



Tennis Northern Region **ANNUAL REPORT**

2025



CONTENTS

Key Staff & Personnel	03
Strategic Priorities	04
Sponsors & Supporters	05
Chair & CEO Report 2025	06
Harbour Sports Hub Trust Report	08
Albany Sports Park	09
Club Affiliation	10
What We Provide	12
Interclub and Competitions	14
Regional Tournaments	16
Junior Teams	18
Tennis Manager Annual Report	20
Updates from Across the Region	22
North Shore Ladies Day Tennis Association	23
TENNIS NORTHERN REGION INC. Consolidated Financial Statements	24
THE HARBOUR SPORTS HUB TRUST Performance Report	42

STAFF & PERSONNEL

Life Members R. Mahon, N. Hollis (d), R. Morrison (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. Bartlett (Chair), G. Cox (Deputy Chair), J. Ironside, T. Barclay, T. Jackson, W. McNeely, A. Blom, C. Bartlett.
COACHING TEAM:
Academy Director Jeff Simpson.
Academy Coaches and Assistants Alistair Hunt, Briar Preston, Chan Min, Chris Canady, Hyeok Min, Jack Stewart-Becroft, Jon Speed, Michail Hobbs, Muhan Cui, Tim Ng.
Resident Coaches and Assistants Adam Pejicic, Adrian Pejicic, Clara Sima, Eason Tian, Hannah Lin, Isabella Pejicic, Jacob Samuels, Jake Thompson, Jamie King, John Pang, Julia Davey Keith Burnet, Kory Maire, Lihan Sun, Lucy Martin, Marcus Meng, Nina Koukine, Riley Smith, Roger Lin, Vicky Wild, Zhanna Gonzur.
OFFICE STAFF:
CEO Chris Casey
Finance and Office Manager Helen Dixey
Interclub and Competitions Sarah Croft
Reception / Program bookings Harry Taylor
Tennis Manager Gayle Vaughan
Special Thanks To all those who serve on the Harbour Sports Hub Trust and the following Tennis Northern Region sub-committees: Audit & Risk, Board Appointments Panel, Facilities, Interclub, Judiciary and Honorary Awards. To all the volunteers making a difference to the game of tennis in our region every day.
CONTACT US: Tel: (09) 414 5530 Email: office@tennisnorthern.co.nz Post: PO Box 300 141 Albany Address: Albany Tennis Park, Oteha Valley Road Ext, Albany, Auckland
www.tennisnorthern.co.nz

STRATEGIC PRIORITIES



PLAY AND PARTICIPATION

Enable our Community to have more people playing tennis, more often.

GAME DEVELOPMENT

Enable players and coaches to maximise their potential.

CLUB SUPPORT

Our Clubs will have the tools and support to ensure they have effective leadership to succeed.

FUTURE PROOF

To ensure our Governance, Finance and Culture are best practise and perfectly placed to support TNR into the future.

FACILITIES

Regional facilities are fit for purpose and future-proofed.



OUR SPONSORS & SUPPORTERS





CHAIR & CEO REPORT 2025

TASH BARTLETT AND CHRIS CASEY

Tennis Northern continues to deliver on our vision of “More people playing more tennis more often” with membership growing from 6,122 in 2024 to 6,739 in 2025 - a 10% increase. This year-on-year increase has been consistent since 2018 when we had 4,334 registered members, with just 2022 a blip due to COVID. The three key components to this continued growth curve are:

- Love Tennis - this is embraced by nearly all our clubs, and we are the leading region in both participation and delivery. We complement what Tennis New Zealand do with paid advertising in various forms. This year it is electronic billboards.
- Our Tennis Northern clubs provide a welcoming, multifaceted and inclusive environment offering a mix of social, casual and competitive tennis; thereby creating the opportunity to mix, mingle and build their own tennis communities.
- Tennis Northern provides a versatile and competitive interclub competition that offers play seven days a week through Summer. We also have strong Winter interclub offerings so play continues all year round. Outside of interclub, we offer a range of tournaments throughout the year for both Juniors and



Seniors.

The increase in both players and interclub teams does create its own challenges with regards to the number courts we have as a region. Balancing court availability between casual play, social play, coaching programs and interclub is becoming more difficult. Belmont, Whangaparaoa and Ngataranga are at various stages of

building extra courts, and we have three new floodlit astro turf courts at Forrest Hill available.

The new Forrest Hill club house is now completed with a function room that is available for hire. We thank our community for their patience as this new facility was built. We are pleased to have LED lights on every court at the Albany Tennis Park (indoors and outdoors) and at Forrest Hill. All the courts are regularly maintained.



Winter 2025 has proven challenging as the very wet weather has seen an unusual amount of moss grow, something we know all clubs are experiencing.

Tennis Northern is the leading region in providing both coach development opportunities for all our club coaches, as well as delivering coaching courses for those based here at Albany. Details of this are in the Tennis Manager's report.

Countless hours have been spent over the past 18 months working with Tennis New Zealand and the other regions to ensure that Tennis New Zealand's Constitution met the obligations under the new Incorporated Societies Act 2022. This was adopted by the regions in December 2024. Tennis New Zealand took this opportunity to introduce its Modernising Tennis Programme which has seen the introduction of 16 Regional Tennis Organisations to better represent tennis nationally. Other pillars of the Modernising Tennis Programme are upgrading digitisation for better national connectivity and creating a safer environment by ensuring that all of our tennis community are covered by national policies including the Tennis Player Protection Policy, Code of Conduct and Safeguarding Children.

Tennis Northern applauds the progress our clubs are making in adopting new club constitutions after the new Tennis Northern Constitution was adopted at a Special General Meeting on the 28th of March this year. Tennis Northern would like to acknowledge and thank the club committees for the extra volunteer hours they have spent working on constitutions to ensure we are all compliant with the Incorporated Societies Act 2022 before the April 2026 deadline. Work on new constitutions is on top of all the other amazing work our club committees do, and without them our sport would be in much poorer state.

From a financial standpoint we are in a reasonably strong position as we look to broaden our revenue streams. Despite having lost rental from gymnastics and the church using the function room, we have secured other casual users such as Northern Football, Harbour Sport, Rugby Totts, NZ Football and other organisations. We currently have seven permanent tenants: Tennis New Zealand, Centre court Café, The Serviceline Proshop, A1 Gym, Football Fix, Replay Physio and Padel.

In 2024 we purchased the Albany Pickle Ball business. Sessions run Thursday evenings, at times attracting over 100 players, and also Friday mornings where we regularly have over 50 playing. These sessions are attracting a broad demographic with some being tennis players, and others, players who have just discovered Pickle Ball.

The full financial report is available later in the Annual Report.

It has been another exciting year of events at Tennis Northern. We had the pleasure of hosting Lulu Sun just prior to the ASB Classic in January. This special event was an opportunity for us to better engage with our Asian community.



In January, we once again hosted the Rafa Nadel Academy for both juniors and seniors. This attracted television coverage for this unique coaching opportunity for our players, and highlighted the opportunities being offered to our community by Tennis Northern.

We are proud to have joined the Aktive initiative of “Love Their Game”. This initiative targets appropriate sideline behaviour to ensure that both players and spectators have an enjoyable experience participating in community sport. “Love Their Game” will complement the signage and messaging we currently provide to clubs.



With current media attention on poor sideline below, it is imperative that everyone is aligned with the messaging of a positive sideline approach for the benefit of our communities, especially our young people. There are now 15 Auckland Regional Sport Organisations (RSOs) on board, collectively reaching over 200,00 participants across the region.

The Tennis Northern Board seeks continuous professional governance development, with a number of members participating in governance programmes offered by Aktive over the year. We extend our thanks to Aktive for these development opportunities. The Board Chair and Tennis Northern Chief Executive would also like to thank the Board of Tennis Northern and also the Board of The Harbour Sports Hub Trust (formerly the Tennis Charitable Trust) for the expertise, help and support they provide to Tennis Northern on a voluntary basis.

Special thanks from the Tennis Northern Board to the following:

- The talented Tennis Northern staff and coaches.
- The Interclub Committee led by Graeme Norman for its support of the Tennis Northern interclub competition.
- The Upper Harbour Local Board for their support in a number of ways, including financially.
- GrassRoots, NZ Community Trust, Four Winds Foundation and Lion Foundation for operational and capital grants.

Lastly, both the Tennis Northern Board, Chief Executive and staff thank our clubs. As with all close relationships there can be ups and downs but we continue to strengthen this relationship with the following Memorandum of Understanding currently being signed by the Tennis Northern Chief Executive and Board Chair and Club Presidents:

“We, the undersigned, are committed to meaningful engagement and timely communication, with the expectation that clubs are represented in decisions made that affect them directly.”



HARBOUR SPORTS HUB TRUST REPORT

TOM JACKSON, HSHT CHAIR

The Harbour Sports Hub Trust (HSHT) (Formerly 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), Tash Bartlett, Wendy McNeely, Ross Morrison and Glenn Cox.

