



# Kilbirnie Tennis Club 2023 Annual Report

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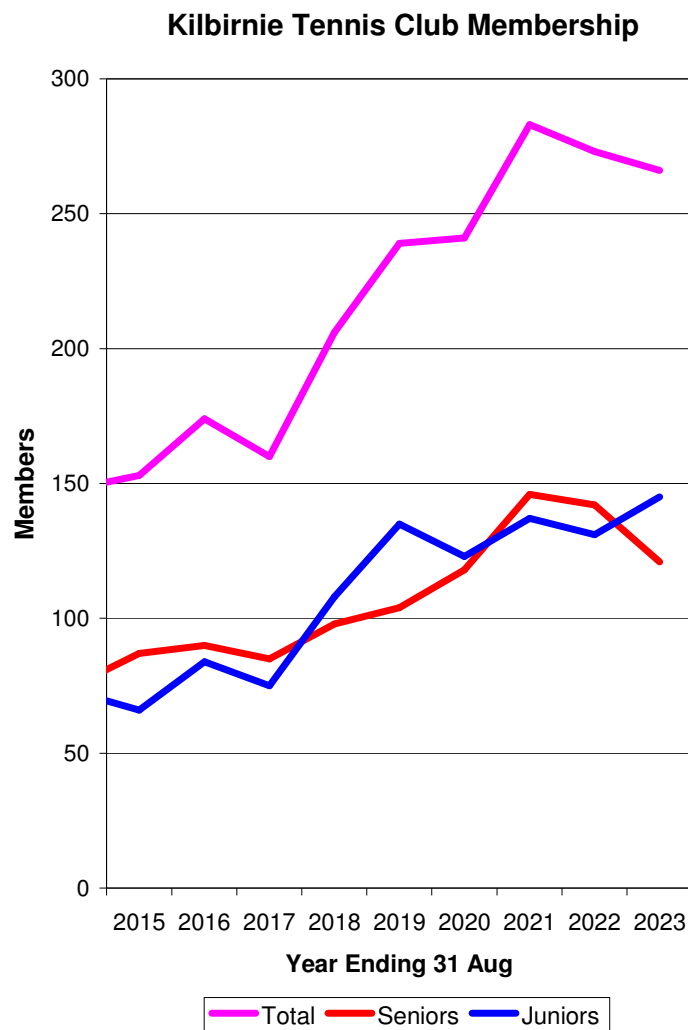
# President's Annual Report

The last year has been another challenging year for Kilbirnie Tennis Club. This report outlines the club's achievements over the last year with respect to the club's draft strategic goals:

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

## Membership

- **Small overall membership decline of 3%.** Membership declined overall by 2.6% in the last year, falling from 273 members last year to 266 this year. Seniors declined by 16% (142 to 121) but juniors increased by 11% (131 to 145) – see Graph 1 below. The junior growth was not uniform across age groups however with juniors younger than 12 decreasing by 16% and juniors 12-18 increasing by 45%. See below for further discussion.



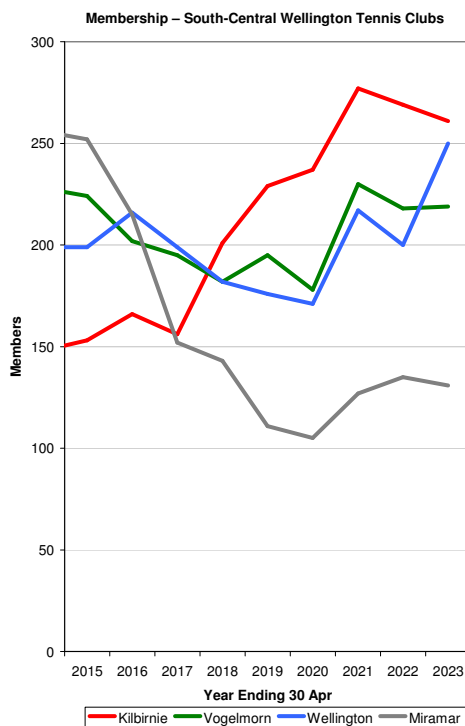
Graph 1

- **Reasons for small decline.** It is likely that Kilbirnie has been affected by the large migration of people overseas and within New Zealand as travel restrictions have eased after the Covid-19

