



2022

TENNIS NORTHERN

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE 12 MONTHS ENDING 30 JUNE 2022

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KEY STAFF + PERSONNEL

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Life Members:

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(MNZM), L.Nunnerley (d), P.O'Rourke, G.Simpson (d), M.Slater,

D.Morrison (MNZM), L.Medland, R.Bauer, K.Woolcott,

R.Parkinson

Tennis Northern Region Board:

T. Jackson (Chair), T. Bartlett (Deputy Chair), C. Peters, G. Cox,

C. Paltridge, J. Ironside, W. McNeely, T. Barclay

Coaching Team:

Academy Director: Jeff Simpson

Academy Coaches: Jon Speed, Ben Muller

Resident Coaches: Vicky Wild, Zhanna Gonzur, Chloe Shin,
Tim Ng, Chris Dunne, Jake Thompson

Coaching Assistants: Riley Smith, Stella Cliffe, Hannah Lin, John
Pang, Zahra Bhally, Adrian Pejicic, Jacob Samuels, Joel Ligaliga,
Roger Lin, Chloe Tilson

Key Staff :

General Manager: Chris Casey

Finance and Office Manager: Helen Dixey

Reception / Program bookings: Jess Yock / Keith Burnett

Community and Participation Co-ordinator / Tennis

Manager: Nick Jacques

Interclub and Competitions: Sarah Smith

Special Thanks

To all those who serve on the Tennis Charitable Trust and the
following Tennis Northern Region sub-committees: Audit &
Risk, Interclub, Judiciary and Honorary Awards.

To all the volunteers making a difference to the game of tennis
in our region every day.

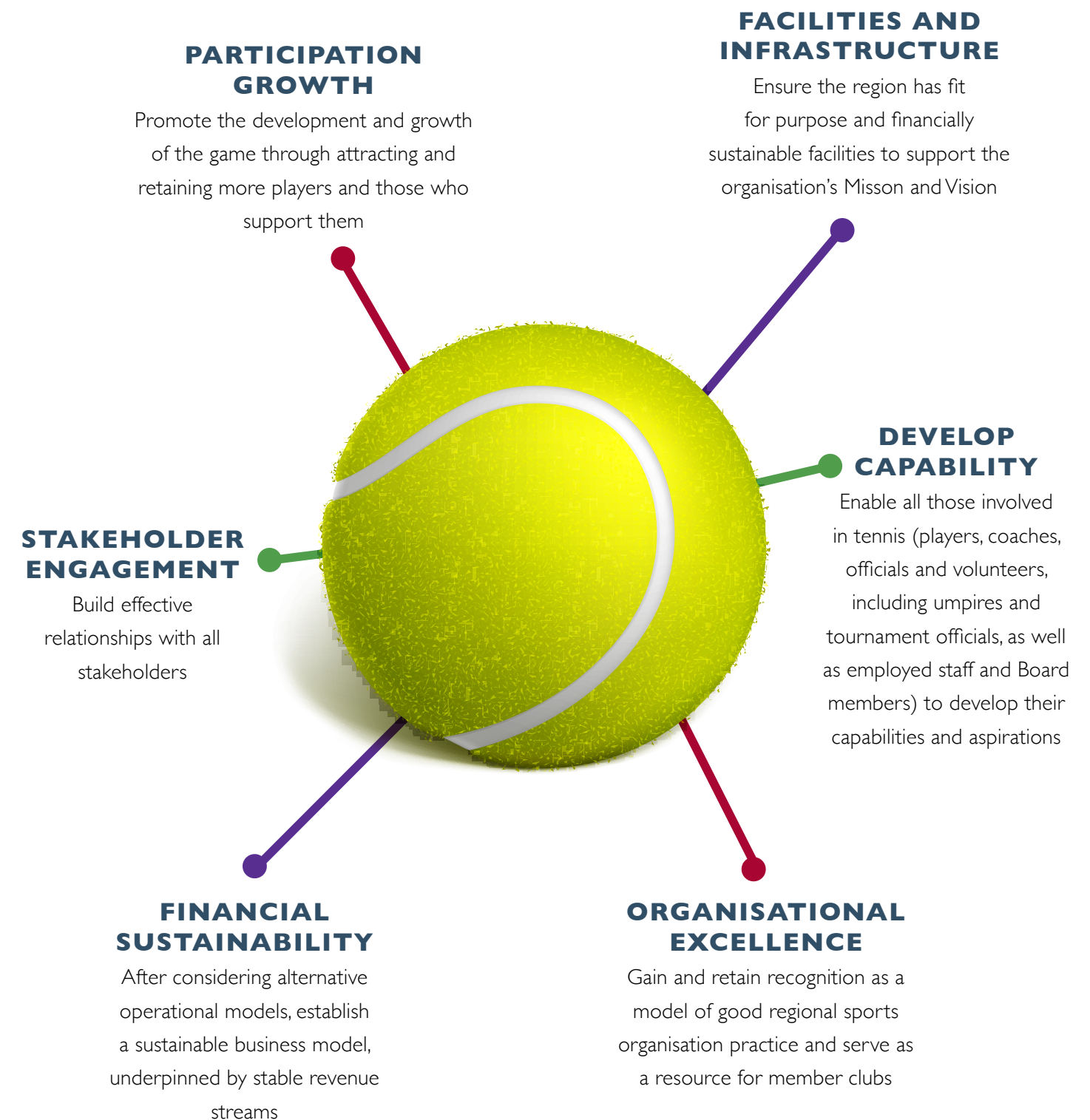
OUR MISSION

TO **LEAD** AND **STRENGTHEN** TENNIS
FOR THE NORTHERN REGION
COMMUNITIES

OUR VISION

MORE PEOPLE PLAYING
MORE TENNIS
MORE OFTEN

STRATEGIC PRIORITIES



CHAIR & GENERAL MANAGER REPORT

TOM JACKSON AND CHRIS CASEY

A quick recap.

On 17 August 2021 New Zealand was placed into Level 4 due to COVID. The rest of the country progressively moved down to Levels 3 and 2 while Auckland was always a step behind. On 2 December the country then moved to the Traffic Light System (TLS). Unfortunately sport and recreation were given very few specific guidelines as to how they could operate which created challenges. Whilst Tennis Northern Region's (TNR) solutions were never going to please everyone the vast majority were happy to get on court and get playing.

Interclub

Feedback from around the country confirms that TNR's interclub offer is the best in the country. Over summer some form of interclub is played 7 days a week within the region. Last year saw over 300 senior teams playing and this is the highest ever. To accommodate this number of teams it is important clubs ensure courts are available wherever possible. Forrest Hill and Albany Tennis Park provide over 600 floodlit court hours per week. Added to this are the daylight court hours used on weekdays and weekends.

Special thanks must go to the Interclub Committee who work to ensure that the competition is as fair and even as possible. James Quinn has served his term as interclub Chairman and stepped down at the last meeting with Cameron Haswell (Browns Bay) taking over the reins. At the annual interclub review meeting there were some very good suggestions which were followed up by the Interclub Committee with several being implemented. Chelsea Cup went ahead though unfortunately our neighbours across the bridge were unable to play Caro Bowl. We did offer a dual weekend where Chelsea Cup and Caro Bowl could alternate over the same weekend but this didn't eventuate.

A full interclub report follows.

Performance

The junior players representing Tennis Northern featured strongly in all the tournaments they competed in. Chan Min was selected and went to Australia with the Tennis New Zealand team.

Muhan Cui won the under 16 girls at the tier 2 tournament in Wellington and made the semifinals at

the tier 2 at Albany. Sammi Liu was a finalist at the tier 2 tournament in Otago and made the quarter finals at Albany. Lala Fannon was a finalist in the under 14 girls as was Tracy Liu for the under 12 girls. Tracy Liu won the tier 2 event in Otago. Lucy Zhou was a semifinalist in the under 12 girls at Albany and followed that up by winning the under 10 girls.

At the Albany tier 2 tournament Luca Morris won the under 17 boys. Chan Min won the under 16 boys. Andre Duggan won the under 14 boys and James Burrows was a semifinalist. Raymond Huang made the semi's for the under 12 boys and George McCarthy won the under 10 boys.

Facilities

Through a combination of grants and money set aside for projects, significant upgrades were completed at both The Albany Tennis Park and Forrest Hill. Tiger Turf was laid over the 6 hard courts at Albany. The difference this makes was apparent at the first junior tournament when there were days of drizzle and rain. On the old hard courts this would have caused delays and matches unable to be played. With the Tiger Turf all matches were completed pretty much on schedule. The standard of these courts is such that the Tennis New Zealand high performance team have been using them.

All six indoor courts at the ATP have had LED's installed which ensures that events like the Chelsea Cup finals were played in near perfect conditions with the best lighting in years. The 6 indoor courts at ATP have been recoated which has improved the experience of all those using them.

The other big addition at ATP has been the building of office space for Tennis NZ. This has been a 3 year project and provided a number of challenges but on 20 July they officially moved in and are now part of the ATP.

A company called KRT gave a presentation at a club breakfast and this resulted in TNR commissioning a ten year maintenance plan for ATP. The plan was presented in January 2020 and was a comprehensive audit of the ATP facility with a long list of maintenance work that needed to be carried out over three stages, year one, years two to five and years six to ten. All of the year one work has been completed and over 80% of the years two to five.

CHAIR & GENERAL MANAGER REPORT CONT..

The Forrest Hill facility now sits under the management of The Service Line, the same people who manage the Proshop at the ATP. Under the agreement in place TNR still has uninterrupted access to the courts for interclub and tournaments. Approximately one third of the lights at FH have been converted to LED's and there is an ongoing program to convert the remaining lights. The inside of FH has been painted and the old grandstand has been removed and a new deck installed. The old paving has also been removed and replaced with concrete paths.

Finance

It was another successful year financially for TNR. Many thanks are due to the Finance Manager Helen Dixey who ensures that TNR operates on a sound financial basis. The full audited financial statements are included in the annual report.