The HSHT holds the leases with Auckland Council for Albany Tennis Park (ATP) and Forrest Hill Tennis Centre. 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:

In the last 12 months the name of the Trust (TCT) was changed to the Harbour Sports Hub Trust. As the leaseholder for Albany Tennis Park the HSHT is responsible for the work involved in possible developments at ATP to further expand the multisport offerings that already exist. The goal for future developments is to ensure the future financial and asset sustainability of the Albany Tennis Park. Positive progress was made in the last 12 months. Last year it was reported that resource consent was obtained for the project in January 2024. After obtaining resource consent it was determined that an application should be made to Auckland Council’s Sport and Recreation Facilities Investment Fund for a grant to cover the cost of obtaining building consent for the project. The application was successful with the council granting the project \$588,000.

Subsequent to the council grant notice the Upper Harbour Local Board granted \$90,000 to the building consent project. The budget for building consent was signed off at \$877,405 leaving a shortfall of \$199,405. This shortfall will be met by the three sports involved in the project namely tennis, badminton and basketball. The building consent application is planned to be lodged by the end of November 2025.

Last year’s annual report stated a settlement had been agreed with the insurance company regarding the damage caused by the major flooding at the FH Tennis Centre. To date courts 1 to 3 at FH have been brought back into play by laying Tiger Turf and lights have been installed. The last piece of work is completion of the new clubhouse. This is expected to be open by the beginning of summer interclub in September 2025.

It is with great sadness that we report of the recent passing of Tony Weber. Tony was a member of the Whangaparaoa Tennis for 30 years, contributing widely to the club and the wider tennis community during this time. Tony was on the Executive Committee for 12 years, 3 of these as president and including roles with finance and auditing, project management and fundraising. Tony was awarded life membership of the club in 2017. Tony was also a vital member of the Tennis Northern Regional Board from 2014 to 2019, being appointed to the role of chairperson in 2016.



ALBANY SPORTS PARK

Tennis Northern, in partnership with North Harbour Badminton and North Harbour Basketball, are working together to create an indoor multi-sports centre that will offer ten badminton courts, four basketball courts that are dual marked to accommodate volleyball, and four pickleball courts.

We have secured resource consent for the project and are well under way in completing the work so we can apply for building consent in November 2025.

The aim is to provide a high-quality, safe and inclusive environment for community sports enthusiasts of all ages and skill levels. Through careful planning, strategic partnerships and exceptional customer service, we anticipate becoming the premier destination for indoor sports in the northern area.

Our objectives are to provide a state-of-the-art indoor facility that caters to the diverse needs and interests of sports enthusiasts, fostering a sense of community, healthy competition and personal achievement.

- Create a welcoming and inclusive environment for athletes of all ages and abilities.
- Increase participation in basketball, badminton, and pickleball, both recreationally and competitively.
- Develop partnerships with local schools, clubs and organisations to offer training programs and leagues.
- Attain a steady customer base and achieve profitability within the first year of operation.
- Expand the centre’s offerings and services to meet the evolving needs of our customers.



CLUB AFFILIATION



CLUB AFFILIATION	2021	2022	2023	2024	2025	2025-24
Beach Haven	197	220	292	255	318	63
Becroft	125	96	138	145	162	17
Belmont	428	374	466	469	486	17
Birkenhead	84	81	72	94	120	26
Browns Bay	495	222	276	337	534	197
Campbells Bay	272	374	460	465	405	-60
Castor Bay	109	59	112	93	130	37
Dairy Flat	81	56	85	82	103	21
Glenfield	133	92	91	99	282	183
Greenhithe	173	85	95	121	94	-27
Helensville	107	92	52	50	32	-18
Lake Pupuke	126	111	155	174	204	30
Mahurangi East	-	-	-	-	122	n/a
Mairangi Bay	437	392	502	609	648	39
Marlborough Park	60	50	76	116	106	-10
Matakana	-	-	-	-	42	n/a
Milford	604	560	605	639	572	-67
Ngataringa	267	321	253	343	340	-3
Northcote	521	460	432	430	412	-18
Orewa	172	127	214	198	196	-2
Silverdale	161	264	301	251	150	-101
Takapuna	162	141	172	187	184	-3
Torbay	99	86	193	254	241	-13
Waimauku	144	126	189	122	136	14
Warkworth	61	106	115	131	234	103
Whangaparaoa	345	312	409	458	486	28
Total	5,363	4,807	5,755	6,122	6,739	453

SENIOR AFFILIATION	2021	2022	2023	2024	2025	2025-24
Beach Haven	133	151	185	146	188	42
Becroft	86	76	98	119	114	-5
Belmont	218	225	263	254	283	29
Birkenhead	66	69	60	72	86	14
Browns Bay	339	144	160	185	337	152
Campbells Bay	183	237	248	290	293	3
Castor Bay	58	35	57	43	54	11
Dairy Flat	59	37	51	42	44	2
Glenfield	71	52	48	66	186	120
Greenhithe	115	57	69	82	37	-45
Helensville	41	35	38	39	23	-16
Lake Pupuke	110	98	127	142	158	16
Mahurangi East	-	-	-	-	99	n/a
Mairangi Bay	259	245	275	308	319	11
Marlborough Park	34	22	24	48	61	13
Matakana	-	-	-	-	38	n/a
Milford	317	297	315	319	290	-29
Ngataringa	123	163	144	191	178	-13
Northcote	206	206	278	298	290	-8
Orewa	80	69	108	105	87	-18
Silverdale	87	90	92	65	61	-4
Takapuna	97	107	109	123	117	-6
Torbay	50	38	131	172	131	-41
Waimauku	82	71	88	70	68	-2
Warkworth	44	93	105	114	184	70
Whangaparaoa	165	131	152	153	164	11
Total	3,023	2,748	3,225	3,446	3,890	307

JUNIOR AFFILIATION	2021	2022	2023	2024	2025	2025-24
Beach Haven	64	69	107	109	130	21
Becroft	39	20	40	26	48	22
Belmont	210	149	203	215	203	-12
Birkenhead	18	12	12	22	34	12
Browns Bay	156	78	116	152	197	45
Campbells Bay	89	137	212	175	112	-63
Castor Bay	51	24	55	50	76	26
Dairy Flat	22	19	34	40	59	19
Glenfield	62	40	43	33	96	63
Greenhithe	58	28	26	39	57	18
Helensville	66	57	14	11	9	-2
Lake Pupuke	16	13	28	32	46	14
Mahurangi East	-	-	-	-	23	n/a
Mairangi Bay	178	147	227	301	329	28
Marlborough Park	26	28	52	68	45	-23
Matakana	-	-	-	-	4	n/a
Milford	287	263	290	320	282	-38
Ngataringa	144	158	109	152	162	10
Northcote	315	254	154	132	122	-10
Orewa	92	58	106	93	109	16
Silverdale	74	174	209	186	89	-97
Takapuna	65	34	63	64	67	3
Torbay	49	48	62	82	110	28
Waimauku	62	55	101	52	68	16
Warkworth	17	13	10	17	50	33
Whangaparaoa	180	181	257	305	322	17
Total	2,340	2,059	2,530	2,676	2,849	146



WHAT WE PROVIDE

ENABLING PLAY

We provide 25 flood lit tennis courts for interclub at the Forest Hill Tennis Centre and the Albany Tennis Park. This is over 500 hours a week.

TOURNAMENTS

Each year we deliver 4 national junior tournaments, over 12 regional junior tournaments and 4 Hot Shots tournaments.

SENIOR INTERCLUB

There are a variety of offerings, including men’s and women’s singles, men’s and women’s doubles and mixed doubles. Matches are played most days of the week.

COACH DEVELOPMENT

Coaches can upskill and develop their skills through the Coach Education courses available to them.

JUNIOR INTERCLUB

We provide an interclub offering for the various age groups that includes singles, doubles and mixed doubles.

TALENT PLAYER PATHWAY

Our Northern Region Tennis Academy provides for the more performance focused players and brings together the best players in the region.

CLUB SUPPORT

We provide club support in a variety of different ways that range from regular Club Breakfasts to more one on one specific help as needs dictate.

SHOWCASING OUR NATIONAL TALENT

Our continued high performance at the National Junior Teams Event highlights the excellence of our junior players.

NETWORKING WITH OUR STAKEHOLDERS

Working with Tennis New Zealand and the other tennis regions ensures we are delivering best practise across all that we offer.

SUPPORT

The Tennis Northern office provides support for all of the tennis community including players, clubs and coaches.

