

**TAKAPUNA HOCKEY CLUB (Inc)**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
<b>INCOME</b>		
Subscriptions	94,180	84,712
Grants Received (NZCT)	-	2,959
Donations	6,380	11,717
Sponsorship	19,217	7,235
Interest Income	155	43
Function Income	365	10,826
Fundraising Events	3,831	-
Other Income	2,712	-
<b>TOTAL INCOME</b>	<u>126,840</u>	<u>117,492</u>
<b>EXPENSES</b>		
North Harbour Hockey Association	86,509	85,447
Subs Rebates	12,404	-
Coaching Costs	16,000	8,153
Depreciation	10,180	5,532
Trophies & Engraving	1,787	128
Club Expenses	911	689
Function costs	843	13,881
Donations Given	1,000	-
Clothing	-	1,761
<b>TOTAL EXPENSES</b>	<u>129,636</u>	<u>115,591</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u><u>- 2,796</u></u>	<u><u>1,901</u></u>

Takapuna Hockey Club (Inc)  
95B Hinemoa Street, Birkenhead, Auckland  
treasurer@takapunahockey.org.nz

**BALANCE AT 30 SEPTEMBER 2022**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2022**

	2022	2021
<b>ASSETS</b>		
Cash		
ANZ Cheque Account	\$14,497	\$1,274
ANZ Savings Account	\$7,490	\$19,579
Fees Receivable	\$3,522	\$16,797
Uniforms	\$11,650	\$533
Balls	\$1,309	\$2,751
Goalie Gear	\$0	\$240
Coaching Equipment	\$675	\$1,350
Club Clothing	\$1,640	\$3,280
Other	\$3,617	\$3,617
<b>TOTAL ASSETS</b>	<b>\$44,400</b>	<b>\$49,422</b>
<b>LIABILITIES</b>		
GST	-\$10,232	-\$5,621
Creditors	\$1,247	-\$1,139
<b>TOTAL LIABILITIES</b>	<b>-\$8,986</b>	<b>-\$6,760</b>
<b>CLUB FUNDS</b>		
Prior Years Balance	\$56,181	\$54,280
Current Years Surplus/(Deficit)	-\$2,796	\$1,901
<b>BALANCE AT 30 SEPTEMBER 2022</b>	<b>\$53,385</b>	<b>\$56,181</b>



..... Chairperson

Katrina Hosken



..... Treasurer

Fergus Slorach

**Takapuna Hockey Club (Inc)**

95B Hinemoa Street, Birkenhead, Auckland

treasurer@takapunahockey.org.nz

## Takapuna Hockey Club Depreciation Schedule FY2022

### UNIFORMS

<b>Mens alternate strip purchased in 2020</b>	<u>\$900.00</u>
Depreciation 1/3 for 2020 season	\$300.00
Depreciation 1/3 for 2021 season	\$300.00
Depreciation 1/3 for 2022 season	\$300.00
<b>Youth strip purchased in FY2021</b>	<u>\$350.00</u>
Depreciation 1/3 for FY2021	\$116.67
Depreciation 1/3 for FY2022	\$116.67
Depreciation 1/3 for FY2023	\$116.67
<b>Uniforms purchased in FY2022</b>	<u>\$17,300.00</u>
Depreciation 1/3 for FY2022	\$5,766.67
Depreciation 1/3 for FY2023	\$5,766.67
Depreciation 1/3 for FY2024	\$5,766.67
<b>2022 Depreciation Expense</b>	<u><u>\$6,183.33</u></u>
<b>Current Book Value Uniforms</b>	<b>\$11,650.00</b>

### BALLS

<b>Balls purchased in 2020</b>	<u>\$400.00</u>
Depreciation 1/3 for 2020 season	\$133.33
Depreciation 1/3 for 2021 season	\$133.33
Depreciation 1/3 for 2022 season	\$133.33
<b>Balls purchased in 2021</b>	<u>\$3,926.00</u>
Depreciation 1/3 for FY2021	\$1,308.67
Depreciation 1/3 for FY2022	\$1,308.67
Depreciation 1/3 for FY2023	\$1,308.67
<b>2022 Depreciation Expense</b>	<u><u>\$1,442.00</u></u>
<b>Current Book Value Balls</b>	<b>\$1,308.67</b>

### GOALIE GEAR

<b>Goalie Gear purchased in 2020</b>	<u>\$720.00</u>
Depreciation 1/3 for 2020 season	\$240.00
Depreciation 1/3 for 2021 season	\$240.00
Depreciation 1/3 for 2022 season	\$240.00
<b>2022 Depreciation Expense</b>	<u><u>\$240.00</u></u>
<b>Current Book Value Goalie Gear</b>	<b>\$0.00</b>

### COACHING EQUIPMENT

<b>Video Equipment purchased in 2021</b>	<u>\$2,025.60</u>
Depreciation 1/3 for 2021 season	\$675.20
Depreciation 1/3 for 2022 season	\$675.20
Depreciation 1/3 for 2023 season	\$675.20
<b>2022 Depreciation Expense</b>	<u><u>\$675.20</u></u>

<b>Current Book Value Coaching Equipment</b>		<u><u>\$675.20</u></u>
<b>Club Clothing (carried forward from 2019)</b>		<u>\$4,919.58</u>
Depreciation 1/3 for FY2021	\$1,639.86	
Depreciation 1/3 for FY2022	\$1,639.86	
Depreciation 1/3 for FY2023	\$1,639.86	
<b>2022 Depreciation Expense</b>		<u><u>\$1,639.86</u></u>
<b>Current Book Value Club Clothing</b>		<u><u>\$1,639.86</u></u>
<b>Total Depreciation 2022</b>		<b>\$10,180.39</b>

## TAKAPUNA HOCKEY CLUB (Inc)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 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 Financial Reporting 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 to recognise expenses and revenues when they occur. Reliance is placed on the fact that 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.