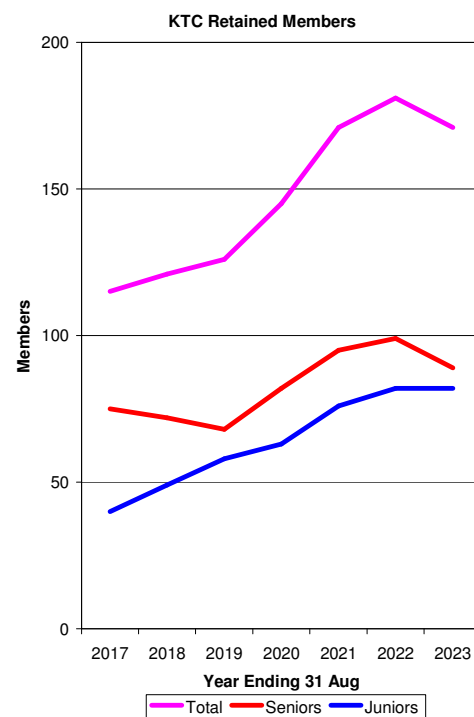
pandemic. By far the most common reason for leaving the club (when reported) has been “moving overseas” or “moving to another city or suburb”. As with last year, it is also very likely that prolonged bad weather has also affected the number of new members joining.

It should be noted however that Kilbirnie continues to attract large numbers of new members. This is expected to grow over the next year with improving weather and changes to our club coach and junior convenor.

- **Comparison with other South-Central Wellington clubs.** Membership changes at Kilbirnie Tennis Club are again similar to those at nearby tennis clubs indicating wider population trends as noted above – see Graph 2 below. Wellington Tennis Club had an artificial boost in membership through completion of its merger with Salamanca Club and more accurate reporting after switching to ClubSpark for member management.
- **Retention of club members.** Retention of existing club members took a dip in the last year, no doubt due to wider population movements (see above). We believe the trend for membership retention however remains positive.



Graph 2 (source TCR annual returns)



Graph 3

- **High membership.** Despite the small decline in the last two years, membership remains high compared to the long term average. Membership is the fifth highest since 1981 (earliest date records are available) and 100 members above the average of the last 41 years. Kilbirnie is also the third largest club in Wellington, a little below Khandallah and Karori United clubs.
- **Ongoing Open Day success.** Using the Love Tennis Open Days resource kit, the club has continued to improve its annual open day, 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 great attendance at our open days last September.

## Participation

- **Interclub participation was down.** The total number of interclub teams decreased by three to 29 teams over the last year, with reduction in the number of senior summer and winter teams. While fewer senior teams, teams were larger to ease pressure on team captains. The number of

junior teams increased, however, and very encouragingly, the number of junior girls interclub teams increased again from six to eight teams, exceeding the number of boys teams for the first time in the last ten years (and probably much longer).

- **Club day participation** Mean attendance at midweek club days decreased from 11.3 to 8.8 over the last year due. We note a reduction in midweek players in recent times as younger members spend more time at work. This trend is also reflected in reduced participation in Tennis Central midweek interclub teams. No data for other club days this year.
- **Tournament participation** was also down this last year compared to the previous year. High numbers of people away on overseas holidays appears to be the main factor contributing to the reduced participation in club tournaments.
- **Casual player participation** dropped in the last year with honesty box takings down 14% on the previous year to \$2,309. Again, prolonged bad weather was almost certainly the dominating factor affecting honesty box takings (and by inference casual player participation) but reduced payments (due to tougher economic conditions) may have also been a factor.

## Financial sustainability

- **Financial sustainability.** The club made a net operating loss of \$295 in the last year. This is a reduction on the previous year of \$7219 net profit. Large one-off maintenance and repair expenses (fence repairs, tree pruning, water leak repairs, and roof gutter cleaning) were the main reason for the change.

As the club had a negative financial result for the year, 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 still well below target. The committee is therefore recommending increasing membership fees for the next year.

## Facilities management

- **Fence repairs.** Extensive repairs to our fences were finally completed.
- **Door access repairs.** A series of fixes over the last two years have finally fixed the problems affecting use of access cards. Fixes to the door latch, adjustments to the steel latch covers, addition of an automatic door close, widening of the door frame, and finally lubrication of the electronic door strike appear to have resolved the issue. Many thanks to Chris Smith for help with these fixes.
- **Plumbing repairs.** The club's dux quest plumbing has continued to create problems for the club with another major water leak in the last year. The club expects to replace all dux quest plumbing during the clubhouse refurbishment (see below).
- **Planning for lights.** The committee continues to investigate lighting of the courts and has started a consent process.
- **Clubhouse refurbishment.** Work on the clubhouse refurbishment has been delayed over the last year due to shortage of time. Previously, 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.** Work on the court 5 surround has been delayed over the last year due to shortage of time. Previously, 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.**
- **Contracted cleaning services.** The committee again contracted a cleaner to clean the inside of the clubrooms on a weekly basis. A new cleaner has just been engaged.
- **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

