

win2day ICE Hockey League Finance Preview 2024|25

[ENG]

06.12.2023



B2 | Finance [ENG]

- **ICE income - expenditure - Club costs 2024/25 - comparison 23/24 & 22/23**
- **Overview provisions & reserves**
- **ICE income - expenditure detail**
- **Explanations**

ICE HOCKEY LEAGUE
06.12.2023

INCOME - EXPNEDITURE - CLUBCOSTS

Status: 12/2023 genehmigt/Beschluss GV

	Veränderung Kommentar	Preview 2024 25	PLAN 2023 24	IST-END 2022 23
BUDGET		ICE gesamt	ICE gesamt	ICE gesamt
INCOME				
TOTAL INCOME	ohne Dotierungen aus Eintrittsgebü.	2.010	2.220	2.312
EXPENDITURE (League organization costs)				
TOTAL LEAGUE EXPENSES	4,9%	1.797	1.713	1.763
RESULT (Income less League costs)		213	507	550
League as clearing office Club-accounting				
CLEARING 1 Referees + statistics	10 %, € 2.200	-792	-720	-755
Subtotal after Clearing 1		- 579	- 213	- 205
CLEARING 2 Aust.Ice Hock.Fed. charges, TV-License		-334	-334	-320
RESULT after Clearing 1+2		-913	-547	-525
Ø costs per team	Basis 13 Teams	-70	-42	-40

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COSTS, PROVISIONS & RESERVES

Status: 12/2023 genehmigt/Beschluss GV

	Veränderung Kommentar	Preview 2024 25	PLAN 2023 24	IST-END 2022 23
BUDGET		ICE gesamt	ICE gesamt	ICE gesamt
Calculation: possible adjustment of index regarding Cooperation Contract ÖEHV +15% (current VPI = 06/22 to 10/23 = 9,2 %)				
CLEARING 1 Referees + statistics	10 %, € 2.200	-792		
CLEARING 2 Aust.Ice Hock.Fed. charges, TV-License	15%	-384		
RESULT after Clearing 1+2		-963		
Ø costs per team	Basis 13 Teams	-74		
Provisions & Reserves		Vorschau	Vorschau	IST
Provisions		570	505	490
Reserves		235	235	235
Total of Provisions & Reserves		805	740	725

INCOME - EXPENDITURE DETAIL

Status: 12/2023 genehmigt/Beschluss GV

Income - Expenditure Detail	Veränderung Kommentar	Preview 2024 25	PLAN 2023 24	IST-END 2022 23
BUDGET		ICE gesamt	ICE gesamt	ICE gesamt
INCOME				
SPO. Titelsponsoring		1.200	1.200	1.200
TV. TV Contracts + Betting Rights *)		622	622	566
SPO. Var. income sport, organization		82	82	84
MA. Var. income marketing		61	61	60
SO. Var. income other		45	255	402
TOTAL INCOME	ohne Dotierungen aus Eintrittsgebü.	2.010	2.220	2.312

Note

INCOME

- *) Incl: Puls 24 license income = € 350 TSD | option term as per 31.01.2024
- WITHOUT INT-TV-License income
- WITHOUT feed of div. income (f.e. entry fees, reserves) to the budget plan

INCOME - EXPENDITURE DETAIL

Status: 12/2023 genehmigt/Beschluss GV

Income - Expenditure Detail

BUDGET

EXPENDITURE (League organization costs)

DL. GF + DOHOPS + COMM.

DL. LIGAORGANISATION DL-AUFWAND

MARKETING| MEDIA EXP. | PROD.

HOH. HOME OF HOCKEY

SPORT | TECHNICAL EXP.

OFFICE | COMMUNICATION | MOBILITY

RE. LEAGUE RIGHTS A SAFETY

FI. FINANCIAL EXP. | var. EXPEND.

TOTAL LEAGUE EXPENSES

RESULT (Income less League costs)

Veränderung Kommentar		Preview 2024 25	PLAN 2023 24	IST-END 2022 23
		ICE gesamt	ICE gesamt	ICE gesamt
	2,5%	366	357	343.763
	10,0%	650	595	595.000
	5,0%	185	176	164.579
	7,0%	100	93	88.000
	0,0%	95	95	100.790
	2,0%	128	125	144.985
	5,0%	45	43	52.314
	0,0%	229	229	237.917
	4,9%	1.797	1.713	1.763
		213	507	550



ICE-FINANCE PREVIEW 2024/25

EXPLANATION:

