



Kilbirnie Tennis Club 2021 Annual Report

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President's Annual Report July 2021

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

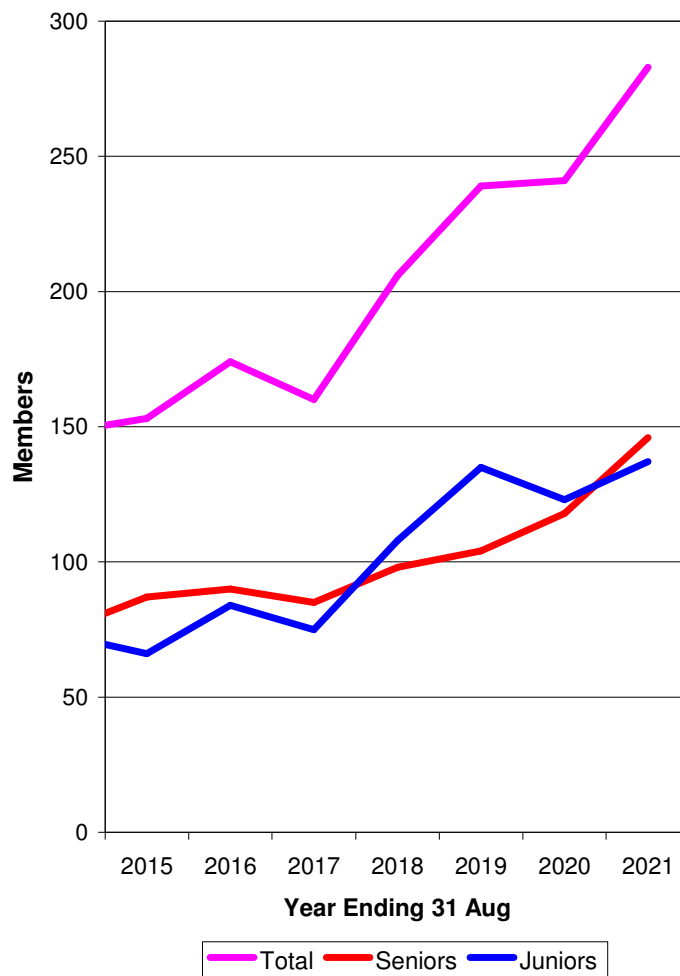
- membership growth
- participation growth
- financial sustainability
- facilities management
- operational excellence
- volunteer development.

The achievements have included the following.

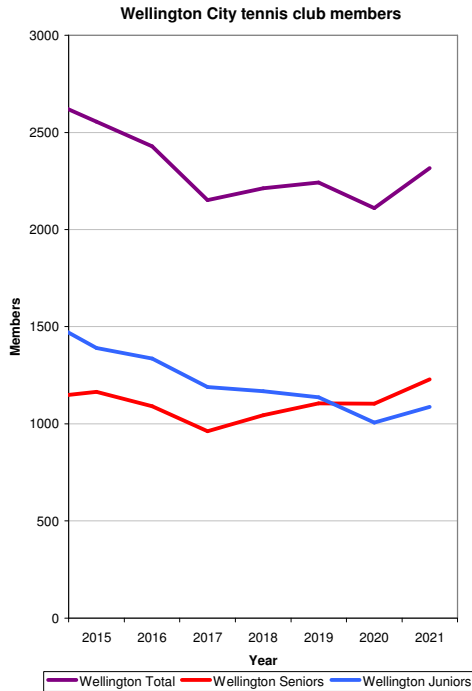
Membership

- **Continuing membership growth.** Membership increased by 17% in the last year to reach 283 members. Juniors are up 11% to 137 and seniors are up 24% to 146 (see Graph 1 below). This is above the growth rate for all Wellington City tennis clubs (see Graph 2 below) but in line with membership growth in other tennis clubs in the South-Central Wellington region (see Graph 3).

