



Tennis Northern Region
Annual Report

2026

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Key Staff & Personnel

Life Members

R. Mahon, N. Hollis (d), R. Morrison (MNZM) (d), L. Nunnerley (d), P. O'Rourke, G. Simpson (d), M. Slater, D. Morrison (MNZM), L. Medland, R. Bauer, K. Woolcott, R. Parkinson, S. Newton and T. Jackson

Tennis Northern Region Board

T. Bartlett (Chair), G. Cox (Deputy Chair), J. Ironside, W. McNeely, A. Blom, C. Bartlett, H. Sima, D. Kim.

Coaching Team:

Academy Director

Jeff Simpson.

Academy Coaches and Assistants

Briar Preston, Chan Min, Chris Canady, Hyeok Min, Jack Stewart-Becroft, Michail Hobbs, Tim Ng.

Resident Coaches and Assistants

Adam Pejicic, Adrian Pejicic, Clara Sima, Dana Hiri, Dylan Zhang, Eason Tian, Emile Deveraux-Kelly, Isabella Pejicic, Jamie King, Joel Doherty, John Pang, Julia Davey, Kory Maire, Lihan Sun, Lucy Martin, Marcus Meng, Nina Koukine, Oliver Close, Robbie King, Roger Lin, Tristan Deveraux-Kelly, Zhanna Gonzur, Zoe Deveraux-Kelly.

Office Staff:

CEO

Chris Casey

Finance and Office Manager

Helen Dixey

Interclub and Competitions

Sarah Croft

Reception / Program bookings

Harry Taylor

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:

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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.

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.

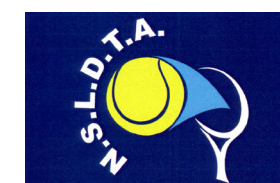
GAME DEVELOPMENT

Enable players and coaches to maximise their potential.

FACILITIES

Regional facilities are fit for purpose and future-proofed.

Our Sponsors & Supporters



CEO Report 2026

Chris Casey

To celebrate my 8th anniversary as initially General Manager and then CEO I would like to provide an overview of what the staff and I have achieved in this time.

Together we have successfully delivered on every strategic objective set out.

When I commenced in my role, Tennis Northern had debt exceeding \$200,000. Today, the organisation has cash reserves of just under \$1 million. This has been achieved through careful financial management in the first instance with third party funding to provide some financial stability. The next stage was securing external funding, controlling unnecessary expenditure and, most importantly, developing multiple sustainable revenue streams.

Those initiatives included working with Tennis New Zealand to build offices for them. This was a bigger challenge than anticipated due to having to work when COVID raised its ugly head. By having TNZ here it allowed them access to our courts which provided us with added revenue but more importantly we built a very strong business relationship due to the close proximity of the two entities.

The other goal was to significantly increase indoor court utilisation, expanding into commercial court hire, with a variety of sports and activities. To date these have included:

- The National Cross Fit Games
- National Pickle Ball Tournaments
- NZ Football Coaching sessions
- Chinese Festival
- North Shore Radio Controlled Racing Car events
- Manu Pacifica Rugby training
- Tuatara Baseball
- Samoan National Netball Team training centre
- Turbo Touch Rugby

Virtually any activity that needed a large indoor facility we would look to accommodate. With our existing tenants, The Brazilian Café and Bar, Tennis NZ, A1 Gym we then set about securing new long-term tenants who now include:

- Replay Physiotherapy Clinic
- Pacific Padel
- Football Fix
- Sri Lanken Church.

Added to this we purchased the Albany Pickle Ball business which operates Thursday evening, Friday morning and Sunday evening where we regularly have over 200 participants across the three sessions.

From a facilities perspective, Tennis Northern now has a new clubhouse at Forrest Hill due to the floods of 2023. After much negotiation with the insurance company, we were allowed to use the excess money to add three additional courts astro courts and fit them with LED lighting. Due to a generous donation from the winding up of the Pascoe Cup all but four courts have been resurfaced over the past three years, with every court now fitted with LED lighting. We have landscaped around the new club house, replaced parts of the fence and put in gardens that now see our Forrest Hill Centre looking incredibly smart.

At the Albany Tennis Centre, all but four courts have been resurfaced, every indoor and outdoor court now has LED lighting. This includes the remaining outdoor hard court which boasts the tweener lights which are the way of the future for court lighting.

