



AUCKLAND HOCKEY

ANNUAL REPORT 2017

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CHAIR'S & CEO'S REPORT

2017 was an eventful year for Auckland Hockey with a number of work streams completed. The 2018-2022 Strategic Plan was developed and signed off by the Board and this aligns to the Hockey New Zealand Strategy but with our own regional flavour. Many aspects of this Strategy feed into the 2018 AKH Annual Plan.

We thank Margaret Dilger, Hannah Mason and Nicola Connell for their respective contributions to our association and at the same time welcome James Sutherland, Denise Smith, Shaun Matthews and AKTIVE Shared Services on to the staff team.

The third season of the Premier Intercity Competition was held in 2017 and we congratulate all Auckland teams that participated but particularly the two teams who made their respective finals: Roskill Eden (Men) and Somerville (Womens). 2018 will see a few changes to this competition including the introduction of a Club Strengthening Rule which was a large piece of our hockey work last year.

In 2017 we also reviewed our Academy which was low on participant numbers and the learnings from this review coupled with an opportunity to establish a Regional Performance Centre (RPC) for 16-23 year olds under a National Framework but with our own regional flavour saw us establish the RPC in October and start with a new wave of athletes. The RPC programme will develop not only players but coaches and officials in line with good practices at other regional sporting organisations. Around 30 RPC athletes travelled to NSW for an exchange in early December which was a success and will now be part of our annual calendar. 2018 has seen 49 enrolments in the RPC and some of these athletes will soon play the Blacksticks Women as they build up for the Commonwealth Games.

On the Representative Hockey scene we had more podium finishes than 2016 as well as individual accolades for some of our players. Arun Panchia captained the Blacksticks Mens team in 2017 while Liz Thompson, Sam Harrison, and 17 year old Madi Doar all were members of the Blacksticks Womens team who finished with silver at the World League finals in Albany. Jonty Keaney debuted for the Blacksticks men also in early 2017.

In a year of transformation for Auckland Hockey we are pleased to report an improved 2017 financial result.

The operating deficit of \$104,000 is an 11% improvement on the prior year deficit of \$117,000 and \$47,000 ahead of the 2017 budget.

At Board level we farewelled Frances Kreft and welcomed Christine Arthur, Jan Rowsell and Ryan Archibald who have already added value with both their Hockey experiences and professional backgrounds.

None of 2017 would have been possible without the support of the Association by the countless volunteers who ensure regional hockey and club hockey participants receive positive experiences and return to our game each season. To all of the volunteers, a heartfelt thank you for your continued selfless service of our great game.

Dave Wigmore (Chair)
Manoj Daji (CEO)

PRESIDENT'S REVIEW 2018

I have read the Report from the Chair and the CEO. Of the usual matters I address in my annual report, they have covered most matters; there is nothing left for me to say, which will make this a short read for you.

The reinstatement of the Supporters Club in 2017 was a positive step in addressing the increasing rep costs for our rep players and three supporting initiatives in 2018 will add further value in this regard.

Our hosting of three successful national tournaments in 2017 must be mentioned and we received much positive feedback from participants and supporters at the 21s, Hatch Cup and Masters tournaments.

Aligned to our strategic work the revamped purposes and renaming of Club Council, Hockey Advisory Group and Competition Advisory Group in 2017 will in the long term see an increase in the capability and capacity of our clubs, rep hockey programmes and competitions.

In a tangential way, I wish to express my support of the way our CEO has tackled a particularly complex and sensitive issue which arose during the last year. At all times, he has had to protect any number of interests, where, by and large, there was always actual conflict of interests and the potential for further conflict.

In my humble view, he has acted fairly and reasonably; he has balanced our Association's needs with the needs of our hockey community and with the needs of various other parties affected by the issue. He has kept our community informed within the constraints imposed on him by law; he has tried to maintain transparency. I wish to thank the Clubs for recognising the extreme difficulties faced by the Association and for the many expressions of support and confidence sent to the CEO.

My thanks, for myself and as your representative, go to the Board for its contribution to our continuing and incremental improvement.

Ray Parmenter (President)

COMMUNITY SPORT AND DEVELOPMENT

The Community Hockey Team at Auckland Hockey's main focus is to connect with the clubs and schools to support the growth and development of hockey in the community space including players, coaches, volunteers and umpires.