NON-TENNIS ACTIVITY

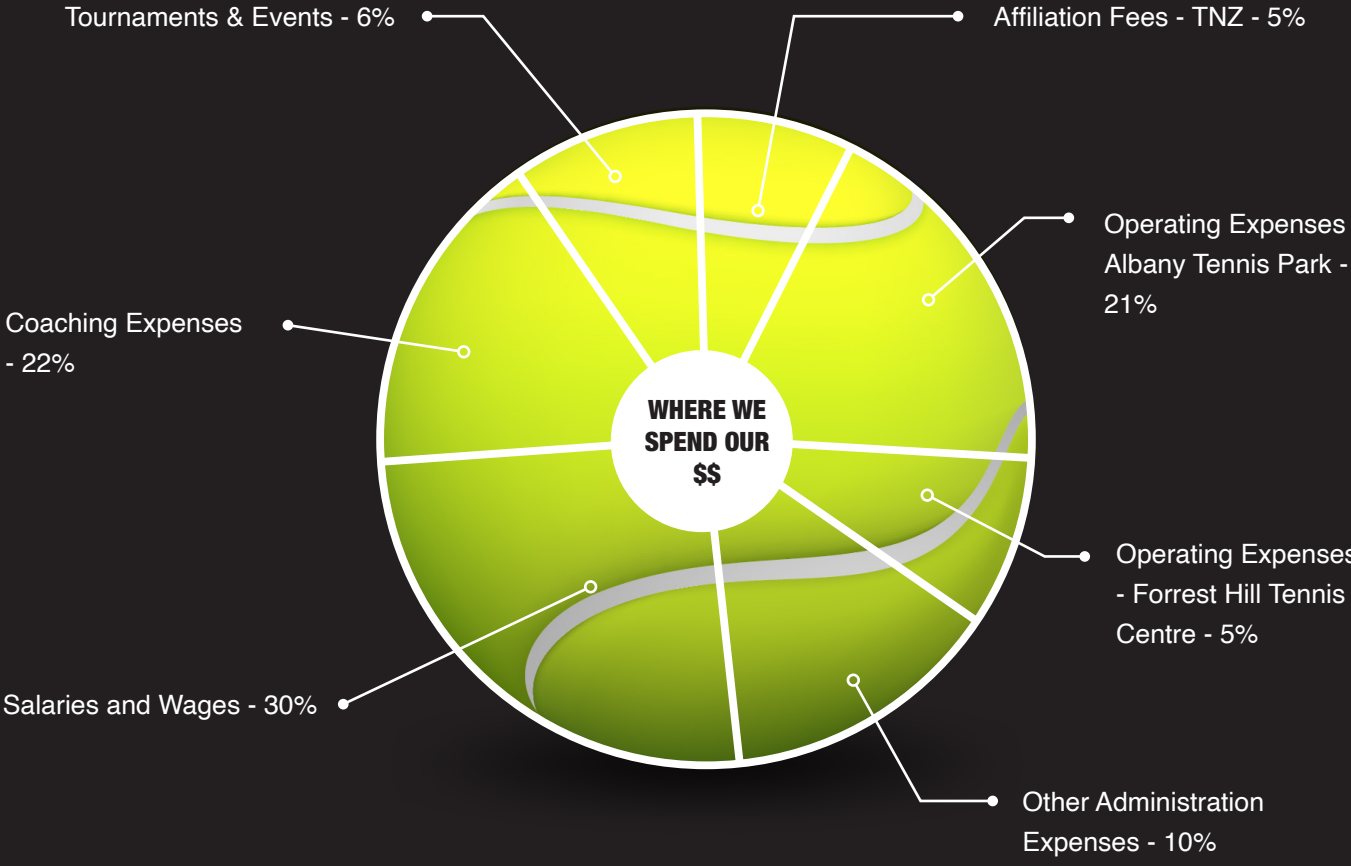
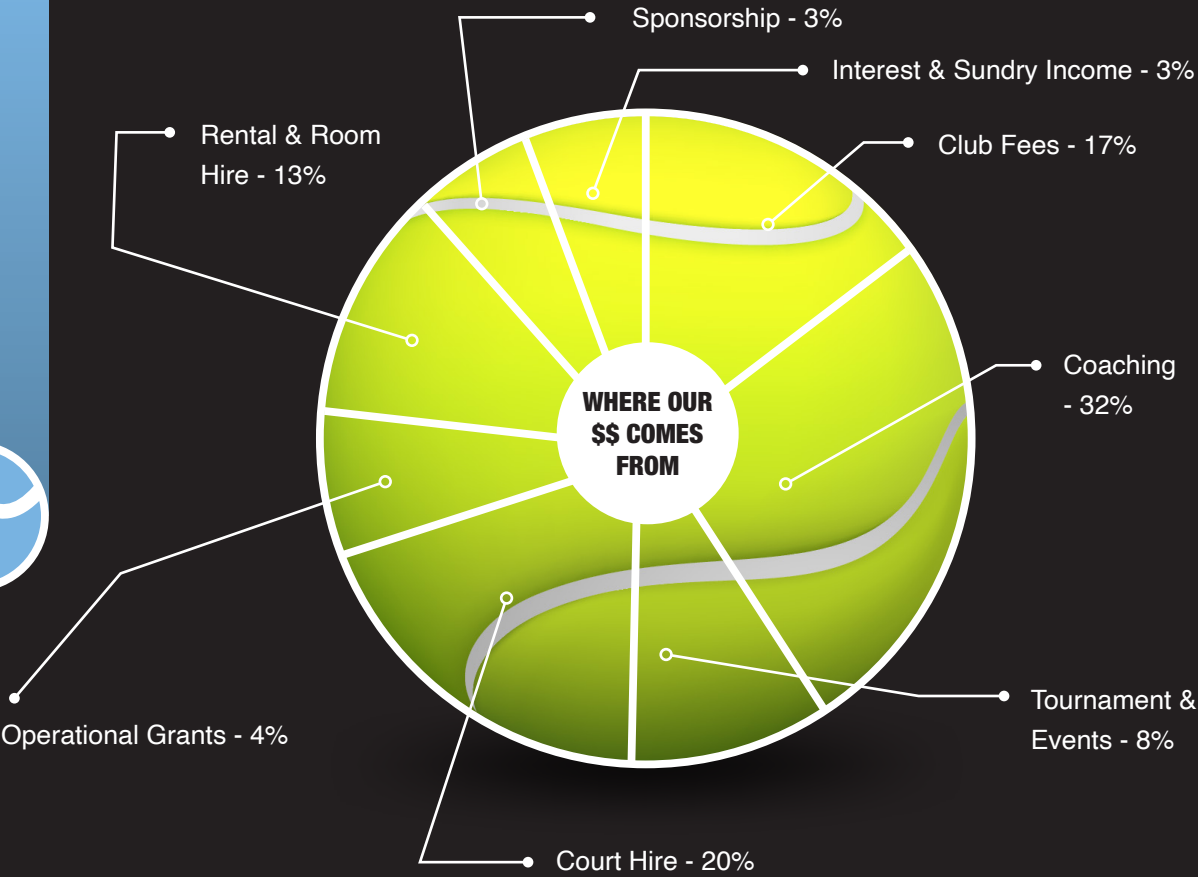
Both Pickleball and Padel are accommodated by Tennis Northern to ensure a complimentary relationship.

LONG TERM PLANNING

Ensuring that Tennis Northern is financially sustainable to continue the support to clubs that will protect the future of our game.

GROWING THE GAME OF TENNIS

Attracting more players to our clubs through the Love Tennis campaign to maintain the growth of our sport.



INTERCLUB AND COMPETITIONS

SENIOR INTERCLUB 2024/25

The 2024/25 season saw the introduction of a new competition on offer for members. Due to requests for more doubles the Fab 4 offered a mixed comp of 2 men/2 women on Friday evenings and Men/Women only doubles on Saturday afternoon. These competitions had some keen tennis players enter and we were able to run a mixed grade and a mens grade. It seems that this did affect our Mixed doubles competition on Saturdays which saw a downturn of entries and one less grade for the season. Overall total team entries for 2024/25 were 303 which was up 11 teams from 2023/24. Mens singles, that was down the previous season, had a great comeback enabling an extra grade to be added. Interest in the womens doubles on Thursday evenings continued its upward trend. Our singles only box leagues also continue in popularity.

	2024/25	2023/24
Mens singles	73 (7 grades)	68 (6 grades)
Womens singles	32 (4 grades)	34 (4 grades)
Mixed doubles	55 (5 grades)	61 (6 grades)
Mens doubles	65 (6 grades)	64 (6 grades)
Womens doubles	62 (6 grades)	59 (5 grades)
Mens singles only Pre Xmas	57	32
Mens singles only Post Xmas	85	41
Womens singles only Pre Xmas	20	7
Womens singles only Post Xmas	30	21

New Competitons

Fab 4 Mixed Doubles	10 (1 grade)	
Fab 4 Saturday Mens Doubles	6 (1 grade)	

INTERCLUB WINNERS 2024/25

Premier Doubles	Beach Haven Bronx
Doubles 2	Becroft Equalizers
Doubles 3	Greenhithe 3
Doubles 4	Northcote MX5
Doubles 5	Becroft Mixed Trouble

Mens 1	Mairangi Bay Bailey's Boys
Mens 2	Mairangi Bay Sam & Co
Mens 3	Orewa MS1
Mens 4	Belmont MS5 FB
Mens 5	Belmont MS7 BM
Mens 6	Torbay Mens 6
Mens 7	Takapuna 4

Womens 1	Beach haven Sarah Connor
Womens 2	Beach Haven Jane Tennison
Womens 3	Mairangi Bay Mayuko's Ladies
Womens 4	Beach Haven Alex Forrest

Womens Doubles 1	Campbells Bay Vitality
Womens Doubles 2	Mairangi Bay Jacqui's Dubs
Womens Doubles 3	Helensville Silverdale
Womens Doubles 4	Becroft Lovelies
Womens Doubles 5	Browns Bay BBWD #3
Womens Doubles 6	Silverdale 1

Mens Doubles 1	Milford Mavericks
Mens Doubles 2	Takapuna 1
Mens Doubles 3	Birkenhead Garlic Bread
Mens Doubles 4	Browns Bay BBMD #1
Mens Doubles 5	Marlborough Park Asia
Mens Doubles 6	Browns bay BBMD #3

Fab4 Mixed Doubles	Mairangi Bay Kay's Fab4 Mixed
Fab4 Saturday Mens Doubles	Becroft Fab Secret Weapons

JUNIOR INTERCLUB 2024/25

This season of juniors saw a change in playing format for most age groups to align with regional tournament practice. This went to playing short sets to 4 matches and it was felt it was a positive move into getting junior players used to playing sets and having to refocus at the end of each set. Our team entries continue to rise for both pre and post Christmas competitions with an additional 10 teams, totalling 222 teams for post Christmas. Most grades in both boys and girls age groups grew.