Once again, we have made improvements such as raised pathways that are now above the flood levels. Black bark has been laid, and the gardens have been redeveloped to improve presentation, and the overall standard of maintenance has been significantly improved.

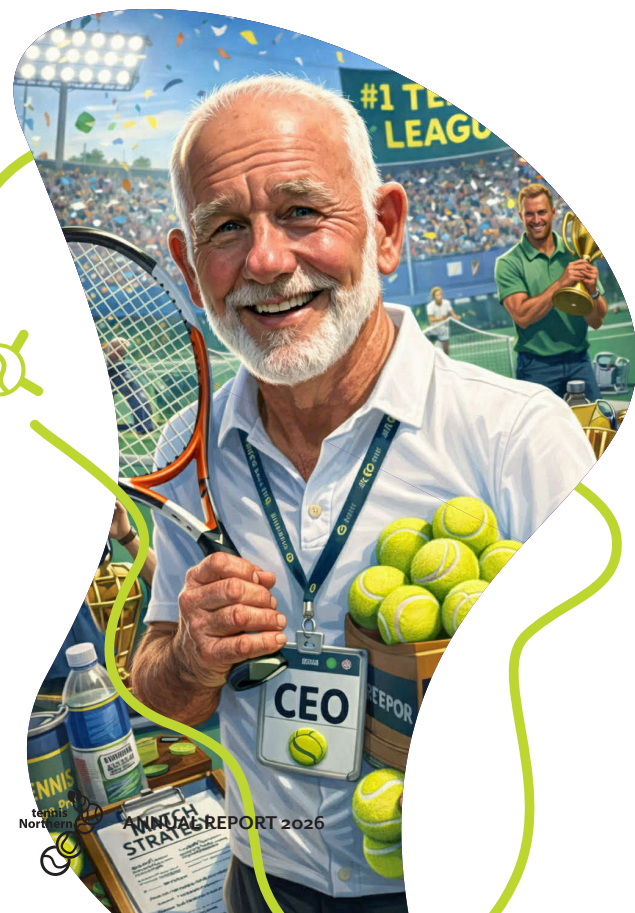
Eight years ago, overall club membership was in decline, and we had just over 4,000 members across 24 clubs. Today we now have 6,200 members across 26 clubs. This growth has come about with the Love Tennis Campaign but most importantly because you the clubs are providing a welcoming environment into which the new members are able to enjoy.

The past year saw Tennis Northern as one of the of the first regions to successfully complete the transition of all affiliated clubs under the new Incorporated Societies Act.

We were also fortunate to host an event at Forrest Hill with Gael Monfils on court with a number of our junior players.

Finally, we are well underway with the extension to the Albany Sports Park. We have obtained Resource Consent, have nearly got Building Consent and have had a commitment from Auckland Council to provide 10 million dollars towards the build.

I would like to make a special thanks to the staff of Tennis Northern who for reasons beyond our control were one person down for the first six months of the year. Everyone chipped in and helped to ensure we ran effectively and there was no disruption or drop in standards.



Board Chair Report 2026

Tash Bartlett, Board Chair

The past year has reinforced that community sport is operating in an environment of constant change. Participation patterns continue to evolve as more people seek flexible and casual opportunities to be active. Clubs are navigating increasing pressures around volunteer capacity, facility sustainability, access to funding and the growing competition for people's time. Alongside this, the introduction of the Incorporated Societies Act 2022 has required significant governance change across our sector.

These challenges are not unique to tennis, but they do reinforce the importance of strong governance, collaboration and a willingness to adapt. As we look towards refreshing our strategic plan in 2027, the Board will be focused on ensuring Tennis Northern continues to evolve while remaining true to our purpose of enabling **"more people to play tennis more often"**.

None of this would be possible without the commitment of our affiliated clubs and the volunteers who form the backbone of our sport. I particularly acknowledge the tremendous work undertaken across the region to successfully re-register every affiliated club under the Incorporated Societies Act. This was a significant achievement requiring considerable time and commitment.

This year also marked important progress in several strategic priorities. It has been wonderful to see the new clubhouse at Forrest Hill Tennis Centre become fully operational and already serving as a vibrant hub for players and the local community. We have continued to strengthen Tennis Northern's financial position through disciplined stewardship and a broader mix of revenue streams, while the continued growth of pickleball and the introduction of padel demonstrate the opportunities that exist to broaden participation and maximise the value of our facilities.