In 2017, Auckland Hockey was able to deliver the Small Sticks Programme to 26 Primary and Intermediate schools, to over 4200 pupils across Auckland. Furthermore, following the good work of our Regional Development Manager, 74 Primary and Intermediate teachers have been trained to deliver Small Sticks. As an alternative in their physical education programme, Renegade Hockey was provided to 180 pupils in secondary schools. Eight teachers have been trained to deliver Renegade Hockey in their respective schools.

Workshops, forums, and courses were offered to the Auckland Hockey community across a range of avenues, including coaching, mentoring, and officiating, as well as club capacity improving opportunities. In 2017, Auckland Hockey hosted 5 'Coach the Coach' Forums. It is pleasing to highlight that the community was able to benefit from 46 volunteer representative coaches. In addition, 7 Umpire Forums were well attended. This was reflected with the registration of 76 volunteer umpires. Furthermore, Auckland Hockey Umpires Association's commitment to development resulted in the mentoring of 20 individuals in the umpiring and technical official space. For the benefit of our club community, Auckland Hockey held 3 President's Forums and 8 Club Council meetings.

2017 also saw dedicated individuals in our community take up opportunities with their coach development. Auckland Hockey nominated Katie Glynn for the Performance Coach Advance Programme, which aims to improve the quality of delivery towards talented pre-elite athletes. In addition, Jono Brooker

received an AKH scholarship targeted towards talent development coaches.

Our relationship with Hockey New Zealand throughout 2017 continued to grow as we remain committed to providing a quality experience for our stakeholders.

Please note that I have only been in my role as Community Development Manager with Auckland Hockey for four weeks in 2018.

Shaun Matthews

(Community Development Manager)

COMPETITION

2017 was another great year for our senior competition with the Premier Intercity Competition in its third season.

In 2017 we looked to increase the number of teams in Division 1 and 2 to ten. While we had some interest from Clubs ultimately Division 2 Men was the only grade to complete the season with ten teams. We will continue to look to grow the Division grades with the ultimate goal to get to ten teams in all grades from Division 1 to 3 with Premier and Premier Reserve remaining at eight teams.

Our Junior competition continues to be a great introduction to hockey for our players with more

schools joining our competition as they complete the Kiwi Sport hockey module in school.

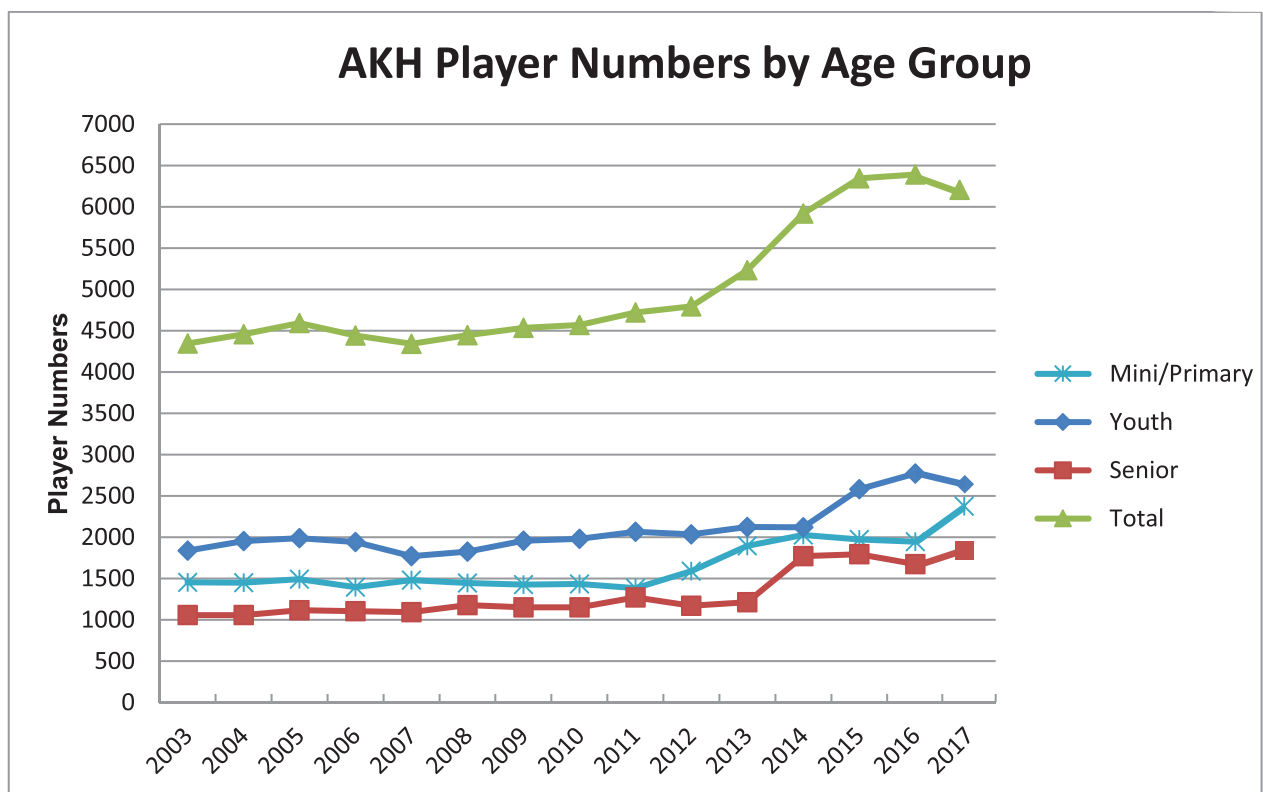
The Youth competition offers an alternative to secondary school hockey and continues to provide a pathway for club members from juniors through to seniors.