Highlights were:

- A surplus of \$340,429 was achieved after depreciation of \$195,906
- Excluding capital grants a surplus was achieved of \$23,752 after depreciation of \$195,906
- A cash balance of \$650,677 as at 30 June 2022

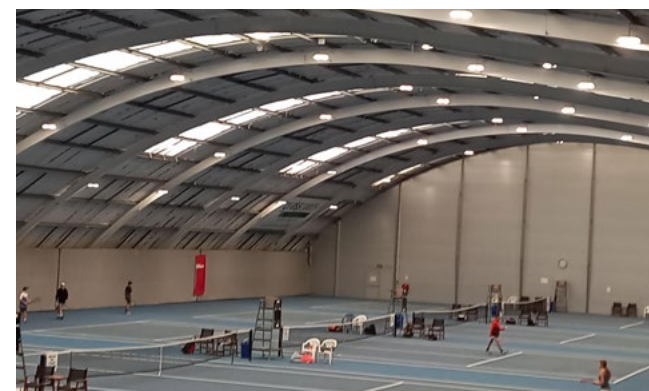
- Repayment in full of the outstanding loan to Tennis NZ. This means after many years of struggle under heavy loan repayments TNR is now debt free. This is a significant financial milestone for TNR.

Over a number of years TNR has built up significant rental income from a number of sub leases at ATP. This has greatly increased TNR's financial stability. The sub leases currently in place are, The Service Line (ATP Proshop and FH) Football Fix, North Harbour Gymnastics, Centre Court Café, A1 Fitness Gym, Rugby Tots, a Physiotherapist and more recently Tennis NZ.

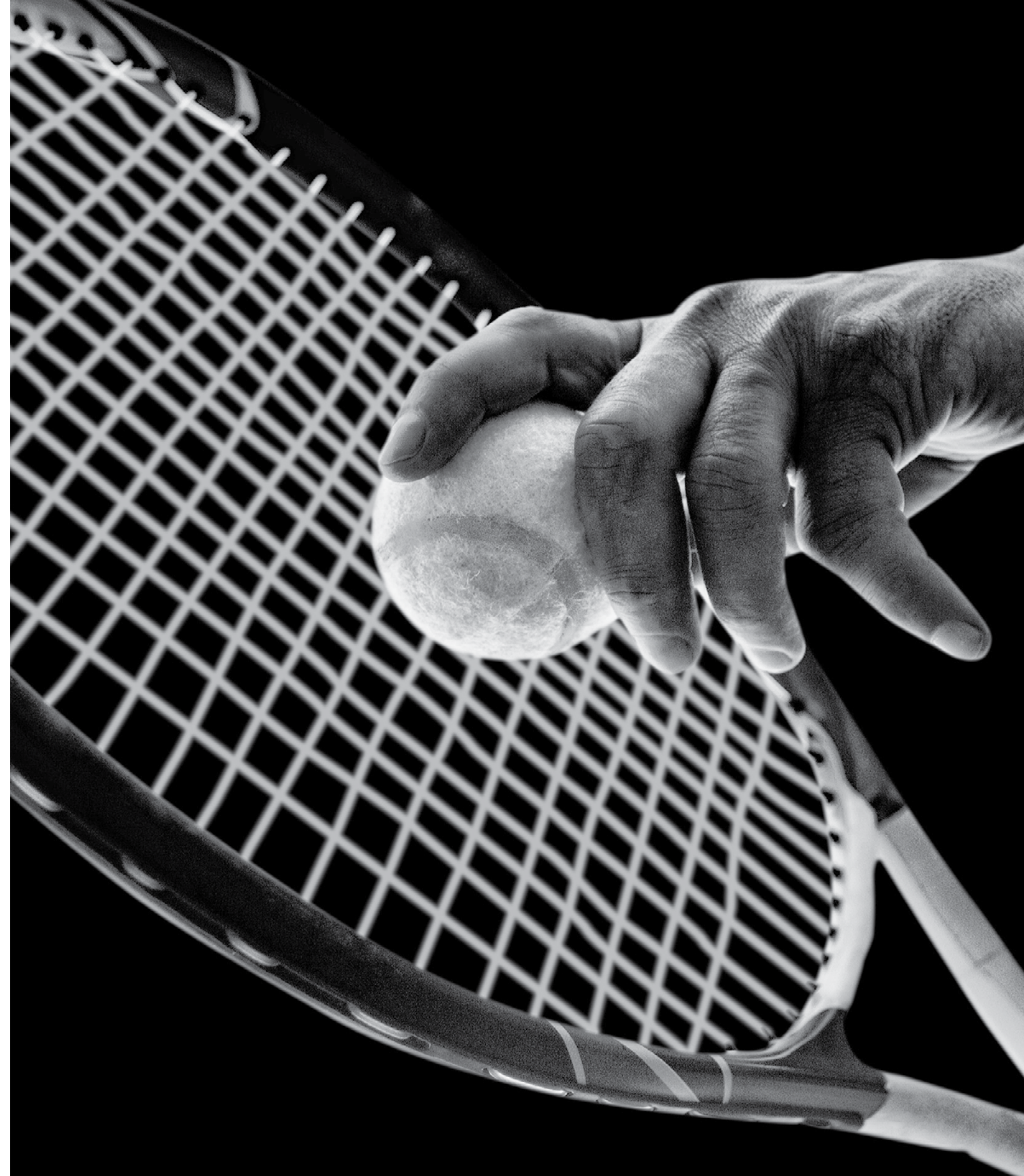
Casual users at ATP also generate revenue. These users include Pickle Ball, Barfoots regular meetings, CrossFit Tournaments and Turbo Touch.

Special Thanks to the following:

- The talented TNR staff and coaches
- Board members who give of their time voluntarily and without any remuneration
- The Upper Harbour Local Board for their support in a number of ways including financially
- NZCT, Lion Foundation and Grassroots for operational and capital grants.



SPONSORS + SUPPORTERS



GOVERNANCE REPORT

There are two entities involved in the governance of the Tennis Northern Region and they are:

- a) Tennis Northern Region Incorporated and,
- b) The Tennis Charitable Trust

The objects of Tennis Northern Region are outlined in its constitution. The key ones are to:

- a. Be the body in the Northern region ("the Region") to promote, develop, enhance and protect the sport of tennis mainly as an amateur sport for the recreation and entertainment of the general public in the Region;
- b. Develop opportunities, programmes and facilities to enable, encourage and enhance the participation, enjoyment and performance in tennis in the Region and in Tennis Northern Region's activities;
- c. Establish, promote and stage regional and other tennis competitions and events in the Region including determining the rules for such competitions and events;
- f. Encourage and promote tennis as an activity in the Region that promotes the health and safety of all participants and that respects the principles of fair play and is free from doping;

Composition of the Centre Board

The board is made up of 4 persons elected at the Annual General Meeting and 4 appointed persons. All positions are voluntary with no remuneration paid. The current board members are:

Tom Jackson, elected person and Chair

Tash Bartlett, elected person and Deputy Chair

Christo Peters, elected person retiring at the 2022 AGM after 6 years' service

Dr Chris Paltridge, elected person who is standing for re-election at the 2022 AGM.

Wendy McNeely, appointed person

Jacqueline Ironside, appointed person who is standing for reappointment at the 2022 AGM

Glenn Cox, appointed person and Tina Barclay, appointed person.

Board Committees

1. Audit and Risk Committee.

The Committee comprises two board members, Jacqueline Ironside and Tom Jackson and an independent Chair, Gordon Grant. The General Manager and Finance Manager attend as ex-officio members.

The Committee's Terms of Reference state, "The purpose of the Audit and Risk Committee is to assist the Board in discharging its responsibilities with respect to overseeing all aspects of financial and non-financial reporting, control and audit functions and organisational risk. The Committee was established by a resolution of the TNR Board at their meeting held on November 13th 2006."

2. Interclub Committee.

This committee under the leadership of the General Manager carries out the important task of overseeing and managing the rules of the interclub competitions run in the Tennis Northern Region

3. Honorary Awards Committee.

Members are Christo Peters (Chair), Patrick O'Rourke and Jeff Simpson. The purpose of the Honorary Awards Committee is to make recommendations to the Board for recognition awards, conferment of life membership and any other honorary appointments, both within Tennis Northern and for nominations to Tennis New Zealand.

4. Judiciary Committee.

Members are Mike Bishop, Kevin McDonald and Ross Morrison. The Centre Judiciary Committee shall hear and determine all matters relating to appeals regarding misconduct and disputes.

5. Board Appointments Panel.

Members are TNR board members Tom Jackson and Tash Bartlett and independent Mike Bishop CEO of Harbour Sport

GOVERNANCE REPORT CONT..

The past year and the immediate future

The main focus areas for the board in the past year have been as follows:

- Dealing with the problems arriving from the effects of the covid pandemic
- Ensuring the organisation maintains good financial discipline
- Continue planning for possible new developments at Albany Tennis Park

In the next 12 months the board will continue focussing on these areas, although it is hoped the pandemic will have no effect, as well as compiling a new 3 year strategic plan.

The Tennis Charitable Trust (TCT) was constituted on 26 June 1996. The Trust Deed, Clause 4.1, says, "the Trustees shall promote the exclusively charitable objects and purposes of the Trust described in Clause 5 and shall act on the Trust's behalf and in particular and in addition to all other powers conferred by law the Trustees shall have the same powers as a natural person acting as beneficial owner of the Trust Fund and such powers shall not be restricted by any principle of construction or rule of law except to the extent that such is obligatory."

The number of Trustees, Clause 7.2, "shall not be less than five and not more than twelve."

Period of office of Trustees, Clause 7.3, says, "Subject to this deed, Trustees shall hold office at the pleasure of Tennis North Harbour Incorporated....."

The current Trustees are:

Tom Jackson, Chair; Dr Chris Paltridge, Wendy McNeely, Ross Morrison, Liz de Kort, Doug Cole and

Robyn Kiddle

The Tennis Charitable Trust holds the leases with Auckland Council for Albany Tennis Park and Forrest Hill Tennis Centre. All assets at these two centres are held by the Trust. Grant applications are submitted by the trust for what are termed capital grants. Operating grant applications are submitted by Tennis Northern Region Incorporated.

The past year and immediate future.

