

PERFORMANCE REPORT

Organisation name Kapiti Coast Hockey Club

For the year ended 31 March 2025

Entity Information

Name of entity Kapiti Coast Hockey Club Inc

Type of entity *Incorporated Society*

Statement of Service Performance

Description of main activities undertaken during the financial year	Quantity	
	Current year	Last year
Number of teams entered in WHA Senior Men's Competition	3	3
Number of teams entered in WHA Senior Women's Competition	4	4
Number of players registered in men's teams	63	57
Number of players registered in women's teams	71	81
Number of full fee paying players	102	134
Number of casual players	32	4

This performance report has been approved by those charged with governance:

Date

21/10/2025

Signature

Name

Grayson Rowse

Position

President

Date

Signature

Name

Position

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For the year ended 31 March 2025

Statement of Cash Received and Cash Paid

	Current year	Last year
	\$	\$
Opening balance in bank account(s) and any cash on hand	30,664	25,139
Plus: Cash received from operating activities		
Donations, koha, bequests and other fundraising	4,650	930
General grants received	15,351	17,058
Membership fees or subscriptions	53,860	74,992
Sale of goods and services (commercial activities)	1,513	1,586
Interest or dividends received	822	909
Other cash received	33	(360)
Total cash received from operating activities	76,227	95,115
Less: Cash paid for operating activities		
Fundraising costs	55	225
Costs related to sale of goods or services (commercial activities)	1,134	668
Other costs related to delivery of entity objectives	28,738	88,697
Total cash paid for operating activities	29,926	89,589
Total GST (paid) or refunded in the financial year	-	-
Cash surplus or (deficit) from operating activities	46,301	5,525

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Plus: Cash received from other activities		
Sale of investments	-	-
Sale of other assets	-	-
Cash received from loans and borrowings	-	-
Total cash received from other activities	-	-
Less: Cash paid for other activities		
Purchase of investments	-	-
Purchase of other assets	-	-
Repayment of loans and borrowings	-	-
Total cash paid for other activities	-	-
Cash surplus or (deficit) from other activities	-	-
Income tax (paid) or refunded (if applicable)	-	-
Increase or (decrease) in cash for the financial year	46,301	5,525
Closing balance in bank account(s) and any cash on hand	76,965	30,664
Represented by:		
Closing balance of bank account(s)	76,965	30,664
Balance invested in term deposit(s)	-	-
Undeposited cash held by the entity	-	-
Total cash balances held	76,965	30,664

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Notes

The organisation is permitted by law to apply the Tier 4 (NFP) Standard issued by the External Reporting Board (XRB) and the organisation has elected to use this Standard. All transactions included in the Statement of Cash Received and Cash Paid and related notes to the Performance Report have been reported on a cash basis.

The organisation is not registered for GST and all amounts are recorded inclusive of GST (if any).

Significant assets

Description of asset	Current year	Last year
Land and buildings	-	-
Vehicles	-	-
Investments (shares, bonds, units in managed funds)	-	-
Amounts loaned to other organisations or persons	-	-

Significant liabilities

Description of significant liabilities	Current year	Last year
Grant funding received in advance	47,300	-
Amounts borrowed from other organisations or persons	-	-
Money held on behalf of others	-	-

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Related Party Transactions

		Cash received/(paid) during year		Amount owing from/(to) related party	
Description of related party relationship	Description of transactions	Current Year	Last Year	End of current year	End of last year

Correction of Errors

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Executive Summary

Kapiti Coast Hockey Club Incorporated For the year ended 31 March 2025

	2025	2024	VARIANCE
Cash			
Cash received	129,405.53	70,080.30	84.65% ↑
Cash spent	83,104.09	64,555.05	28.73% ↑
Cash surplus (deficit)	46,301.44	5,525.25	738.00% ↑
Closing bank balance	76,965.41	30,663.97	151.00% ↑
Profitability			
Income	56,178.00	55,351.85	1.49% ↑
Direct costs	1,154.30	667.60	72.90% ↑
Gross profit (loss)	55,023.70	54,684.25	0.62% ↑
Other income	22,360.44	20,492.21	9.12% ↑
Expenses	69,919.83	60,350.39	15.86% ↑
Profit (loss)	7,464.31	14,826.07	-49.65% ↓
Balance Sheet			
Debtors	3,308.50	997.50	231.68% ↑
Creditors	-	6,343.93	-100.00% ↓
Net assets	33,752.67	26,288.36	28.39% ↑
Sales			
Number of invoices issued	255.00	158.00	61.39% ↑
Average value of invoices	251.88	196.27	28.33% ↑
Performance			
Gross profit margin (%)	97.95	98.79	-0.86% ↓
Net profit margin (%)	13.29	26.79	-50.39% ↓
Return on investment (p.a.) (%)	22.11	56.40	-60.79% ↓
Position			
Average debtor days	21.50	6.60	225.91% ↑
Average creditor days	-	3,477.95	-100.00% ↓
Short term cash forecast	3,308.50	(5,346.43)	161.88% ↑
Current assets to liabilities	1.70	4.58	-62.91% ↓
Term assets to liabilities	-	-	-