We strengthened our partnership with College Sport Auckland in 2017, administering the secondary school hockey competition.

Nicola Connell

(Competition Manager)

PLAYER NUMBERS



CLUB COMPETITION RESULTS

The winners of the 2017 leagues and finals were:

GRADE	LEAGUE WINNER	FINAL WINNER
Premier Men	Roskill Eden	Roskill Eden
Premier Women	Somerville	Howick Pakuranga
Premier Reserve Men	Southern	Howick Pakuranga
Premier Reserve Women	Southern	Roskill Eden
Division 1 Men	Somerville	University A
Division 1 Women	Somerville	Somerville
Division 2 Men	Somerville	Somerville
Division 2 Women	Somerville	Somerville
Division 3 Men	Grammar Windsor	Grammar Windsor
Division 3 Women	Western	Western
Division 4 Men	Howick Pakuranga A	Southern
Division 4 Women	Howick Pakuranga	Howick Pakuranga
Youth Premier Boys	Howick Pakuranga	Howick Pakuranga
Youth Premier Girls	Southern	Howick Pakuranga
Youth Champ Boys - Grade 1	Somerville	University A
Youth Champ Boys - Grade 2	Somerville	University B
Youth Champ Girls - Grade 1	Waitakere	Somerville
Youth Champ Girls - Grade 2	University	Roskill Eden

Photolife Challenge Shield Women Howick Pakuranga

Photolife Challenge Shield Men Roskill Eden

The winners and all the rest of the year's successes, including another successful representative year, will be celebrated at the annual AK Hockey awards evening on Saturday 7th April.

Nicola Connell (Competition Manager)

2017 REPRESENTATIVE PROGRAMME

Auckland Hockey enjoyed another year of success at National level with more Rep teams and Masters teams finishing on the podium than 2016 and new players being recognised at International level. In 2017 Auckland Players Deanna Ritchie, Jonty Keaney and Madison Doar all made their international debuts while stalwart Arun Panchia led the National team in test series in NZ and abroad. We were especially proud to have Liz Thompson, Sam Harrison and Madison Doar represent us as part of the silver medal winning team at the World League finals at Albany, as well as the achievement of Katie Doar in representing our NHL Womens team while in year 11!! It was encouraging also to see that we were the only province with both of their Mens and Womens teams on the podium at NHL and 21s level.

At the end of 2017 a new wave of Auckland athletes and coaches took part in the reinstated NSW Exchange and our teams acquitted themselves well winning 4 of the 6 matches played. Further, Julius Talavou, Adam Kailea, Katie Doar and Kendall Vaughan were selected to attend the NZ Under 18 Camp. By the end of 2017 Auckland was ranked in the top 3 provinces for players contributing to the National and Development squads named for 2018.