As the leaseholder for Albany Tennis Park the TCT is responsible for the work involved in possible developments at the Park to further expand the multisport offerings that already exists. The work has a target report completion date of May 2023. The TCT has received a funding grant of \$150,000 for the work involved from the Upper Harbour Local Board. The goal for future developments is to ensure the future financial and asset sustainability of the Albany Tennis Park.

The work packages to be included in the final report are, Ownership model, Design (Concept), Consent (Overview), Operational Principles, Capital cost estimates and Capex funding plan.

CLUB AFFILIATION

CLUB AFFILIATION	2017	2018	2019	2020	2021	2022	2022-2021
Beach Haven	135	162	171	155	197	220	23
Becroft	56	48	78	86	125	96	-29
Belmont	268	285	392	443	428	374	-54
Birkenhead	56	64	74	86	84	81	-3
Browns Bay	268	252	286	307	495	222	-273
Campbells Bay	288	271	241	175	272	374	102
Castor Bay	99	81	65	103	109	59	-50
Dairy Flat	82	79	75	83	81	56	-25
Glenfield	149	146	144	124	133	92	-41
Greenhithe	137	107	170	153	173	85	-88
Helensville	50	64	103	109	107	92	-15
Lake Pupuke	112	116	141	129	126	111	-15
Mairangi Bay	443	445	436	439	437	392	-45
Marlborough Park	51	39	38	34	60	50	-10
Milford	525	508	518	562	604	560	-44
Ngataringa	263	251	284	271	267	321	54
Northcote	394	379	405	491	521	460	-61
Orewa	114	138	131	182	172	127	-45
Silverdale	105	118	121	103	161	264	103
Takapuna	148	175	183	154	162	141	-21
Torbay	68	71	92	79	99	86	-13
Waimauku	105	120	137	147	144	126	-18
Warkworth	188	97	56	50	61	106	45
Whangaparaoa	158	315	343	378	345	312	-33
Total	4,262	4,331	4,684	4,843	5,363	4,807	-556

SENIOR AFFILIATION	2017	2018	2019	2020	2021	2022	2022-2021
Beach Haven	90	101	110	93	133	151	18
Becroft	41	38	46	52	86	76	-10
Belmont	86	85	189	221	218	225	7
Birkenhead	26	26	43	63	66	69	3
Browns Bay	183	195	206	189	339	144	-195
Campbells Bay	190	152	148	116	183	237	54
Castor Bay	57	47	38	59	58	35	-23
Dairy Flat	47	64	56	60	59	37	-22
Glenfield	76	72	67	63	71	52	-19
Greenhithe	101	81	95	95	115	57	-58
Helensville	31	32	48	47	41	35	-6
Lake Pupuke	71	76	93	100	110	98	-12
Mairangi Bay	218	235	246	243	259	245	-14
Marlborough Park	30	30	35	34	34	22	-12
Milford	262	230	246	281	317	297	-20
Ngataringa	136	136	132	119	123	163	40
Northcote	256	263	249	248	206	206	0
Orewa	43	55	62	83	80	69	-11
Silverdale	59	56	58	56	87	90	3
Takapuna	91	94	94	92	97	107	10
Torbay	41	42	47	41	50	38	-12
Waimauku	45	57	65	85	82	71	-11
Warkworth	95	71	50	47	44	93	49
Whangaparaoa	111	130	156	160	165	131	-34
Total	2,386	2,368	2,579	2,647	3,023	2,748	-275

CLUB AFFILIATION CONT..

JUNIOR AFFILIATION	2017	2018	2019	2020	2021	2022	2022-2021
Beach Haven	45	61	61	62	64	69	5
Becroft	15	10	32	34	39	20	-19
Belmont	182	200	203	222	210	149	-61
Birkenhead	30	38	31	23	18	12	-6
Browns Bay	85	57	80	118	156	78	-78
Campbells Bay	98	119	93	59	89	137	48
Castor Bay	42	34	27	44	51	24	-27
Dairy Flat	35	15	19	23	22	19	-3
Glenfield	73	74	77	61	62	40	-22
Greenhithe	36	26	75	58	58	28	-30
Helensville	19	32	55	62	66	57	-9
Lake Pupuke	41	40	48	29	16	13	-3
Mairangi Bay	225	210	190	196	178	147	-31
Marlborough Park	21	9	3	0	26	28	2
Milford	263	278	272	281	287	263	-24
Ngataringa	127	115	152	152	144	158	14
Northcote	138	116	156	243	315	254	-61
Orewa	71	83	69	99	92	58	-34
Silverdale	46	62	63	47	74	174	100
Takapuna	57	81	89	62	65	34	-31
Torbay	27	29	45	38	49	48	-1
Waimauku	60	63	72	62	62	55	-7
Warkworth	93	26	6	3	17	13	-4
Whangaparaoa	47	185	187	218	180	181	1
Total	1,876	1,963	2,105	2,196	2,340	2,059	-281

NORTHLAND AFFILIATION	2017	2018	2019	2020	2021	2022	2022-2021
Dargaville	7	7	15	16	15	15	0
Doubtless Bay	33	29	29	29	28	29	1
Kaipara Flats	9	11	12	12	8	7	-1
Kaitia	16	16	13	38	42	36	-6
Kaiwaka	4	17	18	11	11	7	-4
Kamo	15	20	17	33	58	54	-4
Kerikeri	216	225	212	210	219	167	-52
Mahurangi East	111	80	87	123	128	71	-57
Mairtown	0	107	128	137	180	157	-23
Mangawhai	137	5	0	7	15	4	-11
Maunu	5	112	116	140	123	121	-2
Mid-Northern	124	0	0	0	0	0	0
Ngunguru	11	10	11	11	11	11	0
Northland Seniors	8	7	3	4	2	5	3
Omaha	62	0	0	0	0	0	0
Onerahi	28	66	61	53	78	77	-1
Springfield	9	24	32	37	44	42	-2
Tatarariki	0	9	0	0	0	0	0
Waipu	80	62	70	74	78	95	17
Wellsford	22	32	10	13	16	23	7
Whangarei Veterans	24	23	29	21	16	10	-6
Total	921	862	863	969	1072	931	-141

TENNIS NORTHLAND CHAIR REPORT

RAEWYN HEYWOOD

This year was substantially affected by Covid, with the majority of the 2021-2022 tennis season having to be run under Covid "Red light" regulations.

The 'Taste of tennis' programme which was supposed to start in September didn't start until Term 4 after the October school holidays. With Northland still under Covid Red light regulations all Taste of Tennis coaches had to show proof to schools that they were double vaccinated. But it was manageable and the majority of schools that wanted to participate in the program were able to do so. Pete Stenberg and Rafe Fannin did the bigger Whangarei schools, unfortunately the Kamo Intermediate and HoraHora days were both rained off. Raewyn Heywood and Janet Agnew did the out-lying schools which included a few of new ones: Arapohue, Parua Bay, Matakoe and Kaurihore. Carl Terrizzi also included a few out-lying primary schools around Kerikeri. Many thanks to all the coaches for their time and effort. I am sure this program is lifting the profile of tennis and more children are giving our wonderful sport a try. Also many thanks to both Pub Charity and Oxford Sports Trust for the funding to cover the cost of the program.

Covid also affected the Love Tennis event, with the weekend having to be deferred from 18 and 19 September 2021 until Sunday 21 November 2021, but well done to the six Northland clubs (Kaitia, Mairtown, Kamo, Onerahi, Waipu, Springfield) that registered for the event. The feedback was again very positive.

The new LED court lighting system planned for Thomas Neale is still somewhat on track with the lights supposed to be arriving in the country mid July. Fingers crossed they will up and running in time for the upcoming Mens interclub series. The poles have been assessed and have passed inspection. All the funding applied for has been secured much to the delight of the MC Committee. However there was a hiccup when we had to change the chosen provider for the project, when our previous preferred provider Tiger Turf lighting technician Peter Leeves left to join Lumosa so their quote became obsolete. He did give us another quote from Lumosa, but a late-comer Howard Lewis from AB Electrical and Signify (Phillips Lighting) swayed the Tennis Northland Management Committee with a very competitive

quote, which also included a condition assessment of the existing poles. Plus they have just completed installing their lighting solutions at the two largest tennis centres in Auckland: ASB Tennis Centre and Scarbro Tennis Centre.

The coaching for the Tennis Northland clubs was again covered by Pete Stenberg, Grant Van Dalsum, Carl Terrizzi, and Wendy Sykes.

Many thanks to Rafe and Pippy Fannin for stepping in to take Pete's place when Pete had a member of his family taken ill, and a huge thank-you to all the other volunteer coaches around Northland that are keeping tennis going in the region.

Unfortunately this season had many of the junior tournaments cancelled due to Covid, especially in Auckland and Albany which were the hardest hit areas. So our Northland juniors along with the rest of the juniors in NZ missed out on a lot of the tournament competition.

Many thanks to Rafe and Pippy Fannin, who managed to run another successful junior interclub in Term 4 and Term 1 on Sunday mornings, while juggling the Covid regulations. It was great that the juniors managed to get in some match play.

Tennis Northland must once again give a huge thank you to Oxford Sports Trust and Pub Charity for providing the funding necessary to run our Association. Although there were not many junior tournaments this season Oxford still very generously helped out with the new LED court-lighting project, along with GrassRoots and Foundation North. Many thanks to you all.

The Men's Interclub competition was once again the highlight of our season. Twelve teams entered with Mairtown Judge Jokers just pipping the new Kerikeri team at the post. Thanks very much to Phil Bowers for looking after this competition and Judy Hill for running the bar on Monday nights. New lights hopefully next season.

Unfortunately the Mixed Doubles was a fizzer this year with only 3 teams entering, so it was not worth running. We may try again when the new lights are in, or perhaps a more social Business House competition.

The Northland Championships were run in December.



The Men put on some very good tennis with Mike Clapshaw defeating Albie Hailes in the singles final. The Doubles final went to Keith Cocking and Mike Walters defeating Mike Clapshaw and Terry Mitchell in a showcase of talent. The women's singles and doubles had a very disappointing entry again.

Well done to Rafe Fannin who organised the Northland Junior Champs. Singles only, but he got a good number of entries.