Perhaps the most exciting opportunity before us is the proposed multi-sport complex at Albany Sports Park. Together with Harbour Basketball and Badminton North Harbour, we continue to progress a once-in-a-generation project that will leave a lasting legacy for community sport in Auckland. Auckland Council's commitment of \$10 million towards the \$25 million development represents an important milestone, and we remain committed to working alongside our partners to bring this vision to life.

As these exciting opportunities develop, our focus remains firmly on supporting our clubs to thrive in a changing environment. Strong clubs create strong communities, and Tennis Northern will continue to advocate for our sport, build sustainable partnerships and invest in initiatives that strengthen the game across the region.

On behalf of the Board, I extend my sincere thanks to the Tennis Northern staff, fellow Board members, Tennis New Zealand, Auckland Council, Upper Harbour Local Board, sponsors, grant funders and the many volunteers whose dedication makes tennis possible every day. I would also like to acknowledge Glenn Cox, who retires from the Board after eight years of outstanding service. Glenn's thoughtful leadership, governance expertise and unwavering commitment to tennis have made a lasting contribution to our organisation. In particular, his leadership and advocacy for the Albany Sports Park development have helped shape what promises to be a transformational project for our sporting community. We thank Glenn for his outstanding service and wish him every success in continuing to champion this important initiative.

While the environment around us continues to evolve, I am confident Tennis Northern is well positioned for the future. By remaining collaborative, adaptable and focused on the needs of our clubs and communities, we will continue building a strong and sustainable future for tennis across our region.

Tash Bartlett
Board Chair

Harbour Sports Hub Trust Report

Tom Jackson – Chair

The Harbour Sports Hub Trust (HSHT) was constituted on 25 June 1996.

The current trustees are Tom Jackson (Chair), Tash Bartlett and Wendy McNeely who both serve on the Tennis Northern board, Glenn Cox, CEO of Badminton North Harbour and James Blackwell who serves on the Harbour Basketball Association board. James replaced Ross Morrison who died in the past year.

A new trust deed was signed by the trustees during the year and lodged with Charities Services. The new trust deed reflects the partnership entered into by Tennis Northern, Badminton North Harbour and Harbour Basketball to develop the Albany Tennis Park (ATP) into a "true" multisport facility.

Currently the HSHT holds the lease with Auckland Council for the ATP and the Forrest Hill Tennis Centre. Tennis Northern has asked the council to transfer the Forrest Hill lease from the HSHT to Tennis Northern.

Last year's report said that resource consent had been obtained for the new development at the ATP and that a building consent application to council was being worked on. The application has been lodged with council and approval is awaited.

The three sporting bodies were extremely pleased to be advised by council that \$10million had been granted to the development project from the council's infrastructure fund. Whilst this is a great milestone it is only the beginning as the project has been costed

at \$25.3million. This means \$15.3million has to be raised. The funding strategy has been designed to appeal to public agencies, community funders, charitable trusts, gaming trusts, corporate sponsors and philanthropic supporters. Raising the \$15.3million will not be an easy task but the three sporting bodies are prepared to put the work in to make it happen.

The aim of the development is to provide a high quality, safe and inclusive environment for community sports enthusiasts of all ages and skill levels.

The objective is 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 tennis, badminton, basketball and pickleball both recreationally and competitively.
- Develop partnerships with schools, clubs and organisations to offer training programmes and leagues,
- Attain a steady customer base and achieve profitability in the first year of operation.
- Expand the centre's offerings and services to meet the evolving needs of customers.

Club Affiliation

Club Affiliation	2022	2023	2024	2025	2026	2026-25
Beach Haven	220	292	255	318	297	-21
Becroft	96	138	145	162	133	-29
Belmont	374	466	469	486	475	-11
Birkenhead	81	72	94	120	123	3
Browns Bay	222	276	337	404	429	25
Campbells Bay	374	460	465	405	389	-16
Castor Bay	59	112	93	130	115	-15
Dairy Flat	56	85	82	103	115	12
Glenfield	92	91	99	282	218	-64
Greenhithe	85	95	121	94	124	30
Helensville	92	52	50	32	21	-11
Lake Pupuke	111	155	174	204	232	28
Mahurangi East	-	-	-	122	106	-16
Mairangi Bay	392	502	609	648	654	6
Marlborough Park	50	76	116	106	95	-11
Matakana	-	-	-	42	53	11
Milford	560	605	639	572	550	-22
Ngataranga	321	253	343	340	297	-43
Northcote	460	432	430	412	402	-10
Orewa	127	214	198	196	210	14
Silverdale	264	301	251	150	75	-75
Takapuna	141	172	187	184	190	6
Torbay	86	193	254	241	257	16
Waimauku	126	189	122	136	131	-5
Warkworth	106	115	131	234	191	-43
Whangaparaoa	312	409	458	486	404	-82
Total	4,807	5,755	6,122	6,609	6,286	-323