- a. Total of income 24/25 is calculated **WITHOUT diverse income** from entryfees (PIV, ASH) and income from cash payments (exit of Bratislava).
- b. **Puls 24 licence** = € 350 TSD is included in total of income. Option term regarding contract as per 31.01.2024. Alternative approach | scenario = „worstcase“ → „ICE-TV“- **Streaming of all games** (incl. PO) at **live.ice.hockey** – see extra pages at the end.
- c. Total of expenditure | league costs has been calculated with the assumption of the same status of organisation demand and cost increase in relation to the Austrian Index VPI, calculation has been accorded in advance with Financial Officer Reinhard Grüner (**+4,9% | € 1,797 MIO**).
- d. **Referee costs** payed by the ICE League organization for all Clubs as clearing office were based on the assumption of **+10 %** (€ 792 TSD) increase in costs.
- e. **Charges of the Austrian Ice Hockey Federation** (ÖEHV) which are also payed by den ICE League organization as clearing office are set in the financial preview one time with the current amount (€ 334 TSD) and in a second approach with an calculated increase (Austrian index VPI increase more than 15 % till June 2024, refering to the contract ÖEHV with ICE) and an amount of € 395 TSD.
- f. This results in the total settlement, if no additional income can be generated, a financial requirement of **€ 70 -74 TSD/Verein** (dependent on ÖEHV charges)
- g. In comparison: the average financial requiriement in **season 22/23** was around **€ 40 TSD/Club** and in the **current season** the planning shows a financial requirement of around **€ 42 TSD/Club**.
- h. **ICE Provisions will increase** in case of the same proceed as in previous seasons from an amount of **€ 505 TSD** at the end of season 2023/24 (financing of costs for repositioning are taken into account) to **€ 570 TSD**. Reserves (money from closing youth accounting circles) will **remain constant** with **€ 235 TSD**.

ICE-FINANCE PREVIEW 2024/25

NOT INCLUDED IN THE TOTAL OF INCOME...

- **...Streaming Income for Clubs** from live.ice.hockey (without Puls 24 Live Spiele), expected ca. **€ 1 MIO gross in 23/24** (valuation of working group „moving image“). Streaming is organized and implemented by League-service, but payed 100 % to the Clubs.
(Note: Production costs are as well payed by the Clubs.)
- ...the fact, that there is **no more exclusivity** in the category **BANK** and each Club can independently commercialize this category (see ICE&SHINE).
- ...the fact, that AUT-Clubs may have/may win **other partners in the category betting** additionally to the league sponsor W2D.

SZENARIO „ICE TV“

STREAMING live.ice.hockey

SZENARIO 1

Basiert auf 21/22 PO und 22/23 GD (= min. Var.)

2023/2024 sold PPV Tickets, Tickets on the basis 9,90 € und 17% Provision

Einnahmen

Home	Number	Tickets	Ø	brutto	abzgl. Prov	netto
GD	24	17.697	737	175.200,30 €	145.416,25 €	121.180,21 €
PP	3	2.250	750	22.275,00 €	18.488,25 €	15.406,88 €
QF	7	6.615	945	65.488,50 €	54.355,46 €	45.296,21 €
SF	7	7.700	1.100	76.230,00 €	63.270,90 €	52.725,75 €
F	7	8.750	1.250	86.625,00 €	71.898,75 €	59.915,63 €
	48	43.012	896	425.818,80 €	353.429,60 €	294.524,67 €

9,90 €	
Ø	Simulation basiert auf den Werten der Spiele 2021/2022 (PO*) und 2022/23 (GD)
	* = Annahme volle PP und PO Spielanzahl

SZENARIO „ICE TV“

STREAMING live.ice.hockey

SZENARIO 2

Basiert auf 22/23 PO und 23/24 GD (= max Var.)

2024/2025 sold PPV Tickets, Tickets on the basis 9,90 € und 17% Provision

							Einnahmen
Home	Number	Tickets	Ø	brutto	abzgl. Prov	netto	
GD	22	20.874	949	206.652,60 €	171.521,66 €	142.934,72 €	
PP	3	2.298	766	22.750,20 €	18.882,67 €	15.735,56 €	
QF	7	17.591	2.513	174.150,90 €	144.545,25 €	120.454,37 €	
SF	5	10.014	2.003	99.138,60 €	82.285,04 €	68.570,87 €	
F	7	10.750	1.536	106.425,00 €	88.332,75 €	73.610,63 €	
	44	61.527	1.398	609.117,30 €	505.567,36 €	421.306,13 €	

9,90 €	
Ø	Simulation basiert auf den Werten der Spiele 2022/2023 (PO) und 2023/24 (GD*)
	* = Tickets aus 22/23 sofern Spiel in 23/24 noch nicht stattfand.

ICE-FINANCE PREVIEW 2024/25

- **The financial preview 2024|25 calculation of income, expenditure and scenario, cost increase and contractual circumstances has been explained in detail and accorded in advance with Financial Officer of the ICE Hockey League Reinhard Grüner who agreed on Dec. 6th, 2023 to use it for Club information.**