We had an awesome field of 108 entries this year at the 36th Janet Agnew Carnival Doubles Tennis Tournament. All the competitors had to be vaccinated under Covid Red Light regulations, so thanks to Colleen Corkery and Christine Smith for checking all the passes at the gate for us. Once again grateful thanks to all the volunteers who gave their time and energy making this such an amazing tournament, especially Grant Van Dalsum for running the tournament and Todd Morgan, Judy Hill and Phil Bowers for attending to the bar and BBQ dinner requirements. As usual the Sponsorship received was excellent and a big thank you to our loyal sponsors. Janet also had D&D Signs make up a permanent sign for the Tournament.

Promato is being phased out this Winter and ClubSpark is the new program being introduced to take its place. Clubs need to contact TennisNZ's Aaron Jefferson or Liam to help them set up ClubSpark. Tennis Northland, Maunu and Onerahi have begun the process.

I would like to thank the members of the Management Committee for volunteering their time and commitment to Tennis Northland. Playing numbers are slowly increasing, especially juniors so our hard work is being rewarded. A grateful thanks to Shelley Yeates for looking after the Administration Duties for the Association, without payment, very much appreciated. Also a big thank you to the bar managers Todd Morgan and Judy Hill for volunteering their time at Thomas Neale.

Hopefully next season the human race will overcome the threat of Covid and some normality will resume in the all the sports arenas.

NORTH SHORE LADIES DAY

PRESIDENT'S ANNUAL REPORT – DENISE GOTT

It is my pleasure to report on the Midweek Ladies 2021-2022 tennis season.

Well what a sad and confusing start to this season. We were really disappointed that Silverdale, Torbay and Marlborough Park were unable to field teams and do hope they will be able to do so in the future along with Helensville. We have missed these ladies albeit some have moved to other clubs. All draws and court allocations were completed and then sadly we were once again hit with the restrictions of Covid-19 imposed on all New Zealanders and our society in general. Zoom meetings became the 'norm' for the Executive but our prime objective was to keep members updated as we sought to get back on to the courts and start our competitive tennis. Special thanks to our Secretary, Margot Denford, who kept everyone informed as and when there was anything to report and decisions were made. Also a special thank you to Tennis New Zealand and Tennis Northern who kept us up to date as Government decisions were made surrounding our sport. So 2021 came and went and fortunately most of us remained healthy albeit without our usual competitive tennis. Finally we were able to commence interclub in February 2022 which was wonderful. Socialising (which is a most enjoyable part of our tennis day) was restricted but at least we were able to sit down, outside, to reflect on our morning's play.

For the half season of 2022 the interclub Grade winners were:

Premier: Belmont Park - Winners three seasons in a row. The team comprised these ladies together with 3 others who were registered in the team. Congratulations to them all.

Other grade winners were:-

- A1: Campbells Bay I
- A2: Dairy Flat
- A3: Lake Pupuke
- B1: Warkworth
- B2: Northcote
- B3: Northcote
- C1: Lake Pupuke I
- C2: Northcote I

The Executive of the Association have made the decision that we will not automatically promote or relegate interclub teams this year and have suggested to clubs that they use entry forms to the competition to make requests as they consider appropriate on a teams merit and if gaps in the grade allow. We use a slightly different system to Tennis Northern for team compositions.

The shield for the Team gaining the Highest Aggregate points over the interclub season was won by Lake Pupuke C1-I and Lake Pupuke was also the Club which won the shield for gaining the highest aggregate points overall with two of their teams winning their grades and one coming in 4th. Well done Lake Pupuke – a very successful half season for you all.



The Belmont Park Premier team for the 2021-22 season was made up of: Jacqui Anderson, Cath Hinds (C), Bridget Killick, Bronwen Gulasekharan, Toni McKenty, Suzanne Nola, Vanesa Cutfield and Jill Stoker was a reserve for them

NORTH SHORE LADIES DAY CONT..

PRESIDENT'S ANNUAL REPORT – DENISE GOTT

Sadly all Graded Tournaments were cancelled.

We will be having our Interclub Grade Winners Prizegiving and the presentation of the Muriel Barton Cups at the conclusion of our Annual General Meeting on 3 August 2022. Congratulations to all winners and to all players for their participation over the shortened season. At this time it will be my pleasure to present the President's Cup. All the Executive have worked tirelessly in the background to at least get some tennis underway. However Su Vincent has again really worked extremely hard and it is my pleasure to present the Cup to her. Photos of all these grade winning teams will appear on the website shortly.

We were pleased to be able to hold the Muriel Barton Tournament in May. With numbers down this year, mainly due to the uncertainty of Covid restrictions, we held just one tournament which was a great success and there were 16 prizewinners overall. The weather played its part with turning on beautiful sunshine and made our tennis day seem very normal. To Rachelle Smith (Northcote) and Rob Voss (Manly Park) our winners and Lavinia Sorenson (Whangaparaoa) and Karen Yarnton (Ngataranga), the runners up, our congratulations. Special thanks also to the Lake Pupuke ladies who provided an excellent selection of delicious food to enjoy on the day.

A full list of Muriel Barton Tournaments winners and runners up, including photographs, are shown on the northshoreladiestennis.co.nz website.

Once again we must thank Tennis Northern for the use of the Forrest Hill pavilion and courts for some interclub matches, Delegates meetings and the Muriel Barton Tournament and are grateful for the use of the Albany Tennis Centre for our AGM. We also say special thanks to Sarah who willingly helps with any queries we have with the Match Hub points system and gradings. Following Prizegiving we look forward to partaking of the Brazilian Café's morning tea and once again thank Patricia. To Margot Denford, Su Vincent, Ann Saunders, Raewyn Rumble, Sandie Newton and Leanne Caillau, our Executive, I say thank you for their support, commitment, hard work and all they have done to get some tennis organised over the season. We have had a number of

challenges along the way but hope they, like me, can look back and say they have enjoyed their time serving on the committee. We also thank Susan Leaming and Jillian Cavan who, as B and C Recorders, do a great job and support Su so willingly.

After serving as President for the past four years it is now time to hand over this leadership role. It has been my pleasure to work with this incredible group of ladies and have enjoyed my time working with and getting to know so many North Shore Tennis Ladies. Our Association is in good heart and we look forward to the 2022-23 season with the same enthusiasm as other years. We sincerely hope the new season doesn't bring too many interruptions through problems outside our control. We thank all Delegates for the critical role they play in communication between the Association and all our ladies, especially those who are new to interclub. It is a role they may take lightly but the Executive find it essential to the smooth running of the Association. Friendships both on and off the courts and after 63 years of competitive tennis our activities through the North Shore Ladies Day Tennis Association continues on. Am sure under the leadership of our new President the Association will continue to flourish.



Rachelle Smith (Northcote) and Rob Voss (Manly Park) – the winning team

TENNIS SENIORS NORTH HARBOUR REPORT

TONY SENIOR

TSNH has had another great year of tennis, despite the limitations that Covid imposed on many of us. In between lockdowns and limited groups being allowed to gather, we managed to play all bar 1 of our rep matches against other Associations, with mixed results, however, the results were secondary to the great time had by all with excellent tennis and reacquaintances with players from other locations.

In July we hosted our annual indoor doubles tournament with 144 players from around the country taking part. Thanks to a Upper Harbour Local Board grant we were able to put on a terrific tournament for the players over two days.

In January some of our members journeyed down to Tauranga for the annual age group championships with several achieving great results.

At Easter we sent 10 teams down to Napier for the National Teams event. 3 teams won their age groups with another 2 finishing 2nd and 3rd. The weather for the tournament was fantastic as were the club courts around the area that we played on.

Once again I thank my committee without whose help these events could not be run.



INTERCLUB + COMPETITIONS

Senior Interclub

The start of the season was delayed due to Covid. The interclub committee and staff worked tirelessly through lockdowns with one aim only of getting a competition up and running and not to cancel the season entirely. This resulted in a start date of 17th January 2022 and we were able to provide two thirds of a normal competition. The season ended the end of May, two months later than normal. Special rules were introduced as a one off to navigate around the hazards of lack of players. The shorter season meant smaller number in each grade and more grades. As such there will not be any of the normal team promotions for the next season. Clubs were very supportive and appreciative of being able to play through what was another year of living and playing in covid times. The singles only competition that was new in 2020/21 continues to be popular:

	2021/2022	2020/2021
Mens singles	82 (11 grades)	74 (6 grades)
Womens singles	29 (4 grades)	24 (3 grades)
Mixed doubles	67 (9 grades)	68 (6 grades)
Mens doubles	65 (9 grades)	61 (5 grades)
Womens doubles	54 (7 grades)	47 (4 grades)
Mens singles only	27*	56
Womens singles only	14*	20

*covid effected (no pre Christmas comp)

Junior Interclub

Due to covid, the pre Christmas competition for 2021 had to be abandoned. We managed to get the season up and running for the post Christmas competition on the 9th February and was relatively uninterrupted for the rest of the season. Compared to the same season a year ago, our numbers were down by 29 teams to 189 teams overall. This was due to the nature of covid and the age of the participants.

Winter Interclub

Winter does not seem to make an impact on tennis players and as such our winter interclub competition continues to be popular. Despite finishing the summer season late, our 2022 winter season kicked off a week after summer had finished and continues to grow despite the winter weather in Auckland. 2021 was a very mild winter and there were very little matches that didn't get played however the 2022 season has been nothing but rain for the first two months. Team entries went down by only 3 from last year with 89 entries for 2022. The singles only competitions for men and women still remain popular for the hardcore players.

Chelsea Cup

Following on from last year, this competition still attracted some highly competitive players due to not being able to travel because of Covid. We did have one men's team drop out leaving a 9 team competition which followed the similar format of 2021. Weather and Covid did not impact the matches significantly in 2022 and the final was held as scheduled at Albany Tennis Park on 1st April 2022. Campbells Bay, who had been absent from the competition for a few years took out the win over Whangaparaoa 8-0 and took back the trophy they last held in 2016-17. The womens competition was once again 5 teams and Northcote were victorious again beating Milford 8-0 for the second year in a row.

