



Kilbirnie Tennis Club 2019 Annual Report

Contents

| | |
|--|----|
| President's Annual Report | 2 |
| Club Captain's Annual Report | 8 |
| Head Coach's Annual Report | 13 |
| 2018–19 Financial Statements | 15 |
| 2017–18 Financial Statements – Updated | 22 |

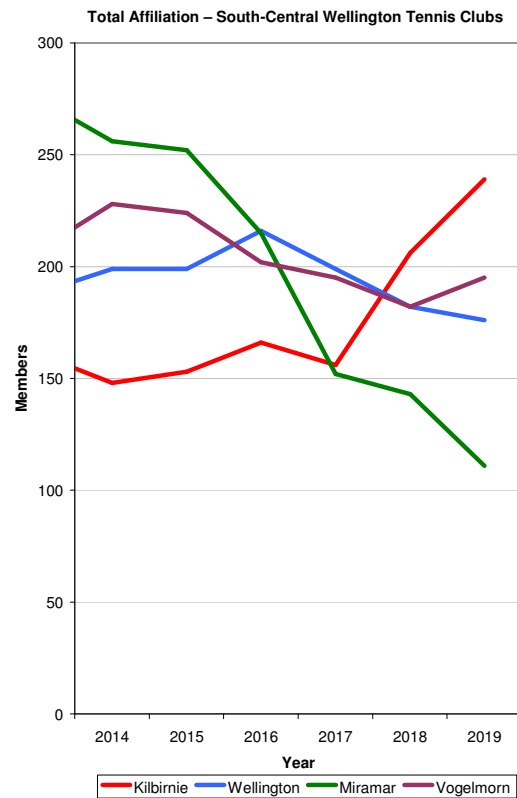
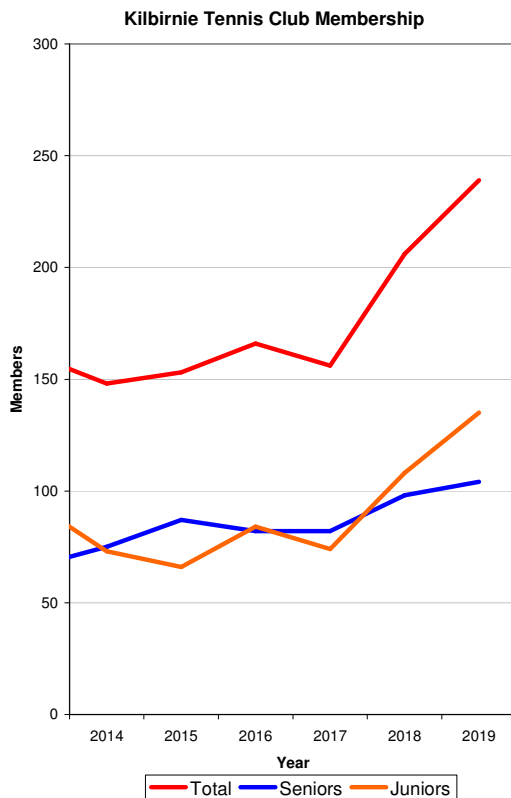
President's Annual Report July 2019

Kilbirnie Tennis Club has continued to develop over the last year and has some significant achievements. These achievements are in line with the draft strategic goals of the club of:

- Membership growth
- Participation growth
- Financial sustainability
- Facilities management
- Operational excellence
- Volunteer management.

The achievements have included:

- **Continuing membership growth.** The club has experienced a 16% growth in membership to reach 239 members. Juniors <12 are up 17% to 81, Juniors 12–18 up 38% to 54, and seniors up 6% to 104. This was in spite of the general downward trend in membership of other clubs in our immediate vicinity.



- **Continuing Open Day success.** Using the Love Tennis Open Days resource kit, the club has continued to improve its open days, the club's major marketing event of the year. Improved information kits (brochures), better promotion to schools, better promotion of the club through its members, and the provision of a wide variety of open day activities all contributed to increasing attendance at our open days last September. Attendance last September was up 16% on the previous year to over 140 attendees.



Some of the KTC September 2018 Open Day organisers with Tennis Central staff.
 (L-R) Hamish O'Mahoney (Head Coach), Paddy Pierce (Tennis Central),
 Catherine Beard (President), Chris Sole (Treasurer), Peter McArthur (Open Day Coordinator),
 Mel Jansen (Tennis Central), Sarah Wilson (Club Captain).

- **Increased interclub participation.** The number of senior interclub teams increased by four from 14 to 18 and the number of junior interclub teams increased from 8 to 9. In particular, the club now has two junior girls interclub teams, up from one last year and zero the year before. See Club Captain's report.
- **Steady club day participation.** Attendance at midweek club days has remained steady over the last year. Attendance at Club Sundays, however, has been increasing slowly with attendance in the last year generally up on the previous year. Club days remain vibrant and enjoyable events for all.
- **New balls for all club activities.** The committee secured a grant this year to cover the cost of new balls for all interclub, club day, championships, and tournaments over the next year. New balls will increase enjoyment by club members in all these activities.
- **Increasing adult learner programme participation.** The club started a new programme in October 2017 to engage adults who have never played tennis before. This has included Tennis Xpress coaching by the club coaches and a year-round club day dedicated to the beginners. The dedicated club days ensure a welcoming and tolerant environment as everyone is at the same level. Diana Spice organises the beginner club days and provides coaching tips to sustain involvement and motivation from the beginners. The programme continues to be a notable success. The club now has ten adult learner members (up from six last year) and 4–10 enthusiastic people who regularly attend the learner club days. Some are now starting to attend other club days.
- **Continuing opportunities for casual players.** Revenue from the honesty box is up 12% on the previous year to \$2,337. Though the honesty box is an unreliable method of collecting casual fees (we estimate that more than 50% of fees are lost through this method), it does bring other benefits to the club. The casual players provide a great pool of potential new members. With little effort, the club receives a steady stream of visitors. They get to know the club and its members. Many convert to membership over time after encouragement from our members, who greet them and offer information and brochures.

- **Club Championships.** The club again ran championships tournaments for senior, intermediate, and junior members. A new set of club champions emerged in almost all competitions. See Club Captain's report.



Troy Leamy, Coaching Director, presents an award to Pearl Dunstan at the Kilbirnie Tennis Club junior awards event.

- **Handicap tournament.** The club also ran the Handicap tournament last December and a new set of handicap champions also emerged here.
- **Continuing coach development.** The club management committee encourages and supports its coaches in their professional development. We are delighted that our new Head Coach (Guy de Villiers) has been awarded International Tennis Federation Junior Development Coaching Level 1 certification and that our Coaching Director (Troy Leamy) is in the process of receiving this same certification. Our coaches also attend Tennis Central coaching forums and workshops.
- **Availability of national coaching programmes.** Kilbirnie Tennis Club has delivered the Tennis Hot Shots and Tennis Xpress coaching programmes over the last year.
- **Enhanced coaching programmes.** Our Coaching Director, Troy Leamy, continues to develop an exciting and comprehensive array of coaching programmes. He has also created development pathways for our juniors. The club also assists with the coaching by funding (through grants and sponsorship) over 130 hours of the junior coaching each year. Highlights include:
 - **Tennis Hot Shots Coaching.** Blue, Red, Orange, and Green stage coaching (Sunday mornings in School Terms 1 & 4). This programme is growing in success with over 65 different kids attending these sessions.