WINTER INTERCLUB 2025

Every winter season attracts more keen tennis players who put on a brave face to continue their passion for the game and 2025 was no different, seeing a total of 97 doubles teams entered, up on 2 from 2024, with the biggest rise being seen in the womens competition. We continue to offer the singles box leagues and our entries continue to be popular, with a total of 159 entries received across comp 1 and 2, for men and women.

CHELSEA CUP 2025

2025 ran smoothly with little rain delays right up to our semi finals round. As per 2024 we received the same number of entries, 7 men and 5 women. Competition was tight in the top 4 mens seeing the same finalists of Campbells Bay and Beach Haven from 2024. Campbells Bay claimed the cup again defeating Beach Haven 5-1. On the womens side, it was the same, with Northcote and Milford battling it on finals night. But for 2025 it was Northcote's turn to take the cup home, beating Milford 5-2.

CHELSEA CUP WINNERS 2025

Chelsea Cup Men	Campbells Bay
Chelsea Cup Women	Northcote

2025 TNR AWARDS EVENING

Our awards evening was again well supported on the night, with standing room only at Albany Sports Park. We welcomed a very special guest, Julia Masters, who gave a fabulous brief of our prestigious Chelsea Cup competition origins. Many players received their winning pennants celebrating another successful Tennis Northern interclub season as well as our highly coveted club nominated awards.

Player of the Year Junior Boy: Liam Youn – Campbells Bay

Player of the Year Junior Girl: Lucy Zhou – Browns Bay

Sports Person of the Year: Charlie Blackford - Greenhithe

Julie Irving - Ngataranga

Daniel Lee Byungho - Orewa

Club Volunteer of the Year: Angelique Blom - Beach Haven

Personality of the Year: Gavin Brady - Ngataranga

Coach of the Year: Chloe Tilson - Helensville

Club of the Year: Ngataranga



REGIONAL TOURNAMENTS

In the past year, we successfully held four Junior Master Race Regional Championships.

Our Tier 3 Spring Championships consisted of 165 players and 315 matches. The results were as follows:

- 10 & Under Boys Singles: Yuhao Luo
- 10 & Under Boys Doubles: Yuhao Luo & Allen Liu
- 10 & Under Girls Singles: Anna Zerboni
- 10 & Under Girls Doubles: Anna Zerboni & Yiting Wu
- 12 & Under Boys Singles: Noah Jones
- 12 & Under Boys Doubles: Noah Jones & Ryann Wang
- 12 & Under Girls Singles: Sara Shimotomai
- 12 & Under Girls Doubles: Nicole Rossi & Elly Wen
- 14 & Under Boys Singles: Ethan Ning
- 14 & Under Boys Doubles: Raymound Huang & Yida Wu
- 14 & Under Girls Singles: Lucy Zhou
- 14 & Under Girls Doubles: Luzu Zhou & Rosie Richardson
- 16 & Under Boys Singles: Min-Seo Bang
- 16 & Under Boys Doubles: Min-Seo Bang & Yu An Dong
- 16 & Under Girls Singles: Narumi Asano

Our Tier 3 Summer Championships consisted of 145 players and 238 matches. The results were as follows:

- 10 & Under Boys Singles: Xanthus Gao
- 10 & Under Boys Doubles: Xanthus Gao & Rafa Zhao
- 10 & Under Girls Singles: Kristiana Hutchesson
- 10 & Under Girls Doubles: Ysabel Liu & Yiting Wu
- 12 & Under Boys Singles: Hyeon-Seo Bang
- 12 & Under Boys Doubles: Hyeon-Seo Bang & Max Horrocks

- 12 & Under Girls Singles: Amy Shang
- 12 & Under Girls Doubles: Evelyn Lin & Amy Shang
- 14 & Under Boys Singles: Dylan Zhang
- 14 & Under Boys Doubles: Yang Dai & Declan Tanhe
- 14 & Under Girls Singles: Katya Horrocks
- 14 & Under Girls Doubles: Hazel Choi & Gloria Young
- 16 & Under Boys Singles: Min-Seo Bang
- 16 & Under Boys Doubles: Raymound Huang & Yida Wu
- 16 & Under Girls Singles: Rosie Richardson
- 16 & Under Girls Doubles: Dora Evelyn Moors & Rosie Richardson

Our Tier 3 Autumn Championships consisted of 227 players and 505 matches. The results were as follows:

- 10 & Under Boys Singles: Rafa Zhao
- 10 & Under Boys Doubles: Justin Fan & Arton Liu
- 10 & Under Girls Singles: Minami Suzuki
- 10 & Under Girls Doubles: Minami Suzuki & Yiting Wu
- 12 & Under Boys Singles: Damien Cheung
- 12 & Under Boys Doubles: Isshi Fukutake & Zackary Pui
- 12 & Under Girls Singles: Kristiana Hutchesson
- 12 & Under Girls Doubles: Claudia Shi & Rainie Shi
- 14 & Under Boys Singles: Eric Ning
- 14 & Under Boys Doubles: Hunter Pang & Dylan Zhang
- 14 & Under Girls Singles: Jocelyn Ke
- 14 & Under Girls Doubles: Hazel Choi & Olivia Gibbons
- 16 & Under Boys Singles: Yida Wu
- 16 & Under Boys Doubles: Raymound Huang & Yida Wu

- 16 & Under Girls Singles: Rosie Richardson
- 16 & Under Girls Doubles: Ruby Scott & Rosie Richardson

Our Tier 2 Winter Championship consisted of 178 players and 382 matches. The results were as follows:

- 10 & Under Boys Singles: Asher Mcmichael
- 10 & Under Boys Doubles: Thomas Bell & Asher Mcmichael
- 10 & Under Girls Singles: Minami Suzuki
- 10 & Under Girls Doubles: Alice Li & Chloe Shen
- 12 & Under Boys Singles: Peter Wang
- 12 & Under Boys Doubles: Yuhao Luo & Peter Wang
- 12 & Under Girls Singles: Anon Fukushima

- 12 & Under Girls Doubles: Alexandra Fleetwood & Cheryl Tong
- 14 & Under Boys Singles: Hunter Pang
- 14 & Under Boys Doubles: Josh Crabb & Lucas Marchesi
- 14 & Under Girls Singles: Lucy Zhou
- 14 & Under Girls Doubles: Emily Chen & Lucy Zhou
- 16 & Under Boys Singles: Liam Howes
- 16 & Under Boys Doubles: Yu An Dong & Ridley Huang
- 16 & Under Girls Singles: Sahana Sambhus
- 16 & Under Girls Doubles: Jennifer Lee & Lily Williams



JUNIOR TEAMS

NATIONAL JUNIOR TEAMS EVENT

The National Junior Teams Event ran from 18th April through to 20th April 2025. The 12's and 14's were played in Christchurch and the 17's in Hamilton. Unfortunately, both venues suffered inclement weather and a lot of the matches had to be transferred indoors. Tennis New Zealand coped very well with this, and both events finished on time.

Tennis Northern's 14's team played very well throughout the event and came out as the winner. The 12's played a lot of close-fought matches and in the end finished a very credible 4th. The teams were supported by coaches Tim Ng and Jake Thompson in the 14s and 12s respectively with managers Emily Upston and Jeff Simpson. Tennis Northern were very lucky to receive a lot of support from the parents and friends who travelled to support both teams.

JUNIOR ITFS

In September 2024 Auckland hosted two Junior J30 ITF tournaments. Our Tennis Northern players performed exceptionally well with Chan Min winning the first tournament and his first ITF Title. In the second tournament Eddie Biss beat Chan Min in the final in a very close-fought match giving Northern two titles. Both players have earned tennis scholarships to American universities starting in 2025.

TENNIS NZ JUNIOR CHAMPIONSHIPS

Representatives from the Tennis Northern Region (TNR) and TNR academy competed in the Tennis New Zealand Junior Championships which were held in Christchurch in December 2024. The players were accompanied by our Academy Director Jeff Simpson and academy coach Hyeok Min.