2022 TNR Awards Evening

Due to the interclub season being extend, this pushed the awards evening back and at the time of writing, nominations for the annual awards are still being determined. It can be noted however that for the first time Beach Haven took out all the first division team wins so will have the trophies in their cabinet for mixed doubles, womens doubles, mens doubles, womens singles and mens singles.

Tournaments

Covid does not seem to be impacting the number of participants at our regional tournaments however it was the cause of our Spring 2021 tournament in October needing to be cancelled. July 2021 took out the largest entry list over the entire country with 330 players registering, requiring this to be run across 3 venues in the

SENIOR INTERCLUB 21/22 GRADE WINNERS

middle of Aucklands winter dealing with major rain delays and fog on the last day. With the spring tournament cancelled our next tournament was held in January 22 and this summer one received 151 entries and April 2022 continued to have high numbers with 247 players. Over these 3 tournaments over 1500 matches were played.

WINNING TEAMS 2021	
GRADE	TEAM
Mens 1	Beach Haven John McClane
Mens 2	Mairangi Bay #Bailey's Boys
Mens 3	Milford Minties
Mens 4	Belmont MS3 DT
Mens 5	Milford Metros
Mens 6	Northcote M4
Mens 7	Belmont MS4 RS
Mens 8	Northcote M6
Mens 9	Lake Pupuke Elliot
Mens 10	Campbells Bay CBTC Herbert
Mens 11	Belmont MS7TC
Mens Doubles 1	Beach Haven Bandits
Mens Doubles 2	Northcote MD2
Mens Doubles 3	Northcote MD3
Mens Doubles 4	Belmont MD2 GD
Mens Doubles 5	Whangaparaoa MD2
Mens Doubles 6	Torbay Three
Mens Doubles 7	Orewa 1
Mens Doubles 8	Northcote MD7
Mens Doubles 9	Northcote MD8

WINNING TEAMS 2021 CONTINUED	
GRADE	TEAM
Doubles 1	Beach Haven #Bronx
Doubles 2	Whangaparaoa #D1
Doubles 3	Becroft Merlot
Doubles 4	Helensville Villians
Doubles 5	Orewa MD1
Doubles 6	Browns Bay BBRC 4
Doubles 7	Northcote #D8
Doubles 8	Becroft Syrah
Doubles 9	Helensville Titans
Womens 1	Beach Haven Sarah Connor
Womens 2	Glenfield WS1
Womens 3	Browns Bay BBRC 2
Womens 4	Warkworth W3
Womens Doubles 1	Beach Haven Bluebells
Womens Doubles 2	Lake Pupuke MT1
Womens Doubles 3	Orewa WD1
Womens Doubles 4	Beach Haven Blue Thunder
Womens Doubles 5	Orewa WD2
Womens Doubles 6	Greenhithe West Harbour
Womens Doubles 7	Northcote LD6
Chelsea Cup Womens	Northcote
Chelsea Cup Mens	Campbells Bay

TENNIS MANAGER REPORT

NICK JACQUES

Programs

Elements and Pathways.

Tennis Northern through its coaches promote and deliver all our programs with 5 key elements which are:

- Parent communication
- Social interaction
- Practice/play
- Lessons
- Competitio

Parent Communication:

Due to Covid19 and disruptions to the programmes majority of parent seminars which mostly involve support on pathways and support on how to help their child maximise their potential are now done through zoom meetings. In some ways it works much better as parents and families can learn about the tennis journey through the comfort of their own home.

Social:

Organising and facilitating off court activities for the kids and networking families together so they arrange social events outside of the lessons. We now run Penta games in 2022 which is an event that involves fundamental movement skill games that allow kids to participate with very limited tennis playing skills. This allows kids to still compete who are not quite competent to play with a racquet but can still play games that involve the same movement cycle of tennis.

Practice/Play:

We are in our third year of providing free court warrior practice sessions for the children which I facilitate on Saturday and Sunday afternoons. We started in 2020 with around 8-10 players each session now we have over 40 with many kids arranging practice matches outside of the sessions. These sessions link with the lessons by using "warrior cards". Practice is vital for the children so they can develop differential learning which allows them to explore. We use gamification concepts for this to motivate the kids. The warrior cards are earned and rewarded through the lessons through the core behaviours which are explore/respect/train and compete. We also run a home programme which is also free where children compete in a personal best climate

receiving 6 exercises each week which are monitored and measured.

Lessons:

The group lessons for the children have 3 pathways the **Afterschool** programme which is for more casual players who are either trying tennis for the first time or play tennis for casually and less committed to playing more. The **Flyers** programme are for more committed players who play more regularly and are playing interclub and starting to compete more often. Then we have the **Mini Academy** who live and breathe tennis and engage in all 5 elements of the programme. The pathways are very important to plan and execute as they create purpose and relevance for the child which ultimately keeps them motivated to keep coming back. We have changed the name of the hot shots programme to 8 and under, 9 and under and 11 and under. This is to avoid confusion on what hot shots is really about. The colour ball, court size and equipment is there to help the children learn to play tennis. We want kids to play with kids of their own age to make social connections, within those groups the equipment used by the coaches is a toolkit to help them maximise the child's potential. We have a similar pathway for adults where adults have many options based on their current competence and motivation. Cardio tennis being more focused on fitness/fun and friends. Tennis Xpress being a started programme very similar to hotshots and Skills and drills which is for the more advanced players this is similar to the kid's version of the academy.

Competition:

We run 6 World Tour Events throughout the year which are aligned with the ATP and WTA tour to help educate kids on the big events and the cities and countries they are located in. Every event is themed by the nation and we provide fun activities for the parents and children/ food/music and prizes where they collect points based on behaviour and accumulating points through matches. When each children reaches 100 points they receive a silver medal/250 points a gold medal/500 points a T shirt with their name printed on it and 1000 points they receive a trophy. The competition is the heart beat of the programme not an add on.

TENNIS MANAGER REPORT CONT..

NICK JACQUES

Reporting and Mission Cards:

All parents and the end of each term receive a report card which we call mission cards. The card has tactical/ technical and athletic competencies that each child is looking to progress on. We have 6 stages that children are working to level up on. When the child completes a mission they receive a certificate and if they show outstanding behaviour they are rewarded wrist bands.

Coach Development

External

This year we have 8 coaches complete their JDC (level 1 ITF) qualification which I led at the end of last year and beginning of this year. TNZ provided 2 assistant coach courses which I will deliver looking to support and develop more coaches into the sport and help them with their coaching career.

Internal

For the coaches in my Albany Tennis Park program I provide not only mentoring, but coach and curriculum development workshops and peer presentations.

The best way to learn something is to try to teach someone else ...

I help the coaches understand that the curriculum and principles that we have created are just like a car and a map. Granted these are both quality items but the ultimate success of the program will be determined by the coach who is the driver.

On a monthly basis the coaches of the team will be asked to present back to the team. This will create a greater depth of understanding and ownership of the curriculum. This is not about cloning but owning!

Participation and Community coordinator

Looking to explore ways to increase the number of beginner players entering competition. I will be looking to provide opportunities for starter players to develop confidence by developing core skills and understanding of the game to encourage them to play in competitions that provide meaningful matches and opportunities that take away obstacles like time and travel. I am currently working with Hayden at Silverdale Tennis Club where he is providing competition in the Hibiscus coast region for kids who have just started interclub or looking to build the confidence to do so.

I will be looking seek funding for a stage below this also through gaming trust applications where I can reach out to schools between the ages of 11-14 years old using my model of Ready/Set/Play which was successful last year and the primary school aged kids only.

Competition is the tipping point in a player's development. Get it right and they will love it and they will play for life, get it wrong and you will lose them all together.

**TENNIS NORTHERN
REGION INC.**

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

TENNIS NORTHERN REGION INC.
CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

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TENNIS NORTHERN REGION INC

BUSINESS PROFILE



NATURE OF BUSINESS

Services to Tennis

BUSINESS ADDRESS

The Albany Tennis Park
Albany

POSTAL ADDRESS

PO Box 300141
Albany 0752
Auckland

AUDITOR

Crowe New Zealand Audit Partnership

Type of Entity

Tennis Northern Region Incorporated ("Tennis NR") is an incorporated society registered under the Incorporated Societies Act 1908.

Entity Structure

Tennis NR is one of six regions (alongside Auckland, Waikato-Bays, Central, Canterbury and Southern) affiliated to the sports national body, Tennis New Zealand. In 2008, Tennis Northland Inc. joined Tennis NR as a remaining Association. Based at the Albany Tennis Centre, Tennis NR comprises 24 directly affiliating tennis clubs and a further 18 Northland tennis clubs. Tennis NR is governed by the Tennis Northern Board, comprising 4 elected members and 4 appointed members.

Sources of Cash and Resources

Tennis NR primarily delivers tennis programs, competitions and tournaments for players and clubs located in the North Harbour to Northland region as well as operating indoor and outdoor tennis court facilities located at the Albany Tennis Park and Forrest Hill Tennis Centre.

Volunteers

Tennis NR relies on gifts of volunteer time and expertise to complete work in the essential roles of governance (Board and Committees).

TENNIS NORTHERN REGION INC

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022



Our Mission: To Lead and Strengthen Tennis for the Northern Region Communities.

Our Vision: More People Playing More Tennis More Often.

Outcome:

1) Organisational Excellence

Gain and retain recognition as a model of good regional sports organisation practise and serve as a resource for member clubs.

Output:

1) Provide support and advice for the member clubs during the COVID-19 lockdown and varying Alert Levels.

Outcome:

2) Participation Growth

Promote the development and growth of the game through attracting and retaining more players and those who support them.

Output:

2) Provide opportunity for the member clubs to participate in the Love Tennis Campaign.

Outcome:

3) Develop Capability

Enable all those involved in tennis (players, coaches and volunteers, including umpires and tournament officials, as well as employed staff and Board members) to develop their capabilities and aspirations.

Output:

3) Support employed staff and Board members in working from home during the COVID-19 lockdown.

Run coach education courses throughout the year to upskill coaches in our Region.



TENNIS NORTHERN REGION INC
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022
(continued)

Outcome:

4) Facilities and Infrastructure

Ensure the region has fit for purpose and financially sustainable facilities to support the organisation's Mission and Vision.