Guy de Villiers, Head Coach, and Jacob Porteous, coaching trainee, leading Tennis Hot Shots coaching with juniors.

- **Novice Interclub Training.** Coaching for juniors (Fridays Terms 1 & 4) who are starting out in junior interclub competitions.
- **Teen Tennis.** Fun tennis games for teenagers with BBQ (Fridays Terms 1 & 4) to help keep this demographic interested and involved in tennis.
- **Winter Junior Interclub Training.** Fun games and tennis drills (Fridays Terms 2 & 3) to help junior interclub players improve their tennis skills over winter. See video from June 2018 at https://kilbirniotennis.net.nz/videos/junior_coaching_promo.mp4.
- **School programmes.** A variety of low-cost coaching programmes to schools and sport centres in our local community, including in-school, after-school, and club-based programmes. These are providing a source of new junior members to the club.
- **Holiday programmes.** Very popular programmes run during all school holidays.
- **12U Squads, 12+ Squads, and Tennis Academies.** Pathways to advance juniors from basic through to high performance players.
- **Tennis Xpress.** Courses for adult beginners.
- **Active Tennis.** Squads for adult interclub players wishing to develop their skills.
- **Continued regular court grooming.** The committee has continued to ensure that our key assets, our courts, receive regular maintenance to reduce build up of moss, mould, and mildew. The lower hard courts receive regular annual grooming and the upper turf courts receive regular six-monthly grooming.
- **Contracted cleaning services.** The club has started trialling the services of a contracted cleaner to clean the inside of the clubrooms on a regular basis. Regular cleaning by club members has been in decline for several years and the committee considered it unfair that this service fall to just a few volunteers. After one month, the committee has been impressed with the noticeable change in cleanliness and hygiene of the clubrooms.
- **Tree pruning.** Professional tree pruners were contracted to bring under control some of the large trees on the grounds and those growing onto the grounds from our neighbour's properties. We also engaged with our neighbours to request that they better manage their trees to prevent further overgrowth onto our grounds.

- **Continuing support from the Department of Corrections.** The club continues to utilise work gangs from the Department of Corrections to help with maintenance of the grounds.
- **Continued participation in Tennis Central workshops, forums, and conferences.** KTC actively supports and participates in these increasingly valuable TCR services. They provide valuable information to help with the management and organisation of our club.

The achievements of the club were capped off by winning the **Sport Wellington 2019 Club of the Year award** on 19 June 2019.



Line-up of Club of the Year finalists at the Sport Wellington 2019 Awards Evening.

Though there are many great achievements, the committee also identified areas to work on in the next year.

- **Membership churn rate.** Though the club gained 113 members in the last year, it also lost 80 members. The committee has therefore been considering strategies to increase retention.
- **Strategic plan and Annual plan.**
- **Volunteer management** to build more volunteers and schedule activities better suited to a greater variety of volunteers.
- **Newsletters.** The shortage of time by committee members meant that we did not produce newsletters in the last year though members were regularly informed by email of events and successes.
- **Retention of our best players.**
- **Development of a health and safety programme.**
- **Development of participant protection policy.**
- **Repairs to hard courts.** Cracks in the hard courts are deteriorating and in urgent need of repairs. Repairs are expected to cost around \$20,000.
- **Security system.** The club had a break-in last November. Little was stolen (electric blower, bag, and some balls) but more than \$1500 of damage was done. The committee is therefore investigating a burglar alarm and camera to deter similar events from happening in the future.

Although the committee is made up of volunteers with limited time, it is a well functioning and motivated group of individuals focused on the strategic goals of the club. It has been my pleasure to lead this group of individuals, and I look forward to more of the same in the next year should I be elected as President.

As President, and on behalf of the club, I would also like to express my sincere appreciation to all the volunteers who have contributed to the success of the club over the last year.

These individuals include:

- our enthusiastic and hard-working committee
- our awesome coaches and their fabulous and innovative programmes: Troy Leamy, Hamish O'Mahoney, Guy de Villiers, Jane O'Neill, and Jacob Porteous
- all past committee members who have preceded the current committee - their work has laid the foundation for work by the current committee
- all the many volunteers, past and present, who have helped build up the wonderful facilities we have today, including Wendy Mackevics for maintaining our supplies and Catherine Carter for maintenance of our gardens
- our convenors and participants who make our club days fun for all
- all our interclub team captains and interclub team members
- all our junior team managers and their teams
- all of our friendly and welcoming senior and junior club members, and the parents, caregivers, and family of our junior members
- the hugely supportive staff and volunteers at Tennis Central, including Mel Jansen, Florent Perret, Tim Shannahan, Ian Miller, Robyn Dry, Sandra Calder, Mark Parsonage, and Paddy Pierce, as well as Jan Milne, President of Hutt Valley Tennis
- our sponsors and partners – Four Winds Foundation, The Lion Foundation, Eastern Suburbs Sports Trust, Chris Barnes/Ray White Real Estate, Department of Corrections, and Wellington City Council.

Catherine Beard
President

Club Captain's Annual Report July 2019

Kilbirnie Tennis Club has had another successful year in 2018–19 and participation by members in club activities has grown. Club activities are a great way for members to improve and enjoy their tennis and get to know other club members.

Interclub

This year we entered more teams in interclub competitions. Belonging to an Interclub team is an excellent way for players to experience competitive tennis in a friendly environment. A big thanks to all interclub captains, including parents of junior teams, who have managed interclub teams over the past year.

Senior Interclub

Over the past year, the club has entered four more teams in the interclub competitions.

| Senior Interclub Teams | 2018–19 | 2017–18 | 2016–17 |
|-----------------------------|-----------------|-----------------|-----------------|
| Summer Premier – Regional | 1 ^{P2} | 1 ^{P3} | 1 ^{P3} |
| Summer Weekend – Wellington | 7 | 5 | 6 |
| Summer Midweek – Wellington | 5 | 5 | 5 |
| Winter Weekend – Wellington | 5 | 3 | 2 |
| Total | 18 | 14 | 14 |

^{P2} Premier 2 team ^{P3} Premier 3 team

Premier men's: Although we have lost some premier players to Wellington, we have gained several new players who joined to play in our premier team.

Technifibre women's: The women's 1 team lost three players this year, so they joined forces with the Wellington Club women's 1 team.