Senior Affiliation	2022	2023	2024	2025	2026	2026-25
Beach Haven	151	185	146	188	175	-13
Becroft	76	98	119	114	105	-9
Belmont	225	263	254	283	279	-4
Birkenhead	69	60	72	86	87	1
Browns Bay	144	160	185	231	229	-2
Campbells Bay	237	248	290	293	270	-23
Castor Bay	35	57	43	54	51	-3
Dairy Flat	37	51	42	44	46	2
Glenfield	52	48	66	186	127	-59
Greenhithe	57	69	82	37	79	42
Helensville	35	38	39	23	14	-9
Lake Pupuke	98	127	142	158	165	7
Mahurangi East	-	-	-	99	90	-9
Mairangi Bay	245	275	308	319	334	15
Marlborough Park	22	24	48	61	74	13
Matakana	-	-	-	38	40	2
Milford	297	315	319	290	278	-12
Ngataranga	163	144	191	178	162	-16
Northcote	206	278	298	290	264	-26
Orewa	69	108	105	87	91	4
Silverdale	90	92	65	61	58	-3
Takapuna	107	109	123	117	118	1
Torbay	38	131	172	131	138	7
Waimauku	71	88	70	68	71	3
Warkworth	93	105	114	184	151	-33
Whangaparaoa	131	152	153	164	135	-29
Total	2,748	3,225	3,446	3,784	3,631	-153

Junior Affiliation	2022	2023	2024	2025	2026	2026-25
Beach Haven	69	107	109	130	122	-8
Becroft	20	40	26	48	28	-20
Belmont	149	203	215	203	196	-7
Birkenhead	12	12	22	34	36	2
Browns Bay	78	116	152	173	200	27
Campbells Bay	137	212	175	112	119	7
Castor Bay	24	55	50	76	64	-12
Dairy Flat	19	34	40	59	69	10
Glenfield	40	43	33	96	91	-5
Greenhithe	28	26	39	57	45	-12
Helensville	57	14	11	9	7	-2
Lake Pupuke	13	28	32	46	67	21
Mahurangi East	-	-	-	23	16	-7
Mairangi Bay	147	227	301	329	320	-9
Marlborough Park	28	52	68	45	21	-24
Matakana	-	-	-	4	13	9
Milford	263	290	320	282	272	-10
Ngataranga	158	109	152	162	135	-27
Northcote	254	154	132	122	138	16
Orewa	58	106	93	109	119	10
Silverdale	174	209	186	89	17	-72
Takapuna	34	63	64	67	72	5
Torbay	48	62	82	110	119	9
Waimauku	55	101	52	68	60	-8
Warkworth	13	10	17	50	40	-10
Whangaparaoa	181	257	305	322	269	-53
Total	2,059	2,530	2,676	2,825	2,655	-170

What we provide

Enabling play

We provide 27 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.

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.