The establishment of the Regional Performance Centre (RPC) for promising Auckland players aged 16-23 years of age has been refreshing and will serve the Association well in equipping players, coaches and officials with the on and off field skills required to make the step up to the national level at 18s, 21s and NHL. The RPC sits under a national framework but with our own regional flavour and by early 2018 it had 52 players enrolled in the new intake.

In 2017 we were the envy of other associations with the calibre of volunteer coaches and managers serving our representative teams. Our representative players are truly fortunate to be served by a volunteer group with Olympic, International and National level experiences behind them. To each of these volunteers a heartfelt thanks from Auckland Hockey for your selfless service and sacrifice to ensure our players receive a positive hockey experience.

Manoj Daji (CEO)

REPRESENTATIVE RESULTS

TEAM	PLACING
NHL Men	2nd
U21 Men	3rd
U18 Men Regional	7th
U18 Men Association	2nd
U15 Boys Premier	7th
U15 Boys Development	4th
Hatch A	3rd
Hatch Development	22nd
Masters Men 35's	4th
Masters Men 40's	1st
Masters Men 45's	3rd
Masters Men 50's	1st
Masters Men 55's	1st
Masters Men 60's	2nd
NHL Women	3rd
U21 Women	3rd
U18 Women Regional	4th
U18 Women Association	6th
U15 Girls Premier	3rd
U15 Girls Development	4th
Collier A	2nd
Collier Development	19th
Masters Women 35's	2nd
Masters Women 40's	2nd
Masters Women 45's	1st
Masters Women 50's	5th
Masters Women 55's	1st
Masters Womens 60's	4th in 55's

2016/7 HOCKEY NZ SQUADS

We would like to congratulate all the AK Hockey players who were selected to represent New Zealand in 2016/2017.

BLACK STICKS MEN'S SQUAD

Marcus Child Simon Child
Devon Manchester Arun Panchia
Jared Panchia , Kim Kingstone
Jonty Keaney

NZ U18 MEN'S SQUAD

Julius Talavou Adam Kailea.

BLACK STICKS WOMEN'S SQUAD

Liz Thompson Sam Harrison
Madison Doar

NZ U18 WOMEN'S SQUAD

Kendall Vaughan Katie Doar

NZ MASTERS REPRESENTATIVES - MEN

Ryan Anderson	Aminder Pal
Singh Gill	Jason Roberts
Mark Roberts	Geoff Lichtwark
Rob Martin-Cramp	Gerry Mekkelholt
Clint Tweedale	Peter Lowndes
Kevin Johnson	Grant Rumble
Chad Brown	Brian Evanson
Geoff Owens	Dennis Fraser
Scott Loudon	Shane Mulcahy
Ian Pengelly	Peter Van Breugel
Paul Stenberg	

NZ MASTERS REPRESENTATIVES - WOMEN

Nicola Adams	Angela Attwood
Clare Dunne	Chris Arthur
Gaye Henderson	Tanya Povey
Caroline Robinson	Sandie Mackie
Mandy New	Diane Vao
Maeve Morrison	Irene Ryan
Kate Peri.	

HOCKEY ADVISORY GROUP (HAG)

The Hockey Advisory Group supports the AK Hockey CEO and has direct input into the AK Hockey representative programmes assisting in areas such as Representative Coach and Management appointments and campaign reviews. Player and coach education has been a key initiative for the HAG the past 1-2 years and we are determined to ensure that this continues to be a focus for AK Hockey. Additionally, this year the HAG has assisted with the RPC programme, coach pipelines and coach mentoring. The HAG provides valuable input from a diverse range of members of the AK Hockey Community including current and former Black Sticks, former national coaches, and current senior players and coaches. The range of knowledge and experience in this group ensures that AK Hockey's development and representative programmes are aligned with the future direction of hockey as well as benefiting from a vast knowledge of previous AK Hockey programmes and approaches. AK Hockey extends it thanks to all the members of the HAG for their work and effort taken by the committed team of:

Ramesh Patel

Graham Child

Jan Rowsell

Kevin Towns

Frances Kreft

Ryan Archibald

Peter Daji

Chris Arthur

This year the HWG will continue its focus on coach appointments & campaign reviews while also working closely with Hockey NZ and other stakeholders to achieve good outcomes for AK Hockey.

