TAKAPUNA HOCKEY CLUB (Inc)
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
INCOME		
Subscriptions	$110,465	$109,301
Grants Received	$5,000	$6,111
Donations	$10,030	$2,040
Sponsorship	$14,000	$20,391
Interest Income	$278	$739
Function Income	$2,409	$3,452
Fundraising Events	$1,241	$4,704
Other Income	$740	$1,560
TOTAL INCOME	$144,163	$148,299
EXPENSES		
Competition Costs	$120,694	$116,958
Coaching Costs	$23,500	$22,000
Depreciation	$7,431	$10,990
Trophies & Engraving	$977	$1,152
Club Expenses	$984	$1,308
Function costs	$800	$2,106
Donations Given	$0	$150
TOTAL EXPENSES	$154,386	$154,664
NET SURPLUS/(DEFICIT) FOR THE YEAR	-$10,223	-$6,365

Takapuna Hockey Club (Inc)
85 Aberley Road, Schnapper Rock, Auckland
treasurer@takapunahockey.org.nz

STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	2025	2024
ASSETS		
Cash		
ANZ Cheque Account	$7,079	$22,508
ANZ Savings Account	$7,534	$8,579
Fees Receivable	$16,054	$12,569
Uniforms	$2,000	$1,739
Goalie Gear	$167	$333
Balls and Other Equipment	$4,382	$4,349
Other Gazebo	$3,617	$3,617
TOTAL ASSETS	$40,833	$53,694
LIABILITIES		
GST	-$1,386	-$31
Creditors	$8,584	$13,383
TOTAL LIABILITIES	$7,199	$13,352
NET ASSETS	$33,634	$40,342
CLUB FUNDS		
Prior Years Balance	$40,342	$46,708
Prior Year Adjustments	$0	$0
Current Years Surplus/(Deficit)	-$6,708	-$6,365
BALANCE AT 30 SEPTEMBER 2023	$33,635	$40,342

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Depreciation Schedule FY2025

UNIFORMS		
Uniforms purchased in FY2022		$17,300.00
Depreciation 1/3 for FY2022	$5,766.67	
Depreciation 1/3 for FY2023	$5,766.67	
Depreciation 1/3 for FY2024	$5,766.67	
Uniforms purchased in FY2025		$3,000.00
Depreciation 1/3 for FY2025	$1,000.00	
Depreciation 1/3 for FY2026	$1,000.00	
Depreciation 1/3 for FY2027	$1,000.00	
Youth uniforms purchased in FY2023		$5,216.09
Depreciation 1/3 for FY2023	$1,738.70	
Depreciation 1/3 for FY2024	$1,738.70	
Depreciation 1/3 for FY2025	$1,738.70	
2025 Depreciation Expense		**$2,738.70**
Current Book Value Uniforms		**$2,000.00**
BALLS & OTHER EQUIPMENT		
Balls purchased in 2023		$4,054.45
Depreciation 1/3 for FY2023	$1,351.48	
Depreciation 1/3 for FY2024	$1,351.48	
Depreciation 1/3 for FY2025	$1,351.48	
PC Defensive Equipment purchased in 2023		$936.58
Depreciation 1/3 for FY2023	$312.19	
Depreciation 1/3 for FY2024	$312.19	
Depreciation 1/3 for FY2025	$312.19	
Balls purchased in 2024		$1,383.40
Depreciation 1/3 for FY2024	$461.13	
Depreciation 1/3 for FY2025	$461.13	
Depreciation 1/3 for FY2026	$461.13	
Balls purchased in 2025		$4,559.78
Depreciation 1/3 for FY2025	$1,519.93	
Depreciation 1/3 for FY2026	$1,519.93	
Depreciation 1/3 for FY2027	$1,519.93	
Other Equipment purchased in 2024		$2,643.97
Depreciation 1/3 for FY2024	$881.32	
Depreciation 1/3 for FY2025	$881.32	
Depreciation 1/3 for FY2026	$881.32	
2025 Depreciation Expense		**$4,526.06**
Current Book Value Balls & Other Equipmer		**$4,382.31**
GOALIE GEAR		
Goalie Gear purchased in 2024		$500.00
Depreciation 1/3 for FY2024	$166.67	
Depreciation 1/3 for FY2025	$166.67	
Depreciation 1/3 for FY2026	$166.67	
2025 Depreciation Expense		**$166.67**
Current Book Value Goalie Gear		**$166.67**
Total Depreciation 2025		**$7,431.42**

TAKAPUNA HOCKEY CLUB (Inc)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Note 1 **STATEMENT OF GENERAL ACCOUNTING POLICIES**

Takapuna Hockey Club is an Incorporated Society.

The financial statements are prepared in accordance with the reporting requirements of the Institute of Chartered Accountants of New Zealand Standards and generally accepted accounting practice.

The entity has taken advantage of all available differential reporting exemptions.

The entity qualifies for differential reporting exemptions based on the following criteria:

- it is not publicly accountable, and
- it is not large.

The measurement system adopted is historical cost. Accrual accounting is used

Accounts Receivable are stated at their estimated net realisable value.

Depreciation on uniforms and balls is calculated using a straight line rate over three years.

Items of income and expenditure are stated exclusive of GST.

As an incorporated society established to promote the sport of hockey in New Zealand, Takapuna Hockey Club (Inc) is exempt from Income Tax.

Note 2 **CHANGES IN ACCOUNTING POLICY**

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in the previous year.

Note 3 **CONTINGENT LIABILITIES**

There are no known contingent liabilities at year end.