- **Continuing improvements to ClubSpark member management system.** Since its launch in March 2021, the system has significantly simplified member management.
- **Continuing improvements to ClubSpark website.** Also since its launch in March 2021, the website continues to be improved and expanded. The website provides comprehensive information for prospective and new members (replacing the old member handbook). Recent additions include open day page, member policies page, how to join page, changes to *how to book courts* page, club tournament information pages (senior and junior), club history page, and more news pages. Some pages are still under development. Website usage in the last year remains steady compared to the previous year (data from Google Analytics).
- **Tournament management.** Tournament organisers have continued using Tournament Planner, a software package funded by Tennis NZ, to assist with the management of club tournaments.
- **Continuing coach development.** The club management committee encourages and supports its coaches in their professional development.
- **Enhanced coaching programmes.** Our Head Coach, Troy Leamy, continues to develop an exciting and comprehensive array of coaching programmes. Continuing soon are Icebreaker Classes for new senior members. The club also assists with the coaching by funding (partially through grants and sponsorship) over 132 hours of the junior coaching each year.
- **Continued participation in Tennis Central workshops, forums, and conferences.** KTC actively supports and participates in these always valuable TCR services. They provide important information to help with the management and organisation of our club.

## Areas for improvement

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

- **Build asset replacement fund.** Currently the club's reserves are below target 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 (\$140K) when they reach end of life. At that time, the renewal cost is expected to be at least three times the original purchase cost. While any funds shortfall may be covered by grants, the Committee expects that funding agencies will require sports clubs to fund at least half the cost of asset renewal in the future.
- **Greater use of grants** from sports funding agencies.
- **Water leak repairs** at the back of the clubrooms.
- **Replacement ball machine(s).**
- **Strategic plan, Annual plan, and Asset Management plan.**
- **Alignment of Constitution and Policies** with the new Incorporated Societies Act.
- **Volunteer management** to build more volunteers and schedule activities better suited to a greater variety of volunteers.

## Management committee

Although the committee is made up of volunteers with limited time, and has had reduced numbers over the last year, it remains 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.
- Our coaches and their innovative programmes including Troy Leamy, Blake Smith, Anna Lowry, Jacqui Sanders, and Paula Quarrie.
- Our tournament organisers.
- Havelock North fixture organisers Marcia Rew and Michelle McKibbin
- Our convenors and participants who make our club days fun for all including Diana Spice, Janice Davies, Glinecka Goodfellow, Richard Xu, Janet Walbran, Lynn Jacobson, Hiromi Morris, Yuki Iwasaki, Chris Smith, and Lily Liu.
- Geoff Fletcher for his generous time and resources to prepare architectural plans for the club.
- Tim Park for his generous time and support to help investigate and resolve kitchen water boiler faults, toilet water leaks, and water problem at back of clubrooms.
- All our senior interclub team captains, junior team managers, and interclub team members.
- All of our friendly and welcoming senior and junior club members, and the parents, caregivers, and family of our junior members.
- All the many volunteers, past and present, who have helped build up the wonderful facilities we have today.
- The hugely supportive staff and volunteers at Tennis Central, including Mel Jansen, Florent Perret, Tim Shannahan, Sandra Calder, Ian Miller, and Angela Chan.
- 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 and Chris Barnes/Ray White Real.

Catherine Beard  
President  
July 2023

# Club Captain's Annual Report

Kilbirnie Tennis Club had another successful year in 2022–23 with steady participation by members in club activities. Club activities are a good way for members to improve and enjoy their tennis and get to know other club members.

## Interclub

This year we had a drop in the teams entered in senior interclub competitions but an increase in junior teams. 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

Fewer teams were entered into senior interclub competitions this year, compared to last year. A number of interclub players from last year had moved overseas or to other cities (reducing our pool of interclub players) and, to help team managers in finding reserve players, we also made some interclub teams larger.

Senior interclub teams (Post-Christmas)	2022-23	2021-22	2020-21	2019–20	2018–19	2017–18	2016–17
Summer Tecnifibre	9*	12*	12*	9	8	6	7
Summer Midweek	4	4	4	5	5	5	5
Winter Frampton	3	5	5	5	5	3	2
<b>Total</b>	<b>16</b>	<b>21</b>	<b>21</b>	<b>19</b>	<b>18</b>	<b>14</b>	<b>14</b>

\* Includes one team that included juniors and one team that played Tuesday evenings

**Tecnifibre interclub.** Two women's teams, three men's teams, and four mixed teams were entered into the weekend competitions.

**Midweek interclub:** Two women's teams and two mixed teams (no change from last year) were entered in the midweek competitions.

**Frampton winter interclub:** Three mixed teams are entered in the winter interclub competitions, reduced from five last year.

### Junior interclub

The number of junior boy's interclub teams remained steady on six teams but the number of girl's teams increased by two. Last season marked the first time the number of girls teams exceeded the number of boys teams and a significant turn-around on seven years ago when we had no girls teams.