Dean Couzins (Chair)

FINANCE REPORT

In a year of transformation for Auckland Hockey we are pleased to report an improved 2017 financial result.

The operating deficit of \$104,000 is an 11% improvement on the prior year deficit of \$117,000 and \$47,000 ahead of the 2017 budget.

Total revenues increased 7% to \$1,706,000 from 2016 on the back of higher grant income which is due to a higher volume of targeted funding applications being presented to funding agencies with a higher success rate. The other contributing factor for the higher revenues is the increase in Community Sport income due to increased Hockey NZ contributions and new funding received from Sport NZ for a Targeted Population Group hockey project.

Operating expenses increased 6% to \$1,810,000 from the prior year primarily due to higher competition expenses as more games were scheduled away from LEP; unexpected repairs and maintenance expenditure on the ageing LEP facility; additional costs incurred with the hosting of three national tournaments and the one off 2022 strategic plan consultancy costs.

The Association has an adequate level of cash reserves of \$532,000 which has increased by \$41,000 from 2016.

During the year the Association's accounting function was outsourced to Aktive, a specialist sports accounting bureau service. The migration of the accounting data from MYOB to Aktive's

accounting system, Xero and the associated administration processes has gone smoothly.

Note, the following audited Performance Statement has been prepared by Aktive under Public Benefit Entity accounting standards.

Thank you to Manoj Daji and all of Auckland Hockey's staff and volunteers for a huge effort over the 2017 financial year.

Paresh Patel

Board Member

Performance Report

Auckland Hockey Association
For the year ended 31 December 2017

Prepared by Aktive

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Entity Information

Auckland Hockey Association For the year ended 31 December 2017

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

Legal Name of Entity

Auckland Hockey Association Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

AK/221429

Entity's Purpose or Mission

To provide Auckland Hockey stakeholders with a quality hockey experience.

Entity Structure

We have a volunteer Board consisting of 5 elected members who can appoint up to 3 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 8 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; Cafe/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 & 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, New Zealand, 2140

Phone/Fax:

09 576 0683 / 09 576 0886

Email/Website:

info@akhockey.org.nz / www.akhockey.org.nz

Facebook

facebook.com\aucklandhockey

Twitter

twitter.com\aucklandhockey

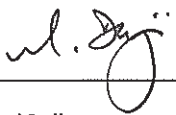
Approval of Performance Report

Auckland Hockey Association For the year ended 31 December 2017

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 2017 have been prepared in accordance with PBE SFR-A(NFP) Public Entity Simple Format Reporting - Accrual.

APPROVED



Manoj Daji

Chief Executive Officer

Date 27-3-2018



Dave Wigmore

Chair

Date 27-3-2018

Statement of Service Performance

Auckland Hockey Association For the year ended 31 December 2017

'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.

	2017	2016
Description and Quantification of the Entity's Outputs		
Player Numbers		
Winter Competition	6,184	6,390
Summer Competition	2,680	2,191
Representative Programme		
Number of players involved	435	369
Number of volunteers involved	118	158
Club Resources		
Coach the Coaches (no. of clubs participated)	12	3
Presidents Forums & Club Council Meetings	11	11
Number of Communications/newsletters	15	15
Grow Facilities		
Number of turf facilities accessible	12	12
Number of applications to council to increase turf facilities	1	3
Number of applications to funders to increase turf facilities	-	4
Number of revenue streams		
Number of Kiwisport Schools	26	32
Number of Community Sport Programme Participants	46	34
	2017	2016

Additional Output Measures

Representative Programme Success

Number of Teams podium finishes	17	15
Players selected for National Programmes	51	33

Statement of Financial Performance

Auckland Hockey Association For the year ended 31 December 2017

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

	NOTES	2017	2016
Revenue			
Donations and grant revenue	1	124,271	71,561
Competition, representative & other revenue	1	938,803	946,831
Revenue from providing goods or services	1	624,451	546,644
Interest, dividends and other investment revenue	1	12,021	13,274
Other revenue	1	6,664	10,304
Total Revenue		1,706,210	1,588,613
Expenses			
Volunteer and employee related costs	2	541,062	539,638
Costs related to providing goods or services	2	384,203	334,794
Other expenses	2	291,464	276,869
Costs related to competition, representative & other expenses	2	593,625	554,653
Total Expenses		1,810,353	1,705,953
Surplus/(Deficit) for the Year		(104,143)	(117,340)