Technifibre men's: We entered 5 teams in the men's grades, including our top junior boy's team, who graduated from junior interclub.

Technifibre mixed: We entered a second team in the mixed competition this year.

Midweek interclub: In the pre-Xmas competition, we entered two women's teams in the Monday competition and two mixed teams in the Friday competition. In the post Xmas competition, we entered an additional team in the Friday competition.

Frampton winter interclub: This season we have entered five teams– two more than the previous season, so it's fantastic to see more people wanting to get out on the court and play during winter.

Junior interclub

This year, the club has formed more junior interclub teams. One new junior Hot Shots teams was entered pre-Xmas (which advanced to the Boys' competitions post-Xmas) and two more Hot Shots teams were created post-Xmas.

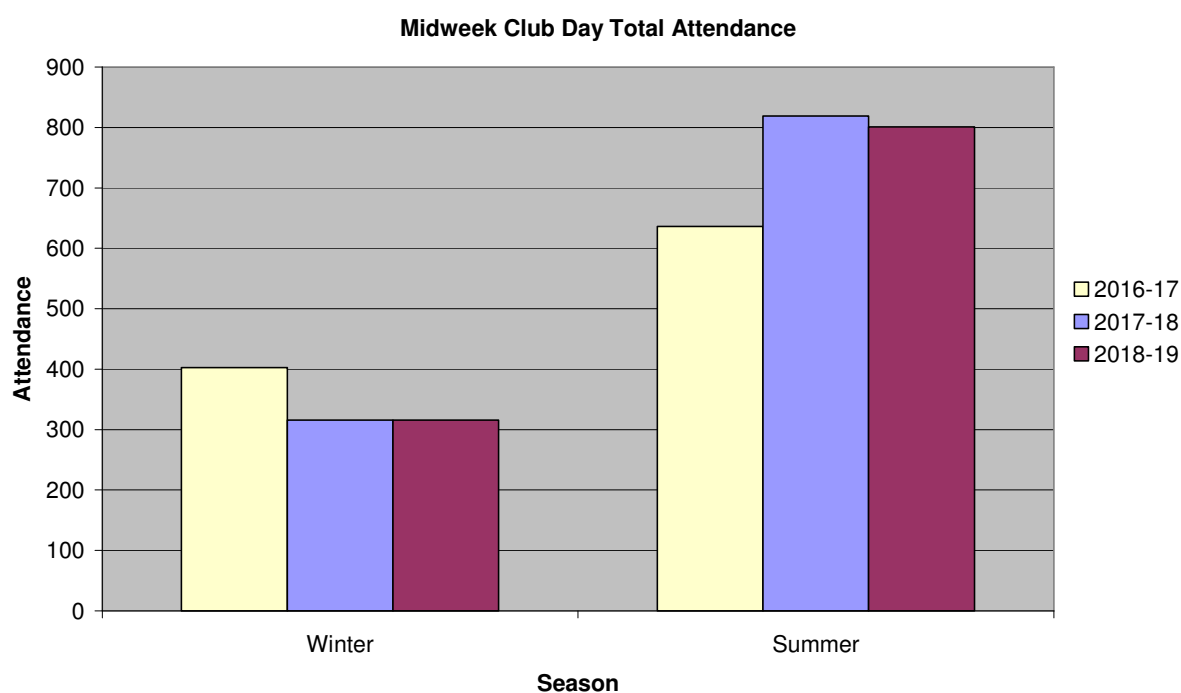
| Junior Interclub Teams Post-Christmas | 2018-19 | 2017-18 | 2016-17 |
|---------------------------------------|----------|----------|----------|
| Junior Boys – Regional | 0 | 1 | 0 |
| Junior Boys – Wellington | 5 | 5 | 6 |
| Junior Girls – Wellington | 2 | 1 | 0 |
| Hot Shots – Wellington | 2 | 1 | 2 |
| Total | 9 | 8 | 8 |

Midweek club days

There were a total of 1117 attendances at 96 midweek club days in the last year (1 May 2018 – 30 April 2019). Attendance at midweek club days has remained steady though compared with the previous two years, with the average attendance at midweek club days for each of the last three years remaining at 12. The small flow of new people joining midweek club days is around the same rate as people leaving.

As with all club days, weather affects attendance. Beautiful fine days draw out more players and cold or windy days keeps them away. The graph below compares winter attendance (1 May – 30 August) with summer attendance (1 September – 30 April).

Many thanks to Diana Spice for organising our mid-week club days tirelessly over the year, despite having an injured arm for the last two months.



Club Sundays

Club Sundays are a popular weekend event run by Colin Giddy, where members can play doubles with a range of people. On average, around 16 people play during the summer months and during winter it averages at 12 people. The usual regulars attend most Sundays, but this year it has been good to see some new faces taking part. Thanks also to Chris Smith who stands in for Colin when he is away.

Learner Club Days

Learner club days, which are run by Diana Spice on Sundays in Summer and Saturdays in Winter are a fantastic addition to the club – players who are relatively new to tennis can play doubles with people of similar ability in a relaxed environment. Diana also gives individuals tips during these sessions. Many thanks again to Diana for the time and support she provides.

Club championships and Handicap tournament

Once again, Senior club championships, Junior club championships, and the Handicap tournament were fun events and well attended by club members.

Juniors

Winners and runners-up of the 2018–19 Intermediate club championships and 2018-19 Junior club championships are included below.

| | Cup/Bowl/Plate | Competition | Winner | Runner-Up |
|---------------------|--------------------------|----------------------------|-----------------------------------|--------------------------------|
| Intermediate Champs | Winsor Cup | Intermediate Boys Singles | Zak Rigby | Fenn Restieaux |
| | Alan Hamilton Cup | Intermediate Girls Singles | Josie Aitken | Pippa Nair |
| | W&C Motu Cup | Intermediate Boys Doubles | Stanley Legge Fenn Restieaux | Oscar Cole Reuben White |
| | M MacPherson Cup | Intermediate Girls Doubles | Josie Aitken Olivia Aitken | Ava Dunstan Pippa Nair |
| | C Parker Cup | Intermediate Mixed Doubles | Not held | |
| Junior Champs | Alan Hamilton Cup | Junior Boys Singles | Arlo Morley-Hall | Markus Quarrie |
| | MacPherson Cup | Junior Girls Singles | Scout Douglas | Gracie Aitken |
| | Alan Hamilton Cup | Junior Boys Doubles | Ned Gilligan Tommy Park | Carl Park Leo Petagna |
| | Jackson & MacPherson Cup | Junior Girls Doubles | Laetitia Bachler Scout Douglas | Gracie Aitken Pearl Dunstan |
| | Nancy Pollock Cup | Junior Mixed Doubles | Not held | |

Seniors

Winners and runners-up of the 2018–19 Senior club championships and 2018–19 Senior handicap tournament are included below.