Junior interclub teams (Post-Christmas)	2022-23	2021-22	2020-21	2019–20	2018–19	2017–18	2016–17
Junior boys	6	6	9	8	7	7	8
Junior girls	8*	6*	5*	3	2	1	0
<b>Total</b>	<b>14</b>	<b>12</b>	<b>14</b>	<b>11</b>	<b>9</b>	<b>8</b>	<b>8</b>

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

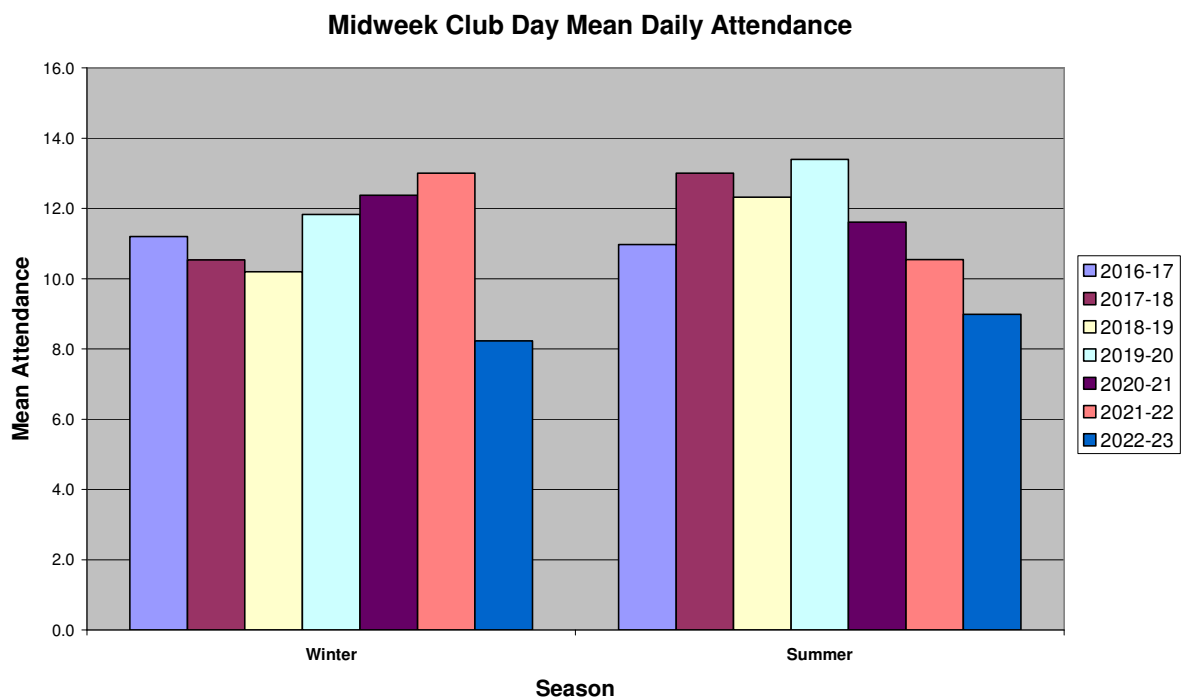
## Club days

### Midweek club days

There were 86 active midweek club days in the last year (1 May 2022 – 30 April 2023). Another 19 midweek club days (18%) were cancelled due to bad weather – this is almost twice the average cancellation rate compared to pre-pandemic years.

The graph below compares winter attendance (1 May – 30 August) with summer attendance (1 September – 30 April) over the last seven years. The reduced attendance can be attributed to increased number of people away or with injuries.

Many thanks to Janice Davies, Janet Walbran, and Lynn Jacobsen who continue to organise our mid-week club days during the year.



### Club Sundays

Club Sundays are a popular weekend event run by a number of hosts including Richard Xu, Glinecka Goodfellow, Hiromi Morris, Yuki Iwasaki, Chris Smith, Lily Liu). No data this year on attendance rates.

### Club evenings

Thanks to great promotional work by Glinecka Goodfellow, club evenings have continued to grow over the last year. No data however this year on attendance rates.

### Learner club days

Learner club days remained suspended this year due to Diana Spice's injuries. However, our coaches have run Tennis Xpress courses and Active sessions to help them develop their tennis.



## Club tournaments

### Senior club championships, Handicap tournament, and Winter box leagues

Winners and runners-up of the 2022/23 senior club championships (held 25-26 March 2023), 2022/23 senior handicap tournament (played in 29-30 April 2023), and 2022 Winter Box League competition (held June to December 2022) are included below.

