



# **Nelson Lawn Tennis Club**

## **Annual General Meeting**

**27th August, 2023 – 11 am**

**Nelson Squash Club**

### **Agenda**

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1. Apologies
2. Approval of minutes of previous AGM – 31 August 2022
3. Adoption of accounts and financials
4. Executive Committee Reports:
  - a. Presidents Report
  - b. Club Captains Report
  - c. Coaches Report
5. Election of Officers, nominations sought for:
  - a. Vice President
  - b. Junior Convenor
  - c. Women's Club Captain
  - d. Social Convenor(s)
6. Appointment of the auditor
7. General Business
  - a. Nelson Lawn Membership/Affiliation Fees
  - b. Honorary Membership



## Minutes of the Nelson Lawn Tennis Club Inc

### Annual General Meeting

Held on Tuesday 31st August 2022 at 7.30pm

Held at Nelson Squash Club & Zoom

#### PRESENT

Robyn Sheves	President	Tina Rouoff	Member
Lee Fleming	Vice President	Stephen Sansom	Member
Sholto Duncan	Club Captain	Tim Wincer	Member
Lauren Mekalick	Ladies Club Captain	Mandy Beynon	Member
Buzz Bartlett	Committee Member	Megan Hansen	Member – via Zoom
Ashleigh Calder	Coach - Calder Tennis	Brooke Freeman	Member – via Zoom
Megan Hansen	Treasurer	Leona Deridder	Member – via Zoom
Katrina Hollingworth	Committee Member	Ash Calder	Member – via Zoom
Sally Shaw	Member	Louise Lyn	Member – viz zoom
Al Innes Walker	Member		
Steve Molnar	Member		
Penny Molnar	Member		
Loretta Hogg	Member		

#### Meeting opened at 7.40pm

The Chairperson welcomed everybody. Appreciative for everyone in attendance for making the effort to support the club

#### 1. APOLOGIES

Deb Knapp, Pen Turnbull, Eleni Hogg, Nic Kidson, Chris Matthews, Henry Neas, Cath Dyson, Jill Waharoa, Jonas Asmussen, Tim Maples, Ru Kaa, Kate Gordon, Anli Smit, Geoff O'Malley, Ulysse Savdet, Paul Gutch, Dan Monopoli, Clare Holmes, Sarah Barry, Dianne Butler

Robyn Sheves moved the apologies be accepted. Sholto Duncan seconded. Motion carried.

#### 2. MINUTES OF PREVIOUS MEETING

Loretta Hogg moved that the minutes of the Annual General Meeting held on 14<sup>th</sup> September 2021 are a true and accurate record and that they be accepted and adopted. Stephen Sansom seconded. Motion carried.

#### 3. MATTERS ARISING

Nil

#### 4. EXECUTIVE COMMITTEE REPORTS

##### Presidents Report

Robyn Sheves read her report (attached).

Robyn moved that the Presidents Report be accepted and adopted. Stephen Sansom seconded. Motion carried.



### **Club Captains Report**

Sholto Duncan summarised his report (attached).

Robyn moved that the Club Captains report be accepted and approved. Steve Molner seconded. Motion carried.

### **Coaches Report**

Katrina Hollingworth summarized the report (attached) on behalf of Calder Tennis. The report provides a detailed overview of the day-to-day activities Calder Tennis undertakes and the services they offer to the club.

Katrina Hollingworth moved that the Coaches Report be accepted and adopted. Al Innes Walker seconded. Motion carried

### **Annual Financial Statement 2021-2022**

Lee Fleming provided an executive summary of this report (attached) on behalf of Megan Hansen.

Lee Fleming moved that these accounts be accepted and adopted. Buzz Bartlett seconded. Motion carried

## **5. ELECTION OF OFFICERS**

### **Committee members**

Robyn Sheves moved that the following be appointed as Officers of Nelson Lawn Tennis Club Committee for the 2022/2023 year. Stephen Sansom seconded. Motion carried.

