

OPTIONAL TEMPLATE FOR APPLYING PUBLIC BENEFIT ENTITY SIMPLE FORMAT REPORTING – ACCRUAL (NOT-FOR-PROFIT)

STEP ONE - BASIC INFORMATION

Please complete the following information for your entity, this will then flow into the Performance Report.

Full name of organisation

Nelson Hockey Association 1993 Inc

For the year ended

30 November 2025

Worksheet protection and password

This Excel workbook contains a series of worksheets, shown in the tabs to the right. These worksheets contain a number of formulae and other features designed to help you complete them easily. However, to avoid inadvertent overwriting of their functionality, each worksheet has been password protected. The single password is noted below. We recommend you take particular care if you do change anything. Note you have to unprotect each worksheet you want to change individually. You cannot unprotect the whole workbook at once.

To unprotect a single worksheet:

- *Right-click on the worksheet tab (at the base of your screen).*
- *Select 'Unprotect Sheet' from the list that displays.*
- *Enter the password: xrb (note this password is case sensitive)*
- *Click OK.*

This then unlocks the particular sheet. Make any changes you require.

Once you have completed your changes, repeat the above process to protect or lock the worksheet again. This time select 'Protect Sheet' and use the same password to re-protect it. (you will be asked to enter the password twice).

Page numbering

To change a page number, you need to select 'Page Layout' (from the menu at top of your screen). Then go into 'Page Setup', where you can change the 'First page number' of the worksheet.

Nelson Hockey Association 1993 Inc
Performance Report
For the year ended
30 November 2025

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Nelson Hockey Association 1993 Inc

Entity Information

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

For the year ended
30 November 2025

Legal Name of Entity:*	Nelson Hockey Association 1993 Inc
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Other Name of Entity (if any):	
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Type of Entity and Legal Basis (if any):*	Incorporated Society & Registered Charity
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Registration Number:	CC37445
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Entity's Purpose or Mission: *
"Future proofing the sport of Hockey in the Nelson/Tasman District"
"To develop and promote hockey in Nelson as an exciting and successful family sport accessible to all."
Mission Statement
"Hockey Nelson will be recognised as a quality provider of the sport of hockey for its members, potential members and the hockey community and acknowledged as a leading sporting organisation in terms of administration, development, participation, performance and profile"

Entity Structure: *
Structure
Hockey Nelson Board
Hockey Manager
Hockey Nelson Staff
Nelson Hockey Community

Nelson Hockey Association 1993 Inc

Entity Information

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

For the year ended
30 November 2025

Main Sources of the Entity's Cash and Resources:*

Member affiliation fees via clubs.
Hosting national tournaments and international when we are given the opportunity.
Grants/funding applications for staff wages/team kits/hockey sticks, balls etc.
Junior Programs

Main Methods Used by the Entity to Raise Funds:*

Grant/Funding applications

Entity's Reliance on Volunteers and Donated Goods or Services:*

Heavy reliant on volunteers but have seen the number reduce greatly over the last few years.

The entity is reliant upon volunteers for team managers, coaching, and other duties relating to hosting tournaments.

Nelson Hockey Association 1993 Inc

Entity Information

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

For the year ended
30 November 2025

Additional information:*

"We are a community Where Hockey Matters".

A community where hockey is talked about at dinner tables, playgrounds and social gatherings, all over Nelson.

A community where hockey features in our newspapers, where children dream of scoring a goal as a Black Stick.

We exist to deepen the passion of those who play, deliver and follow Hockey by providing the best possible environment & experiences.

Contact details

Physical Address:	Corner Saxton & Suffolk Roads Stoke, Nelson
Postal Address:	Corner Saxton & Suffolk Roads Stoke, Nelson
Phone/Fax:	03 547 9988
Email/Website:	nelsonhockey@xtra.co.nz, www.nelsonhockey.org.nz
	
	

Nelson Hockey Association 1993 Inc
Statement of Service Performance
 "What did we do?", When did we do it?"
 For the year ended
 30 November 2025

Description of the Entity's Outcomes*:
 To run successful junior programmes throughout the year.
 To successfully host the local competition including team training.
 To be able to field representative teams from under 13 age group upwards.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
600 participants in the Junior Hockey Programmes for 2025	398	300	366
37 Teams to enter local competition	51	44	45

Additional Output Measures:
 None


Additional Information:
 None

Nelson Hockey Association 1993 Inc
Statement of Financial Performance
 "How was it funded?" and "What did it cost?"
 For the year ended
 30 November 2025