	Cup/Bowl/Plate	Competition	Winner	Runner-Up
Senior Championships	Alan Hamilton Cup Bill Gray Plate	Mens Singles	Elliot DUNN	Dan TAN
	Alan Hamilton Cup P. Smith Trophy	Womens Singles	Karen RIGBY	Josie BULLOCK
	Nancy Pollock Cup	Mens Doubles	Elliot DUNN Paul WESTERMAYER	Michael KEOGH Richard XU
	Montgomery Cup	Womens Doubles	Olivia AITKEN Fleur HOWARD	Catherine BEARD Karen RIGBY
	MacPherson Cup	Mixed Doubles	Karen RIGBY Richard XU	Fleur HOWARD Tim PARK
Handicap Tournament	Rangi McLean Cup	Handicap Mens Singles	Elliot DUNN	George ROTA
	Rangi McLean Cup	Handicap Womens Singles		
	M Overend Cup	Handicap Mens Doubles	Yukinori IWASAKI George ROTA	Nicholas MASTERS Dan TAN
	H Green Cup	Handicap Womens Doubles	Josie BULLOCK Rie SHIMADA	Anna CHU Lily LIU
	Robertshawe Rosebowl	Handicap Mixed Doubles	Josie BULLOCK Sirocco ROBSON	Yukinori IWASAKI Sandy JEFFS
Winter League		Steel Box League	Elliot DUNN	Chris BROWN
		Titanium Box League	Nigel RAWSON	Stuart MILLER



Winners of the Mens Doubles – Elliot Dunn (L) and Paul Westermayer

## Junior club championships

Winners and runners-up of the 2022/23 junior club championships (held 1-2 April 2023) are included below.

	Cup/Bowl/Plate	Competition	Winner	Runner-Up
Intermediate Champs	Winsor Cup	Intermediate Boys Singles	Angus CARNEGIE	William WARNER
	Alan Hamilton Cup	Intermediate Girls Singles	Madeleine FORBES	Helena CONNELLY
	W&C Motu Cup	Intermediate Boys Doubles	Remy HOLLIS Markus QUARRY	Hugo CAMPION Angus CARNEGIE
	M MacPherson Cup	Intermediate Girls Doubles	Helena CONNELLY Madeleine FORBES	Paula QUARRIE Jacqui SANDERS
	C Parker Cup	Intermediate Mixed Doubles	Angus CARNEGIE Jacqui SANDERS	Remy HOLLIS Paula QUARRIE
Junior Champs	Alan Hamilton Cup	Junior Boys Singles	Rupert BOCOOCK-FOLEY	Sami BLAND
	MacPherson Cup	Junior Girls Singles	Nellie BUCKLE	Loma GEE
	Alan Hamilton Cup	Junior Boys Doubles	Sami BLAND Theo PITHIE	Harry BARTON Flynn MCLAREN-BACON
	Jackson & MacPherson Cup	Junior Girls Doubles		
	Nancy Pollock Cup	Junior Mixed Doubles		



Rupert Boccock-Foley (R), winner to the Junior Boys Singles championship, with Jane Lamb (Junior Convenor)

## Committee Awards

Winners of the various senior and junior committee awards are included below.

	Cup/Bowl/Plate	Competition	Winner
Senior Awards	Carol Motu Rosebowl	Mens Interclub Performance	Dan TAN
	Carol Motu Cup	Womens Interclub Performance	Olivia AITKEN
	Committee Cup	Most Improved Senior Player	Peter GIBSON
	Bell Fellowship Cup	Most Helpful to Committee (Senior)	Janice DAVIES Glinecka GOODFELLOW
Junior Awards		Boys Interclub Performance	Adam SEXTON
		Girls Interclub Performance	Nellie BUCKLE
		Most Improved Junior Player	Will WARNER
		Most Helpful to Committee (Junior)	Paula QUARRIE Jacqui SANDERS



Jacqui Sanders (R), joint winner of the junior award for Most Helpful to the Committee, with Jane Lamb (Junior Convenor)

## Club fixtures

The annual challenge between Kilbirnie and Havelock North Tennis Club was held in September 2022 at Kilbirnie. A large contingent of Havelock North players traveled to Wellington and a fun weekend was enjoyed by all participants. Kilbirnie were the winners this time.

Richard Xu  
Club Captain  
July 2023

# Head Coach's Annual Report

Hi everyone,

What a year, once again! From the last annual coaching report to now, this has been one of the first years we have had no stops and starts and could really get our teeth stuck in and do some great planning for the future. We are still over the moon and very grateful to have an amazing partnership with the best club in Wellington!

A big change that is about to happen from Term 3 Troy will be taking over the main coaching role for KTC. We really appreciate Blake's time and energy that he has put into the head coaching role at KTC. He has a very loyal client base that will stay with him, so he will still be available for lessons at the club, which is great! Troy is super excited to be coming back to do majority and soon enough all his coaching hours at KTC. It's going to be an absolute pleasure to work side by side with the club to help keep boosting membership and the love for tennis around our community!