Output:

4) Replace the deck at the Forrest Hill Tennis Centre.

Indoor courts repainted at the Albany Tennis Park.

Work is almost completed on the storeroom conversion to offices at the Albany Tennis Park.

Upgrade lighting to LED's on the Indoor Courts at the Albany Tennis Park.

Re-surface outdoor courts 1-6 in astro turf at the Albany Tennis Park.

Outcome:

5) Stakeholder Engagement

Build effective relationships with all stakeholders.

Output:

5) Consistent engagement with internal stakeholders: Clubs, Tennis Northland, Tennis New Zealand and other Regional tennis bodies.

Consistent engagement with external stakeholders: Harbour Sport, Active Auckland, Auckland Council, Upper Harbour Local Board, Funders, Sponsors, and other regional sports organisations.

Outcome:

6) Financial Sustainability

After considering alternative operating models, establish a sustainable business model, underpinned by stable income streams.

Output:	Increase / (Decrease)	2022	2021
	\$	\$	\$
Increase in year end investment balance	153,399	305,456	152,057
Increase in net surplus before depreciation	187,914	536,335	348,421
Decrease in loans and borrowing	(110,000)	-	110,000



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2022	2021
Income		\$	\$
Affiliation Fees	2	207,688	223,771
Coaching		408,050	419,340
Tournaments and Events		113,973	129,995
Court Hire		158,464	235,712
Grants and Donations Received	3	449,667	286,561
Rental and Room Hire		134,828	99,922
Sponsorship		46,121	53,818
		1,518,791	1,449,119
Other income			
Sundry income	4	80,111	16,643
Total income		1,598,902	1,465,762
Expenses			
Administration Expenses	5	(455,794)	(482,131)
Operating expenses - Albany Tennis Park		(238,839)	(250,202)
Operating expenses - Forrest Hill Tennis Centre		(53,616)	(76,664)
Coaching		(235,576)	(210,007)
Tournaments and Events		(74,880)	(94,433)
Interest expense	6	(3,862)	(3,904)
Total expenses		(1,062,567)	(1,117,341)
Operating Surplus/(deficit) before Depreciation		536,335	348,421
Depreciation	10	(195,906)	(149,728)
Net Surplus / (Deficit)		340,429	198,693

The above statement is to be read in conjunction with the accompanying notes and the Audit Report.

The above statement is to be read in conjunction with the accompanying notes and the Audit Report.



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF MOVEMENTS IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2022

	2022	2021
	\$	\$
Opening Accumulated Funds	3,027,772	2,829,079
Surplus/(deficit)		
Net surplus/(deficit) for the year	340,429	198,693
Closing Accumulated Funds	3,368,201	3,027,772



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2022	2021
		\$	\$
Equity			
Accumulated Funds		3,368,201	3,027,772
Total equity		3,368,201	3,027,772
Assets			
Current assets			
Cash and cash equivalents	7	345,221	511,851
Investments	8	305,456	152,057
Trade and other receivables	9	40,369	40,842
Inventories	10	4,442	2,463
Total current assets		695,488	707,213
Non-current assets			
Property, plant and equipment	11	3,014,461	2,587,439
Total non-current assets		3,014,461	2,587,439
Total assets		3,709,949	3,294,652
Liabilities			
Current liabilities			
Trade and other payables	12	152,837	96,013
Income received in advance	13	188,911	60,867
Interest-bearing loans and borrowings	14	-	48,000
Total current liabilities		341,748	204,880
Non-current liabilities			
Interest-bearing loans and borrowings	14	-	62,000
Total non-current liabilities		-	62,000
Total liabilities		341,748	266,880
Net assets		3,368,201	3,027,772

For and on behalf of the Board

Board Member

Date: 16th August 2022

Board Member

Date: 16th August 2022

The above statement is to be read in conjunction with the accompanying notes and the Audit Report.

The above statement is to be read in conjunction with the accompanying notes and the Audit Report.



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30TH JUNE 2022

	2022	2021
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Donations, Fundraising and other similar receipts	595,259	249,517
Fees, subscriptions and other receipts from members	280,953	281,913
Receipts from providing goods or services	922,723	951,911
Interest, dividends and other investment receipts	4,182	2,494
Cash was applied to:		
Payments to suppliers and employees	(1,134,901)	(1,155,535)
Net Cash Flows from Operating Activities	668,216	330,300
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	(570,399)	(98,977)
Repayments of loans borrowed from other parties	(110,000)	(48,000)
Purchase on investments	(153,399)	(2,057)
Net Cash flows from Investing / Financing Activities	(833,798)	(149,034)
GST Movements		
GST Inputs	(197,467)	(201,597)
GST Outputs	196,419	192,098
Net GST Movements	(1,048)	(9,499)
Net Increase / (Decrease) in cash	(166,630)	171,767
Opening Cash	511,851	340,084
Closing Cash	345,221	511,851
This is represented by:		
Bank Accounts and Cash	345,221	511,851

The above statement is to be read in conjunction with the accompanying notes and the Audit Report.



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

I. STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

Tennis Northern Region Incorporated ("Tennis NR") is an incorporated society registered under the Incorporated Societies Act 1908.

The financial statements for the year ended 30 June 2022 comprise the consolidated financial statements of Tennis Northern Region Inc and its wholly owned subsidiary The Tennis Charitable Trust. The balance date of the Tennis Charitable Trust is 30th June and its principle activity is the management of tennis facilities used by Tennis NR.

The financial statements have been prepared on the basis of historical cost with the exception of certain items for which specific accounting policies are identified.

BASIS OF PREPARATION

Statement of Compliance

Tennis NR is required by its constitution to prepare general purpose financial statements. For the purpose of financial reporting Tennis NR is classified as a public benefit entity.

The society has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the consolidated financial statements are reported using the accrual basis of accounting. The consolidated financial statements are prepared under the assumption that the society will continue to operate in the foreseeable future.

Basis of Measurement

The financial statements are prepared on the historical cost basis except for certain items for which specific accounting policies are identified.

Presentation Currency

The financial statements are presented in New Zealand dollars (\$).

Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements

(a) INVENTORIES

Inventories are stated at the lower of cost, determined on a first in first out basis, and net realisable value. Inventories consist of tennis balls held for sale or use.

(b) PROPERTY, PLANT AND EQUIPMENT

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Initial cost includes the purchase consideration, or fair value in the case of a donated asset and those costs directly attributable to bringing the asset to the location and condition necessary for its intended use. These costs include, where appropriate, site preparation costs and installation costs. Costs cease to be capitalised when substantially all the activities necessary to bring the asset to the location and condition for its intended use are complete. All feasibility costs are expensed as incurred.



TENNIS NORTHERN REGION INC

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

Significant Accounting Policies (continued)

(b) PROPERTY, PLANT AND EQUIPMENT (continued)

Subsequent expenditure relating to an item of property, plant or equipment is added to its gross carrying amount when such expenditure either increases the future economic benefits beyond its existing service potential or is necessarily incurred to enable future economic benefits to be obtained and if that expenditure would have been included in the initial cost of the item had it been incurred at that time.

Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the Statement of Financial Performance is calculated as the difference between the net sale price and the carrying amount of the asset.

Depreciation is calculated on straight line and diminishing value basis so as to write off the net cost of each asset to its estimated residual value over its expected useful life. Depreciation is charged to the Statement of Financial Performance. The following estimated useful lives have been used:

Buildings and improvements	5-50 years
Land Development	50 years
Indoor and outdoor court areas and lighting	5-20 years
Plant and equipment	3-10 years
Furniture, fixtures and fittings	5-10 years

(c) RECEIVABLES

Receivables are stated at estimated realisable value. Bad debts are written off during the period in which they are identified.

(d) LIABILITIES

Liabilities are stated at the estimated amounts payable and include all obligations that can be reliably estimated. Current liabilities include the amounts payable within twelve months of these financial statements.

(e) GOODS & SERVICES TAX (GST)

With the exception of trade payables and receivables, all items are stated exclusive of GST.

(f) INCOME TAX

Tennis NR is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

(g) VOLUNTEER SERVICES AND OTHER DONATED GOODS AND SERVICES

The value of volunteer services and goods and services provided at a discount are not recognised. Donated services and other forms of assistance provided to Tennis Northern Region Incorporated are acknowledged elsewhere in the annual report.

(h) REVENUE

Affiliation fees

Club affiliation fees income is recognised as revenue in the year to which it relates.



TENNIS NORTHERN REGION INC

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

Significant Accounting Policies (continued)

Grants and Sponsorships

Grants and sponsorships are recognised as revenue at the time of receipt unless there is an obligation to return funds if they are not applied in full to the activities specified. Where such an obligation exists, a liability is recognised and the revenue is recognised as and when the requirements under the agreement are met.

Coaching and Court Hire

Coaching fees and court hire fees are recognised as revenue as the service is provided by Tennis NR.

(i) LEASES

Operating lease payments

Payments made under operating leases are recognised in the Statement of Financial Performance on a straight-line basis over the term of the lease. Lease incentives received are recognised in the Statement of Financial Performance over the lease term as an integral part of the total lease expense.

(j) BANK ACCOUNTS AND CASH

Bank Accounts and Cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

(k) INTEREST-BEARING LOANS AND BORROWINGS

Interest bearing loans and borrowings are recognised in the Statement of Financial Position at the amount due to the lender at balance date.