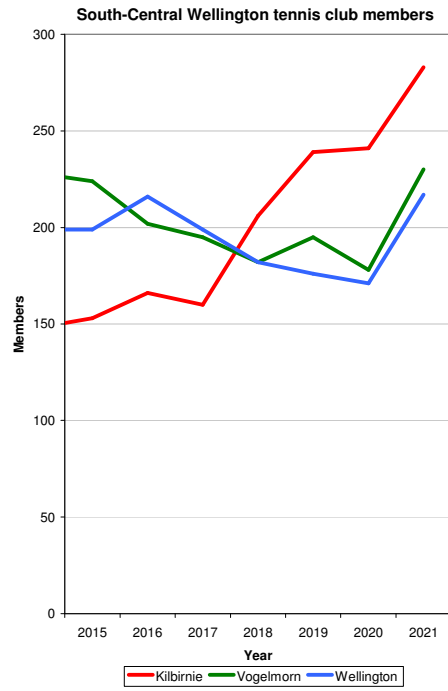
Kilbirnie Tennis Club Membership



Graph 1

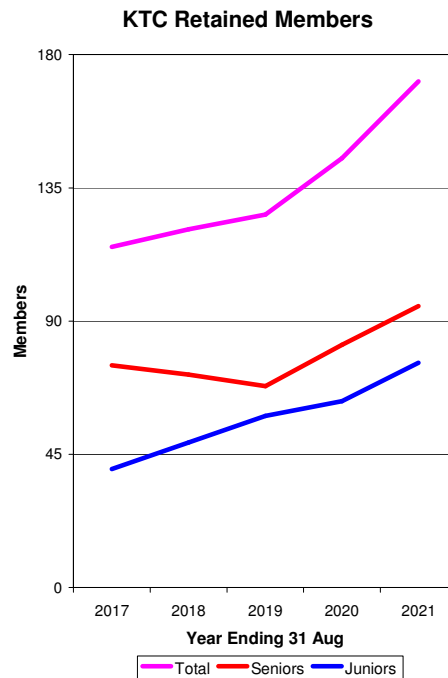


Graph 2 (source TCR annual returns)



Graph 3 (source TCR annual returns)

- Record membership.** Significantly, after 77% growth over the last four years, membership has reached a new club record, attaining more members than at any time since 1981 (earliest date records are available). Senior membership has also reached a new record, now 146 (previous record was 118 in 2020).
- Largest tennis club in Wellington.** Kilbirnie is now the largest tennis club in Wellington City and the second largest in the Tennis Central Region (after Lower Hutt TC).
- Increasing retention of club members.** Strategies to increase retention of existing club members also appear to be working with a net 18% increase in retained club members. Retained seniors increased by 16% and juniors by 21% (see Graph 4 below).



Graph 4

- **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), increased 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 October. Estimated attendance last September was up 6% on the previous year to around 170 attendees.

Participation

- **Increased interclub participation.** The number of interclub teams increased by four to 34 teams over the last year. Notably, the club now has five junior girls interclub teams, up from zero girls teams four years ago. See Club Captain's Report.
- **Increased club day participation.** Mean attendance at midweek club days decreased from 13 to 12 over the last year due to poorer weather conditions over the summer period. Attendance at Club Sundays has been increasing, however, with summer attendance averaging 21–23 (and hitting a peak of 35) and winter attendance averaging 15–16.
- **Adult learner programme continuing.** The club started a new programme in October 2017 to engage adults who have limited experience playing tennis. This has included a year-round club sessions dedicated to the learners, organised by Diana Spice. The programme continues to attract new members, though numbers have been down over the last year owing to similar programmes being started in other clubs.
- **Continuing opportunities for casual players.** Revenue from the honesty box is up 35% on the previous year to \$2,641, despite an increase in casual use rates and a number of thefts. 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. 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 championship tournaments for senior and junior members. A massive number of members entered the championships this year – 112 entrants (86 different players) over 13 competitions. See Club Captain's Report.
- **Handicap tournament.** The club also ran the Handicap tournament last December. Again a large number of club members entered these competitions – 42 entrants (32 different players) over five competitions. See Club Captain's Report.
- **Two new tournaments.** Two new tournaments were also started in the last year. Indoor FAST4 singles and doubles competitions attracted 29 entries, and a Winter Singles Box League competition attracted 22 entries. See Club Captain's Report.

Financial sustainability

- **Financial sustainability.** The growth in membership over the last year has contributed to a strong financial result. The club achieved an operating surplus of \$11,057 and an overall surplus of \$14,349. The result has improved reserves and is able to fund further improvement to the facilities and continue to provide a range of valuable services to the community.

Facilities management

- **Planning for lights.** The committee is investigating lighting of the courts and is seeking advice on consents and permissions.