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Revenue				
Donations, fundraising and other similar revenue*	1	90,231		98,178
Fees, subscriptions and other revenue from members*	1	67,161		55,018
Revenue from providing goods or services*	1	131,321		109,908
Interest, dividends and other investment revenue*	1	8,755		3,575
Other revenue	1	-		-
Total Revenue*		297,468	-	266,679
Expenses				
Expenses related to public fundraising*	2	-		-
Volunteer and employee related costs*	2	166,889		173,339
Costs related to providing goods or services*	2	114,407		104,285
Grants and donations made*	2	-		-
Other expenses	2	33,046		33,927
Total Expenses*		314,342	-	311,551
Surplus/(Deficit) for the Year*		(16,874)	-	(44,872)

Nelson Hockey Association 1993 Inc
Statement of Financial Position
 "What the entity owns?" and "What the entity owes?"
 As at
 30 November 2025

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Assets				
Current Assets				
Bank accounts and cash*	3	67,101		53,885
Debtors and prepayments*	3	537		1,845
Inventory*	3			
Other current assets	3	2,517		4,374
Total Current Assets		70,155	-	60,104
Non-Current Assets				
Property, plant and equipment*	4	516,870		549,544
Investments*	3	137,952		133,505
Other non-current assets				
Total Non-Current Assets		654,822	-	683,049
Total Assets*		724,977	-	743,153
Liabilities				
Current Liabilities				
Bank overdraft*				
Creditors and accrued expenses*	3	4,549		7,607
Employee costs payable*	3	9,463		15,518
Unused donations and grants with conditions*	3	-		-
Other current liabilities	3	19,270		11,459
Total Current Liabilities		33,282	-	34,584
Non-Current Liabilities				
Loans*				
Other non-current liabilities				
Total Non-Current Liabilities		-	-	-
Total Liabilities*		33,282	-	34,584
Total Assets less Total Liabilities (Net Assets)*		691,695	-	708,569
Accumulated Funds				
Capital contributed by owners or members*		-		-
Accumulated surpluses or (deficits)*	5	691,695		708,569
Reserves*		-		-
Total Accumulated Funds*		691,695	-	708,569


 David Munro
 Chair, AHTA.

**NMA Nelson
 Marlborough Audit
 Limited**

Nelson Hockey Association 1993 Inc

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
30 November 2025

	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*			
Cash was received from:			
Donations, fundraising and other similar receipts*	90,231		98,178
Fees, subscriptions and other receipts from members*	67,161		55,018
Receipts from providing goods or services*	133,897		108,605
Interest, dividends and other investment receipts*	7,048		3,575
Net GST			-
Cash was applied to:			
Payments to suppliers and employees*	287,715		271,462
Donations or grants paid*	-		-
Net GST	398		2,224
Net Cash Flows from Operating Activities*	10,224	-	(8,310)
Cash flows from Investing and Financing Activities*			
Cash was received from:			
Receipts from the sale of property, plant and equipment*	-		-
Transfers from Term Deposits	-		-
Receipts from the sale of investments*	-		-
Proceeds from loans borrowed from other parties*	-		-
Capital contributed from owners or members*	-		-
Cash was applied to:			
Payments to acquire property, plant and equipment*	372		4,134
Transfer to Term Deposit*	4,447		132,407
Repayments of loans borrowed from other parties*	-		-
Capital repaid to owners or members*	-		-
LED Lighting Replacement	-		-
Net Cash Flows from Investing and Financing Activities*	(4,819)	-	(136,541)
Net Increase / (Decrease) in Cash*	5,405	-	(144,851)
Opening Cash*	42,426		187,277
Closing Cash*	47,831		42,426
This is represented by:			
Bank Accounts and Cash*	47,831	-	42,426

Nelson Hockey Association 1993 Inc

Statement of Accounting Policies

"How did we do our accounting?"

**For the year ended
30 November 2025**

Basis of Preparation*

Nelson Hockey Association 1993 Inc has elected to apply Tier 3 (NFP) Standards on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. 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)*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Nelson Hockey Association 1993 Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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. It excludes cash balances held as Agency Trust funds.

Revenue

Revenue is recognised on an accrual basis.

Property Plant & Equipment

Property Plant & Equipment

All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets other than freehold land, in accordance with rates published by Inland Revenue.

Tier 2 PBE Accounting Standards Applied (if any)*

The Board has not adopted any Tier 2 PBE Accounting Standards in the preparation of this Performance Report.

Changes in Accounting Policies*

There have been no changes in accounting policies. All policies have been applied on a consistent basis.