| | Cup/Bowl/Plate | Competition | Winner | Runner-Up |
|----------------------|-------------------------|----------------------------|---------------------------------|-------------------------------------|
| Senior Championships | Alan Hamilton Cup | Mens Singles | Elliott Dunn | Guy de Villiers |
| | Alan Hamilton Cup | Womens Singles | Kyna Decruy | Karen Rigby |
| | Nancy Pollock Cup | Mens Doubles | Elliott Dunn John Emery | Lee Axten-Rice Richard Braakhuis |
| | Montgomery Cup | Womens Doubles | Karen Rigby Sarah Wilson | Diana Maunder Marcia Rew |
| | MacPherson Cup | Mixed Doubles | Wendy Mackevics Yuki Iwasaki | Catherine Beard Stephen Bennett |
| Handicap Tournament | Rangi McLean Cup | Handicap Mens Singles | George Rota | Chris Sole |
| | Rangi McLean Cup | Handicap Womens Singles | Polly Legge | Josie Bullock |
| | M Overend Cup | Handicap Mens Doubles | Baptiste Abboud Chris Sole | Brian Lee Jacob Porteous |
| | H Green Cup | Handicap Womens Doubles | Polly Legge Ping Xu | Josie Bullock Sophie Ngo |
| | Robertshawe Rosebowl | Handicap Mixed Doubles | Josie Bullock Michael Sole | Chris Sole Ping Xu |



Sarah Wilson (L) and Catherine Beard (C) presenting George Rota with the award for winning Handicap Men's Singles tournament at the Senior Awards event.

Club Fixtures

The annual challenge between Kilbirnie and Havelock North Tennis Club was held in June, with around 40 players taking part. We struck a beautiful day weather-wise, and Kilbirnie put on a fine spread of food. Thanks to Diana Maunder and Marcia Rew for organising this longstanding event, and of course everyone who came along to play for Kilbirnie. The trophy has gone backwards and forwards over the years and it was great to see Kilbirnie win it back this year.



Competitors at the Kilbirnie and Havelock North Tennis Club annual challenge.

The annual fixture between Kilbirnie and Muritai was due to take place last September but was unfortunately cancelled at the last minute. We hope to schedule it later this year.

On a final note, it's fantastic to see the warm and friendly welcome that club members extend to new and potential club members. Thanks to everyone who has participated over the past year!

Sarah Wilson
Club Captain

Head Coach's Annual Report

July 2019

Hi everyone,

What a year it has been for Kilbirnie Tennis Club and Coaching! Very proud of KTC for receiving the well-deserved 'club of the year' award at the prestigious Wellington Sports Awards!

We have had a bit of a shake up with our coaching staff over the past year, but with having our new awesome head coach Guy involved, we think that will bring Kilbirnie Tennis Club and Planitpro together as one solid team. If we keep working as one tight unit, we will no doubt continue to boost membership numbers and in turn coaching numbers in our programmes.

We are continuing to develop and run our proven pathways to help boost club membership and participants in our programs. The pathways help ensure we look after every tennis player in what ever they want to get out of tennis.

The Junior Pathway works like this:

1. **School Hotshots:** We get into schools that surround the club (including ASB Sports Centre) and we run a specialised hotshots programme. It's usually 30–45 minutes per class during the day at the school. This is when we promote and hand out the KTC brochure and specifically outline the summer Sunday junior hotshot sessions. We have had Kilbirnie School approach us for Guy to go in and coach in Term 3 2019.
2. **KTC Sunday Hotshots:** In these lessons, we run a beginner Hotshots programme across all colours (blue, red, orange, green). We teach players the right grips and how to hit every shot, while building a solid foundation and confidence in each student so that they can maintain a rally with others. We also have a level 1 Hotshots court going for those that already know the fundamentals of each shot and are ready to take their tennis to the next level.
3. **Planitpro Rise up Hotshots Programme:** These are running throughout the week and are for players that are ready for level 1 and level 2 hotshot lessons. Players will be doing more rally and point-based tasks. They can start at any colour stage (depending on their age). At green stage, we will be getting each group to interclub novice level (if they chose to play).
4. **Planitpro Rise up Squads:** We have 12U and 12+ squads for players who have completed the Hotshots green stage. These are designed to get students ready for tournaments and high level junior interclub teams. Players from here will be selected for Planitpro's academy pathway at the Renouf and if they choose they can start aiming for university scholarships in NZ or in the US.
5. **Tours:** We have a lot of tours to offer to our junior and adult players around the world.

Our objective with the first 3 points is to encourage juniors to progress from schools and the ASB Sports Centre to the KTC Sunday lessons. From here, they can choose a competitive pathway through the Planitpro programs and interclub or the non-competitive pathway through Teen Tennis and eventually Senior club days. This is how we see membership retention working at 100%.

Junior Club Sundays

We had massive numbers in Term 4, 2018, and Term 1, 2019. The kids really enjoyed it, but I think we may have had too many kids for two courts. This summer, we would really like to have a cap on numbers per court. This will ensure every child has enough time with the tennis ball and keeps moving as much as possible. We could talk about a safe number per court and a booking system. We would also like to extend this to using the top three upstairs courts.

Teen Tennis

This programme picked up a lot more players compared to the previous year. We recommend that the club and Planitpro work together to promote this at our surrounding colleges.

Promotion

We have been very lucky to work together with Kilbirnie Tennis Club as one unit all these years. We think Planitpro's in-school coaching programme and promotion of Kilbirnie Tennis Club at these programmes will help boost club membership. We also believe additional promotion at schools by Kilbirnie Tennis Club of the club summer coaching programmes, including Sunday Hot Shots and Teen Tennis, prior to and as they start in Terms 4 and 1, will further boost membership.

Senior programmes

1. **Xpress Tennis:** We have been looking to run this course at Kilbirnie on several occasions in the last year. It does become more difficult on the shorter winter nights and at this point it is only run at the Renouf. Renouf course participants have been encouraged to check out local clubs to further their game and Kilbirnie is promoted in those conversations.
2. **Active:** At this point, there hasn't been sufficient interest to warrant running a session at the club, but we are looking at hosting another free trial in the lead up to summer, with the aim of getting a regular session or two going at the club. We definitely think some of Diana's beginner players will be keen. Watch this space!
3. **Private lessons:** Definite interest here, so we will continue to promote coaching options to our adult members.
4. **Interclub training:** Looking to bring this (or something similar) back for summer. It was a popular session with some of our higher level interclub players. Ideas are flowing in this area, and we are looking forward to the interclub season.

The Club Sundays are going off, thanks to the awesome organisation skills of Colin Giddy. We would like to bring back A and B grade training for the senior interclub players and promote team interclub training for both junior and senior teams (to help with tactics, positioning, etc).

Over the next year, we are aiming to get every programme running at full capacity and to keep working as one unit with the Kilbirnie Tennis Club committee on new ideas and initiatives to help grow and retain junior and senior club members.