12's Boys

Singles:
Hunter Pang – Finalist

Doubles:
Hunter Pang & Ryann Wang – Finalists

12's Girls

Doubles:
Hazel Choi – Finalist

14's Boys

Doubles:
Michael Needham – Finalist

18's Boys

Singles:
Chan Min – Semi Finalist
Eddie Biss – Semi Finalist

Doubles:
Eddie Biss - Finalist



TENNIS MANAGER ANNUAL REPORT

GAYLE VAUGHAN

Coach Development

The Tennis Northern Region (TNR) continues to set the standard for coach development in New Zealand, delivering and hosting a wide range of coaching courses and workshops throughout the year.

Drawing on my previous experience as Coach Development Manager at Tennis NZ, I've brought a strong focus on professional development to the region—supporting both current coaches and those aspiring to take up coaching roles within clubs.

In 2024/25, TNR has provided:

- Three Coaching Assistant Courses (CAC)
- Two Assistant Coach Workshops
- Three Development Coach (DC) qualification courses – an internationally recognised ITF Level 1 coaching qualification

Coaching Assistant Courses (CAC)

The Tennis NZ Coaching Assistant Course (CAC) is the first step on the Coach Development Pathway. This course equips participants with the skills to teach basic technique and apply key coaching principles in practical settings.

The CAC prepares coaches to deliver lessons to beginner players at the Blue, Red, Orange, and Green stages, as well as beginner adults. It also helps coaches understand the physical and mental development characteristics of players at each stage, while connecting technical and tactical elements appropriate to their level.

In 2024/25, 57 assistant coaches completed the CAC at Albany Tennis Park with the majority of attendees representing Tennis Northern Region clubs.

A strong focus is placed on building capability, confidence, and competence in others. Supporting this, resident coaches Vicky Wild and Jake Thompson contributed to the delivery of the CAC as Assistant Coach Developers.

Tennis Northern's Assistant Coach Workshops

Recognising the significant gap between the 2-day Coaching Assistant Course (CAC) and the 16-day Development Coach (DC) qualification, I identified an opportunity to introduce a new professional development step for assistant coaches in the Tennis Northern region.

This one-day practical workshop is tailored for coaches who have completed the Tennis NZ CAC and are ready to take the next step in their coaching journey. It aims to grow their skills, build confidence, and enhance their on-court impact.

Key workshop focus areas include:

- A deep dive into the Hot Shots coaching framework, brought to life through fun and engaging activities
- Improving on-court delivery through a modern, player-centred coaching approach
- Learning how to run Hot Shots competitive events, with practical tools for delivering kids' competitions and festivals in a club setting

In 2024/25, Tennis Northern delivered two of these workshops, with 15 coaches participating.

Development Coach (DC) Qualification

The Development Coach (DC) course equips participants with the skills to coach beginner tennis players of all ages. It places strong emphasis on planning, delivering, and reflecting on effective coaching sessions, while fostering positive and engaging learning environments.

The DC is a Tennis Australia qualification, delivered in New Zealand and is recognised internationally by the ITF (International Tennis Federation).

In 2024/25, I led the delivery of three DC courses, supporting the development of 37 coaches. A fourth course is scheduled to commence in March 2026.

Congratulations To The Region's Newly Qualified Coaches

The following coaches have successfully achieved internationally recognised coaching qualifications in 2024/25:

Club Professional (ITF Level 2) Qualification

- Vicky Wild – Albany Tennis Park
- Zoe Xu – Elite Tennis Education

Development Coach (ITF Level 1) Qualification

- Adam Pejdic – Albany Tennis Park

- Adrian Pejdic – Albany Tennis Park
- Eason Tian – Albany Tennis Park
- Isabella Pejdic – Albany Tennis Park
- Nathan Agethen – Mairangi Bay Tennis Club

Upcoming Development Coaches

The following coaches are currently enrolled in the DC course and are working toward achieving their qualification by the end of 2025:

- Alex Chambers – Beach Haven Tennis Club
- Ben Holmes – Browns Bay Racquets Club
- Gage Volykhine – Ngataranga Tennis Club
- Hei Chan – Becroft Tennis Club
- Johnny Zhang – Browns Bay Racquets Club
- Julia Davey – Albany Tennis Park
- Lauren Pomfrett – Browns Bay Racquets Club
- Lucy Martin – Albany Tennis Park and Northcote Tennis Club
- Roger Lin – Albany Tennis Park
- Roman Zan – Glenfield Tennis Club

We look forward to supporting them on their journey to becoming fully qualified coaches.

Hot Shots Festivals

A team of seven coaches, representing 12 tennis clubs and venues, came together to plan and deliver Tennis Northern's second Hot Shots Festival. Designed for players who are new to tennis and just beginning to rally, serve, and understand point play, the event created a positive first step into competition.

Over 100 participants took part, enjoying short matches and forming new friendships in a fun, team-based competitive environment. The following club coaches were involved in the September 2024 event:

- John Pang - Becroft Tennis Club
- Ronald Benedict Casanova - Beach Haven Tennis Club
- Daniel Millward - Birkenhead Tennis Club and Lake Pupuke Tennis Club
- Hayden Wright - Silverdale Tennis Club, Dairy Flat Tennis Club, Matakana Tennis Club, Orewa Tennis Club, Warkworth Tennis Club
- Blair O'Brien - Mairangi Bay Tennis Club
- Hugo Santos – Mahurangi East Tennis Club
- Gayle Vaughan - Albany Tennis Park

Lulu Sun Lights Up Albany Tennis Park

In December, Tennis Northern proudly hosted a special event for nearly 100 junior players from the Auckland Chinese community.

The highlight of the day was a visit from New Zealand's top singles player, Lulu Sun, who inspired the young athletes by hitting rallies with a few lucky players, sharing tips on court, and signing hundreds of autographs.

A huge thank you to the fantastic team of Chinese coaches from across the North Shore who led the on-court activities with enthusiasm and expertise. We're also grateful to Tennis NZ for selecting Tennis Northern to host this event, and to the NZ Chinese Tennis Association and Harbour Sport's Aktive Asian team – for their support in making it such a memorable day.

Regular Hot Shots Competitions

Encouraging players to view competition as a normal part of their tennis journey is a key focus for us. Without consistent access to competitive opportunities at the Red, Orange, and Green stages, transitioning into match play can be significantly more difficult.

To support this, Tennis Northern delivered a full calendar of engaging events throughout 2024/25, including nine Hot Shots competitions. These events embraced exciting themes such as the US Open, Paris Olympics, WTA/ATP World Tour Finals, Christmas, Roland Garros, and Wimbledon.

In addition, Red and Orange Stage categories have been added to Tennis Northern's Regional Junior Tournaments. This initiative gives under-10 players from local clubs the chance to experience competition in a safe and welcoming environment, while also playing with peers from outside their own clubs.

Across the year, nearly 200 players took part in our Hot Shots competitions.

Comprehensive Junior and Adult Coaching Programs

Delivered by a team of ten full-time coaches and nine assistant coaches, Albany Tennis Park (ATP) continues to provide a comprehensive year-round tennis program, catering to players of all ages and abilities across 44 weeks of the year.

Tennis Northern Region (TNR) is fully aligned with Tennis NZ in delivering all three National Programs: Hot Shots Tennis, Cardio Tennis, and Tennis Xpress.

TNR coaching programs include:

- Term-time coaching
 - 56 hours per week of Hot Shots Tennis (Beginners, Flyers, and Hot Shots Academy) and Junior Coaching
 - 15 hours per week of Adult Coaching
- School Holiday Programs
 - 6 weeks of tennis activities for Hot Shots and Junior players

These programs are designed to help players enjoy tennis in a fun, supportive environment. They provide the foundation for skill development, confidence building, and a strong understanding of the game—preparing players to transition into club-level tennis with success.

UPDATES FROM ACROSS THE REGION

NORTH SHORE

LADIES DAY TENNIS ASSOCIATION

ANN SAUNDERS - PRESIDENT

Midweek Ladies has had another successful season with 63 teams playing interclub and 7 teams playing in social grade. The number of teams is down 1 on the previous season but social grade was up by 1 team. At a previous delegates meeting we have said there will be a need to even out the grades. Until we receive all entries, we can't plan as to how it will be structured.

Snells Beach, have previously shown interest in joining our association. They have now put a team together to play in our midweek ladies day interclub competition which is very exciting.

Interclub grade winners were: Premier: Warkworth

A1:	Whangaparaoa 1
A2:	Campbells bay
A3:	Beach Haven
B1:	Browns Bay
B2:	Lake Pupuke 1
C1:	Northcote
C2:	Mairangi Bay 1

The Aggregate Shield (the club with the highest average) was won by Beach Haven and the Best Team Performance shield won by Mairangi Bay C2 Team 1. I would like to present the President's Cup to Jillian Cavan who has been a very capable and efficient recorder of interclub results for the past four seasons.

The Grade Tournaments were held at four different venues at the conclusion of the playing season with reasonable numbers of entries. I am sure however those who participated enjoyed a great day of tennis. Prizes were presented to the winners at the clubs on the day. A lot of time and effort goes into the organisation of these tournaments for which we are very appreciative. (Photos of grade tournaments will be on our website.)

