

# Annual Report

East Coast Bays Hockey Club Incorporated  
For the year ended 31 December 2019

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# Compilation Report

## East Coast Bays Hockey Club Incorporated For the year ended 31 December 2019

Compilation Report to the Committee of East Coast Bays Hockey Club Incorporated.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of East Coast Bays Hockey Club Incorporated for the year ended 31 December 2019.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Committee are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

I am a member East Coast Bays Hockey Club Incorporated and therefore am not independent.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

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P Lamberton

Dated: 27 February 2020

# Entity Information

## East Coast Bays Hockey Club Incorporated For the year ended 31 December 2019

### Legal Name of Entity

East Coast Bays Hockey Club Incorporated

### Entity Type and Legal Basis

Incorporated Society

### Registration Number

1196898

### Entity's Purpose or Mission

- To provide for and encourage Club members to play amateur competitive hockey
- To encourage the development of technical hockey skills for all players
- To encourage a friendly and social atmosphere for all members

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

- Subscriptions charged to members
- Government grants
- Fundraising

### Physical Address

32 Tramway Road, Beach Haven, Auckland, New Zealand, 0626

### Postal Address

32 Tramway Road, Beach Haven, Auckland, New Zealand, 0626

# Approval of Financial Report

## East Coast Bays Hockey Club Incorporated For the year ended 31 December 2019

The Committee are pleased to present the approved financial report including the historical financial statements of East Coast Bays Hockey Club Incorporated for year ended 31 December 2019.

APPROVED

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Tracy Collins  
President

Date .....

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Peter Lamberton  
Treasurer

Date .....

# Statement of Financial Performance

## East Coast Bays Hockey Club Incorporated For the year ended 31 December 2019

|  | NOTES | 2019           | 2018           |
|--|-------|----------------|----------------|
| <b>Revenue</b>                                   |       |                |                |
| Revenue from providing goods or services         | 1     | 133,216        | 111,092        |
| Interest, dividends and other investment revenue | 1     | 163            | 342            |
| Other revenue                                    | 1     | 2,299          | -              |
| <b>Total Revenue</b>                             |       | <b>135,678</b> | <b>111,434</b> |
| <b>Expenses</b>                                  |       |                |                |
| Costs related to providing goods or service      | 2     | 120,611        | 94,666         |
| Other expenses                                   | 2     | 9,880          | 997            |
| <b>Total Expenses</b>                            |       | <b>130,491</b> | <b>95,663</b>  |
| <b>Surplus/(Deficit) for the Year</b>            |       | <b>5,187</b>   | <b>15,771</b>  |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Financial Position

## East Coast Bays Hockey Club Incorporated As at 31 December 2019

|   | NOTES | 31 DEC 2019    | 31 DEC 2018   |
|---|-------|----------------|---------------|
| <b>Assets</b>   |       |                |               |
| <b>Current Assets</b>                                   |       |                |               |
| <b>Bank accounts and cash</b>                           |       |                |               |
| Bank and cash/(bank overdraft)                          |       | 21,220         | 33,250        |
| <b>Total Bank accounts and cash</b>                     |       | <b>21,220</b>  | <b>33,250</b> |
| Debtors and prepayments                                 | 3     | 9,098          | 7,690         |
| <b>Total Current Assets</b>                             |       | <b>30,318</b>  | <b>40,939</b> |
| <b>Non-Current Assets</b>                               |       |                |               |
| Property, Plant and Equipment                           | 5     | 13,839         | -             |
| Other non-current assets                                | 3     | -              | 280           |
| <b>Total Non-Current Assets</b>                         |       | <b>13,839</b>  | <b>280</b>    |
| <b>Total Assets</b>                                     |       | <b>44,158</b>  | <b>41,219</b> |
| <b>Liabilities</b>                                      |       |                |               |
| Current Liabilities                                     |       | (2,284)        | (35)          |
| Non-Current Liabilities                                 |       | 140            | 140           |
| <b>Total Liabilities</b>                                |       | <b>(2,144)</b> | <b>105</b>    |
| <b>Total Assets less Total Liabilities (Net Assets)</b> |       | <b>46,302</b>  | <b>41,114</b> |
| <b>Accumulated Funds</b>                                |       |                |               |
| Accumulated surpluses or (deficits)                     | 6     | 46,302         | 41,114        |
| <b>Total Accumulated Funds</b>                          |       | <b>46,302</b>  | <b>41,114</b> |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Accounting Policies

## East Coast Bays Hockey Club Incorporated For the year ended 31 December 2019

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### 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. The entity registered for GST on 1 January 2015, therefore all comparative figures are stated inclusive of GST (if any).

### Income Tax

East Coast Bays Hockey Club Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Changes in Accounting Policies

There have been no changes in accounting policies.