	2022	2021
	\$	\$
2. AFFILIATION FEES		
Club Fee	283,660	276,951
Less: Paid to Tennis New Zealand	(75,972)	(53,180)
	207,688	223,771
3. GRANTS AND DONATIONS RECEIVED		
Operating expenditure grants	\$	\$
Auckland Council	50,000	61,500
Pub Charity	-	6,087
Grassroots	42,781	50,000
Lion Foundation	5,770	14,230
Tom Jackson - donation	-	300
NZ Community Trust	10,000	20,000
Harbour Sport - Kiwi Sport	-	5,000
Sport NZ - Community Resilience Fund	21,739	24,860
Four Winds Foundation	-	8,100
North Shore Ladies Day Tennis Association	-	2,000
Tennis Seniors North Harbour	-	1,000
Auckland Council - Facilities Project	2,700	9,226
	132,990	202,303
Capital expenditure grants		
Auckland Council - Facilities Project	68,157	84,258
NZ Community Trust	198,520	-
Tennis New Zealand	50,000	-
	316,677	84,258
	449,667	286,561



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

	2022	2021
4. SUNDRY INCOME	\$	\$
Interest received	4,182	2,494
Government Wage Subsidy	54,000	
Sundry income	21,929	14,149
	80,111	16,643
5. ADMINISTRATION EXPENSES	\$	\$
Audit fees	10,500	10,736
Operating lease payments	658	15,800
Other expenses	107,072	96,407
Albany Tennis Park Development Project	2,700	22,000
Legal Fees	555	-
Salaries and wages	334,309	337,188
	455,794	482,131
6. INTEREST EXPENSE	\$	\$
Hunter Premium Finance - Insurance Instalments	3,862	3,904
	3,862	3,904
7. CASH AND CASH EQUIVALENTS	\$	\$
ASB TCT Cheque Account	150,029	3,177
ASB TCT Business Saver Account	106	206
ASB TNR Current Account	67,432	69,526
ASB TNR Savings Plus Account	101,396	332,690
ASB TNR Business Saver Account	26,224	106,148
Petty Cash	34	104
	345,221	511,851
8. INVESTMENTS	\$	\$
Term Deposit No. 84	150,000	-
Term Deposit No. 83	155,456	152,057
	305,456	152,057
9. TRADE AND OTHER RECEIVABLES	\$	\$
Trade receivables	40,369	40,842
	40,369	40,842
10. INVENTORIES	\$	\$
Ball inventory	4,442	2,463
	4,442	2,463



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

11. PROPERTY, PLANT AND EQUIPMENT	Cost	Current period depreciation	Accumulated depreciation	Carrying value
30 JUNE 2022	\$	\$	\$	\$
Land development	554,750	11,095	232,995	321,755
Buildings and improvements	4,148,377	113,176	1,889,141	2,259,236
Court areas and outdoor lighting	3,417,271	50,767	3,043,117	374,154
Plant and equipment	212,552	17,888	165,242	47,310
Furniture and fittings	133,233	2,980	121,227	12,006
	8,466,183	195,906	5,451,722	3,014,461
30 JUNE 2021	\$	\$	\$	\$
Land development	554,750	11,095	221,900	332,850
Buildings and improvements	3,819,882	87,356	1,775,965	2,043,917
Court areas and outdoor lighting	3,157,387	37,121	2,992,350	165,037
Plant and equipment	178,002	10,521	147,354	30,648
Furniture and fittings	133,233	3,635	118,247	14,986
	7,843,254	149,728	5,255,816	2,587,438
12. TRADE AND OTHER PAYABLES		2022	2021	
		\$	\$	
Trade payables		115,826	58,192	
Other trade payables		2,662	11,226	
Leave pay provision		34,349	26,595	
		152,837	96,013	
13. GRANTS AND INCOME RECEIVED IN ADVANCE		\$	\$	
Academy coaching fees		3,358	113	
Hot shots coaching fees		10,326	15,898	
Ladies league		2,843	3,717	
Holiday program coaching fees		8,270	8,079	
Adult coaching fees		2,170	-	
Court Hire		-	17,600	
Entry Fees		7,425	6,533	
Lion Foundation - Salary subsidy		-	5,770	
Auckland Council - Facilities Project		147,300	3,157	
Grassroots - Salary Subsidy		7,219	-	
		188,911	60,867	



TENNIS NORTHERN REGION INC

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

	2022	2021
14. INTEREST-BEARING LOANS AND BORROWINGS	\$	\$
Non-current		
Tennis New Zealand - Tennis Charitable Trust		110,000
		110,000
Less: Current portion		(48,000)
		62,000
The loan from Tennis New Zealand was repaid in full during the year.		
15. OPERATING LEASES	2022	2021
Leases as lessee	\$	\$
Non-cancellable operating lease rentals are payable as follows:		
Less than one year	-	15,801
Between one and five years	-	10,534
	-	26,335

The TCT leases land situated at 361 Oteha Valley Road, Albany from Auckland Council at \$1 per year.

The TCT leases land situated at 47 Bond Crescent, Forrest Hill from Auckland Council at \$nil per year.

16. CAPITAL COMMITMENTS

Tennis Northern Region Inc. has entered into a contract with Blackwood Homes to convert a storeroom into offices. The contract value is for a total of \$384,699. As at the 30th June 2022 \$357,210 of this contract has been completed and paid. The balance of \$27,489 is a capital commitment at year end. (2021: \$327,856).

17. CONTINGENCIES

There were no contingent liabilities as at 30 June 2022 (2021: nil).

18. SUBSEQUENT EVENTS

There were no significant events subsequent to balance date which would have a material effect on the financial statements.

19. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies during the financial year (2021: nil).

20. RELATED PARTY TRANSACTIONS

Tennis Northern Region Inc was charged \$110,330 (2021: \$48,275) for the rental of the facilities by The Tennis Charitable Trust for the year ended 30th June 2022.



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INDEPENDENT AUDITOR'S REPORT

To the Board of Tennis Northern Region Inc.

Opinion

We have audited the consolidated performance report of Tennis Northern Region Inc. (the Society) and its subsidiary (the Group) on pages 3 to 15 which comprises the business profile, the statement of service performance, the consolidated statement of financial performance, the consolidated statement of movements in equity and consolidated statement of cash flows for the year ended 30 June 2022, the consolidated statement of financial position as at 30 June 2022 and the statement of accounting policies and other explanatory information.

In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable; and
- the consolidated performance report on pages 3 to 15 presents fairly, in all material respects,:
 - the business profile for the year then ended;
 - the service performance for the year then ended; and
 - the consolidated financial position of the Group as at 30 June 2022 and its consolidated financial performance, consolidated movements in equity and consolidated cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of movements in equity, consolidated statement of cash flows, statement of accounting policies and notes to the consolidated performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and of the business profile and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000. Our responsibilities under these standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Performance Report* section of our report.

We are independent of the Society in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Responsibilities of the Board for the Consolidated Performance Report

The Board are responsible on behalf of the Society for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- The preparation and fair presentation of the consolidated performance report, which comprises:
 - the business profile;
 - the statement of service performance; and
 - the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of movements in equity, consolidated statement of cash flows, statement of accounting policies and notes to the consolidated performance report

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in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board; and

- (c) For such internal control as the Board determine is necessary to enable the preparation of the consolidated performance report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated performance report, the Board are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Performance Report

Our objectives are to obtain reasonable assurance about whether the consolidated performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this consolidated performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated performance report, including the disclosures, and whether the consolidated performance report represent the underlying transactions and events in a manner that achieves fair presentation.

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

Restriction on Use

This report is made solely to the Board of Tennis Northern Region Inc, as a body. Our audit has been undertaken so that we might state to the Board of Tennis Northern Region Inc those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Board of Tennis Northern Region Inc as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe New Zealand Audit Partnership
CHARTERED ACCOUNTANTS

Dated at Auckland this 16th day of August 2022

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

THE TENNIS CHARITABLE TRUST

PERFORMANCE REPORT

FOR THE YEAR ENDED 30TH JUNE 2022

THE TENNIS CHARITABLE TRUST TRUST PROFILE

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THE TENNIS CHARITABLE TRUST

TRUST PROFILE



NATURE OF BUSINESS

Rental of Premises and Charitable Purposes

POSTAL ADDRESS

PO Box 300141
Albany 0752
Auckland

IRD NUMBER

071-071-146

THE TENNIS CHARITABLE TRUST

26 June 1996

TRUSTEES

T Jackson

C Paltridge
W McNeely
R Morrison
R Kiddle
D Cole
L De Kort
J Clarke Howard (resigned as of April 2022)
B Cullen (retired as of December 2021)
L Mouat (retired as of December 2021)

AUDITOR

Crowe New Zealand Audit Partnership

Type of Entity

The Tennis Charitable Trust is a charitable entity registered under the Charities Act 2005 and was set up for the charitable purposes set out in its Trust Deed dated 26 June 1996.

Entity Structure

The Tennis Charitable Trust is governed by the Trustees, there should be between 5 and 12 Trustees, with any vacancies being filled as soon as is practicable.

Sources of Cash and Resources

The Tennis Charitable Trust receives rental payments from Tennis Northern Region and applies for capital grants. Trust funds are used for the development of the tennis facilities located at the Albany Tennis Park and at Forrest Hill. These facilities promote tennis programs, competitions and tournaments for players and Clubs located in the North Harbour to Northland Region.

Volunteers

The Tennis Charitable Trust relies on gifts of volunteer time and expertise to complete work in the essential roles of governance (Trustees)

THE TENNIS CHARITABLE TRUST

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022



Our Mission: To Lead and Strengthen Tennis for the Northern Region Communities.

Our Vision: More People Playing More Tennis More Often.

Outcome:

1) Establish a sustainable business model.

Outputs:

1) The Tennis New Zealand loan has been repaid in full.

2) The storeroom conversion to offices is almost complete.

3) Auckland Council have funded a Indoor Court Detailed Business Case in order to progress the Albany Tennis Park Redevelopment Project. A Project Manager has been appointed to coordinate through the stages of the agreement.



