other revenue</b>	<b>1,139,789</b>	<b>891,203</b>

### Revenue from providing goods and services

Bar and Café	224,186	236,309
Playing Turf	98,144	137,085
Community Sport	158,226	107,741
Kiwisport funding	66,387	19,517
Special Events(Tournaments)	44,651	19,809
Sponsorships	28,300	25,089
<b>Total Revenue from providing goods and services</b>	<b>619,894</b>	<b>545,550</b>

### Interest, dividends and other investment revenue

Term deposit interest	7,776	7,252
Operating account interest	19	50
<b>Total Interest, dividends and other investment revenue</b>	<b>7,795</b>	<b>7,302</b>

### **TOTAL REVENUE**

**1,944,430**

**1,602,157**

In the 2019 financial year Auckland Hockey bears the financial risks relating to the representative team competition income and expenses. Therefore the income and expenses are accounted for in the statement of financial performance. Previously this was organised on behalf of the representative teams.

## 2. Analysis of Expenses

	2019	2018
<b>Volunteer and employee related costs</b>		
Salaries & Wages including PAYE and ACC	551,445	554,316
<b>Total Volunteer and employee related costs</b>	<b>551,445</b>	<b>554,316</b>
<b>Costs related to providing goods and services</b>		
Building	177,745	126,675
Central Support	100,935	51,241
Bar and Café	102,988	107,512
Community Sport	59,678	87,517
Playing Turf	2,518	12,610
Special Events	26,547	11,649
<b>Total Costs of providing goods and services</b>	<b>470,411</b>	<b>397,204</b>
<b>Other Expenses</b>		
Audit Fees	8,698	7,849
Bad Debts	-	2,007
Strategic Review	-	140
Accounting Fees	36,050	52,940
Legal Fees	-	1,304
Depreciation	171,699	156,590
Hockey NZ Affiliation Fees	102,257	100,412
<b>Total Other Expenses</b>	<b>318,704</b>	<b>321,242</b>
<b>Costs related to competition, representative and other expenses</b>		
Competition Expenses	308,383	348,288
Talent Development	30,388	37,176
Representative	396,336	109,835
<b>Total Costs related to competition, representative and other expenses</b>	<b>735,107</b>	<b>495,299</b>
<b><u>TOTAL EXPENSES</u></b>	<b><u>2,075,667</u></b>	<b><u>1,768,061</u></b>

### 3. ANALYSIS OF ASSETS

	2019	2018
<b>Bank Accounts and cash</b>		
Westpac 00 A/c	55,474	189,545
Westpac 03 A/c	173,649	148,519
Westpac Rep A/cs	12,815	-
Cash Float	-	300
	<u>241,938</u>	<u>338,364</u>
<b>Debtors and Prepayments</b>		
Accounts Receivable	106,027	30,377
Prepayments	6,610	9,064
Other Receivables	1,747	1,804
	<u>114,384</u>	<u>41,245</u>
<b>Inventory</b>		
Café Stock	18,219	8,389
Representative Gear	913	1,382
	<u>19,132</u>	<u>9,771</u>
<b>Investments</b>		
Westpac Term Deposits	<u>230,784</u>	<u>223,964</u>
<b>GST</b>		
GST Refund	<u>4,811</u>	<u>-</u>

### 4. ANALYSIS OF LIABILITIES

<b>Creditors and accrued expenses</b>		
Accounts Payable	133,287	88,493
Credit Cards	4,564	3,247
Accrued Expenses	9,500	11,255
GST to pay	-	995
	<u>147,351</u>	<u>103,990</u>
<b>Employee Costs payable</b>		
Staff Leave accrued	<u>22,445</u>	<u>19,088</u>
<b>Other Current Laibilities</b>		
Income received in advance	<u>47,662</u>	<u>66,095</u>

## 5. Property, Plant and Equipment

This Year	Opening Carrying Amount	Additions	Disposals	Depreciation	Net Book Value
Building & Ground Improvements	403,892	12,672	-	33,652	382,912
Artificial Playing Turfs & Components	300,618	-	-	126,509	174,109
Bar & Kitchen Equipment	8,794	5,111	-	4,680	9,225
Office Equipment & Furniture	6,373	3,711	-	3,745	6,339
Talent Development Equipment	1,810	678	-	903	1,585
Computer Hardware & Software	7,576	-	-	2,210	5,366
Capital Works in Progress	68,816	48,870	-	-	117,686
<b>Total</b>	<b>797,879</b>	<b>71,042</b>	<b>-</b>	<b>171,699</b>	<b>697,222</b>

Last Year	Opening Carrying Amount	Additions	Disposals	Depreciation	Net Book Value
Building & Ground Improvements	430,111	4,960	-	31,178	403,892
Artificial Playing Turfs & Components	411,976	3,939	-	115,297	300,618
Bar & Kitchen Equipment	13,343	-	-	4,549	8,794
Office Equipment & Furniture	7,713	1,690	-	3,030	6,373
Talent Development Equipment	1,348	1,416	-	954	1,810
Computer Hardware & Software	5,224	3,933	-	1,581	7,576
Capital Works in Progress	36,528	32,288	-	-	68,816
<b>Total</b>	<b>906,242</b>	<b>48,226</b>	<b>-</b>	<b>156,589</b>	<b>797,879</b>

All assets are depreciated to a nil residual value.