PLANiTPRO and Troy will 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 very active in promoting as much as we can in schools, more so in the school newsletters. PLANiTPRO are very lucky to have a close relationship with Scots College who have been promoting info about what's going on at KTC over the past year. Troy has locked in 5 weeks to coach and promote KTC at Kilbirnie School from Term 3. This is a great opportunity for Troy to further build a connection with our local community for KTC. The club and Troy are also working on different ideas for getting schools up to the club for students to experience fun coaching on top-of-the-line tennis courts and to also experience the amazing atmosphere the club has to offer, with all the vital information about what the club and coaching programs at KTC have on board.
2. **KTC Junior program.** We are always super stoked about how much support KTC gives to make sure juniors are especially looked after in the summer terms with a great junior Sunday program put on by the club! This has proven a great success in building junior membership and a great retention rate.
3. **Teen Tennis.** This program is amazing, and we had a great turnout last summer. It was amazing to see the numbers last summer grow back to what they were a couple of years ago (between 18-20 teens). This program is vital for the club as it's been recorded that between the ages of 14-18 years there is generally a massive drop off. Having a program like this and running well, will keep the teenagers going with interclub and continue as a member to then transition into senior interclub and becoming lifelong members. I'm really impressed with Paula and Jacqui (junior club members) taking charge around creating an amazing atmosphere after teen tennis coaching is over to play games and provide food for those who are keen so socialize and get to know fellow club members. That is an amazing way of building a community of that age group and to retain members all the way through. Well done to them!
4. **Ice Breaker classes.** This is a brilliant new initiative that the club and Planitpro have constructed as a full rounded on-boarding process for new members. New members will have the option to book in with me for a free session that runs on Saturdays. This is great way to welcome new members to the club and to have a meet and greet with the head coach who can provide further information about what KTC and Planitpro can offer.

## 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 program 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 programs, including Sunday Hot Shots and Teen Tennis, prior to and as they start in terms 4 and 1, will further boost membership.

As said above Troy is heavily involved with Scots College and does a lot of coaching there in the summer terms. Troy will strive to do as much promotion to Scots for KTC as well as getting involved in other schools to further promote KTC club and Planitpro programs ran at KTC.

## Senior programmes

We will be offering the programs below closer to when summer is about to hit. Please note that Blake 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. **Private lessons.** Definite interest here, so we will continue to promote coaching options to our adult members.
3. **Interclub training.** When summer hits, we will be offering personal team practices. We will set up bookings after work or before work during the weekdays.

Over the next year, we are aiming to get every program 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 a great year ahead!

Regards,  
Troy Leamy  
July 2023

## 2022–23 Financial Report

I am pleased to present the Treasurer's Report for the year ended 30 April 2023. The Financial Statements below are based upon the information contained in the club's financial and bank account records.

The Club made an operating loss of \$259.15 for the financial year ended 30 April 2023. Revenue was up 6% compared to last year though this was largely due to delayed 2021-22 income and increased income from bank interest. Expenses however were up 23% compared to last year with most of this (\$7,974) coming from one-off maintenance and repair items (fence repairs, tree pruning, water leak repairs, and roof gutter cleaning) and the rest coming from delayed 2021-22 expenses. Refer to Income Statement report below for more details.

The Statement of Financial Position report and the Cashflow report show that our Club remains in a reasonable financial position with reserves to fund further improvements to facilities and will continue to provide a range of tennis events for the community.

The Financial Performance – Variance report shows that the club's financial performance is not as profitable as last year. This year's net operating income declined by 104% from 2022 (-\$259.15 vs \$7.2k) due to the increase in expenses. The committee recommends subscription levels be increased for the 2023–2024 membership year to cover increases in operational overheads and to provide for continued future growth.

I would like to thank Jane Lamb for her expert accounting advice in the preparation of this report. I would also like to thank the previous Treasurer, Sophie Ngo, for her accounting templates that were used in the preparation of the financial statements below.

Peter McArthur  
Treasurer  
July 2023

### Statement of Financial Position as at 30 April 2023

Assets		
<b>Current assets:</b>		
Cash (bank accounts)	\$	64,048.21
Term Deposit	\$	17,418.68
Petty Cash	\$	-
Inventory	\$	-
Accounts receivable	\$	-
Pre-paid Expenses (prepayments)	\$	-
Accrued Income	\$	-
<b>Total current assets</b>	<b>\$</b>	<b>81,466.89</b>
<b>Fixed assets:</b>		
Property, Plant, and Equipment	\$	39,159.00
<b>Total fixed assets</b>	<b>\$</b>	<b>39,159.00</b>
<b>Total assets</b>		<b>\$ 120,625.89</b>
Liabilities		
<b>Current liabilities:</b>		
Access Card Deposits	-\$	1,110.00
Accounts payable	\$	-
Accrued Expenses	\$	-
Income in-advance	\$	-
Short-term business loan	\$	-
<b>Total current liabilities</b>	<b>-\$</b>	<b>1,110.00</b>
<b>Long-term liabilities:</b>		
Long-term business loan	\$	-
<b>Total liabilities</b>		<b>-\$ 1,110.00</b>
<b>Net assets</b>		<b>\$ 119,515.89</b>
Equity		
Equity at start of the year (01/05/2022)	\$	119,775.43
Accrued equity for the year	-\$	259.54
Equity at end of the year (30/04/2023)	\$	119,515.89