The Muriel Barton tournament was held in May with a disappointing number of ladies entering. This year we thought we would hold the tournament on a Tuesday hoping numbers would increase. However, we feel we will go back to Wednesday as ladies play interclub on Tuesday and so many commented that they love this tournament but were committed to playing winter interclub. It is a fun day mixing ladies up to play with partners whom they haven't played tennis with previously. Thank you to Raewyn, Soon and Sandie for your help in making the Muriel Barton Tournament an enjoyable day. The winners of the Muriel Barton trophy were Michelle Peltzer (Mairangi Bay) and Trudi von Huben (Ngataranga). Well done ladies.

Castor Bay ran a very successful café with delicious food, with amazing raffles and prizes. Thank you, ladies.

We very much appreciate Ngataranga's contribution of balls for the Muriel Barton tournament as they are a large expense, so your contribution is a great help.

Thank you to Tennis Northern for assisting us with the use of the courts at Albany for the Muriel Barton Tournament and the meeting room for various delegate meetings.

At the conclusion of the AGM the interclub prizegiving followed with the Brazilian Café providing us with a morning tea, with thanks to Patricia for her great food.

Thank you to all the club delegates who make the effort to come to the meetings and feed back to their clubs' important information. The role of the delegate is really important and we would appreciate delegates emphasising to captains to read the 'code of conduct' information sheet. This will be given to all teams at the start of the season with particular regard to court etiquette and aggressive behaviour on court.

Sandie Newton has been on the executive since 2022 and has decided to retire due to further tennis commitments. We thank her for her contribution to ladies tennis and wish her all the best.

We would like to thank Jillian Cavan from Lake Pupuke who has agreed to join the executive. As I have previously mentioned Jillian has been a recorder for the North Shore Ladies Association.

I have thoroughly enjoyed working with such a capable and enthusiastic committee. My thanks to Soon George, our very capable secretary, Margot Denford, Su Vincent, Raewyn Rumble, Leanne Caillau and Sandie Newton for your support and hard work.

There remains only, for me to wish you, the members of the association, well for the next season 2025-2026 and to wish you many hours of enjoyment on the tennis court.



TENNIS NORTHERN
REGION INC.
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

TENNIS NORTHERN REGION INC.
CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

CONTENTS

	PAGE
Non-Financial Information:	
BUSINESS PROFILE	26
STATEMENT OF SERVICE PERFORMANCE	27
Financial Information:	
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE	28
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	29
CONSOLIDATED STATEMENT OF CASH FLOWS	30
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	31-37
INDEPENDENT AUDITOR'S REPORT	38-40

TENNIS NORTHERN REGION INC

BUSINESS PROFILE

NATURE OF BUSINESS	Services to Tennis
NZBN	9429042866077
INCORPORATED SOCIETY NO.	223159
BUSINESS ADDRESS	The Albany Tennis Park Albany, Auckland
POSTAL ADDRESS	PO Box 300141 Albany 0752 Auckland
AUDITOR	Crowe New Zealand Audit Partnership

Type of Entity

Tennis Northern Region Incorporated (“TNR”) is an incorporated society registered under the Incorporated Societies Act 2022.

Entity Purpose

The purpose of TNR is to administer, promote, develop, protect and, together with its Members, deliver the sport of Tennis mainly as an amateur sport for the recreation and entertainment of the general public in the Region.

Entity Structure and Governance

TNR is a Regional Tennis Organisation (RTO) affiliated to the sports national body, Tennis New Zealand. Based at the Albany Tennis Park, TNR comprises 26 directly affiliating tennis clubs.

TNR is governed by the Tennis Northern Board, comprising 4 elected members and 4 appointed members.

Sources of Cash and Resources

TNR primarily delivers tennis programs, competitions and tournaments for players and clubs located in the North Shore 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

TNR 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 2025

Our Purpose: To Make Tennis Accessible.

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

Our Vision: More People Playing More Tennis More Often.

Our Medium to Long Term Objectives are:

Play and Participation - Enable our community to have more people playing tennis, more often.

Club Support - Our Clubs will have the tools and support to ensure they have effective leadership to succeed.

Game Development - Enable players and coaches to maximise their potential.

Future Proof - To ensure our governance, finance and culture are best practice and perfectly placed to support TNR into the future.

Facilities - Regional facilities are fit for purpose and future-proofed.

Key Activities

Provided the opportunity for the member clubs to participate in the Love Tennis Campaign: Current Year: 23
Last Year: 23

Club membership increase of 10% in the 26 TNR clubs from 6,122 (2023.24) to 6,739 (2024.25), with 2 clubs joining the Tennis Northern Region from Northland this year.

Adopted a new Constitution and re-registered under the new Incorporated Societies Act 2022.

Work closely with Badminton North Harbour, Harbour Basketball and the Harbour Sports Hub Trust (formerly the Tennis Charitable Trust) to progress the Albany Tennis Park redevelopment project, with assistance from the Upper Harbour Local Board and Auckland Council. Successful grant applications have allowed the Building Consent application to begin.

The new clubhouse build at the Forrest Hill Tennis Centre is almost complete, with a new, modern facility to be available for the new interclub season.



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2025

	Note	2025	2024
Revenue		\$	\$
Club Fees	2	326,135	309,002
Operational Grants	3	73,605	103,910
Capital Grants	3	276,000	465,174
Revenue from Commercial Activities	4	1,436,243	1,430,368
Interest		49,587	54,236
Other Revenue	5	46,692	1,129,045
Total Revenue		2,208,262	3,491,735
Expenses			
Affiliation Fees - Tennis NZ	2	(84,231)	(81,383)
Administration Expenses	6	(170,179)	(175,143)
Employee Remuneration and other expenses		(489,819)	(469,407)
Expenses related to Commercial Activities	7	(915,484)	(956,195)
Interest expense	8	(30)	(7,330)
Depreciation	12	(351,645)	(300,927)
Total expenses		(2,011,388)	(1,990,385)
Net Surplus / (Deficit)		196,874	1,501,350

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



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE 2025

	Note	2025	2024
Equity		\$	\$
Accumulated Funds	21	5,351,368	5,154,494
Total equity		5,351,368	5,154,494
Assets			
Current assets			
Cash and Short-term Deposits	9	886,230	1,301,534
Trade and other receivables	10	166,006	101,693
Inventories	11	1,320	3,177
Total current assets		1,053,556	1,406,404
Non-current assets			
Property, plant and equipment	12	4,731,911	3,983,247
Total non-current assets		4,731,911	3,983,247
Total assets		5,785,467	5,389,651
Liabilities			
Current liabilities			
Trade and other payables	13	308,662	184,050
Income received in advance	14	125,437	51,107
Total current liabilities		434,099	235,157
Total liabilities		434,099	235,157
Net assets		5,351,368	5,154,494

For and on behalf of the Board

Board Member

Date: 18th August 2025

Board Member

Date: 18th August 2025

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



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30TH JUNE 2025

	2025	2024
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Donations, Fundraising and other similar receipts	413,970	380,000
Fees, subscriptions and other receipts from members	353,040	290,878
Receipts from providing goods or services	1,473,900	2,557,756
Interest, dividends and other investment receipts	45,825	54,236
GST Received	292,278	460,532
Cash was applied to:		
Employee remuneration and related payments	(490,334)	(455,839)
Payments related to commercial activities	(1,191,788)	(1,234,790)
GST Paid	(332,227)	(456,894)
Net Cash Flows from Operating Activities	564,664	1,595,879
Cash flows from Other Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	(979,968)	(1,181,201)
Net Cash flows from Other Activities	(979,968)	(1,181,201)
Net Increase / (Decrease) in cash	(415,304)	414,678
Opening Cash and Cash Equivalents	1,301,534	886,856
Closing Cash and Cash Equivalents	886,230	1,301,534
This is represented by:		
Cash and Short-term Deposits	886,230	1,301,534

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 2025

1. STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

TNR is an incorporated society registered under the Incorporated Societies Act 2022.

The financial statements for the year ended 30 June 2025 comprise the consolidated financial statements of TNR and its wholly owned subsidiary the Harbour Sports Hub Trust. The balance date of the Harbour Sports Hub Trust is 30th June and its principle activity is the management of tennis facilities used by TNR.

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

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

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for 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.

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.



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

Significant Accounting Policies (continued)

(b) PROPERTY, PLANT AND EQUIPMENT (continued)

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

TNR 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 TNR are acknowledged elsewhere in the annual report.

TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

(h) REVENUE

Affiliation fees

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

Grants and Sponsorships

For a significant grant, donation, bequest or pledge with a documented expectation over its use, the funding may be recognised as revenue over time as the expectation is satisfied.

Coaching and Court Hire

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

(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.