We look forward to another year!

Thanks

Guy de Villiers and Troy Leamy

2018–19 Financial Statements July 2019

I am pleased to present the Treasurer's Report for the year ended 30 April 2019. This report should be read in conjunction with the attached financial statements.

Overall, I report the club making a surplus of \$1,170 for the period with total income reaching \$50,000 (a 43% increase from the last financial year). This is a welcome change from the deficits in previous years and has been made despite an exceptionally large amount of spending going towards maintenance and repairs, including those necessitated by the burglary late last year.

Our success is mainly attributed to the significant increase in membership over the last two years (up 49%) and the recent success in obtaining grant funding. Programmes such as the adults' beginner club session and subsidised winter junior coaching session have proven to be a valuable service to the community and through good word of mouth, are helping the club thrive.

We are thankful to our 2018–19 sponsors Four Winds, Eastern Suburbs Sports Trust, Lion Foundation, Chris Barnes (Ray White Real Estate), and those who have made donations to the club.

Looking to the future, we should aim to solidify our larger membership with a focus on retaining members and further initiatives that deter theft and non-payment of fees. We should also build our asset replacement fund so that the club can adequately cover maintenance and repairs that will be necessary in the future. The committee recommends a \$9 increase in the senior subscriptions to help accommodate this.

Chris Sole
Treasurer & Membership Secretary

Statement of Financial Performance for the year ending 30 April 2019

| | Note(s) | \$ | \$ |
|---|---------|---------------------|---------------|
| <u>Operating Income</u> | | | |
| Senior membership subscriptions (net) | 14,15 | 17,249 | |
| Tennis Central affiliation | 16,17 | (5,259) | |
| Club session costs (balls) | 17 | (1,649) | 10,341 |
| Junior 12–18 membership subscriptions (net) | 14,15 | 5,857 | |
| Tennis Central affiliation | 16,17 | (1,895) | |
| Provided coaching | 20 | (2,420) | 1,542 |
| Junior <12 membership subscriptions (net) | 14,15 | 8,471 | |
| Tennis Central affiliation | 16,17 | (1,711) | |
| Provided coaching | 20 | (2,920) | 3,840 |
| Interclub registration | 28 | 4,557 | |
| Interclub team registration | | (3,198) | |
| Balls used in interclub competitions | 19 | (1,649) | (290) |
| Shop sales (net) | | 90 | |
| Shop supplies | | (65) | |
| Shrinkage/Spoilage | | (47) | (23) |
| Event participation (net) | | 110 | |
| Event costs | 11,22 | (90) | 20 |
| Court hire | | | |
| From the honesty box | 18 | 2,337 | |
| From the coaching agreement | | 1,000 | 3,337 |
| Interest | | | 888 |
| | | | <u>19,656</u> |
| | | Gross Income | 19,656 |

| | | |
|---------------------------|------------------------------|----------------|
| | Gross Income | 19,656 |
| <u>Operating Expenses</u> | | |
| Advertising | (341) | |
| Bad debts | (650) | |
| Club conference | (130) | |
| Coaching (open day) | (41) | |
| Court grooming | (2,864) | |
| Disposals | (25) | |
| Door and lock repairs | (1,026) | |
| Doubtful debts | (237) | |
| Electricity | (1,005) | |
| Engraving | (322) | |
| General supplies | (214) | |
| Glass repairs | (749) | |
| Grass cutting | (191) | |
| Insurance | (1,368) | |
| Internet connection | (109) | |
| Land lease | (2,234) | |
| Plumbing | (4,905) | |
| Refreshments | (288) | |
| Tree pruning | (2,075) | |
| Theft | (41) | |
| Water | (483) | (19,296) |
| | Operating Cash Income | 360 |
| Depreciation | 11 | (8,660) |
| | Operating Income | (8,300) |
| <u>Other Income</u> | | |
| Donations | 300 | |
| Sponsorship | 740 | |
| Grants | 27 | 6,400 |
| Expected insurance claim | 25 | 2,000 |
| | Surplus for the year | 1,140 |

Statement of Financial Position as at 30 April 2019

| | Note(s) | \$ | \$ |
|--|---------|-----------------|---------------|
| Assets | | | |
| <u>Current Assets</u> | | | |
| Accounts Receivable | 13 | 2,375 | |
| Accrued Income | | 289 | |
| Inventory | | 1,212 | |
| Petty Cash | | 240 | |
| Savings Account | | 20,097 | |
| Term Deposit (3.00% p.a. due 7 APR 2020) | | 15,777 | |
| Trading Account | | 2,554 | |
| Prepayments | | 833 | |
| Expected receivables | 25 | <u>2,000</u> | 45,377 |
| | | 45,377 | |
| <u>Non-Current Assets</u> | | | |
| Property, Plant, and Equipment | 12 | <u>63,616</u> | 63,616 |
| | | <u>108,993</u> | |
| Total Assets | | | |
| Liabilities | | | |
| <u>Current Liabilities</u> | | | |
| Accounts Payable | | (1,043) | |
| Accrued Expenses | | (132) | |
| Income in advance | | (10,974) | |
| Swipe card deposits | 26 | <u>(320)</u> | (12,469) |
| | | <u>(12,469)</u> | |
| Total Liabilities | | | |
| | | | <u>96,525</u> |
| Net Assets | | | |
| | | | <u>96,525</u> |
| <u>Equity</u> | | | |
| Equity at start of the year | | | 95,385 |
| Surplus for the year | | | <u>1,140</u> |
| Equity at end of the year | | | <u>96,525</u> |

Notes to the financial statements:

Note 1: Reporting Entity

The Kilbirnie Tennis Club Incorporated is registered under the Incorporated Societies Act 1908.

Note 2: Accrual Accounting

Transactions are recorded when they occur and represented in the period in which they relate.

Note 3: Principle of Materiality

The principle of materiality has been applied when considering financial transactions.

Note 4: Measurement Base

These financial statements have been prepared on an historical cost basis.

Note 5: Depreciation

Depreciation has been calculated on a systematic basis over the economic life of the asset.

Note 6: Inventories

Inventories have been valued at the lower of cost and net realisable value.

Note 7: Prudence

The notion of prudence has been applied when making judgements under conditions of uncertainty.

Note 8: Income Tax

The club is a not-for-profit organisation exempt from income tax by the Inland Revenue Department.

Note 9: Goods and Services tax

The club's revenue for the 2018–19 financial year was not expected to exceed and did not exceed \$60,000 and did not include GST when selling services to customers and was therefore exempt from goods and services tax. Note this means all expenses include GST.

Note 10: Going concern

The management committee has no intention to liquidate the club and believes that it will survive into the foreseeable future.

Note 11: Monetary measure

All figures are in New Zealand dollars. It follows that Tennis Central points awarded to affiliated clubs, which have been used to book courts at the Renouf Tennis Centre to host events and pay for competition registration have not represented in the financial statements (*see Note 22 for details*).