- **Clubhouse refurbishment.** The committee engaged Geoff Fletcher, architect and club member, who has prepared a design for refurbishment of the kitchen, bathroom, and storage areas of the clubhouse, including larger bathrooms with changing areas, modern appliances, and better storage. These plans will be available for club members to review. The plans will be submitted to the Council for approval once plans have been completed for the other projects included above and below. The committee is targeting funding for this project through grants.
- **Court 5 surround improvements.** The committee also engaged Geoff Fletcher, architect and club member, who prepared a design for improvements to the areas surrounding court 5, including reducing maintenance requirements and adding bench seating, sun shade, and barriers to stop balls disappearing up the bank. These plans will be available for club members to review. The plans will be submitted to the council for approval once plans have been completed for the other projects included above and below. The committee are targeting funding for this project through grants.
- **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 committee again contracted a cleaner to clean the inside of the clubrooms on a weekly 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.
- **Continuing support from the Department of Corrections.** The committee continued to utilise work teams from the Department of Corrections to help with maintenance of the grounds.

Operational improvements

- **Switch to new management system.** In March 2021, the committee launched the new ClubSpark management system after migrating membership data from the previous Dolibar system. This system is supported and funded by Tennis NZ. The system integrates membership information, online registrations, court bookings, and the club website. The system has significantly simplified member management, which was becoming increasingly onerous with the growing membership. Dolibar continues to be used for some financial management.
- **New website.** Also in March 2021, the committee launched a new website (based on ClubSpark). Considerable work went into the development of the website, with the aim of providing comprehensive information for prospective and new members. The website is also intended to replace the old member handbook. Some pages are still under development and should be completed in the coming months. Data from Google Analytics indicates that the new website has increased uptake by the target audience, with average daily sessions up 131%, average session duration up 120%, and unique users up 58%, when comparing new website usage over a 11-week period this year with usage of the old website for the same period last year.
- **Health & Safety plan.** The committee also approved a Health and Safety plan for the club. The plans covers general visitor responsibilities, court safety, clubhouse health and safety, wellbeing, care of children and young people, smoking policy, club security, emergency procedures, management committee responsibilities, contractor responsibilities, and reporting and complaints procedures.
- **Tournament management.** Tournament organisers started using Tournament Planner, a software package funded by Tennis NZ, to assist with the management of club tournaments. This tool will be used more extensively in the coming year, including services for online tournament entries.

- **Continuing coach development.** The club management committee encourages and supports its coaches in their professional development. We are delighted that one of our coaches (Dan Tan) has completed the Tennis NZ Coaching Assistant course. Our coaches also attend Tennis Central coaching forums and workshops.
- **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.
- **Continued participation in Tennis Central workshops, forums, and conferences.** KTC actively supports and participates in these ever valuable TCR services. They provide important information to help with the management and organisation of our club.

Identified improvements required

Although there are many great achievements as outlined above, the committee has also identified important areas to work on in the next year.

- **Financial sustainability.** While the club had a strong financial result for the year ending 30 April 2021, the committee continues to focus on the longer term financial sustainability of the club. Ongoing membership growth is uncertain, access to grant funding is likely to decline over the long term due to changes in local authority policies on gambling, and our asset replacement fund is well below target. The committee is therefore recommending increasing membership fees.
- **Build asset replacement fund.** Currently the club's reserves are well below half of where they should be to fund renewal of our key assets (courts and fences) when they reach end-of-life in the next 5–15 years. The committee believes that the club should accumulate sufficient funds to cover at least the original purchase cost of these assets (\$200K) when they reach end of life. At that time, the renewal cost is expected to be double the original purchase cost. The committee is expecting that while any funds shortfall would be covered by grants, it is assumed that funding agencies will require sports clubs to fund at least half the cost of asset renewal in the future.
- **Repairs.** Due to limited availability of contractors, and time constraints on our facilities manager, some important repairs have been delayed. These include repairs to multiple fence poles (estimated cost \$15K), repairs to cracks in surface of the front hard courts (estimated cost \$20K), and replacement of nets (estimated cost \$2K).
- **Greater use of grants** from sports funding agencies.
- **Replacement ball machine(s).**
- **Strategic plan, Annual plan, and Asset Management plan.**
- **Alignment of Constitution and Policies** with upcoming amendments to Incorporated Societies Act.
- **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. In the future, these will be replaced with Events and News information on the club website.
- **Retention of our best players.**
- **Security system.** The club had a break-in in November 2018. Little was stolen (electric blower, bag, and some balls) but nearly \$2000 of damage was done. The club also suffered thefts from the honesty box during February, March, and April 2021. The committee is therefore investigating an enhanced security system to deter similar events from happening in the future.

Management committee

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.