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

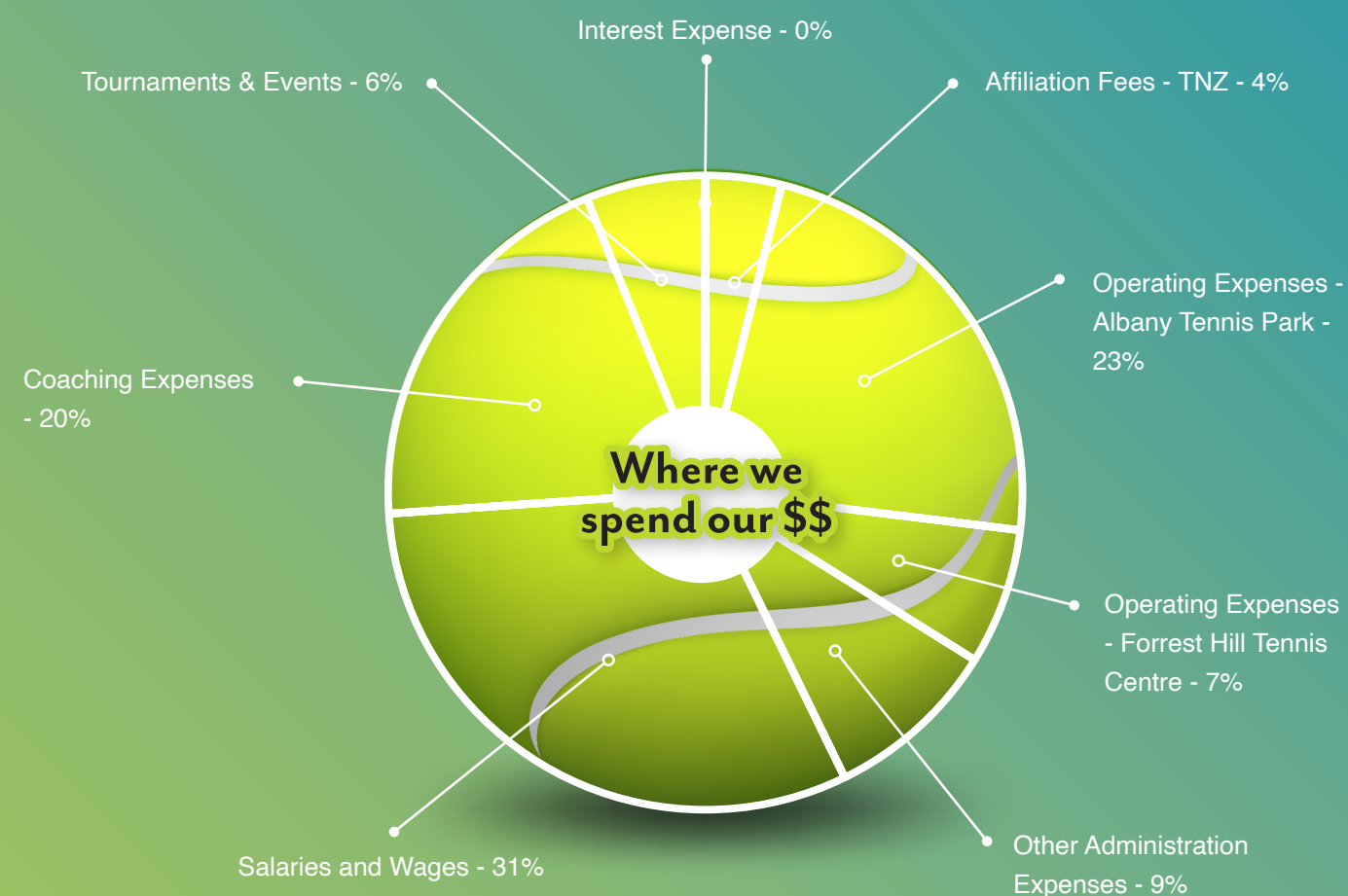
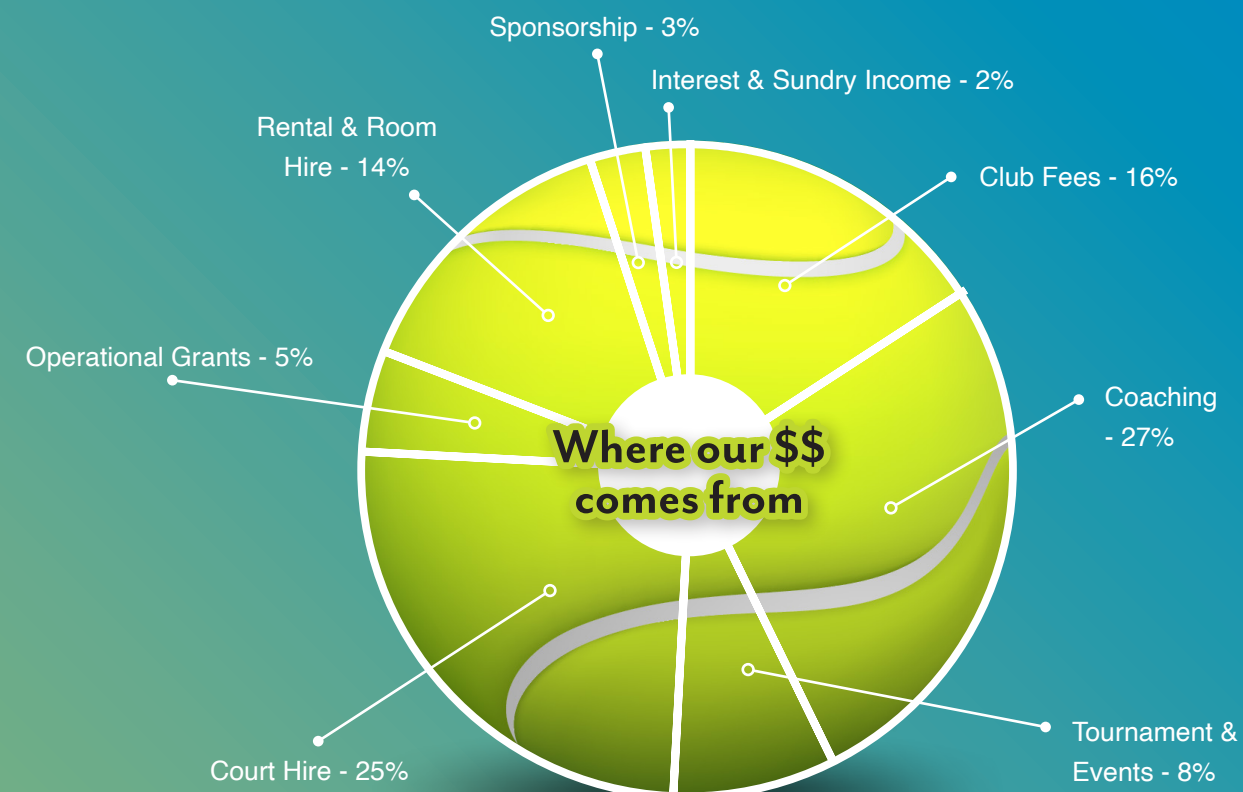
Our continued high performance at the National Junior Teams Event highlights the excellence of our junior players.

