

**South Auckland Rangers Association Football &  
Sports Club Incorporated**  
Performance Report  
For the Year Ended 31 October 2017

# **South Auckland Rangers Association Football & Sports Club Incorporated**

## **Performance Report**

### **For the Year Ended 31 October 2017**

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# South Auckland Rangers Association Football & Sports Club Incorporated

## Entity Information

For the Year Ended 31 October 2017

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### Legal information

Legal name of entity:	South Auckland Rangers Association Football & Sports Club Incorporated
Type of entity:	Society
Legal basis of entity:	Registered Charity

### Entity's purpose or mission

To promote, encourage and play the game of football. Grow participation within our local community. Provide playing area and facilities.

### Entity structure

Incorporated Society registered under the Incorporated Societies Act 1908

### Main sources of the entity's cash and resources

The club's primary source of funding is through: Membership fees from members, Revenue from tournaments and Grants from Charitable Organisations.

### Main methods used to raise funds

Funding applications to Societies and Trust Various club social activities run throughout the year.

### Reliance on volunteers and donated goods or services

Volunteers are an integral part of the South Auckland Rangers Association Football and Sports Club Incorporated. They assist in coaching and managing teams and are also active within the club organisation and administration.

### Additional information

South Auckland Rangers Association Football & Sports Club Incorporated is an incorporated society registered under the Incorporated Societies Act 1908.

### Contact type

#### Details

Address

P O Box 217 117 Botany Junction Auckland 2164

### Date of incorporation

31 May 1989

### Officers/committee members

Chairperson	Shiu Singh
Treasurer	Muni Dharmendran
Secretary	Niven Reddy

# **South Auckland Rangers Association Football & Sports Club Incorporated**

## **Entity Information**

**For the Year Ended 31 October 2017**

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### **Accountants**

Tax Experts Limited  
Level 1, 208 Great South Road  
Papatoetoe  
Auckland

### **Auditors**

Audit Services Chartered  
Accountants Limited  
Auckland

### **Solicitors**

Singhs Lawyers  
346 Great South Road  
Papatoetoe  
Auckland - 2025

### **Bankers**

ASB Bank

# **South Auckland Rangers Association Football & Sports Club Incorporated**

## **Statement of Service Performance**

### **For the Year Ended 31 October 2017**

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#### **Outcomes**

To provide good playing facilities and coaching services for boys and girls, within the club's catchment area.

To provide good playing and training facilities for male and female senior players to enable them to participate in Football.

To oversee the weekly hosting of fixtures as allocation and scheduled by Auckland Football Federation.

**South Auckland Rangers Association Football &  
Sports Club Incorporated**  
**Statement of Receipts and Payments**  
**For the Year Ended 31 October 2017**

	<i>Note</i>	<i>2017</i> \$	<i>2016</i> \$
<b>Operating Receipts</b>			
Fundraising, grants and donations	2.(a)	60,821	73,337
Fees, subscriptions and other receipts from members	2.(b)	46,576	52,975
Receipts from providing goods or services	2.(c)	30,468	9,754
Net G.S.T. receipts		-	704
<b>Total operating receipts</b>		<b>137,865</b>	<b>136,770</b>
<b>Operating Payments</b>			
Fundraising and promotion payments	3.(a)	6,976	3,152
Administration and overhead costs	3.(b)	45,059	52,257
Other payments	3.(c)	86,071	66,977
Net G.S.T. payments		1,453	-
<b>Total operating payments</b>		<b>139,559</b>	<b>122,386</b>
<b>Operating (deficit)/surplus</b>		<b>(1,694)</b>	<b>14,384</b>
<b>Capital Receipts</b>			
Loan advances received		300	-
<b>(Decrease)/Increase In Bank Accounts And Cash</b>		<b>(1,394)</b>	<b>14,384</b>
<b>Reconciliation</b>			
Opening bank accounts and cash		14,904	520
(Decrease)/Increase in bank accounts and cash		(1,394)	14,384
<b>Closing Bank Accounts And Cash</b>		<b>13,510</b>	<b>14,904</b>
<b>Represented by:</b>			
ASB Bank - 00 account		867	6,179
ASB Bank - 06 account		11,479	8,705
ASB Bank - 08 account		20	20
Accounts Receivables		1,144	-
<b>Total Bank Accounts And Cash At 31 October 2017</b>		<b>13,510</b>	<b>14,904</b>

*This performance report should be read in conjunction with the accompanying notes on pages 6-9*

**South Auckland Rangers Association Football &  
Sports Club Incorporated**  
Statement of Resources and Commitments  
As at 31 October 2017

	2017 \$	2016 \$
SCHEDULE OF RESOURCES		
Cash and cash equivalents		
Bank accounts and cash	13,510	14,904

SCHEDULE OF COMMITMENTS

SCHEDULE OF OTHER INFORMATION

*This performance report should be read in conjunction with the accompanying notes on pages 6-9*

*Handwritten signatures and initials in the bottom right corner.*

# South Auckland Rangers Association Football & Sports Club Incorporated

## Notes to the Performance Report

### For the Year Ended 31 October 2017

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#### 1. Accounting policies

##### Basis Of Preparation

South Auckland Rangers Association Football & Sports Club Incorporated is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

##### Goods And Services Tax

South Auckland Rangers Association Football & Sports Club Incorporated is registered for GST and therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

2.	Analysis of receipts	2017 \$	2016 \$
(a)	Receipts from fundraising, grants and donations		
	<b>Fundraising Receipts</b>		
	Fundraising, Grants and Donations	60,821	73,337
	<b>Total - fundraising, grants and donations</b>	<u>60,821</u>	<u>73,337</u>
(b)	Fees, subscriptions and other income from members		
	Fees and subscriptions from members	46,576	52,975
	<b>Total fees, subscriptions and other income from members</b>	<u>46,576</u>	<u>52,975</u>
(c)	Receipts from providing goods or services		
	Sponsorship income	30,468	9,754
	<b>Total receipts from providing goods or services</b>	<u>30,468</u>	<u>9,754</u>
(d)	Capital receipts	2017 \$	2016 \$
	Loan advances received	300	-