Recognition of volunteers and partners

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.
- Richard Xu for his generous donation of \$500 for the new honours board.
- Geoff Fletcher for his generous time and resources to prepare architectural plans for the club.
- Our coaches and their innovative programmes including Troy Leamy, Guy de Villiers, Dan Tan, Angus Doddridge, Jin Dassanayake, and Sam Ames.
- Our convenors and participants who make our club days fun for all including Diana Spice, Richard Xu, Hiromi Morris, Yuki Iwasaki, and Chris Smith.
- Our tournament organisers who have created two new tournaments and through their persistence in face of continuing bad weather have ensured our club championships tournaments were completed.
- 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.
- 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 Catherine Carter for maintenance of our gardens.
- The hugely supportive staff and volunteers at Tennis Central, including Mel Jansen, Florent Perret, Tim Shannahan, Sandra Calder, and Ian Miller.
- The Department of Corrections, for their regular and wonderful support in keeping our grounds looking so attractive.
- Our partners and sponsors Eastern Suburbs Sports Trust, Chris Barnes/Ray White Real Estate, Four Winds Foundation, The Lion Foundation, and Wellington City Council.

Catherine Beard
President

Club Captain's Annual Report July 2021

Kilbirnie Tennis Club has had another successful year in 2020–21 with increasing participation by members in club activities.

Interclub

This year we entered more teams in interclub competitions. Playing in an interclub team is a great way for players to enjoy competitive tennis in a friendly environment. Thanks to all interclub captains, including parents of junior teams, who managed interclub teams over the past year.

Senior Interclub

Over the past year, the club entered a total of two more teams in the interclub competitions.

| Senior interclub teams (Post-Christmas) | 2020-21 | 2019–20 | 2018–19 | 2017–18 | 2016–17 |
|---|-----------|-----------|-----------|-----------|-----------|
| Summer weekend | 12* | 9 | 8 | 6 | 7 |
| Summer midweek | 4 | 5 | 5 | 5 | 5 |
| Winter weekend | 5 | 5 | 5 | 3 | 2 |
| Total | 21 | 19 | 18 | 14 | 14 |

* Includes one team made up of juniors and one team that played Tuesday evenings

Technifibre women's: This year we entered three more teams in the women's competition: a team of juniors, a team of players who had recently graduated from the beginners' tennis, and a team in the women's doubles competition. They joined the existing women's 1 team, which is a joint team with the Wellington club.

Technifibre men's: Four teams were entered in the men's grades.

Technifibre mixed: Four teams were entered in the mixed competition this year, one more than last year.

Midweek interclub: Four teams were entered in the midweek competition.

Frampton winter interclub: Five teams are entered in the winter interclub competition.

Junior interclub

This year, the club has formed more junior interclub teams (see table below).

| Junior interclub teams (Post-Christmas) | 2020-21 | 2019–20 | 2018–19 | 2017–18 | 2016–17 |
|---|-----------|-----------|----------|----------|----------|
| Junior boys | 9 | 8 | 7 | 7 | 8 |
| Junior girls | 5* | 3 | 2 | 1 | 0 |
| Total | 14 | 11 | 9 | 8 | 8 |