Statement of Financial Position

Auckland Hockey Association As at 31 December 2017

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

	NOTES	31 DEC 2017	31 DEC 2016
Assets			
Current Assets			
Bank accounts and cash	3	315,064	201,423
Debtors and prepayments	3	63,367	165,058
Inventory	3	12,908	15,227
Investments	3	217,176	290,159
Total Current Assets		608,514	671,867
Non-Current Assets			
Property, Plant and Equipment		906,242	1,024,334
Total Non-Current Assets		906,242	1,024,334
Total Assets		1,514,757	1,696,201
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	99,412	106,075
Employee costs payable	4	21,140	28,777
Unused donations and grants with conditions	4	-	1,735
Other current liabilities	4	6,250	67,516
Total Current Liabilities		126,802	204,103
Total Liabilities		126,802	204,103
Total Assets less Total Liabilities (Net Assets)		1,387,954	1,492,098
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,387,954	1,492,098
Total Accumulated Funds		1,387,954	1,492,098

Statement of Cash Flows

Auckland Hockey Association For the year ended 31 December 2017

2017 2016

Statement of Cash Flows

Cash Flows from Operating Activities

Cash was received from :

Donations and grant receipts	169,911	73,438
Competition, representative & other receipts	938,782	987,360
Receipts from providing goods or services	518,407	510,422
Interest, dividends and other investment receipts	12,021	5,156
Cash receipts from other operating activities	47,460	1,735
GST	(14,127)	6,660
Total Cash was received from :	1,672,454	1,584,771

Cash was applied to:

Payments to suppliers and employees	1,596,183	1,625,810
Total Cash was applied to:	1,596,183	1,625,810

Net Cash Flows from Operating Activities 76,271 (41,039)

Cash flows from Investing and Financing Activities

Cash was received from:

Receipts from the sale of property, plant and equipment	-	107
Sale of Investments	72,983	-
Total Cash was received from:	72,983	107

Cash was applied to:

Payments to acquire property, plant and equipment	35,613	31,357
Total Cash was applied to:	35,613	31,357

Net Cash Flows from Investing and Financing Activities 37,370 (31,250)

Net Increase / (Decrease) in Cash 113,641 (72,289)

Opening Cash 201,423 273,712

Closing Cash 315,064 201,423

This is represented by:

Bank Accounts and Cash	315,064	201,423
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Statement of Accounting Policies

Auckland Hockey Association For the year ended 31 December 2017

'How did we do our accounting?'

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 recognised 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 recognised 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 recognised in the accounting period in which all conditions of the grant have been met. Grants and donations without use or return conditions are recognised 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 realisable 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 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, ie, 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.

Notes to the Performance Report

Auckland Hockey Association For the year ended 31 December 2017

	2017	2016
1. Analysis of Revenue		
Donations and grant revenue		
Donations	10,446	2,160
Grants	113,825	69,401
Total Donations and grant revenue	124,271	71,561
Competition, representative and other revenue		
Winter competition	582,978	591,608
Summer competition	73,954	65,718
Representative	174,513	158,464
Talent development	-	5,956
Promotional merchandise	22	752
College Sport	107,337	124,333
Total Competition, representative and other revenue	938,803	946,831
Revenue from providing goods or services		
Building	90	1,084
Bar & Cafe	226,632	215,826
Playing Turf	120,181	111,141
Community Sport	149,630	69,458
Kiwisport funding	63,731	67,631
Special Event (tournaments)	41,086	47,735
Sponsorship	23,100	33,770
Total Revenue from providing goods or services	624,451	546,644
Interest, dividends and other investment revenue		
Term deposit Interest	11,643	11,691
Operating account interest	378	1,582
Total Interest, dividends and other investment revenue	12,021	13,274
Other revenue		
Sundry Income	6,664	10,304
Total Other revenue	6,664	10,304

2. Analysis of Expenses**Volunteer and employee related costs**

Salaries & Wages including PAYE & ACC	541,062	539,638
Total Volunteer and employee related costs	541,062	539,638