Robyn Sheves	President
Lee Fleming	Vice-President
	<b>Secretary</b>
Megan Hansen	Treasurer
Sholto Duncan	Club Captain
Lauren Mecalick	Women's Club Captain
Katrina Hollingworth	Systems and Membership Enquiries
Eden Carter	Junior Representative
	<b>Club Communications</b>
	<b>Facilities and maintenance coordinator</b>
Brook Freeman	Committee Member
<b>Buzz Bartlett</b>	<b>Committee Member</b>



## 8. GENERAL BUSINESS

### Nelson Lawns Membership/Affiliation Fees

Robyn Sheves advised that the committee recommends that there is no change to membership fees this year and that ball and light money for interclub will be collected ahead of the season rather than team captains managing this.

Robyn Sheves moved that they been approved. Sally Shaw seconded. Motion carried

### Club rooms

Robyn Sheves provided a verbal update around progress made with club rooms and invited those present to review a presentation given to NCC earlier this year.

### Court resurfacing

Robyn Sheves provided a summary of the club's court resurfacing plan (attached)

### Raateland Cup for Services to NLTC

Robyn happy to award the Raateland Cup to a member who has made significant contribution to our club over the last year. This year the cup has been awarded to Ru Kaa. Ru is a shining example of someone who is always willing to help out. As an electrician we have called upon is services many times. He is willing to give up his free time to improve the club facilities. Three recent projects spring to mind:

- the saga of the floodlights part 1 when our old system was on its knees
- support for the cabling required for our new book a court system
- the replacement of the lamps for our floodlights.

Robyn thanked Ru for all is efforts over the years. Unfortunately, Ru was unable to attend the AGM.

## 9. SPECIAL BUSINESS

### Nelson Lawn Constitution

A revised constitution was adopted by the members in 2021. However, when it came to be lodged it was rejected because it didn't include a section on use of the common seal. The updated constitution now includes alterations to expand the club's ability to explore and implement associations with other entities with similar interests, a new clause that covers a requirement under the Incorporated Societies Act 2022 of there to be a dispute resolution adopting rules for natural justice as well as reference to the common seal and how it is used.

Robyn Sheves moved that the special resolution for the adoption of the constitution dated 31 August 2022 of the Club be adopted, rescinding all previous Constitutions. All those in present voted in favour. Motion carried.

## 10. ANY OTHER BUSINESS

There being no further business, the meeting concluded at 8.54pm.

Signed as accurate and correct:

Chairperson .....

Name .....

Date .....

# Financial Statements

Nelson Lawn Tennis Club Inc.

For the year ended 31 May 2023

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## Entity Information

Nelson Lawn Tennis Club Inc.  
For the year ended 31 May 2023

**Legal Name of Entity:** Nelson Lawn Tennis Club Inc.

**Type of Entity and Legal Basis:** Incorporated Society

**Registration Number:** 224957

**Entity's Purpose or Mission:** To advance the health and well-being of the local community through tennis, and, provide the platform to learn and develop within the game.

### **Committee Members**

*President:* Robyn Sheves

*Vice President:* Vacant

*Treasurer:* Megan Hansen

*Secretary:* Tina Rouhoff

*Woman's Club Captain:* Vacant

*Men's Club Captain:* Sholto Duncan

*Lights, Access cards and Server Maintenance:* Brook Freeman

*Junior Membership:* Vacant

*Projects:* Katrina Hollingworth

### *Other Committee Members:*

Buzz Bartlett

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

**Main Methods Used by the Entity to Raise Funds:** Subscriptions, Tennis Competitions, Fundraising Events.

**Entity's Reliance on Volunteers and Donated Goods or Services:** The Club utilises volunteers to run the club in almost every facet. From Committee Member to Fundraising Events, volunteers are relied upon to ensure the club can continue to operate.

**Physical Address:** Rutherford Park - Paru Paru Road, Nelson, 7010

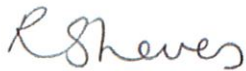
**Postal Address:** 270 Princes Drive, Tahunanui, Nelson, 7010

## Approval of Financial Report

Nelson Lawn Tennis Club Inc.  
For the year ended 31 May 2023

The Committee is pleased to present the approved Financial Report, including the historical financial statements of Nelson Lawn Tennis Club Inc. for the year ended 31 May 2023.