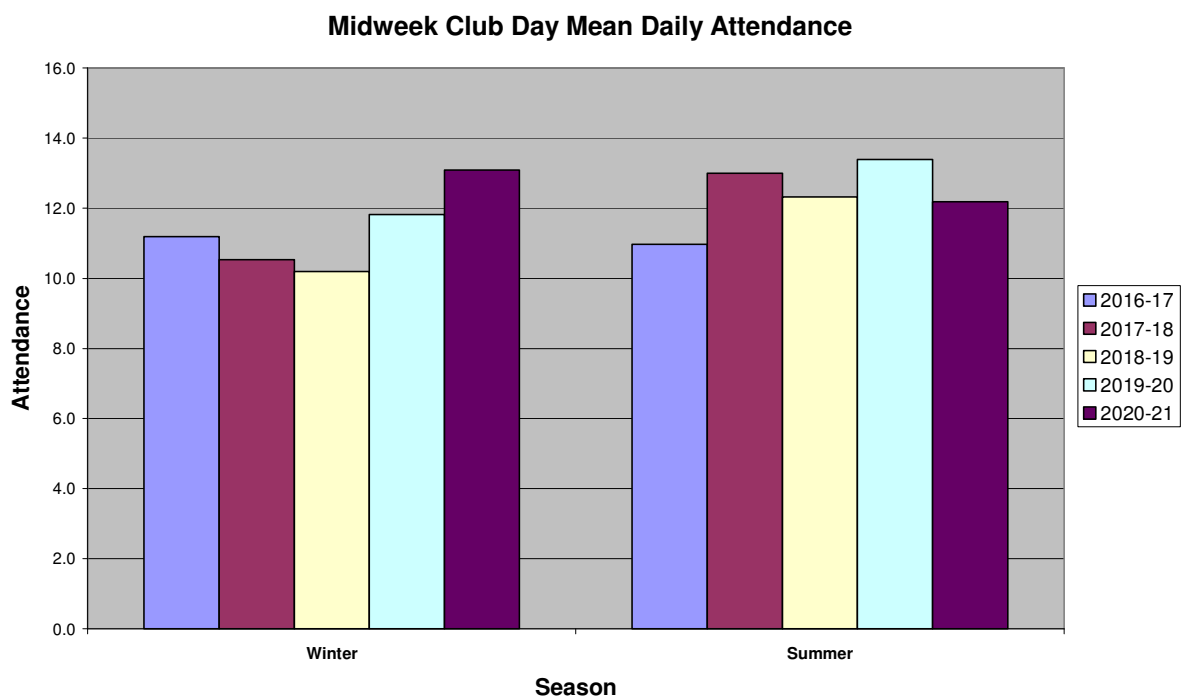
* One junior team also played in the senior interclub competitions.

Midweek club days

There were a total of 1063 attendances at 82 midweek club days in the last year (1 May 2020 – 30 April 2021). This is a decrease compared with last year (1152). The number of club days is down again in the last year due to the COVID-19 lockdown, but there were also more rain-off days. There have also been more days with showers and high winds, both of which have affected attendance. When weather has been OK, attendance appears to be up on previous years, with the most common attendance in the last year now 14 compared with 13 in the previous year, 12 the year before that, and 11 the year before that. In addition, mean winter attendance last year was up on the previous year (with comparable weather).

The graph below compares winter attendance (1 May – 30 August) with summer attendance (1 September – 30 April) over the last five years.

Many thanks to Diana Spice who continues to organise our mid-week club days during the year.



Club Sundays

Club Sundays are a popular weekend event run by Richard Xu (with back-up hosts Hiromi Morris, Yuki Iwasaki, and Chris Smith), where members play doubles with a range of people. On average, around 23 people play during the summer months and during winter it averages 15 people. Recently Richard introduced an easier method of organising players and games, which is proving successful.

Learner club days

Diana Spice continues to run Learner club days on Sundays in summer and Saturdays in winter. 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, club championships and the handicap tournament were fun events and well attended by club members.

Seniors

The senior club championships began in June and were scheduled to be played over several weekends. Despite a few postponements due to wet weather, they were completed in July. Many thanks to Richard Xu and Peter McArthur for organising both the singles and doubles tournaments. Winners and runners-up of the 2020/21 senior club championships and 2020/21 senior handicap tournament (played in December 2020) are included below.

| | Cup/Bowl/Plate | Competition | Winner | Runner-up |
|----------------------|-------------------------|-----------------------------|-------------------------------------|--|
| Senior Championships | Alan Hamilton Cup | Men's Singles | Daniel TAN | Chris BROWN <i>Tied with</i> Giacomo GIORLI |
| | Alan Hamilton Cup | Women's Singles | Kyna DECRUY | Karen RIGBY |
| | Nancy Pollock Cup | Men's Doubles | Dan TAN Guy DE VILLIERS | Andrea CONSTANTIN Giacomo GIORLI |
| | Montgomery Cup | Women's Doubles | Rie SHIMADA Wendy MACKEVICS | Catherine BEARD Sarah WILSON |
| | MacPherson Cup | Mixed Doubles | Wendy MACKEVICS Yuki IWASAKI | Catherine BEARD Guy DE VILLIERS |
| Handicap Tournament | Rangi McLean Cup | Handicap Men's Singles | Daniel TAN | Chris BROWN |
| | Rangi McLean Cup | Handicap Women's Singles | Gracie AITKEN | Libby SEXTON |
| | M Overend Cup | Handicap Men's Doubles | Graham ALDERTON Owain JOHN | Lance MCELDOWNEY Richard BRAAKHUIS |
| | H Green Cup | Handicap Women's Doubles | Gracie AITKEN Karen RIGBY | Catherine BEARD / Libby SEXTON Sandy JEFFS |
| | Robertshawe Rosebowl | Handicap Mixed Doubles | Gracie AITKEN Richard XU | Geoff FLETCHER Lily LIU <i>Tied with</i> Graham ALDERTON Michelle MCKIBBIN |
| FAST 4 | | Men's Singles | Giacomo GIORLI | Elliot DUNN |
| | | Women's Singles | Jessie NASH | Sophie BURKE |
| | | Mixed Doubles | Catherine BEARD & Giacomo GIORLI | Josie BULLOCK & Yuki IWASAKI |