Note 12: Property, Plant, and Equipment

| Fixed Asset | Rate | Method | Beg. value | Additions | Disposals | Depreciation | Carry. amt. |
|---------------|--------|--------|------------|-----------|-----------|--------------|-------------|
| Buildings | 2.50% | DV | 13,382 | 0 | 0 | 335 | 13,047 |
| Equipment | 20.00% | DV | 272 | 0 | 0 | 54 | 218 |
| Fences | 10.00% | DV | 22,300 | 0 | 0 | 230 | 2,070 |
| Courts | 14.28% | DV | 55,292 | 0 | 0 | 7,896 | 47,396 |
| Ball machine | 20.00% | DV | 31 | 0 | 25 | 6 | - |
| Sign | 20.00% | SL | 443 | 0 | 0 | 89 | 354 |
| Barbeque | 20.00% | SL | 252 | 0 | 0 | 50 | 202 |
| Table | - | - | 200 | - | - | - | 200 |
| Shelving unit | - | - | 129 | - | - | - | 129 |
| | | | 72,300 | 0 | 25 | 8,660 | 63,616 |

The depreciation rates for all assets have been taken from the previous financial statements. Any apparent assets within the club that have not been included in these statements are assumed to have a nil carrying amount.

Note 13: Accounts Receivable (includes doubtful debts)

There are \$237 in doubtful debts, estimated from the apparent likelihood of debts being recovered from the current debtors, given past experiences and the nature of the transactions.

| | |
|-----------------------------------|-----------|
| | \$ |
| Accounts Receivable | 2,612 |
| less Allowance for Doubtful Debts | 237 |
| | 2,375 |

Note 14: Membership year and financial year are different periods

The membership year is from September to August, whereas the financial year is from May to April. Because of this, the membership fees for the 2018–19 financial year consist of the proportion of the membership fees that relate to the last four months of the 2017–18 membership year and the proportion of the membership fees that relate to the first eight months of the 2018–19 membership year.

Note 15: Inclusion of casual (and trial) members

All casual and trial members were of the senior age and acted as senior members for the 2018–19 season, and hence their subscriptions have been merged with the other senior membership subscriptions.

Note 16: Affiliation fees were based on previous year's membership numbers

Tennis Central based the affiliation fees payable for the 2018–19 financial year on the membership numbers submitted on the 30th of April 2018 (during the 2017–18 financial year). This means that the 2018–19 affiliation fees do not directly correlate with the 2018–19 membership numbers or fees.

The 2019–20 affiliation fees (based on the 2018–19 membership numbers) are as follows:

| Membership category | Affiliation fees (\$) |
|---------------------|-----------------------|
| Life | 220.68 |
| Senior | 5,185.98 |
| Junior 12–18 | 2,563.77 |
| Junior <12 | 2,066.40 |

Note 17: Not all members are affiliated members

- There are full member(s) who are already affiliated with other clubs (e.g., by also being a member of that club) and therefore do not have their affiliation fees paid by this club.
- There are also full members who have registered before the affiliated membership return date (30th April during the membership year), but have not had their affiliation fees paid because they only completed payment after the due date.
- There are also full members who, because they joined between the 1st of May and the 31st of August do not have their affiliation fees paid, as they joined after the affiliated membership return date of the 30th of April, but before the end of this club's membership season.
- All casual members (including trial members) are not affiliated.

For the above reasons, and others (see Note 13), not even the 2019–20 affiliation fees based on the membership numbers submitted at the end of the 2018–19 financial year exactly correlate to the membership numbers or fees at the end of the 2018–19 membership season.

Note 18: Honesty box takings are stated as being for private court use

It is stated that practically all honesty box takings were from people who have used the club's facilities privately, as payments for club day participation in theory were collected by the organiser of that club day and noted as being for that purpose, as a marked/noted one-off payment collected separately from honesty box takings or as a contribution to a membership subscription.

Note 19: Balls were shared for interclub and club sessions

\$3,298 in balls were bought for interclub, however, these were to be returned for use at club days. It is assumed all balls were returned in good condition, so half the depreciation was from club use. Since the club's own hitting sessions are almost exclusively attended by senior members, the allocation of depreciation to those sessions has been stated as a direct cost of senior subscriptions.

Note 20: Costs of coaching included balls

The coaching provider provided all the balls used at the club’s coaching sessions and their own.

Note 21: Land lease in force

The club leases land from the Wellington City Council. This lease expires on the 30th of June 2023. The Wellington City Council also has the right to cancel the lease by no less than six months’ written notice, in which case the land and all improvements will revert to the Council without compensation.

Note 22: Tennis Central affiliation points were used

The club was allocated points, which is the equivalent of New Zealand Dollars in the view of Tennis Central and are allocated based on membership numbers. These were primarily used to book courts at the Renouf Centre.

Note 23: Figures have been rounded

All figures have been rounded to the nearest dollar, but summations have been with the true values.

Note 24: Quote for repair of courts 1 and 2 has been received

A quote of \$15,000 to repair cracks in the court has been received.

Note 25: Expected insurance claim

A burglary occurred at the clubhouse. This caused approximately \$2,000 worth of damage (including theft) and is able to be claimed under the club’s insurance policy. The club intends to file a claim and expects to receive this amount from the club’s insurer.

Note 26: Swipe card deposits not known to be exact

The \$320 liability for swipe cards represents known deposits (to the current Treasurer) that have not been refunded. The true amount may be greater.

Note 27: Grant funding

The club receives grant funding to buy and provide certain goods or services. The table of funding is below.

| Amount | For |
|---------|-----------------|
| \$5,400 | Balls |
| \$1,000 | Junior coaching |

Note 28: Coaching contract

A contract for coaching with Troy Leamy (acting as Rise Up Tennis) was enacted effective 1 Sep 2017. It provides \$1000 in revenue in exchange for exclusive professional coaching rights at the club.

Note 29: Some interclub tournaments were only open to KTC members

Some interclub competitions only allowed KTC members to play for the club (while others allowed other clubs’ members too), so interclub fees and membership subs weren’t fully mutually-exclusive.

Note 30: Interpretation of non-disclosed financial information

There may be information that arose before I became Treasurer or around that time, possibly having a material effect on these financial statements, that have not been reflected in these financial statements. There may also be material information regarding these financial statements that has arisen during me being Treasurer that have not been included as a result of the information not reaching me. It follows that any apparent assets within the club that have not been included in these statements are assumed to have a nil carrying amount, all accounts not represented have been closed, either by complete payment or a write-off in its respective year, and that incomplete payments not known to be incomplete payments have been considered as a full payment i.e. the price of the good/service.

2017–18 Financial Statements – Updated July 2019

I have reissued the Treasurer's Report for the year ended 30 April 2018 as new information materially affecting the statements for this financial year has arisen. This report should be read in conjunction with the updated financial statements included below.