# Notes to the Performance Report

## East Coast Bays Hockey Club Incorporated For the year ended 31 December 2019

|   | 2019           | 2018           |
|---|----------------|----------------|
| <b>1. Analysis of Revenue</b>                                 |                |                |
| <b>Revenue from providing goods or services</b>               |                |                |
| Bingo Night   | 7,823          | -              |
| Blacksticks Dinner  | -              | 1,626          |
| Donations Received  | 50             | 2,000          |
| Grants Received   | 24,301         | 16,043         |
| Hoodie & Sock Sales   | 30             | -              |
| Movie Ticket Sales  | (1,537)        | 2,157          |
| Prize Giving Ticket Sales                                     | 653            | (139)          |
| Sponsorship Income  | 11,160         | -              |
| Subscription Income   | 90,736         | 89,405         |
| <b>Total Revenue from providing goods or services</b>         | <b>133,216</b> | <b>111,092</b> |
| <b>Interest, dividends and other investment revenue</b>       |                |                |
| Interest Income   | 163            | 342            |
| <b>Total Interest, dividends and other investment revenue</b> | <b>163</b>     | <b>342</b>     |
| <b>Other revenue</b>  |                |                |
| Other Revenue   | 2,299          | -              |
| <b>Total Other revenue</b>                                    | <b>2,299</b>   | <b>-</b>       |
|   | <b>2019</b>    | <b>2018</b>    |

## 2. Analysis of Expenses

|   |        |        |
|---|--------|--------|
| <b>Costs related to providing goods or services</b> |        |        |
| Advertising/Promotions                              | 348    | -      |
| Balls and Training Equipment                        | 1,073  | 644    |
| Bank Fees   | 20     | 143    |
| Coaching and Managing                               | 15,302 | 11,998 |
| Consulting & Accounting                             | 522    | 522    |
| Discounts Given                                     | -      | 1,217  |
| Elite Player Support                                | 7,855  | 896    |
| Entertainment                                       | 592    | -      |
| General Expenses                                    | 2,010  | -      |
| NHHA - NZ Affiliation Fees                          | 8,206  | 6,557  |
| NHHA - Team Subscriptions                           | 19,783 | 22,664 |
| NHHA - Turf Hire                                    | 54,427 | 42,668 |
| NHHA - Umpiring Fees                                | 4,802  | 5,478  |
| Turf Hire - Other                                   | 433    | -      |
| Umpiring - Other                                    | 139    | -      |
| Youth Coaching                                      | 760    | -      |
| Youth Development Program                           | 3,200  | 620    |

|   | 2019           | 2018          |
|---|----------------|---------------|
| Youth Umpiring  | 1,140          | 1,260         |
| <b>Total Costs related to providing goods or services</b> | <b>120,611</b> | <b>94,666</b> |
| <b>Other expenses</b>                                     |                |               |
| Depreciation  | 9,852          | 997           |
| Interest Expense  | 28             | -             |
| <b>Total Other expenses</b>                               | <b>9,880</b>   | <b>997</b>    |
|   | 2019           | 2018          |

### 3. Analysis of Assets

| <b>Bank accounts and cash</b>         |               |               |
|---------------------------------------|---------------|---------------|
| ASB Bank Cheque Account               | 1,128         | -             |
| ASB Bank Savings Account              | 10,743        | -             |
| ASB Bank Youth Account                | 9,349         | -             |
| BNZ Bank Cheque Account               | -             | 18,254        |
| BNZ Bank Rapid Save Account           | -             | 14,996        |
| <b>Total Bank accounts and cash</b>   | <b>21,220</b> | <b>33,250</b> |
| <b>Debtors and prepayments</b>        |               |               |
| Accounts Receivable                   | 9,098         | 7,690         |
| <b>Total Debtors and prepayments</b>  | <b>9,098</b>  | <b>7,690</b>  |
| <b>Other non-current assets</b>       |               |               |
| Cash on Hand                          | -             | 380           |
| Harbour EFTPOS                        | -             | (100)         |
| <b>Total Other non-current assets</b> | <b>-</b>      | <b>280</b>    |
|                                       | 2019          | 2018          |

### 4. Analysis of Liabilities

| <b>Creditors and accrued expenses</b>       |                |             |
|---|----------------|-------------|
| Accounts Payable                            | -              | (140)       |
| GST   | (2,284)        | 105         |
| <b>Total Creditors and accrued expenses</b> | <b>(2,284)</b> | <b>(35)</b> |
| <b>Other current liabilities</b>            |                |             |
| Rounding                                    | -              | -           |
| <b>Total Other current liabilities</b>      | <b>-</b>       | <b>-</b>    |
| <b>Other non-current liabilities</b>        |                |             |
| Overpayments to apply to next year          | 140            | 140         |
| <b>Total Other non-current liabilities</b>  | <b>140</b>     | <b>140</b>  |
|   | 2019           | 2018        |

### 5. Property, Plant and Equipment

#### Furniture and Fittings

|   |               |             |
|---|---------------|-------------|
| Furniture and fittings owned                            | 41,355        | 17,663      |
| Accumulated depreciation - furniture and fittings owned | (27,515)      | (17,663)    |
| <b>Total Furniture and Fittings</b>                     | <b>13,839</b> | <b>-</b>    |
| <b>Total Property, Plant and Equipment</b>              | <b>13,839</b> | <b>-</b>    |
|   | <b>2019</b>   | <b>2018</b> |

## 6. Accumulated Funds

|                                     |               |               |
|-------------------------------------|---------------|---------------|
| <b>Accumulated Funds</b>            |               |               |
| Opening Balance                     | 41,114        | 25,343        |
| Accumulated surpluses or (deficits) | 5,187         | 15,771        |
| <b>Total Accumulated Funds</b>      | <b>46,302</b> | <b>41,114</b> |
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