We have also introduced two new tournaments that have had good participation from members. Fast4, which was held at the Renouf in April and featured mixed doubles and singles, uses Fast4 tennis rules. It is a round-robin format with elimination once semi-finals are reached. The Winter Singles Box League runs from July to September every second Saturday at the club and features a round-robin competition in each pool and is also based on Fast4 rules.

Juniors

The 2021 Intermediate club championships and Junior club championships were delayed but were completed in June and July. A big thanks to Peter McArthur for organising and running these events.

| | Cup/Bowl/Plate | Competition | Winner | Runner-Up |
|-----------------------------|--------------------------|----------------------------|----------------------------------|--|
| Intermediate (A Grd) Champs | Winsor Cup | Intermediate Boys Singles | Ben RIDDELL | Fenn RESTIEAUX |
| | Alan Hamilton Cup | Intermediate Girls Singles | Olivia AITKEN | Josie AITKEN |
| | W&C Motu Cup | Intermediate Boys Doubles | Arhaant ANAND Fenn RESTIEAUX | Ben RIDDELL Remy HOLLIS |
| | M MacPherson Cup | Intermediate Girls Doubles | Josie AITKEN Olivia AITKEN | Libby SEXTON Pippa NAIR |
| | C Parker Cup | Intermediate Mixed Doubles | Fenn RESTIEAUX Libby SEXTON | Arhaant ANAND Josie AITKEN <i>Tied with</i> Ben RIDDELL Pippa NAIR |
| Junior (B Grd) Champs | Alan Hamilton Cup | Junior Boys Singles | Angus CARNEGIE | William WARNER |
| | MacPherson Cup | Junior Girls Singles | Helena CONNELLY | Madeleine FORBES |
| | Alan Hamilton Cup | Junior Boys Doubles | Marty CONNELLY William WARNER | Hugo CAMPION & Sebastian CAMPION |
| | Jackson & MacPherson Cup | Junior Girls Doubles | Helena CONNELLY Sydney BROWN | Jacqui SANDERS Paula QUARRIE |
| | Nancy Pollock Cup | Junior Mixed Doubles | Angus CARNEGIE Paula QUARRIE | Helena CONNELLY Marty CONNELLY |

Club fixtures

The annual challenge between Kilbirnie and Havelock North Tennis Club was held in October 2020 (delay due to Covid-19) at Havelock North. A large contingent of Kilbirnie players travelled to Havelock North and despite a loss, a fun weekend was enjoyed by all.

The annual Kilbirnie winter tennis and club awards evening will be held in August at the Renouf Centre.

On a final note, it's great to see new club members coming along to club days and joining interclub teams. Thanks to everyone who have provided a friendly welcome and taken part over the past year!

Sarah Wilson
Club Captain

Head Coach's Annual Report

July 2021

Hi everyone,

Another great year! We are so happy to hear KTC's amazing numbers in membership. We are also stoked to still have an amazing partnership with the best club in Wellington!

Guy and I continue to develop our coaching pathways, and with working as one unit with the club we will continue to build membership and retention in great strides, much like the year before.

Updates:

1. **School Hotshots:** Over the past year we have been continually active in both promotional and physical school coaching with the surrounding schools of the club. The promotion includes the junior club programmes and membership as well as the programmes we offer outside of those. We think building a solid relationship with every surrounding school even if they cannot fit us doing actual coaching is key.
2. **KTC Junior programmes:** We are always super stoked about how much support KTC gives to make sure juniors are looked after all-year-round with great junior programmes put on by the club! This has proven a great success to building junior membership and a great retention rate.

Teen Tennis

This programme is amazing, and we had a great turnout last summer. Now that we are running the programme all-year-round, we have seen some great numbers across the winter terms also. We recommend that the club and PLANiTPRO work together to promote this at our surrounding high schools.

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 will help boost club membership. We also believe Kilbirnie Tennis Club additional promotion at schools 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.