Expenses related to competition, representative and other expenses

Promotional Merchandise Expenses	1,072	1,572
Competition Expenses	368,344	332,933
Talent Development	27,496	21,462
Representative	196,713	198,685
Total Expenses related to competition, representative and other expenses	593,625	554,653

Costs related to providing goods or services

Building	98,183	73,979
Central Support	25,601	8,236
Bar & Cafe	120,664	119,719
Community Sport	55,959	41,152
Playing Turf	52,083	67,283
Special Events	31,712	24,425
Total Costs related to providing goods or services	384,203	334,794

Other expenses

Audit Fees	8,000	8,000
Bad Debt	609	3,139
Strategic Review	17,651	-
Accounting Fees	13,215	-
Sundry Expenses	-	2,407
Depreciation	153,704	166,972
Hockey NZ Affiliation Fees	98,286	96,351
Total Other expenses	291,464	276,869

	2017	2016
3. Analysis of Assets		
Bank accounts and cash		
Westpac 00 Current A/c	166,694	103,187
Westpac 03 Call A/c	148,370	98,236
Total Bank accounts and cash	315,064	201,423
Debtors and prepayments		
Accounts Receivable	41,283	88,812
Other Receivable	6,669	192
Prepayments	15,415	76,054
Total Debtors and prepayments	63,367	165,058
Inventory		
Cafe Stock	10,412	8,552
Representative Gear Stock	2,497	6,675
Total Inventory	12,908	15,227
Investments		
Term Deposits	217,176	210,159
NZ GS Face value	-	80,000
Total Investments	217,176	290,159
Other non-current assets		
Capital Work In Progress	36,528	30,171
Artificial Playing Turf & Components		
Artificial Playing Turf & Components	2,590,159	2,590,159
Artificial Playing Turf & Components - Accumulated Depreciation	(2,178,183)	(2,063,298)
Total Artificial Playing Turf & Components	411,976	526,860
Bar & Kitchen Equipment		
Bar & Kitchen Equipment	26,663	13,953
Bar & Kitchen Equipment - Accumulated Depreciation	(13,319)	(10,050)
Total Bar & Kitchen Equipment	13,344	3,903
Building & Ground Improvements		
Building & Ground Improvements	1,382,397	1,382,397
Building & Ground Improvements - Accumulated Depreciation	(952,287)	(920,986)
Total Building & Ground Improvements	430,110	461,411
Computer Hardware & Software		
Computer Hardware & Software	5,500	-
Computer Hardware & Software - Accumulated Depreciation	(275)	-
Total Computer Hardware & Software	5,225	-
Office Equipment & Furniture		
Office Equipment & Furniture	24,233	14,870
Office Equipment & Furniture - Accumulated Depreciation	(16,522)	(13,639)
Total Office Equipment & Furniture	7,710	1,230
Talent Development Equipment		
Talent Development Equipment	57,573	55,891

	2017	2016
Talent Development Equipment - Accumulated Depreciation	(56,224)	(55,132)
Total Talent Development Equipment	1,349	759
Total Other non-current assets	906,242	1,024,334

Auckland Hockey Association has a letter of credit to I-Payroll for the purpose of payroll for \$26,000. The letter of credit is secured by term deposits above.

	2017	2016
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	73,021	24,740
Accrued Expenses	25,014	65,831
GST	1,377	15,504
Total Creditors and accrued expenses	99,412	106,075
Employee costs payable		
PAYE	-	8,177
Staff Leave Accrued	21,140	20,600
Total Employee costs payable	21,140	28,777
Unused donations and grants with conditions		
Grants Received in Advance	-	1,735
Total Unused donations and grants with conditions	-	1,735
Other non-current liabilities		
Org Income Received in Advance	6,250	67,516
Total Other non-current liabilities	6,250	67,516

5. Property, Plant and Equipment

This Year	Opening Carrying Amount	Additions	Disposals	Depreciation	Net Book Value
Building & Ground Improvements	461,410			31,301	430,110
Artificial Playing Turfs & Components	526,860			114,885	411,976
Bar & Kitchen Equipment	3,903	12,170		3,269	13,344
Office Equipment & Furniture	1,230	9,363		2,883	7,710
Talent Development Equipment	759	1,681		1,091	1,349
Capital Works In Progress	30,171	6,357		-	36,528
Computer Hardware & Software	-	5,500		275	5,225
Total	1,024,333	35,611	-	153,700	906,242