APPROVED



Robyn Sheves (President)

Date 22/08/23



Megan Hansen (Treasurer)

Date 21/8/23



## Statement of Service Performance

Nelson Lawn Tennis Club Inc.  
For the year ended 31 May 2023

'What did we do?', 'When did we do it?'

**Description of the Entity's Outcomes:** Community Tennis Club - To encourage the community to get involved in tennis across all age groups by maintaining and improving membership numbers.

**Description and Quantification (to the extent practicable) of the Entity's Outputs:**

Clubspark Memberships	2023	2022
	33 memberships (113 members)	4 memberships (16 members)
Family Memberships		
Junior Social & Competitive under 7yrs	26	28
Junior Social 8-11yrs	34	35
Junior Competitive 8-11yrs	3	2
Junior Social 12-17yrs	16	18
Junior Competitive 12-17yrs	8	11
Adult Social	34	43
Senior Social	21	12
Senior Competitive	6	6
Adult Competitive	63	83
Affiliated Social	10	3
Affiliated Competitive	2	1
Honorary Members	3	3
Winter Memberships	20	13
<b>Total individual memberships</b>	<b>279 (359 members)</b>	<b>262 (274 members)</b>



## Statement of Financial Performance

Nelson Lawn Tennis Club Inc.  
For the year ended 31 May 2023

'How was it funded?' and 'What did it cost?'

	Notes	2023	2022
		\$	\$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	4,932	9,648
Fees, subscriptions, and other revenue from members	2	44,344	41,462
Interest revenue		2,278	341
<b>Total Revenue</b>		<b>51,553</b>	<b>51,450</b>
<b>Expenses</b>			
Expenses related to public fundraising		-	-
Costs related to providing goods or services	3	41,780	33,686
Other expenses	4	12,332	12,698
<b>Total Expenses</b>		<b>54,112</b>	<b>46,384</b>
<b>Surplus for the Year</b>		<b>(2,559)</b>	<b>5,066</b>



## Statement of Financial Position

Nelson Lawn Tennis Club Inc.

As at 31 May 2023

'What the entity owns?' and 'What the entity owes?'

	Notes	2023	2022
		\$	\$
<b>Current Assets</b>			
Bank accounts and cash	5	29,222	20,354
Debtors and prepayments	6	1,342	6,262
<b>Total Current Assets</b>		<b>30,564</b>	<b>26,616</b>
<b>Non-Current Assets</b>			
Term deposits	7	72,687	70,556
Property, Plant and Equipment	8	136,121	144,500
<b>Total Non-Current Assets</b>		<b>208,808</b>	<b>215,056</b>
<b>Total Assets</b>		<b>239,372</b>	<b>241,672</b>
<b>Current Liabilities</b>			
Creditors and accrued expenses		455	449
Other current liabilities		339	85
<b>Total Current Liabilities</b>		<b>794</b>	<b>535</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>238,578</b>	<b>241,137</b>
<b>Accumulated Funds</b>			
Accumulated surpluses	9	238,578	241,137
<b>Total Accumulated Funds</b>		<b>238,578</b>	<b>241,137</b>



## Statement of Cash Flows (inc GST)

Nelson Lawn Tennis Club Inc.

As at 31 May 2023

'How the entity has received and used cash.'

	Notes	2023	2022
		\$	\$
<b>Cash Flows from Operating Activities</b>			
<i>Cash was received from:</i>			
Donations, fundraising and other similar receipts		5,224	11,165
Fees, subscriptions, and other receipts from members		50,995	48,122
Interest, dividends, and other investment receipts		2,278	341
<i>Cash was applied to:</i>			
Payments to suppliers and employees		(41,946)	(43,101)
Net GST		(1,006)	(3,279)
<b>Net Operating cash inflows</b>		<b>15,545</b>	<b>13,248</b>
<b>Cash flows from Investing and Financing Activities</b>			
<i>Cash was applied to:</i>			
Payments to acquire property, plant, and equipment		(4,546)	-
Payments to purchase investments		(2,131)	(30,256)
<b>Net Investing and Financing Activities cash outflows</b>		<b>(6,677)</b>	<b>(30,256)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>8,868</b>	<b>(17,008)</b>
Opening Cash		20,354	37,362
Closing Cash		29,222	20,354
<b>Net change in cash for period</b>		<b>8,868</b>	<b>(17,008)</b>
<b>Cash is represented by:</b>			
Bank accounts and cash	5	29,222	20,354



# Statement of Accounting Policies

Nelson Lawn Tennis Club Inc.