We are also promoting free 30-minute lessons for adults at local cafés and shops. This is a great way to build a community vibe between the club and our locals. Guy is proposing offering free 30-minute lessons for **ALL** KTC members on their birthdays (or booked close to the date). This comms would likely look better coming from the club.

Senior programmes:

We will be offering the programmes below closer to when summer is about to hit. Please note that Guy and myself are available for individual bookings all-year-round.

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 Centre. Renouf course participants have been encouraged to check out local clubs to further their game and Kilbirnie is promoted in those conversations.
2. **Active:** We have had great participation for this programme! Due to having no lights at KTC, we have cut this down to one active session a week, ran at the Renouf Centre. This will return to KTC in the summer months.

3. **Private lessons:** Definite interest here, so we will continue to promote coaching options to our adult members. The free 30-minute sessions are starting to gain traction and get some knock-on custom.
4. **Interclub training:** When summer hits, we will be offering personal team practices with myself or Guy. We will set up bookings after work or before work during the weekdays.

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 record-breaking year!

Regards,
Troy Leamy and Guy de Villiers

2020–21 Financial Statements June 2021

I am pleased to present the Treasurer's Report for the year ended 30 April 2021. The Financial Statements are attached and are based upon the information contained in the club's financial management system and bank account records.

The records reflect that for the first quarter of the year the club's activities continued to be impacted by the COVID19 pandemic, with activities curtailed and generally little activity. However, from the start of the membership year in September activities recovered to a level comparable to previous years. This included participation in competitions and a strong youth programme, including a number of coaching programmes. Additionally, membership levels grew to a new high through a combination of renewals and new members.

The growth in membership has contributed to a strong financial result, and it is good to report that the club made an operating surplus for the first time in a few years of \$11,057, and an overall surplus of \$14,349. It is disappointing to note that the surplus would have been even higher but for a series of thefts from the honesty box. It has not been possible to quantify the amounts taken, but the steps taken by the committee have reduced and hopefully eliminated further losses.

The result has improved the reserves, and the club remains in a strong financial position, with sufficient reserves to fund further improvements to facilities and continue to provide a range of valuable services to the community. Looking forward, 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. With this in mind, the committee recommends subscription levels be increased for the 2021–22 membership year.

We are thankful to our 2020–21 sponsors Chris Barnes (Ray White Real Estate), and to those who have made donations to the club.

Nick Bradley
Treasurer & Membership Secretary

Statement of Financial Performance for the year ending 30 April 2021

| | Note(s) | \$ | \$ |
|--|---------|--------|---------------------|
| <u>Operating Income</u> | | | |
| Senior membership subscriptions (net) | 7 | 25,808 | |
| Tennis Central affiliation | | -5,669 | |
| Club session costs (balls) | | -1,080 | 19,059 |
| Junior 12–18 membership subscriptions (net) | 7 | 6,458 | |
| Tennis Central affiliation | | -2,193 | |
| Provided coaching | | -1,470 | 2,795 |
| Junior <12 membership subscriptions (net) | 7 | 7,152 | |
| Tennis Central affiliation | | -1,727 | |
| Provided coaching | | -2,442 | 2,983 |
| Interclub registration | | 6,086 | |
| Interclub team registration | | -4,760 | |
| Balls used in interclub competitions | | -1,080 | 246 |
| Shop sales (drinks and chocolate) | | 132 | |
| Shop supplies | | -114 | 18 |
| Court hire | | | |
| From the honesty box | 8 | 2,641 | |
| From the coaching agreement | | 1,906 | 4,547 |
| Interest | | | 673 |
| | | | Gross Income |
| | | | 30,321 |
| Casual fees changed from “\$5 per person per hour” to “\$10 per person per session”. | | | |

| | | |
|-------------------------------------|------------------------------|---------------|
| | Gross Income | 30,321 |
| <u>Operating Expenses</u> | | |
| Repairs and maintenance (Clubhouse) | -539 | |
| Coaching (Community Play) | -120 | |
| Court grooming | -949 | |
| Cleaning | -1230 | |
| Electricity | -656 | |
| Engraving | -393 | |
| General supplies | -1426 | |
| Insurance | -2541 | |
| Internet connection | -919 | |
| Land lease (WCC) | -1746 | |
| Electrical work (TV) | -1135 | |
| Refreshments (catering) | -602 | |
| Water | -527 | -12,783 |
| | Operating Cash Income | 17,537 |
| Depreciation | 6 | -6,480 |
| | Operating Income | 11,057 |
| <u>Other Income</u> | | |
| Donations | 249 | |
| Sponsorship | 370 | |
| Grants | 1,500 | |
| Insurance claim | 9 | 897 |
| Card deposits | 180 | |
| Miscellaneous | 95 | 3,291 |
| | Surplus for the year | 14,349 |