Last Year	Opening Carrying Amount	Additions	Disposals	Depreciation	Net Book Value
Building & Ground Improvements	497,185		107	35,668	461,410
Artificial Playing Turfs & Components	652,817			125,957	526,860
Bar & Kitchen Equipment	5,569			1,666	3,903
Office Equipment & Furniture	1,340	1,186		1,297	1,230
Talent Development Equipment	3,143			2,384	759
Capital Works In Progress	-	30,171		-	30,171
Computer Hardware & Software	-			-	-
Total	1,160,054	31,357	107	166,972	1,024,333

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.

6. Accumulated Funds

Accumulated surpluses or (deficits)		
Retained earnings/Accumulated funds	1,492,098	1,609,438
Current year earnings	(104,143)	(117,340)
Total Accumulated surpluses or (deficits)	1,387,954	1,492,098
Total Accumulated Funds	1,387,954	1,492,098

7. Commitments

Commitments to lease or rent assets

	2017	2016
Current	8,687	8,524
Non current	9,775	18,125
Total	18,461	26,649

	2017	2016
Operating Lease expenditure	9,641	20,645

The organisation has a credit card limit of \$20,000

8. Contingent Liabilities and Guarantees

During the year, a former employee's employment contract was terminated. 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 potential claim, who 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 cost inclusive (Last year - nil).

9. Related Parties**2017**

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

Casual Labour at youth rates was provided by two family members of Manoj Daji (CEO) during the Hatch Cup and Masters Tournaments. The total value of this was less than \$2,000.

2016

Sale of services from Auckland Hockey Association to Howick Pakuranga Hockey Club, David McNickle is a mutual board member. Total value \$132,001

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 (Last year - nil).

Independent Auditor's Report

To the Members of Auckland Hockey Association Incorporated

Opinion

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

- the entity information;
- the statement of service performance;
- the statement of financial position as at 31 December 2017;
- 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 12 to 25 presents fairly, in all material respects:
 - the entity information for the year ended 31 December 2017;
 - the service performance for the year ended 31 December 2017 and
 - the financial position of the entity as at 31 December 2017 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 members are responsible for the other information. The other information comprises the Auckland Hockey Annual Report 2017 on pages 1 to 11 and 29 (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 members are 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 as executive committee members 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 members are 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 members 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 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.

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

29 March 2018

CLUB CONTACT DETAILS

Club **AISC**

Home Base Avondale Turf
Email hockey@aisc.org.nz
Website www.aisc.org.nz

Club **Auckland University**

Home Base Auckland Grammar Turf
Email secretary@auhc.org.nz
Website www.auhc.org

Club **Grammar Windsor**

Home Base Auckland Grammar Turf
Email grammarwindsor@gmail.com
Website www.grammarwindsor.org.nz

Club **Howick Pakuranga**

Home Base Lloyd Elsmore Turf
Email secretary@hphockey.org.nz
Website www.hphc.org.nz

Club **Masters Women**

Email debbie.morton40@gmail.com
Website www.sportsground.co.nz/amwhc

Club **Mt Eden**

Home Base Auckland Grammar Turf
Email office@mtedenhockey.org.nz
Website www.mtedenhockey.org.nz

Club **Roskill Eden**

Home Base: Mt Roskill/Waitakere Turf
Email weir4@xtra.co.nz
Website: www.roskilledenhockey.co.nz

Club Somerville

Home Base Auckland Grammar Turf
Email somervillehockey@gmail.com
Website www.somervillehockey.org.nz

Club Southern Districts

Home Base Papatoetoe Turf
Email info@sdhc.co.nz
Website www.sdhc.co.nz

Club St Cuthberts Old Girls

Home Base St Cuthberts College
Email Dannaka.dorrington@stcuthberts.school.nz

Club Waitakere Hockey

Home Base Waitakere Turf
Email waitakerehockey@gmail.com
Website www.waitakerehockey.co.nz

Club Western Districts

Home Base Avondale Turf
Email wdhc.secretary@gmail.com
Website www.westernhockey.co.nz

Auckland Hockey Umpires Association

Email umpiring@akhockey.org.nz



AUCKLAND HOCKEY

For more information please visit:

akhockey.org.nz