Overall, after accounting for the new information, I report the club making a deficit of \$2,118 for the period, a better performance than the financial year before. This is because of the \$8,000+ increase in operating income, mainly caused by the:

- significant increase in membership numbers (over 25%) notably as a result of the successful open days, beginner sessions, junior coaching programmes and club days, management, efforts of those advertising membership to visitors (e.g. via brochures) throughout the year, and the efforts of everyone else in making the club so great to join
- increase in membership fees for the 2017–18 membership season
- increased conversion/participation from casual players (honesty box takings are also up 25%) – well done to those making sure they contribute financially to the club!
- changes to interclub fees. Last financial year, the club subsidised interclub players \$872; this financial year, inter-club players covered their own costs (i.e., this activity stream ran at break-even bar \$9)
- greater returns on cash: interest is up well over 1000% (now providing a notable source of income), after being invested in term deposits and savings accounts, rather than chequing accounts as before.

Apart from this, I also report that:

- A donation was received from Terry Yee. Thanks!

Furthermore, I suggest that:

- The recent 'Club of the Year' title be promoted heavily in the upcoming membership season as there's a lot of goodwill attached to this (unfortunately, nothing in the statements though!).

Chris Sole
KTC Treasurer

Statement of Financial Performance for the year ending on the 30th of April 2018

| | Note(s) | \$ | \$ |
|---|---------------------|---------|---------------|
| <u>Operating Income</u> | | | |
| Senior membership subscriptions (net) | 14,15 | 16,612 | |
| Tennis Central affiliation | 16,17 | (4,466) | |
| Club session costs (balls) | 17 | (1,336) | 10,810 |
| Junior 12–18 membership subscriptions (net) | 14,15 | 4,300 | |
| Tennis Central affiliation | 16,17 | (1,635) | |
| Provided coaching | 20 | (912) | 1,753 |
| Junior <12 membership subscriptions (net) | 14,15 | 5,583 | |
| Tennis Central affiliation | 16,17 | (1,037) | |
| Provided coaching | 20 | (2,288) | 2,258 |
| Interclub registration | 28 | 3,950 | |
| Interclub team registration | | (2,623) | |
| Balls used in interclub competitions | 19 | (1,336) | (9) |
| Shop sales (net) | | 411 | |
| Shop supplies | | (387) | |
| Shrinkage/Spoilage | | (30) | |
| Electricity (shop fridge) | 27 | (125) | (132) |
| Event participation (net) | | 282 | |
| Event costs | 11,22 | (46) | 236 |
| Court hire | | | |
| From the honesty box | 18 | 2,090 | |
| From the coaching agreement | | 1,000 | 3,090 |
| Interest | | | 744 |
| | | | 18,750 |
| | Gross Income | | |

| | | | |
|---------------------------|----|------------------------------|----------------|
| | | Gross Income | 18,750 |
| <u>Operating Expenses</u> | | | |
| Advertising | | (401) | |
| Bad debts | | (120) | |
| Ball machine repairs | | (75) | |
| Barbeque repairs | | (21) | |
| Cleaning | | (23) | |
| Coaching (open day) | | (113) | |
| Court grooming | | (2,394) | |
| Disposals | | (110) | |
| Doubtful debts | | (495) | |
| Electricity (general) | | (922) | |
| Engraving | | (161) | |
| General supplies | | (207) | |
| Grass cutting | | (90) | |
| Insurance | | (1,316) | |
| Internet connection | | (69) | |
| Land lease | | (2,668) | |
| Net repairs | | (92) | |
| Plumbing | | (599) | |
| Refreshments | | (34) | |
| Water | | (354) | (10,263) |
| | | | |
| | | Operating Cash Income | 8,487 |
| Depreciation | 11 | | (10,059) |
| | | | (1,572) |
| | | Operating Income | (1,572) |
| <u>Other Income</u> | | | |
| Donations | | 5 | 5 |
| | | | |
| <u>Other Expenses</u> | | | |
| Clubhouse painting | 28 | (474) | |
| Planting | | (77) | (551) |
| | | | |
| | | Deficit for the year | (2,118) |

Statement of Financial Position as at the 30th of April 2018

| | Note(s) | \$ | \$ |
|---|---------|--------------------------|------------------------------------|
| Assets | | | |
| <u>Current Assets</u> | | | |
| Accounts Receivable | 13 | 2,574 | |
| Accrued Income | | 143 | |
| Inventory | | 1,152 | |
| Petty Cash | | 108 | |
| Savings Account | | 14,599 | |
| Term Deposit (3.35% p.a. due 16 OCT 2018) | | 15,395 | |
| Trading Account | | 1,434 | |
| Prepayments | | 833 | 36,238 |
| | | 36,238 | |
| <u>Non-Current Assets</u> | | | |
| Property, Plant and Equipment | 12 | 72,300 | 72,300 |
| | | Total Assets | |
| | | 108,972 | |
| Liabilities | | | |
| <u>Current Liabilities</u> | | | |
| Accounts Payable | | (903) | |
| Accrued Expenses | | (1,830) | |
| Income in advance | | (10,240) | |
| Swipe card deposits | 26 | (180) | (13,153) |
| | | Total Liabilities | |
| | | (13,153) | |
| | | | Net Assets |
| | | | 95,385 |
| | | | <u>Equity</u> |
| | | | Equity at start of the year |
| | | | 97,503 |
| | | | Surplus for the year |
| | | | (2,118) |
| | | | Equity at end of the year |
| | | | 95,385 |

Notes to the financial statements:

Note 1: Reporting Entity

The Kilbirnie Tennis Club Incorporated is registered under the Incorporated Societies Act 1908.

Note 2: Accrual Accounting

Transactions are recorded when they occur and represented in the period in which they relate.

Note 3: Principle of Materiality

The principle of materiality has been applied when considering financial transactions.

Note 4: Measurement Base

These financial statements have been prepared on an historical cost basis.

Note 5: Depreciation

Depreciation has been calculated on a systematic basis over the economic life of the asset.

Note 6: Inventories

Inventories have been valued at the lower of cost and net realisable value.

Note 7: Prudence

The notion of prudence has been applied when making judgements under conditions of uncertainty.

Note 8: Income Tax

The club is a not-for-profit organisation exempt from income tax by the Inland Revenue Department.

Note 9: Goods and Services Tax

The club's revenue for the 2017–18 financial year was not expected to exceed and did not exceed \$60,000 and did not include GST when selling services to customers and was therefore exempt from goods and services tax. Note this means all expenses include GST.

Note 10: Going concern

The management committee has no intention to liquidate the club and believes that it will survive into the foreseeable future.

Note 11: Monetary measure

All figures are in New Zealand dollars. It follows that Tennis Central points awarded to affiliated clubs, which have been used to book courts at the Renouf Tennis Centre to host events and to pay for competition registration have not been represented in the financial statements (*see Note 22 for details*).