**Restriction of title and lease limitations:** The stadium complex located in Lloyd Elsmore Park is constructed on land leased from the Auckland Council. The land is in the second, and final, 10 year period of its current lease, with Auckland Hockey having secured a lease renewal at the expiry of the first lease period in September 2011. While this renewal was secured at the end of 2014, the renewal period was from 1 September 2011 with an expiry of 31 August 2021. The useful life of these buildings and ground improvements are based on the assumption that Auckland Hockey will have access to the facilities beyond the lease renewal period.

Capital Works in Progress relates to The Colin Maiden Park Project.

## 6. Accumulated Funds

Accumulated surpluses or (deficits)	2019	2018
Retained earnings/Accumulated funds	1,222,050	1,387,954
Current year earnings	(131,237)	(165,904)
<b>Total Accumulated surpluses or (deficits)</b>	<b>1,090,813</b>	<b>1,222,050</b>
<b>Total Accumulated Funds</b>	<b>1,090,813</b>	<b>1,222,050</b>

## 7. Commitments

Commitments to lease or rent assets

	2019	2018
<b>Current</b>	3,536	7,092
<b>Non current</b>	-	3,200
<b>Total</b>	<b>3,536</b>	<b>10,292</b>

## 8. Contingent Liabilities.

There are no contingent liabilities at year end.(2018:A former employee's employment contract was terminated in 2017. A personal grievance has been raised by the former employee, but no remedy has yet been claimed. Accordingly, Auckland Hockey's insurance company have been notified of the potential claim, and have appointed an independent law firm in regard to this matter. Auckland Hockey has insurance to cover such matters, except for the excess which is \$5,000.00 cost inclusive.)

## 9. Related Parties

There were no related party transactions noted during the year.

(2018: Mr Parmenter, the AKH President, provided pro bono legal services to Auckland Hockey Association.)

## 10. Events After the Balance Date

Subsequent to balance date, the COVID-19 pandemic has resulted in the New Zealand government announcing a number of measures to contain the spread of the virus. This includes closing all non essential businesses like Auckland Hockey and encouraging employers to enact working from home policies where possible. The Board have assessed that, the COVID-19 pandemic is likely to cause disruption to hockey in 2020 and a potential reduction in player demand which may result in the contraction of revenue and profitability in the 2020 financial year. Due to the evolving situation of the pandemic, the Board cannot quantify the potential contraction of revenue and profitability for the 2020 financial year at the date these financial statements have been authorised for issue. The Board is working through revised financial forecasts, staffing cuts for best, mid and worst case scenarios and the impact on cash reserves at the time of printing this annual report.

The Board have every intention to continue to service AKH clubs and meet its obligations as they fall due for a period of at least 12 months from the date of these financial statements being authorised. The Board believe that Auckland Hockey have adequate reserves and can scale down its costs significantly, if required, to sustain operations into the foreseeable future.

Other than the matter described above, the Board are not aware of any other matters or circumstances that have occurred subsequent to balance date that have significantly or may significantly impact the operations of Auckland Hockey. (2018: nil)

## 11. General Securities:

Registered securities are held by several suppliers through the Personal Property Security Register (PPSR) at balance date. These securities are to hold rights, title and interest in relation to goods and services provided.

## Independent Auditor's Report

### To the Members of Auckland Hockey Association Incorporated

#### Opinion

We have audited the performance report of Auckland Hockey Association Incorporated ('the Association') which comprises:

- the entity information;
- the statement of service performance;
- the statement of financial position as at 31 December 2019;
- the statement of financial performance for the year then ended;
- the statement of cash flows for the year then ended; and
- the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 13 to 26 presents fairly, in all material respects:
  - the entity information for the year ended 31 December 2019;
  - the service performance for the year ended 31 December 2019, and
  - the financial position of the entity as at 31 December 2019, and its financial performance and cash flows for the year then ended,

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### 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 the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). 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 association in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* 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, the association.

## Other information

The executive council is responsible for the other information. The other information comprises the Auckland Hockey Annual Report 2019 on pages 1 to 10 and 30 (but does not include the Performance report and our auditor's report thereon), which we obtained prior to the date of this auditor's report. 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 identified above 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 on the other information that we obtained prior to the date of this auditor's report, 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.

## Responsibilities of executive council for the performance report

The executive council is responsible, on behalf of the entity, 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) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control the executive council determine are necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the executive council is responsible, on behalf of the association, for assessing the association'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 executive council either intend to liquidate the association 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 economic 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 the board members 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 performance report 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the executive council 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.

### Who we report to

This report is made solely to the members, as a body. Our audit 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 Auckland Hockey Association Incorporated and its members as a body, for our work, for this report, or for the opinions we have formed.



**RSM Hayes Audit**  
Auckland

30 April 2020