Statement of Financial Position as at 30 April 2021

| | Note(s) | \$ | \$ |
|--------------------------------|---------|------------------------------------|----------------|
| Assets | | | |
| <u>Current Assets</u> | | | |
| Accounts Receivable | | 0 | |
| Accrued Income | 7 | 10,918 | |
| Inventory | | 200 | |
| Petty Cash | | 0 | |
| Savings Accounts | | 40,992 | |
| Term Deposit | | 16,822 | |
| Trading Accounts | | 5,584 | |
| Prepayments | | 388 | |
| Expected receivables | 9 | -2,000 | |
| | | <u>72,904</u> | 72,904 |
| <u>Non-Current Assets</u> | | | |
| Property, Plant, and Equipment | | 49,652 | 49,652 |
| | | <u>122,556</u> | |
| | | Total Assets | |
| Liabilities | | | |
| <u>Current Liabilities</u> | | | |
| Accounts Payable | | 0 | |
| Accrued Expenses | | -508 | |
| Income in advance | 7 | -10,644 | |
| Swipe card deposits | 10 | -380 | -11,532 |
| | | <u>-11,532</u> | |
| | | Total Liabilities | |
| | | | <u>111,024</u> |
| | | Net Assets | |
| | | | <u>111,024</u> |
| | | <u>Equity</u> | |
| | | Equity at start of the year | 96,675 |
| | | Surplus for the year | 14,349 |
| | | Equity at end of the year | <u>111,024</u> |

Notes to the Financial Statements:

Note 1: Reporting Entity

The Kilbirnie Tennis Club Incorporated is registered under the Incorporated Societies Act 1908. These financial statements are special Purpose Reports for reporting to members. Accordingly, the statements should only be relied upon for the express stated purpose.

Note 2: Accrual Accounting

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

Note 3: Depreciation

Depreciation has been calculated over the economic life of the asset.

Note 4: Inventories

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

Note 5: Income Tax and Goods and Services tax

The club is a not-for-profit organisation exempt from income tax by the Inland Revenue Department. The Club is not registered for GST and all expenses are shown gross of GST.

Note 6: Property, Plant, and Equipment

| Fixed Asset | Rate | Method | Op. Value | Additions | Disposals | Depreciation | Cl. Value CF |
|---------------|--------|--------|-----------|-----------|-----------|--------------|--------------|
| Buildings | 2.50% | DV | 12,721 | 0 | 0 | 318 | 12,403 |
| Equipment | 20.00% | DV | 174 | 0 | 0 | 35 | 140 |
| Fences | 10.00% | DV | 1,863 | 0 | 0 | 186 | 1,677 |
| Courts | 14.28% | DV | 40,628 | 0 | 0 | 5,802 | 34,826 |
| Ball machine | 20.00% | DV | 0 | 0 | 0 | 0 | 0 |
| Sign | 20.00% | SL | 265 | 0 | 0 | 89 | 176 |
| Barbeque | 20.00% | SL | 152 | 0 | 0 | 50 | 102 |
| Table | - | - | 200 | - | - | - | 200 |
| Shelving unit | - | - | 129 | - | - | - | 129 |
| | | | <hr/> | | | | |
| | | | 56,132 | 0 | 0 | 6,480 | 49,652 |

Note 7: 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 2020–21 financial year consist of the proportion of the membership fees that relate to the last four months of the 2019–20 membership year and the proportion of the membership fees that relate to the first eight months of the 2020–21 membership year.

Note 8: Honesty box takings are stated as being for private court use

It is assumed that practically all honesty box takings were from people who have used the club's facilities privately. During the early part of 2021, there were a number of thefts from the honesty box. It has not been possible to quantify the losses, but the steps taken by the committee should minimise and prevent further losses.

Note 9: Expected insurance claim

During a previous period a burglary occurred at the clubhouse. This caused approximately \$2,000 worth of damage (including theft). The losses are able to be claimed under the club's insurance policy, and the claim was paid during the year. The amount net of the excess is shown as other income and the provision made in previous periods has been reversed.

Note 10: Swipe card deposits not known to be exact

The \$380 liability for swipe cards represents known deposits (to the current Treasurer) that have not been refunded. The true amount may be greater.