Note 12: Property, Plant and Equipment

| Fixed Asset | Rate | Method | Beg. value | Additions | Disposals | Depreciation | Carry. amt. |
|---------------|--------|--------|------------|-----------|-----------|--------------|-------------|
| Buildings | 2.50% | DV | 13,725 | 0 | 0 | 343 | 13,382 |
| Equipment | 20.00% | DV | 340 | 0 | 0 | 68 | 272 |
| Fences | 10.00% | DV | 2,555 | 0 | 0 | 256 | 22,300 |
| Courts | 14.28% | DV | 64,503 | 0 | 0 | 9,211 | 55,292 |
| Ball machine | 20.00% | DV | 38 | 0 | 0 | 8 | 31 |
| Sign | 20.00% | SL | 553 | 0 | 0 | 111 | 443 |
| Barbeque | 20.00% | SL | 314 | 0 | 0 | 63 | 252 |
| Table | - | - | 0 | 200 | 0 | - | 200 |
| Shelving unit | - | - | 0 | 129 | 0 | - | 129 |
| | | | 82,030 | 329 | 0 | 10,059 | 72,300 |

The depreciation rates for all assets have been taken from the previous financial statements. Any apparent assets within the club that have not been included in these statements are assumed to have a nil carrying amount.

Note 13: Accounts Receivable (includes doubtful debts)

There are \$495 in doubtful debts, estimated from the apparent likelihood of debts being recovered from the current debtors, given past experiences and the nature of the transactions.

| | |
|-----------------------------------|------|
| | \$ |
| Accounts Receivable | 3069 |
| less Allowance for Doubtful Debts | 495 |
| | 2574 |

Note 14: Membership year and financial year are different periods

The membership year is from September to August whereas the financial year is from May to April. Because of this, the membership fees for the 2017–18 financial year consist of the proportion of the membership fees that relate to the last four months of the 2016–17 membership year and the proportion of the membership fees that relate to the first eight months of the 2017–18 membership year.

Note 15: Inclusion of casual (and trial) members

All casual and trial members were of the senior age and acted as senior members for the 2017–18 season, and hence their subscriptions have been merged with the other senior membership subscriptions.

Note 16: Affiliation fees were based on previous year’s membership numbers

Tennis Central based the affiliation fees payable for the 2017–18 financial year on the membership numbers submitted on the 30th of April 2017 (during the 2016–17 financial year). This means that the 2017–18 affiliation fees do not directly correlate with the 2017–18 membership numbers or fees.

The 2018–19 affiliation fees (based on the 2017–18 membership numbers) are as follows:

| Membership category | Affiliation fees (\$) |
|---------------------|-----------------------|
| Life | 164 |
| Senior | 5,095 |
| Junior 12-18 | 1,895 |
| Junior <12 | 1,711 |

Note 17: Not all members are affiliated members

- There are full member(s) who are already affiliated with other clubs (e.g., by also being a member of that club) and therefore do not have their affiliation fees paid by this club.
- There are also full members who have registered before the affiliated membership return date (30th April during the membership year), but have not had their affiliation fees paid because they only completed payment after the due date.
- There are also full members who, because they joined between the 1st of May and the 31st of August do not have their affiliation fees paid as they joined after the affiliated membership return date of the 30th of April, but before the end of this club’s membership season.
- All casual members (including trial members) are not affiliated.

For the above reasons, and others (see Note 13), not even the 2018–19 affiliation fees based on the membership numbers submitted at the end of the 2017–18 financial year exactly correlate to the membership numbers or fees at the end of the 2017–18 membership season.

Note 18: Honesty box takings are stated as being for private court use

It is stated that practically all honesty box takings were from people who have used the club’s facilities privately, as payments for club day participation in theory were collected by the organiser of that club day and noted as being for that purpose, either as a marked/noted one-off payment collected separately from honesty box takings or as a contribution to a membership subscription.

Note 19: Balls were shared between inter-club use and club sessions

\$2671 in balls were bought for inter-club, however, these were to be returned for use at club days. It is assumed all balls were returned in good condition, so half the depreciation was from club use. Since the club’s own hitting sessions are almost exclusively attended by senior members, the allocation of depreciation to those sessions has been stated as a direct cost of senior subscriptions.

Note 20: Costs of coaching included balls

The coaching provider provided all the balls used at the club's coaching sessions and their own.

Note 21: Land lease in force

The club leases land from the Wellington City Council. This lease expires on the 30th of June 2023. The Wellington City Council also has the right to cancel the lease by no less than six months' written notice, in which case the land and all improvements will revert to the Council without compensation.

Note 22: Tennis Central affiliation points were used

The club was allocated points, which is the equivalent of New Zealand Dollars in the view of Tennis Central and are allocated based on membership numbers. These were primarily used to book courts at the Renouf Centre.

Note 23: Figures have been rounded

All figures have been rounded to the nearest dollar, but summations have been with the true values.

Note 24: Quote for repair of courts 1 and 2 has been received

A quote of \$15000 to repair cracks in the court has been received.

Note 26: Swipe card deposits not known to be exact

The \$180 liability for swipe cards represents known deposits (to the current Treasurer) that have not been refunded. The true amount may be greater.

Note 27: Electricity usage for the shop fridge has been estimated

The cost of running the shop fridge has been estimated based on the cost of electricity per unit (kWh), and the current electricity rating/performance of the shop fridge.

Note 28: Existing coaching contract terminated, licensee replaced

A contract for coaching with Capital Coaching Limited, scheduled to expire on 31 Sep 2018, was terminated effective 31 Aug 2017. A similar contract for licensing coaching services was then enacted effective 1 Sep 2017 between Troy Leamy (acting as Rise Up Tennis) and the KTC Inc. It provides \$1000 in revenue and \$3200 in expenses per year.

Note 29: Some inter-club tournaments were only open to KTC members

Some inter-club competitions only allowed KTC members to play for the club (while others allowed other clubs' members too), so inter-club fees and membership subs weren't fully mutually-exclusive.

Note 30: Clubhouse painting was purely cosmetic

As it was purely cosmetic, it is not a repair/maintenance cost and thus not an operating expense

Note 31: Interpretation of non-disclosed financial information

There may be information that arose before I became Treasurer or around that time, possibly having a material effect on these financial statements, that have not been reflected in these financial statements. There may also be material information regarding these financial statements that has arisen during me being Treasurer that have not been included as a result of the information not reaching me. It follows that any apparent assets within the club that have not been included in these statements are assumed to have a nil carrying amount, all accounts not represented have been closed, either by complete payment or a write-off in its respective year, and that incomplete payments not known to be incomplete payments have been considered as a full payment i.e. the price of the good/service.

Speedy Signs Wellington Central

Club of the Year

Kilbirnie Tennis Club



KĀPURA
SPORTSPERSON
OF THE YEAR
AWARDS 2019