Cash Summary

Kapiti Coast Hockey Club Incorporated For the year ended 31 March 2025

	2025	2024	VARIANCE
Income			
Accounts Receivable	32.50	(360.00)	109.03% ↑
Casual Player Fees	1,020.00	660.00	54.55% ↑
Fees - Summer Hockey	3,600.00	3,500.00	2.86% ↑
Fundraising Income - Events	650.00	930.00	-30.11% ↓
Grant Income	15,350.50	17,057.77	-10.01% ↓
Interest Income	821.66	908.94	-9.60% ↓
Merchandise Income	333.28	859.50	-61.22% ↓
Sales of Goods - Socks	1,180.00	726.00	62.53% ↑
Senior Open Grade Fees	49,239.50	70,832.35	-30.48% ↓
Sponsorship Income	4,000.00	-	- —
Total Income	76,227.44	95,114.56	-19.86%
Less Expenses			
Affiliation & Game fees	39,797.00	37,726.40	5.49% ↑
Cost of Goods - Merchandise	140.00	398.50	-64.87% ↓
Cost of Goods - Socks	993.60	269.10	269.23% ↑
Deferred Grant Income	(47,300.00)	4,032.77	-1,272.89% ↓
Food & beverage	400.00	-	- —
Fundraising/Event costs	54.70	225.00	-75.69% ↓
Junior Transactions	761.05	(2,158.30)	135.26% ↑
Merchandise	(683.10)	1,076.40	-163.46% ↓
Office Expenses	189.75	-	- —
Pre-Season Expenses	3,648.00	250.00	1,359.20% ↑
Prepayments	(300.00)	-	- —
Prizegiving Expenses	1,089.98	568.95	91.58% ↑
Rounding	-	(0.05)	100.00% ↑
Sponsorship	562.50	1,000.00	-43.75% ↓
Storage	7,399.35	3,921.00	88.71% ↑
Stripe Fees	438.25	113.14	287.35% ↑
Subscriptions/Licences	764.21	707.58	8.00% ↑

	2025	2024	VARIANCE
Summer Hockey Expenses	3,028.79	3,006.23	0.75% ↑
Suspense	90.00	26,323.00	-99.66% ↓
Transport expenses	8.63	25.87	-66.64% ↓
Turf fees	10,268.00	11,157.50	-7.97% ↓
Uniform & Gear	7,817.86	440.00	1,676.79% ↑
Venue Hire charges	486.24	86.25	463.76% ↑
Website hosting	-	120.00	-100.00% ↓
Withholding tax paid	271.19	299.97	-9.59% ↓
Total Expenses	29,926.00	89,589.31	-66.60%
Surplus (Deficit)	46,301.44	5,525.25	738.00%
Net Cash Movement	46,301.44	5,525.25	738.00%
Summary			
Opening Balance	30,663.97	25,138.72	21.98%
Plus Net Cash Movement	46,301.44	5,525.25	738.00% ↑
Cash Balance	76,965.41	30,663.97	151.00%

Profit and Loss

Kapiti Coast Hockey Club Incorporated For the year ended 31 March 2025

	2025	2024
Trading Income		
Casual Player Fees	1,020.00	660.00
Fees - Summer Hockey	3,600.00	3,500.00
Senior Open Grade Fees	49,239.50	70,832.35
Total Trading Income	53,859.50	74,992.35
Cost of Sales		
Cost of Goods - Merchandise	140.00	398.50
Cost of Goods - Socks	993.60	269.10
Total Cost of Sales	1,133.60	667.60
Gross Profit	52,725.90	74,324.75
Other Income		
Fundraising Income - Events	650.00	930.00
Grant Income	15,350.50	17,057.77
Interest Income	821.66	908.94
Merchandise Income	333.28	859.50
Sales of Goods - Socks	1,180.00	726.00
Sponsorship Income	4,000.00	-
Total Other Income	22,335.44	20,482.21
Operating Expenses		
Affiliation & Game fees	39,797.00	37,726.40
Food & beverage	400.00	-
Fundraising/Event costs	54.70	225.00
Office Expenses	189.75	-
Pre-Season Expenses	3,648.00	250.00
Prizegiving Expenses	1,089.98	568.95
Sponsorship	562.50	1,000.00
Storage	7,399.35	3,921.00
Stripe Fees	438.25	113.14
Subscriptions/Licences	764.21	707.58
Summer Hockey Expenses	3,028.79	3,006.23
Transport expenses	8.63	25.87
Turf fees	10,268.00	11,157.50
Uniform & Gear	7,817.86	440.00
Venue Hire charges	486.24	86.25
Website hosting	-	120.00
Total Operating Expenses	75,953.26	59,347.92
Net Profit	(891.92)	35,459.04

Balance Sheet

Kapiti Coast Hockey Club Incorporated As at 31 March 2025

	31 MAR 2025	31 MAR 2024
Assets		
Bank		
Development Fund	2,775.90	2,703.35
Junior Hockey Account	90.00	90.00
Online Deposit Account	18,293.02	17,815.10
Senior Operating Account	55,806.49	10,055.52
Total Bank	76,965.41	30,663.97
Current Assets		
Accounts Receivable	(80.00)	(47.50)
Junior Transactions	-	(761.05)
Merchandise	1,428.30	2,111.40
Prepayments	(300.00)	-
Withholding tax paid	571.16	299.97
Total Current Assets	1,619.46	1,602.82
Total Assets	78,584.87	32,266.79
Liabilities		
Current Liabilities		
Deferred Grant Income	47,300.00	-
Suspense	-	90.00
Youth Development fund	900.00	900.00
Total Current Liabilities	48,200.00	990.00
Total Liabilities	48,200.00	990.00
Net Assets	30,384.87	31,276.79
Equity		
Current Year Earnings	(891.92)	35,459.04
Retained Earnings	31,276.79	(4,182.25)
Total Equity	30,384.87	31,276.79