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

	2025	2024
2. AFFILIATION FEES	\$	\$
Club Fee	326,135	309,002
Less: Paid to Tennis New Zealand	(84,231)	(81,383)
	241,904	227,619
3. GRANTS AND DONATIONS RECEIVED		
Operating expenditure grants	\$	\$
Auckland Council – operational grant	-	30,000
Grassroots	56,105	53,910
Lion Foundation	7,500	10,000
NZ Community Trust	10,000	10,000
	73,605	103,910
Capital expenditure grants		
Auckland Council - Facilities Project	161,470	121,750
Upper Harbour Local Board - Facilities Project	79,530	-
Four Winds Foundation	20,000	50,000
Grassroots Trust	-	263,424
Lion Foundation	-	10,000
NZ Community Trust	15,000	20,000
	276,000	465,174
	349,605	569,084
4. REVENUE FROM COMMERCIAL ACTIVITIES	\$	\$
Coaching	598,163	626,066
Tournaments and Events	149,853	176,275
Court Hire	385,526	297,185
Rental and Room Hire	248,453	269,944
Sponsorship	54,248	60,898
	1,436,243	1,430,368
5. OTHER REVENUE	\$	\$
ATP development income	-	44,667
Insurance monies	36,870	1,073,764
Sundry income	9,822	10,614
	46,692	1,129,045
6. ADMINISTRATION EXPENSES	\$	\$
Audit fees	13,725	12,600
Other expenses	87,100	92,498
Albany Tennis Park Development Project	-	70,045
Legal Fees	61,414	-
Loss on disposal of fixed assets	7,940	-
	170,179	175,143

TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

	2025	2024
7. EXPENSES RELATED TO COMMERCIAL ACTIVITIES	\$	\$
Operating expenses - Albany Tennis Park	(354,850)	(333,808)
Operating expenses - Forrest Hill Tennis Centre	(87,137)	(115,884)
Coaching	(366,464)	(385,008)
Tournaments and Events	(107,033)	(121,495)
	(915,484)	(956,195)
8. INTEREST EXPENSE	\$	\$
Hunter Premium Finance - Insurance Instalments	-	7,330
Other interest	30	-
	30	7,330
9. CASH AND CASH EQUIVALENTS	\$	\$
ASB HSH Cheque Account	72,236	11,851
ASB HSH Business Saver Account	4,142	4,060
ASB TNR Current Account	59,800	44,250
ASB TNR Savings Plus Account	207,498	2,418
ASB TNR Business Saver Account	77,160	170,356
Petty Cash	82	26
Term Deposit No. 83	235,018	221,594
Term Deposit No. 84	230,294	216,979
Term Deposit No. 86	-	630,000
	886,230	1,301,534
10. TRADE AND OTHER RECEIVABLES	\$	\$
Trade receivables	97,859	101,693
GST	57,628	-
Prepayments	10,519	-
	166,006	101,693
11. INVENTORIES	\$	\$
Ball inventory	1,320	3,177
	1,320	3,177

TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

12. PROPERTY, PLANT AND EQUIPMENT	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
30 JUNE 2025	\$	\$		\$	\$
Land development	299,565	-	-	11,095	288,470
Buildings and improvements	3,122,224	1,023,239	4,277	243,854	3,897,332
Court areas and lighting	501,965	55,352	-	71,782	485,535
Furniture and fittings	59,493	32,267	4,054	24,914	60,574
	3,983,247	1,110,858	8,331	351,645	4,731,911
	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
30 JUNE 2024	\$	\$		\$	\$
Land development	310,660	-	-	11,095	299,565
Buildings and improvements	2,348,712	981,208	-	207,696	3,122,224
Court areas & outdoor lighting	335,957	222,684	-	56,676	501,965
Furniture and fittings	60,789	24,164	-	25,460	59,493
	3,056,118	1,228,056	-	300,927	3,983,247

	2025	2024
13. TRADE AND OTHER PAYABLES	\$	\$
Trade payables	264,941	140,851
Other trade payables	788	6,603
Leave pay provision	42,933	36,596
	308,662	184,050

14. GRANTS AND INCOME RECEIVED IN ADVANCE	\$	\$
Academy coaching fees	7,988	3,585
Hot shots coaching fees	23,360	25,990
Ladies league	6,304	4,887
Holiday program coaching fees	14,447	9,626
Adult coaching fees	2,409	1,590
Entry Fees	6,564	5,429
Operational grants - Grassroots salary grant	3,895	-
Capital grants - Upper Harbour Local Board facilities project	60,470	-
	125,437	51,107



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

15. OPERATING LEASES

The HSHT leases land situated at 361 Oteha Valley Road, Albany from Auckland Council at \$1 per year.
The HSHT leases land situated at 47 Bond Crescent, Forrest Hill from Auckland Council at \$nil per year.

16. CAPITAL COMMITMENTS

TNR has entered into a contract with Blackwood Homes Ltd to build the new clubhouse at the Forrest Hill Tennis Centre. The total cost for the work is \$719,906 As at the 30th June 2025 \$621,739 of this contract has been completed. The balance of \$98,167 is a capital commitment at year end. (2024:\$4,223). TNR has a commitment at year end to pay their Insurance invoice of \$94,130.

17. CONTINGENCIES

There were no contingent liabilities as at 30 June 2025 (2024: 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 (2024: nil)

20. RELATED PARTY TRANSACTIONS

TNR was charged \$413 (2024: \$376) for the rental of the facilities by the HSHT for the year ended 30th June 2025.

21. CHANGES IN ACCUMULATED FUNDS

	2025	2024
	\$	\$
Opening Balance	5,154,494	3,653,144
Net surplus/(deficit) for the year	196,874	1,501,350
Closing Balance	5,351,368	5,154,494



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TENNIS NORTHERN REGION INCORPORATED

Opinion

We have audited the consolidated performance report of Tennis Northern Region Incorporated (the "Society") and its controlled entity (the "Trust") which comprise the consolidated financial statements on pages 5 to 12, the consolidated statement of service performance on page 4 and the business profile on page 3. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2025, and the consolidated statement of financial performance and consolidated statement of cash flows for the year ended, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying consolidated performance report presents fairly, in all material respects:

- the business profile as at 30 June 2025;
- the consolidated financial position of the Society as at 30 June 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended; and
- the statement of service performance of the Society for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Society's measurement bases or evaluation methods

in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the business profile and statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those 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 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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.
Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.
© 2025 Findex (Aust) Pty Ltd

Board's Responsibilities for the Consolidated Performance Report

The Board is responsible on behalf of the Society for:

- (a) the preparation and fair presentation of the business profile and consolidated financial statements in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities issued by the New Zealand Accounting Standards Board;
- (b) the selection of elements/aspects of service performance measures and/or descriptions and measurement bases or evaluation methods that present consolidated service performance information that is appropriate and meaningful in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities;
- (c) the preparation and fair presentation of consolidated service performance information in accordance with the Society's measurement bases or evaluation methods, in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities;
- (d) the overall presentation, structure and content of the consolidated service performance information in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities; and
- (e) such internal control as the Board determine is necessary to enable the preparation of the consolidated financial statements and statement of service performance that are 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 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 NZ AS 1 (Revised) 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 NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

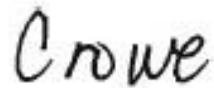
- Identify and assess the risks of material misstatement of the consolidated performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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 of the consolidated performance report 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.
- Obtain an understanding of the process applied by the Society to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.

- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Society's consolidated service performance in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Society 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 represents the underlying transactions, events and elements/aspects of service performance in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information and service performance information of the entities or business units within the as a basis for forming an opinion on the consolidated performance report. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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 Society's members, as a body. Our audit has been undertaken so that we might state to the Society's members 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 Society's members 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 18th day of August 2025

THE HARBOUR SPORTS HUB TRUST

PERFORMANCE REPORT
FOR THE YEAR ENDED 30TH JUNE 2025

THE HARBOUR SPORTS HUB TRUST
PERFORMANCE REPORT FOR THE YEAR ENDED 30TH JUNE 2025

CONTENTS

	PAGE
Non-Financial Information:	
TRUST PROFILE	44
STATEMENT OF SERVICE PERFORMANCE	45
Financial Information:	
STATEMENT OF FINANCIAL PERFORMANCE	46
STATEMENT OF FINANCIAL POSITION	47
STATEMENT OF CASH FLOWS	48
NOTES TO THE FINANCIAL STATEMENTS	49-52
INDEPENDENT AUDITORS REPORT	53-55

THE HARBOUR SPORTS HUB TRUST
TRUST PROFILE

The Tennis Charitable Trust changed its name to the Harbour Sports Hub Trust on the 28th November 2024.

NATURE OF BUSINESS	Rental of Premises and Charitable Purposes
NZBN	9429042941750
CHARITIES SERVICES REGISRATION NUMBER	CC24958
POSTAL ADDRESS	PO Box 300141 Albany 0752 Auckland
IRD NUMBER	071-071-146
THE TENNIS CHARITABLE TRUST	26 June 1996
TRUSTEES	T Jackson W McNeely R Morrison G Cox T Bartlett
AUDITOR	Crowe New Zealand Audit Partnership

Type of Entity
The Harbour Sports Hub Trust (HSHT) 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 and Governance
The HSHT is a wholly owned subsidiary of the Tennis Northern Region Incorporated. The HSHT is governed by its 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 HSHT 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 Shore to Northland Region.