## Income Statement from 1 May 2022 to 30 April 2023

Revenue		
Membership subscription	\$	41,429.65
Interclub fee	\$	7,957.60
Court hire (including coaching license)	\$	4,535.42
Event	\$	-
Grants, Sponsorship	\$	1,800.00
Donation	\$	68.75
Shop sales	\$	90.00
Bank/Credit interest	\$	1,721.79
Other	\$	-
Total revenue		<b>\$ 57,603.21</b>
Expenses		
Affiliation fee	-\$	13,300.63
Coaching fee	-\$	5,898.76
Interclub fee paid to Tennis Central	-\$	5,034.00
Tennis balls	-\$	5,008.26
Utilities (water, electricity, internet, web hosting, etc)	-\$	1,804.24
Supplies (kitchen/bathroom supplies, stationery, coffee, tea, food, etc - see Note 5)	-\$	946.57
Maintenance & repairs (court grooming, cleaning, gardening, etc - see Note 5)	-\$	13,328.21
Awards (trophy engraving and certificates - see Note 5)	-\$	477.36
Marketing (open day expense - see Note 5)	-\$	832.96
WCC Lease/Rent	-\$	2,909.80
Insurance	-\$	3,446.57
Depreciation	-\$	4,875.00
Bank charges	\$	-
Other	\$	-
Total expenses		<b>-\$ 57,862.36</b>
Net operating income		
Net operating income		<b>-\$ 259.15</b>



## Cashflow Statement from 1 May 2021 to 30 April 2022

<b>A: Summary Report</b>		
Net Cash Increase/Decrease for the period (see more details in Section B below)		<b>\$ 5,165.85</b>
Cash at the <b>Beginning</b> of the period (See more details in Section C below)		<b>\$ 76,301.04</b>
Cash at the <b>End</b> of the period (See more details in Section C below)		<b>\$ 81,466.89</b>
<b>B: Cashflow from operating activities</b>		
Net Operating Income (see attached Income/Profit Loss Statement)	-\$	259.15
Net change in Inventory	\$	-
Net change in Account Payables	\$	-
Net change in Account Receivables (i.e. Access Card deposits)	\$	550.00
Depreciation	\$	4,875.00
Net Cashflow from operating activities	\$	5,165.85
Net Cash Increase/Decrease for the period		<b>\$ 5,165.85</b>
<b>C: Bank Balances</b>		
	<b>Opening</b>	<b>Closing</b>
EFTPOS Card accounts		
03-0521-0029909-000	\$ 108.94	\$ 250.00
03-0521-0029909-001	\$ 241.42	\$ 250.00
03-0521-0029909-002	\$ 79.63	\$ 169.48
Main trading account 03-0521-0208819-000	\$ 14,878.40	\$ 19,455.56
Savings account 1 03-0521-0208819-001	\$ 1,561.07	\$ 1,844.37
Savings account 2 03-0521-0208819-002	\$ 38,533.16	\$ 39,750.01
Court hire 03-0521-0208819-005	\$ 3,976.44	\$ 2,328.79
Term Investment 03-0521-0208819-081	\$ 16,921.98	\$ 17,418.68
Cash at the <b>Beginning</b> of the period		<b>\$ 76,301.04</b>
Cash at the <b>End</b> of the period		<b>\$ 81,466.89</b>