**South Auckland Rangers Association Football &  
Sports Club Incorporated**  
Notes to the Performance Report  
For the Year Ended 31 October 2017

3. Analysis of payments	2017 \$	2016 \$
(a) Fundraising and promotion payments		
First Team Expenses	6,759	2,358
Other fundraising and promotional costs	217	794
Total fundraising and promotion payments	<u>6,976</u>	<u>3,152</u>
(b) Administration and overhead costs		
Bank charges	60	10
Equipment Purchase	38,780	41,020
General expenses	6,169	10,633
Levies to Rangomai Trust	-	392
Office expenses	50	200
Telephone & Internet	-	2
Total administration and overhead costs	<u>45,059</u>	<u>52,257</u>
(c) Other payments		
Accountancy fees	800	800
Administration Costs	19,364	22,000
Auckland Football Association Fees	27,391	36,015
Audit fees	850	750
Wages & Salaries	37,666	5,832
Winter League Prize giving expenses	-	1,580
Total other payments	<u>86,071</u>	<u>66,977</u>

*This performance report should be read in conjunction with the accompanying notes on pages 6-9.*

# South Auckland Rangers Association Football & Sports Club Incorporated Notes to the Performance Report For the Year Ended 31 October 2017

4. Related party transactions						
Description of the Related party relationship	Description of the transaction (Whether in cash or amount in kind)	This year		Last year		Last year \$ Amount
		\$ Value of Transactions	Outstanding	\$ Value of Transactions	Outstanding	
Shiu Singh	Loan	1300	1300	1000	1300	1000





# South Auckland Rangers Association Football & Sports Club Incorporated

## Notes to the Performance Report

### For the Year Ended 31 October 2017

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5. Related party transactions

The club has entered into transactions with the Trust involved with the creation and management of the Rongomai Domain Clubrooms. The two entities are related because the Club is entitled to nominate two trustees to the Trust's board and the Trust is to manage the Rongomai Domain on behalf of South Auckland Rangers (and another club).

6. Events after the balance date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

7. Additional information

During the year the club received GST exclusive grants from the following providers:

24/01/17 - Pegasus for apparel - \$1,500.00.

31/03/17 - First Sovereign for Training and Match Day footballs - \$6,826.30.

29/03/17 - NZ Community for Club administrator - \$5,000.00.

28/06/17 - Infinity Foundation for Coach Contract - \$3,000.00.

31/08/17 - NZ Community for Club administrator - \$15,000.00.

During the year the club received GST inclusive grants from the following providers:

23/02/17 - North South for Seniors Apparels - \$1,320.00.

22/03/17 - Grassroots Trust for Portable Goals Juniors - \$7,498.87.

27/02/17 - The Akarana Trust for Auckland Football Federation Levy - \$18,654.33.

03/04/17 - NZRB for Senior Teams Apparel Replacement - \$1,323.36.



**AUDIT SERVICES CHARTERED  
ACCOUNTANTS LIMITED**  
Chartered Accountants

Level 1, 208 Great South Road, P O Box 23221, Hunters Corner, Papatoetoe,  
AUCKLAND 2025, New Zealand

Phone: 09-279 2987

Fax No: 09-271 3114

Email [vijay@taxexperts.co.nz](mailto:vijay@taxexperts.co.nz)

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**Independent Auditor's Report  
For the Year Ended 31st October 2017**

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**To the Executive Committee of South Auckland Rangers  
Association Football & Sports Club Incorporated.**

**Report on the Performance Report**

We have audited the accompanying performance report of South Auckland Rangers Association Football & Sports Club Inc (the Club) on pages 1 to 9 which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 October 2017, the statement of financial position as at 31 October 2017 and the statement of accounting policies and other explanatory information.

***The Responsibility of the Executive Committee for the Performance Report***

The Executive Committee are responsible on behalf of the entity for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for such internal control as the Executive Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

## ***Auditor's Responsibility***

Our responsibility is to express an opinion on the performance report based on our audit. We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the performance report to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes, evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, South Auckland Rangers Association Football & Sports Club Inc.

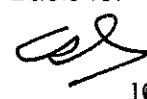
### **Basis of Qualified Opinion:**

In terms of the audit engagement letter, the Executive Committee has acknowledged and confirmed that since South Auckland Rangers Association Football & Sports Club Inc is a registered charity that does not have a statutory requirement to have an audit of performance report, the entity has elected not to get the entity information and statement of service performance audited. Because of these limitations, we have been unable to obtain sufficient appropriate audit evidence to support the reported outputs for the year. Consequently, we are unable to determine whether any adjustments to these amounts are necessary.

In common with other organisations of a similar nature, control over donations before being recorded is limited and there are no practical audit procedures to determine the effect of the limited control. Accordingly, we have relied upon the assurances of the Committee that all income to which the Society is entitled is included in the Performance Report.

### ***Qualified Opinion on the Statement of service performance***

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph:



- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 1 to 9 presents fairly, in all material respects, the service performance of South Auckland Rangers Association Football & Sports Club Inc as at 31 October 2017 in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

***Qualified Opinion on the entity information and financial information***

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the entity information and financial position of South Auckland Rangers Association Football & Sports Club Incorporated as at 31 October 2017 and its financial performance, and cash flows for the year then ended are in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



**Vijay Talekar**  
**Audit Services Chartered Accountants Ltd**  
Dated : 20<sup>th</sup> June 2018