THE TENNIS CHARITABLE TRUST
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2022	2021
		\$	\$
Revenue			
Rent Received		110,330	48,275
Interest Received		0	6
Grants Income	2	269,377	104,984
		379,707	153,265
Expenses			
Bank Fees And Charges		(40)	(40)
Accounting		(387)	(374)
Repairs And Maintenance		-	(11,500)
General Expense		(2,700)	(9,226)
Total Expenses		(3,127)	(21,140)
Operating Surplus/(Deficit) Before Depreciation And Loan Forgiveness		376,580	132,125
Depreciation	4	(156,313)	(126,397)
Plus Tennis Northern Region Loan Forgiveness	6	-	516,807
Net Surplus		220,267	522,535



THE TENNIS CHARITABLE TRUST
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022

	2022	2021
	\$	\$
Equity at Beginning of Year	2,388,009	1,865,474
Surplus/(deficit)		
Net surplus/(deficit) for the year	220,267	522,535
Equity at End of Year	2,608,276	2,388,009



THE TENNIS CHARITABLE TRUST
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2022	2021
		\$	\$
Trust Equity			
Accumulated Funds		2,608,276	2,388,009
Total equity		2,608,276	2,388,009
Assets			
Current Assets			
Cash and cash equivalents	3	150,135	3,383
Total current assets		150,135	3,383
Non Current Assets			
Property, Plant and Equipment	4	2,608,141	2,497,783
Total Non Current Assets		2,608,141	2,497,783
Total Assets		2,758,276	2,501,166
Liabilities			
Current liabilities			
Accounts Payable		2,700	-
Income Received in Advance	5	147,300	3,157
Interest Bearing Loan and Borrowing	6	-	48,000
Total current liabilities		150,000	51,157
Non Current Liabilities			
Interest bearing loans and borrowings	6	-	62,000
Total liabilities		150,000	113,157
Net assets		2,608,276	2,388,009

For and on behalf of the Trust

T Jackson

Trustee

Date: 16.08.2022

C Paltridge

Trustee

Date: 16.08.2022



THE TENNIS CHARITABLE TRUST
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022

	2022	2021
	\$	\$
Cash flows from Operating Activities		
Donations, Fundraising and other similar receipts	413,520	71,500
Receipts from providing goods or services	110,000	48,000
Interest, dividends and other investment receipts	0	6
Cash was applied to:		
Payments to suppliers and employees	(91)	(20,817)
Net Cash Flows from Operating Activities	523,429	98,689
Cash flows from Investing and Financing Activities		
Proceeds of loans from Tennis Northern Region		
Cash was applied to:		
Payments to acquire property, plant and equipment	(266,677)	(84,258)
Repayments of loans borrowed from other parties	(110,000)	(48,000)
Net Cash flows from Investing / Financing Activities	(376,677)	(132,258)
GST Movements		
GST Inputs	-	-
GST Outputs	-	-
Net GST Movements	-	-
Net (Decrease) / Increase in cash	146,752	(33,569)
Opening Cash	3,383	36,952
Closing Cash	150,135	3,383
This is represented by:		
Bank Accounts and Cash	150,135	3,383



THE TENNIS CHARITABLE TRUST

TRUST PROFILE

I. Summary of Significant Accounting Policies

The financial statements presented here are for the entity The Tennis Charitable Trust.

The Tennis Charitable Trust is a charitable entity registered under the Charities Act 2005 and was set up for the charitable purposes set out in its Trust Deed dated 26 June 1996. The Tennis Charitable Trust is a subsidiary of Tennis Northern Region Inc.

The financial statements have been prepared on the basis of historical cost with the exception of certain items for which specific accounting policies are identified.

BASIS OF PREPARATION

Statement of Compliance

The Tennis Charitable Trust is required by its deed to be audited. For the purposes of financial reporting, The Tennis Charitable Trust is classified as a public benefit entity.

The Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the financial statements are reported using the accrual basis of accounting. The financial statements are prepared under the assumption that the Trust will continue to operate in the foreseeable future.

Presentation Currency

The financial statements are presented in New Zealand dollars (\$).

Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

a) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost less accumulated depreciation. Initial cost includes the purchase consideration, or fair value in the case of a donated asset and those costs directly attributable to bringing the asset to the location and condition necessary for its intended use. These costs include, where appropriate, site preparation costs and installation costs. Costs cease to be capitalised when substantially all the activities necessary to bring the asset to the location and condition for its intended use are complete. All feasibility costs are expensed as incurred.

Subsequent expenditure relating to an item of property, plant or equipment is added to its gross carrying amount where such expenditure either increases the future economic benefits beyond its existing service potential or is necessarily incurred to enable future economic benefits to be obtained and that expenditure would have been included in the initial cost of the item had it been incurred at that time.

Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the Statement of Financial Performance is calculated as the difference between the net sale price and the carrying amount of the asset.

(a) Property, plant and equipment (continued)

Depreciation is calculated on straight line and diminishing value basis so as to write off the net cost of each asset to its estimated residual value over its expected useful life. Depreciation is charged to the Statement of Financial Performance. The following estimated useful lives have been used:

Buildings and improvements	10-50 years
Land development	50 years
Indoor and outdoor court areas and lighting	5-20 years
Plant and equipment	3-10 years
Furniture, fixtures and fittings	5-10 years



THE TENNIS CHARITABLE TRUST

TRUST PROFILE

(b) RECEIVABLES

Receivables are stated at estimated realisable value. Bad debts are written off during the period in which they are identified.

(c) LIABILITIES

Liabilities are stated at the estimated amounts payable and include all obligations that can be reliably estimated. Current liabilities include the amounts payable within twelve months of the balance date.

Interest-bearing loans and borrowings

Interest-bearing loans and borrowings are recognised in the Statement of Financial Position at the amount due to the lender at balance date.

(d) GOODS & SERVICES TAX (GST)

With the exception of trade payables and receivables, all items are stated exclusive of GST.

(e) INCOME TAX

The Tennis Charitable Trust is wholly exempt from Income Tax as it has charitable status and is registered with the Charities Commission

(f) REVENUE

Grants

Grants are recognised as income at the time of receipt unless there is an obligation to return funds if they are not applied in full to the activities specified. Where such an obligation exists, a liability is recognised and the income is recognised as and when the requirements under the agreement are met.

Rent received

Rent received is recognised in the Statement of Financial Performance on a straight line basis under the term of the lease.

2. GRANTS AND DONATIONS RECEIVED	2022	2021
<i>Operating expenditure grants</i>	\$	\$
Auckland Council - Facilities Project	2,700	20,726
	2,700	20,726
<i>Capital expenditure grants</i>		
Auckland Council - Facilities Project	68,157	84,258
NZ Community Trust	198,520	-
	266,677	84,258
	269,377	104,984
3. CASH AND CASH EQUIVALENTS	\$	\$
ASB TCT Cheque Account	150,029	3,177
ASB TCT Business Saver Account	106	206
	150,135	3,383

4. PROPERTY, PLANT & EQUIPMENT	Cost	Current period depreciation	Accumulated depreciation	Carrying value
30 JUNE 2022	\$	\$	\$	\$
Land development	554,750	11,095	232,995	321,755
Buildings and improvements	3,636,128	98,880	1,658,536	1,977,592
Indoor Courts	318,384	-	318,384	-
Court areas and outdoor lighting	2,157,225	46,336	1,848,431	308,794
Plant and equipment	16,108	-	16,108	-
Furniture and fittings	101,045	2	101,045	-
	6,783,640	156,313	4,175,499	2,608,141

THE TENNIS CHARITABLE TRUST

TRUST PROFILE



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30 JUNE 2022	Cost	Current period depreciation	Accumulated depreciation	Carrying value
	\$	\$	\$	\$
Land development	554,750	11,095	221,900	332,850
Buildings and improvements	3,567,971	89,499	1,559,657	2,008,314
Indoor Courts	318,384	-	318,384	-
Court areas and outdoor lighting	1,958,705	25,798	1,802,092	156,613
Plant and equipment	16,108	-	16,108	-
Furniture and fittings	105,657	5	105,651	6
	6,521,575	126,397	4,023,792	2,497,783
		2022		2021
5. INCOME RECEIVED IN ADVANCE	\$	\$		
Auckland Council - Facilities Project		147,300		3,157
		147,300		3,157
6. INTEREST-BEARING LOANS & BORROWINGS	\$	\$		
Non Current				
Tennis Northern Region Inc		-		-
Tennis New Zealand - Tennis Charitable Trust		-		110,000
		-		110,000
Less: Current portion		-		(48,000)
		-		62,000

The loan from Tennis New Zealand was repaid in full during the year ended 30 June 2022.

8. OPERATING LEASES

The Tennis Charitable Trust leases land situated at 361 Oteha Valley Road, Albany from Auckland Council at \$1 per year.

9. CAPITAL COMMITMENTS

The Tennis Charitable Trust has entered into a contract with Blackwood Homes to convert a storeroom into offices. The contract value is for a total of \$384,699. As at the 30th June 2022 \$357,210 of this contract has been completed and paid. The balance of \$27,489 is a capital commitment at year end. (2021:\$327,856).

10. CONTINGENCIES

There were no contingent liabilities as at 30 June 2022 (2021:nil).

11. SUBSEQUENT EVENTS

There were no significant events subsequent to balance date which would have a material effect on the financial statements.

12. CHANGES IN ACCOUNTING POLICY

There have been no changes in accounting policies during the financial year (2021:nil).

13. RELATED PARTY TRANSACTIONS

The Tennis Charitable Trust charged \$110,330 (2021:\$48,275) for the rental of facilities to Tennis Northern Region Inc for the year ended 30th June 2022.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Tennis Charitable Trust

Opinion

We have audited the performance report of the Tennis Charitable Trust ("the Trust") on pages 3 to 11, which comprises the trust profile, the statement of service performance, the statement of financial performance, statement of movements in trust equity and statement of cash flows for the year ended 30 June 2022, the statement of financial position as at 30 June 2022, and the statement of accounting policies and other explanatory information.

In our opinion:

- the performance report on pages 3 to 11 presents fairly, in all material respects,
 - the trust profile for the year then ended
 - the service performance for the year then ended; and
 - the financial position of the Tennis Charitable Trust as at 30 June 2022 and its financial performance, movements in trust equity and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of movements in trust equity, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and of the trust profile and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000. Our responsibilities under these standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report.

We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible on behalf of the Trust for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- The preparation and fair presentation of the performance report, which comprises:
 - the trust profile;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of movements in trust equity, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board; and

- For such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

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In preparing the performance report, the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represent the underlying transactions and events in a manner that achieves fair presentation.

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

Restriction on Use

This report is made solely to the Trust's Trustees, as a body. Our audit has been undertaken so that we might state to the Trust's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe New Zealand Audit Partnership
CHARTERED ACCOUNTANTS
Dated at Auckland this 16th day of August 2022

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