Volunteers
The HSHT relies on gifts of volunteer time and expertise to complete work in the essential roles of governance (Trustees).



THE HARBOUR SPORTS HUB TRUST
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2025

Our Purpose: To Make Tennis Accessible.
Our Mission: To Lead and Strengthen Tennis for the Northern Region Communities.
Our Vision: More People Playing More Tennis More Often.
Our Medium to Long Term Objectives are:

Future Proof - To ensure our governance, finance and culture are best practice and perfectly placed to support us into the future.

Facilities - Regional facilities are fit for purpose and future-proofed.

Key Activities
Work closely with Badminton North Harbour, Harbour Basketball and the Harbour Sports Hub Trust (formerly the Tennis Charitable Trust) to progress the Albany Tennis Park redevelopment project, with assistance from the Upper Harbour Local Board and Auckland Council. Successful grant applications have allowed the Building Consent application to begin.

	2025	2024
	\$	\$
Capital Grants received	276,000	465,174

The new clubhouse build at the Forrest Hill Tennis Centre is almost complete, with a new, modern facility to be available for the new interclub season.



THE HARBOUR SPORTS HUB TRUST
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2025

	Note	2025	2024
		\$	\$
Revenue			
Rent Received		413	376
Interest Received		82	48
Other Income		-	15,630
Operational Grants	2	-	2,251
Capital Grants	2	276,000	465,174
Total Revenue		276,495	483,479
Expenses			
Bank Fees and Charges		(40)	(36)
Accounting		(458)	(376)
Depreciation		(213,370)	(197,047)
General Expense		-	(74)
Total expenses		(213,868)	(197,533)
Net Surplus For The Year		62,627	285,946

THE HARBOUR SPORTS HUB TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2025

	Note	2025	2024
		\$	\$
Trust Equity			
Accumulated Funds	12	2,941,463	2,878,836
Total equity		2,941,463	2,878,836
Assets			
Current Assets			
Cash and cash equivalents	3	76,378	15,911
Trade and other receivables - GST		18,131	-
Total current assets		94,509	15,911
Non Current Assets			
Property, Plant and Equipment	4	3,046,429	2,862,925
Total Non Current Assets		3,046,429	2,862,925
Total Assets		3,140,938	2,878,836
Liabilities			
Current liabilities			
Accounts Payable		139,005	-
Income received in advance	5	60,470	-
Total current liabilities		199,475	-
Total liabilities		199,475	-
Net assets		2,941,463	2,878,836

For and on behalf of the Trust

Trustee

Date: 18th August 2025

Trustee

Date: 18th August 2025



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



THE HARBOUR SPORTS HUB TRUST
STATEMENT OF CASH FLOWS
AS AT 30TH JUNE 2025

	2025	2024
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Donations, Fundraising and other similar receipts	336,470	283,945
Interest, dividends and other investment receipts	82	48
Cash was applied to:		
Payments to suppliers and employees	(85)	(4,214)
Net Cash Flows from Operating Activities	336,467	279,779
Cash was applied to:		
Payments to acquire property, plant and equipment	(276,000)	(482,423)
Net Cash flows from Other Activities	(276,000)	(482,423)
Net (Decrease) / Increase in cash	60,467	(202,644)
Opening Cash and Cash Equivalents	15,911	218,555
Closing Cash and Cash Equivalents	76,378	15,911
This is represented by:		
Bank Accounts and Cash	76,378	15,911

THE HARBOUR SPORTS HUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

1. Summary of Significant Accounting Policies

The financial statements presented here are for the entity the Harbour Sports Hub Trust (HSHT).

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

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for 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.

Depreciation is calculated on straight line 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 HARBOUR SPORTS HUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

(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.

(d) GOODS & SERVICES TAX (GST)

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

(e) INCOME TAX

The HSHT is wholly exempt from Income Tax as it has charitable status and is registered with the Charities Commission.

(f) REVENUE

Grants

For a significant grant with a documented expectation over its use, the funding may be recognised as revenue over time as the expectation is satisfied.

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	2025	2024
<i>Operating expenditure grants</i>	\$	\$
Tennis Northern Region - Facilities Project	-	2,251
	-	2,251
<i>Capital expenditure grants</i>		
Auckland Council - Facilities Project	161,470	121,750
Upper Harbour Local Board - Facilities Project	79,530	-
Four Winds Foundation	20,000	50,000
Grassroots Trust	-	263,424
Lion Foundation	-	10,000
NZ Community Trust	15,000	20,000
	276,000	465,174
	276,000	467,425

THE HARBOUR SPORTS HUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

3. CASH AND CASH EQUIVALENTS	2025	2024
	\$	\$
ASB HSHT Cheque Account	72,236	11,851
ASB HSHT Business Saver Account	4,142	4,060
	76,378	15,911

4. PROPERTY, PLANT & EQUIPMENT	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
30 JUNE 2025	\$	\$		\$	\$
Land development	299,565	-	-	11,095	288,470
Buildings and improvements	2,352,271	361,874	-	155,886	2,558,259
Court areas and lighting	211,089	35,000	-	46,389	199,700
Furniture and fittings	-	-	-	-	-
	2,862,925	396,874	-	213,370	3,046,429

4. PROPERTY, PLANT & EQUIPMENT	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
30 JUNE 2024	\$	\$		\$	\$
Land development	310,660	-	-	11,095	299,565
Buildings and improvements	2,010,874	480,730	-	139,333	2,352,271
Court areas and lighting	257,709	-	-	46,620	211,089
Furniture and fittings	-	-	-	-	-
	2,579,243	480,730	-	197,048	2,862,925



THE HARBOUR SPORTS HUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

5. GRANTS AND INCOME RECEIVED IN ADVANCE	2025	2024
	\$	\$
Capital grants - Upper Harbour Local Board facilities project	60,470	-
	60,470	-

6. OPERATING LEASES

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

7. CAPITAL COMMITMENTS

There were no capital commitments as at 30 June 2025. (2024:\$nil).

8. CONTINGENCIES

There were no contingent liabilities as at 30 June 2025 (2024:nil).

9. SUBSEQUENT EVENTS

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

10. CHANGES IN ACCOUNTING POLICY

There have been no changes in accounting policies during the financial year (2024: nil).

11. RELATED PARTY TRANSACTIONS

The HSHT charged \$413 (2024: \$376) for the rental of facilities to Tennis Northern Region Inc for the year ended 30th June 2025.

12. ACCUMULATED FUNDS

	2025	2024
	\$	\$
Opening Balance	2,878,836	2,592,890
Net surplus/(deficit) for the year	62,627	285,946
Closing Balance	2,941,463	2,878,836



Crowe New Zealand Audit Partnership

Level 17, 88 Shortland Street
Auckland 1010
C/- Crowe Mail Centre
Private Bag 90106
Invercargill 9840
New Zealand

Main +64 9 303 4586
Fax +64 9 309 1198
www.crowe.nz

INDEPENDENT AUDITOR’S REPORT

TO THE MEMBERS OF TENNIS NORTHERN REGION INCORPORATED

Opinion

We have audited the consolidated performance report of Tennis Northern Region Incorporated (the “Society”) and its controlled entity (the “Trust”) which comprise the consolidated financial statements on pages 5 to 12, the consolidated statement of service performance on page 4 and the business profile on page 3. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2025, and the consolidated statement of financial performance and consolidated statement of cash flows for the year ended, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying consolidated performance report presents fairly, in all material respects:

- the business profile as at 30 June 2025;
- the consolidated financial position of the Society as at 30 June 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended; and
- the statement of service performance of the Society for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Society’s measurement bases or evaluation methods

in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the business profile and statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those 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 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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



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.
Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.
© 2025 Findex (Aust) Pty Ltd

Board's Responsibilities for the Consolidated Performance Report

The Board is responsible on behalf of the Society for:

- (a) the preparation and fair presentation of the business profile and consolidated financial statements in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities issued by the New Zealand Accounting Standards Board;
- (b) the selection of elements/aspects of service performance measures and/or descriptions and measurement bases or evaluation methods that present consolidated service performance information that is appropriate and meaningful in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities;
- (c) the preparation and fair presentation of consolidated service performance information in accordance with the Society's measurement bases or evaluation methods, in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities;
- (d) the overall presentation, structure and content of the consolidated service performance information in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities; and
- (e) such internal control as the Board determine is necessary to enable the preparation of the consolidated financial statements and statement of service performance that are 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 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 NZ AS 1 (Revised) 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 NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

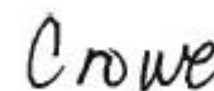
- Identify and assess the risks of material misstatement of the consolidated performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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 of the consolidated performance report 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.
- Obtain an understanding of the process applied by the Society to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.

- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Society's consolidated service performance in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Society 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 represents the underlying transactions, events and elements/aspects of service performance in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information and service performance information of the entities or business units within the as a basis for forming an opinion on the consolidated performance report. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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 Society's members, as a body. Our audit has been undertaken so that we might state to the Society's members 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 Society's members 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 18th day of August 2025