As at 31 May 2023

'How did we do our accounting?'

## **Basis of Preparation**

Nelson Lawns Tennis Club Inc. ("the Club") has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Financial Report are reported using the accrual basis of accounting. The Financial report is prepared under the assumption that the entity will continue to operate in the foreseeable future. The presentation currency of the Club is the New Zealand dollar.

## **Goods and Services Tax (GST)**

The Club is registered for goods and services tax (GST). All amounts are stated exclusive of GST except for accounts payable and accounts receivable which are stated inclusive of GST. The statement of cash flow is presented inclusive of GST.

## **Income Tax**

The Club 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 comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

## **Changes in Accounting Policies**

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



## Notes to the Financial Statements

Nelson Lawn Tennis Club Inc.  
For the year ended and as at 31 May 2023

### 1. Donations, fundraising and other similar revenue

	2023	2022
	\$	\$
Grants	2,682	8,348
Donations	655	300
Sponsorship income	1,406	1,000
Fundraising income	189	-
<b>Total</b>	<b>4,932</b>	<b>9,648</b>

Further information on grants received can be found in note 13.

### 2. Fees, subscriptions, and other revenue from members

	2023	2022
	\$	\$
Subscription income	31,788	29,564
Subscription refund	-	-
Court Rental	4,932	2,395
Ball income – interclub	1,278	2,134
Light Rental	2,609	3,592
Coin box	448	1,329
Ball income – social/club/sales	337	761
Social events income	2,829	1,395
Swipe card income	57	252
Club apparel income	65	39
<b>Total</b>	<b>44,344</b>	<b>41,462</b>



## Notes to the Financial Statements (continued)

Nelson Lawn Tennis Club Inc.

For the year ended and as at 31 May 2023

### 3. Costs related to providing goods or services

	2023	2022
	\$	\$
Affiliation Fees NBTA	9,165	9,144
NBTA Rebate	-	-
Rent - Squash Club	5,400	5,150
Light, Power, Heating	4,774	4,110
Balls	3,498	2,577
Repairs and Maintenance	10,378	2,801
Rent - NCC	2,300	2,123
Consulting & Accounting	284	1,875
Insurance	1,213	1,069
Insurance Refund	-	(100)
Juniors - Hotshots/TIS balls	-	858
Social Events Costs	347	2,095
Bank Fees	989	667
Telephone & Internet	450	250
General Expenses	288	791
Advertising/Recruitment/Website	265	17
Swipe Cards	508	258
Coaching	1,920	-
<b>Total</b>	<b>41,780</b>	<b>33,686</b>



#### 4. Other expenses

	2023	2022
	\$	\$
Depreciation	12,332	12,658
Printing and Stationery	-	17
Administration and Other Expenses	-	20
Interest expense	-	3
<b>Total</b>	<b>12,332</b>	<b>12,698</b>

#### 5. Bank Accounts and Cash

	2023	2022
	\$	\$
NBS Daily Trading Account	17,475	15,172
NBS Fees – Junior Squads	10,084	5,181
Clubhouse Project	1,663	-
<b>Total</b>	<b>29,222</b>	<b>20,353</b>

#### 6. Debtors and Prepayments

	2023	2022
	\$	\$
<b>Prepayments</b>		
Nelson City Council	1,342	1,342
Advanced Lighting Technologies	-	4,920
<b>Total</b>	<b>1,342</b>	<b>6,262</b>

#### 7. Term deposits

	2023	2022
	\$	\$
NBS Term Deposit	41,842	40,556
NBS Term Deposit	30,845	30,000
<b>Total</b>	<b>72,687</b>	<b>70,556</b>