Nelson Hockey Association 1993 Inc
Notes to the Performance Report
For the year ended
30 November 2025

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year	Last Year
Fundraising revenue	None	\$	\$
Total		-	-

Revenue Item	Analysis	This Year	Last Year
Donations and other similar revenue	Grants, donations and sponsorship	90,231	98,178
Total		90,231	98,178

Revenue Item	Analysis	This Year	Last Year
Fees, subscriptions and other revenue from members	Affiliation Fees	67,161	55,018
Total		67,161	55,018

Revenue Item	Analysis	This Year	Last Year
Revenue from providing goods or services		\$	\$
	Sponsorship	18,978	-
	Turf Fees	64,240	60,530
	Event Fees	6,807	6,349
	Program Fees	23,694	25,593
	Rentals	14,552	13,706
	Other	3,050	3,730
Total		131,321	109,908

Revenue Item	Analysis	This Year	Last Year
Interest, dividends and other investment revenue	Interest	8,755	3,575
Total		8,755	3,575

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	NBS - 00	47,779	21,009
	NBS - Call	51	21,416
	Agency Trust Funds	19,270	11,459
	NBS Bank Cheque	1	1
Total		67,101	53,885

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts Receivable	537	1,845
	Grants Receivable	-	-
Total		537	1,845

Asset Item	Analysis	This Year \$	Last Year \$
Inventory			
Total		-	-

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	GST Refund	368	-
	Payments in Advance	443	4,374
	Accrued Income	1,706	
Total		2,517	4,374

Asset Item	Analysis	This Year \$	Last Year \$
Investments	NBS Investment	86,885	82,393
	NBS Term Deposit	51,017	50,000
	Target Account	50	1,112
Total		137,952	133,505

Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	None		
Total		-	-

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year	Last Year
		\$	\$
Creditors and accrued expenses	Accounts Payable	4,549	7,187
	GST Payable	-	420
	Total	4,549	7,607

Liability Item	Analysis	This Year	Last Year
		\$	\$
Employee costs payable	Paye Payable	2,301	3,309
	Accrued Wages	4,187	5,766
	Leave Payable	2,975	6,443
	Total	9,463	15,518

Liability Item	Analysis	This Year	Last Year
		\$	\$
Unused donations and grants with conditions	Grants Payable	-	-
	Total	-	-

Liability Item	Analysis	This Year	Last Year
		\$	\$
Other current liabilities	Agency Trust Funds	19,270	11,459
	Total	19,270	11,459

Liability Item	Analysis	This Year	Last Year
		\$	\$
Loans	None		
	Total	-	-

Liability Item	Analysis	This Year	Last Year
		\$	\$
Other non-current liabilities	None		
	Total	-	-

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-			-	-
Motor Vehicles*	-			-	-
Plant & Equipment	12,786	372		2,817	10,341
Canteen	-			-	-
Older Assets	1			-	1
New Improvements	536,757			30,229	506,528
Furniture	-			-	-
Total	549,544	372	-	33,046	516,870

PPE7 - PPE8	
Current Valuation*	Source and Date of Valuation*

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-			-	-
Motor Vehicles*	-			-	-
Plant & Equipment	10,273	4,134		1,621	12,786
Canteen	-			-	-
Older Assets	2			1	1
New Improvements	569,062			32,305	536,757
Furniture	-			-	-
Total	579,337	4,134	-	33,927	549,544

Significant Donated Assets Recorded - Source and Date of Valuation*	
None	

Significant Donated Assets - Not Recorded*	
None	

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	708,569	-	708,569
Capital contributed by owners or members*	-	-	-	-
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	(16,874)	-	(16,874)
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	-	-	-
Transfer from Reserves*	-	-	-	-
Closing Balance	-	691,695	-	691,695

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	753,441	-	753,441
Capital contributed by owners or members*	-	-	-	-
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	(44,872)	-	(44,872)
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	-	-	-
Transfer from Reserves*	-	-	-	-
Closing Balance	-	708,569	-	708,569

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Note 6 : Commitments and Contingencies

Commitments

There are no commitments as a at balance date.

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Notes 7-12

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
None			

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
None	

Assets Used as Security for Liabilities*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
None	

Note 8: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
None	

Note 9: Related Party Transactions

Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 10: Events After the Balance Date*

None

Note 11: Ability to Continue Operating*

The entity does not plan to cease operating within the next 12 months and this Performance Report has therefore been prepared on the going concern basis.

Note 12: Correction of Errors*

Nelson Hockey Association 1993 Inc

Notes to the Performance Report

For the year ended
30 November 2025

Notes 7-12

None

Additional Information

Agency/Trust Funds

There are seventeen bank accounts in existence which are used for fundraising and tournament expenses for individual teams within the Nelson area. As these accounts are partially under the control of Nelson Hockey Association 1993 Inc they have been included for overall accuracy. Transactions and funds relating to these bank accounts have not been audited.