## Financial Performance – Variance Report

	2022-23	2021-22	2022-23 vs 2021-22	% Variance
Membership subscription	\$ 41,429.65	\$ 41,445.37	Decreased	0.0%
Interclub fee collected	\$ 7,957.60	\$ 7,394.50	Increased	7.6%
Court hire	\$ 4,535.42	\$ 2,864.50	Increased	58.3%
Grants, Sponsorship	\$ 1,800.00	\$ 2,368.00	Decreased	-24.0%
Donation	\$ 68.75	\$ -	Increased	
Shop sales	\$ 90.00	\$ 30.00	Increased	200.0%
Bank/Credit interest	\$ 1,721.79	\$ 227.22	Increased	657.8%
Other	\$ -	\$ 40.00	Decreased	-100.0%
<b>Total Revenue</b>	<b>\$ 57,603.21</b>	<b>\$ 54,369.59</b>	Increased	5.9%
Affiliation fee	-\$ 13,300.63	-\$ 12,835.23	Increased	3.6%
Coaching fee	-\$ 5,898.76	-\$ 4,956.66	Increased	19.0%
Interclub fee paid	-\$ 5,034.00	-\$ 5,005.00	Increased	0.6%
Tennis balls	-\$ 5,008.26	-\$ 1,799.40	Increased	178.3%
Utilities	-\$ 1,804.24	-\$ 2,284.28	Decreased	-21.0%
Supplies	-\$ 946.57	-\$ 4,872.69	Increased	74.7%
Maintenance and repairs	-\$ 13,328.21	-\$ 4,048.51		
Awards	-\$ 477.36			
Marketing	-\$ 832.96			
WCC Lease/Rent	-\$ 2,909.80	-\$ 2,327.84	Increased	25.0%
Insurance	-\$ 3,446.57	-\$ 3,303.49	Increased	4.3%
Depreciation	-\$ 4,875.00	-\$ 5,617.82	Decreased	-13.2%
<b>Total Expense</b>	<b>-\$ 57,862.36</b>	<b>-\$ 47,050.92</b>	Increased	23.0%
<b>Net operating income</b>	<b>-\$ 259.15</b>	<b>\$ 7,318.67</b>	Decreased	-103.5%

## Fixed Assets and Depreciation – Property, Plant and Equipment

Fixed Asset	Rate Method	Opening Value	Additions	Disposals	Depreciation	Closing Value CF
Buildings	2.50% DV	\$ 12,093	\$ -	\$ -	\$ 302	\$ 11,791
Equipment	20.00% DV	\$ 112	\$ -	\$ -	\$ 22	\$ 90
Fences	10.00% DV	\$ 1,509	\$ -	\$ -	\$ 151	\$ 1,358
Courts	14.28% DV	\$ 29,853	\$ -	\$ -	\$ 4,263	\$ 25,590
Sign	20.00% SL	\$ 87	\$ -	\$ -	\$ 86	\$ 1
Barbeque	20.00% SL	\$ 52	\$ -	\$ -	\$ 51	\$ 1
Table	- -	\$ 200	\$ -	\$ -	\$ -	\$ 200
Shelving Unit	- -	\$ 129	\$ -	\$ -	\$ -	\$ 129
		<b>\$ 44,034</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,875</b>	<b>\$ 39,159</b>

## Notes:

(1) **Cash accounting**

The cash accounting method was employed again this year (same as previous year). Payment receipts are recorded during the period in which they are received, and expenses are recorded in the period in which they are actually paid. That is, revenues and expenses are recorded when cash is received and paid, respectively.

(2) **Consumables**

All supplies are recorded as consumables, i.e., recognised as expenses when cash is paid. Attempts to track storeroom supplies, tennis balls, and other low value material/items with an inventory/stock account have been unreliable.

(3) **Fixed asset value**

The opening value of Fixed Assets, \$44,035 (see Statement of Financial Position report and Fixed Assets report) are reported as they are handed over from the former Club Treasurer. There is no detailed information passed on from treasurer's prior to 2017 on individual assets such as date of commission, value at the time of commission, financial records for the value, length of their economic life, depreciation method, and depreciation transactions (and accounted depreciation costs) over their economic lifecycle. No auditing or validation on the reported fixed asset values was conducted for this year's report.

(4) **Bank/Credit Interest includes interest from Term Deposits**

The income item Bank/Credit Interest now includes interest paid on bank deposits as well as interest returned on Term Deposits. The club's term deposit is renewed every nine months.

(5) **Expense classification changes**

Definitions for the expense classifications *Supplies* and *Maintenance and Repairs* were changed for this year's report. Two new classifications were also added – Awards and Marketing. Definitions for the changed and new classifications follow.

- a. **Supplies** includes: kitchen/bathroom supplies, cleaning supplies, stationery, coffee, tea, food, gas bottle refills, rubbish and recycling bags, spare access cards, First Aid kit supplies, padlock repairs, padlock oil.
- b. **Maintenance and repairs** includes: court grooming, clubhouse cleaning, fence repairs, plumbing repairs, roof gutter cleaning, tree pruning, gardening supplies [petrol, oil, weed-eater cord], honesty box hood, outside light bulbs, toilet seat repairs, chemicals for treating moss/mildew on top courts, weed killer, safety gear for use of chemicals, hose fittings, garden sprayer, and same plant bulbs.
- c. **Awards** includes: trophy engraving, honours board panel engraving, and printing of certificates.
- d. **Marketing** includes: brochure printing and open day expenses.

(6) **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 (i.e., GST inclusive).

(7) **Shop sales**

The Shop Sales income refers to sale of balls and club shirts.