## Notes to the Financial Statements (continued)

Nelson Lawn Tennis Club Inc.  
For the year ended and as at 31 May 2023

### 8. Property, Plant and Equipment

	Plant and Equipment
	\$
<b>Cost Value (\$)</b>	
At 31 May 2022	279,920
At 31 May 2023	283,873
<b>Accumulated Depreciation (\$)</b>	
At 31 May 2022	135,419
Depreciation expense	12,332
At May 2023	147,751
<b>Net book value (\$)</b>	
Net book value 31 May 2022	144,500
Net book value 31 May 2023	136,122

### 9. Accumulated Funds

	2023	2022
	\$	\$
Opening balance	241,137	236,071
Accumulated surpluses/(losses)	(2,559)	5,066
<b>Total Accumulated Funds</b>	<b>238,578</b>	<b>241,137</b>

### 10. Commitments

There is a commitment with Nelson City Council for the lease of the tennis court land for \$191.67 exc per month. Rent reviews are every 5 years, with the next review on 1 January 2028. (2022 - \$191.67 per month to Nelson City Council).



## Notes to the Financial Statements (continued)

Nelson Lawn Tennis Club Inc.

For the year ended and as at 31 May 2023

### 11. 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 (2022 - nil).

### 12. Ability to continue operating

The Club will continue to operate for the foreseeable future.

### 13. Significant Grants and Donations with Conditions which have not been recorded as a liability

	2023	2022
	\$	\$
Tasman Regional Sports	-	4,000
Mainland Foundation	-	4,348
Lions Foundation	2,682	
<b>Total</b>	<b>2,682</b>	<b>8,348</b>

During the year the Club received the above grants with use or return clauses. These have been recorded as income when received, but the Club is obliged to repay these funds in the instance that they are not used for the purpose specified in the grant documentation. The Lions Foundation grant had expenditure incurred during the year.

### 14. Related party transactions

There have been no related party transactions during the year (2022 - nil).

## INDEPENDENT AUDITORS REPORT

To the Members of Nelson Lawn Tennis Club Inc.

### Report on the Financial Statements

#### Qualified Opinion

We have audited the financial statements contained in the performance report of Nelson Lawn Tennis Club Inc. ("the Society") on pages 6 to 14, which comprise the statement of financial position as at 31 May 2023 the statement of financial performance and the Statement of Cash Flows for the year then ended, the statement of accounting policies and other explanatory information.

In our opinion except for the effect of the matter described in the Basis of Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 31 May 2023 and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards – Accrual (Not-for-Profit) issued by the New Zealand Accounting Standards Board.

#### Basis for Qualified Opinion

In common with organisations of a similar nature, control over cash income, such as Coinbox, prior to its being recorded is limited. There is no system of control over cash receipts on which we could rely for the purpose of our audit and there were no satisfactory audit procedures that we could adopt to confirm independently that all cash receipts are recorded.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Society.

#### Information Other than the Financial Statements and Auditor's Report Thereon

The Committee are responsible for the other information. The other information comprises the entity information and Statement of Service Performance.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We have nothing to report in this regard.

#### Responsibilities of the Committee for the Financial Statements

The Committee are responsible for:

- 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;
- the preparation and fair presentation of the financial statements on behalf of the entity 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
- such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

10 Jenville Way  
NELSON

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RICHMOND 7050

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Website: [tomsherwood.co.nz](http://tomsherwood.co.nz)



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Tom Sherwood  
Auditor

In preparing the financial statements, the Committee are responsible on behalf of the Society for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order 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.
- conclude on the appropriateness of the use of the going concern basis of accounting by the Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Tom Sherwood  
Nelson

Dated this 23 day of August 2023

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03 546 7508

Email: [tom@tomsherwood.co.nz](mailto:tom@tomsherwood.co.nz)  
Website: [tomsherwood.co.nz](http://tomsherwood.co.nz)



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**Tom Sherwood**  
Auditor

## Nelson Lawn Tennis Club Proposed Membership Categories and Fees – 2023/24

<b>Membership Categories</b>	<b>2023-24</b>
Family Members 2 adults 2 children	340
Family Members 1 adult 2 children	240
7 & under	27
8-11 social	65
8-11 comp	105
12-17 social	70
12-17 comp	110
18-64 social	175
18-64 comp	255
65+ social	150
65+ comp	227
18+ affiliated social	80
18+ affiliated comp	180
18+ winter social	70