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 2025/26

This season was the official roll out of TNZ new MatchPoint system and the new ranking system, with the retirement of MatchHub. Clubs and players had to get their heads around new systems on entering teams as well as the introduction of the MatchPoint app which replaced the handbook and pen, which were trialed by Tennis Northern in the winter season prior. Players were introduced to the new ranking system of the International Tennis Federation World Tennis Number, known as WTN. Tennis Northern also trialed a new format of competition with having 6 teams per grade (where entries allowed) and playing each team twice in the hopes of providing more competitive matches which resulted in more grades. We continued to trial the new Fab 4 competition that was introduced the previous year but again it attracted little interest.

Mens singles, Mens doubles and Mixed doubles team entries stayed the same as the previous season, but the womens singles competition had once again declined in entries, down 5 teams. Total team entries were 285, down 2 on last season. The singles only competitions, pre and post, continue to be popular with the men and still enough interest with the women to provide multiple grades.

Team Entries 2025/26		
	2025/26	2024/25
Mens singles	73 (11 grades)	73 (7 grades)
Womens singles	27 (4 grades)	32 (4 grades)
Mixed doubles	55 (8 grades)	55 (5 grades)
Mens doubles	65 (10 grades)	65 (6 grades)
Womens doubles	62 (10 grades)	62 (6 grades)
Fab 4 Mixed Doubles	6 teams	10 teams
Fab 4 Mens Doubles	2 teams	6 teams
Fab 4 Womens Dubs	4 teams	3 teams
	2025/26	2024/25
Mens singles only Pre Xmas	64	57
Mens singles only Post Xmas	52	85
Womens singles only Pre Xmas	17	20
Womens singles only Post Xmas	18	30

Interclub Winners 2025/26	
Premier Doubles	Beach Haven Bronx
Doubles 2	Becroft Ace Squadron
Doubles 3	Marlboro Park Mixed Mary
Doubles 4	Orewa MXD1
Doubles 5	Whangaparaoa Mixed 2
Doubles 6	Northcote MX4
Doubles 7	Northcote MX5
Doubles 8	Milford Marvels
Mens 1	Mairangi Bay Bailey's Boys
Mens 2	Greenhithe 1
Mens 3	Northcote MS2
Mens 4	Northcote MS3
Mens 5	Ngataringa Men's 1
Mens 6	Northcote MS4
Mens 7	Orewa MS2
Mens 8	Milford Masters
Mens 9	Becroft Tigers
Mens 10	Ngataringa Men's 2
Mens 11	Mairangi Bay Racqueteers
Womens 1	Mairangi Bay Over the net in the court
Womens 2	Mairangi Bay Kirsten's Ladies
Womens 3	Beach Haven Alex Forrest
Womens 4	Silverdale Waimauku Singles 1



Womens Doubles 1	Beach Haven Green Beach
Womens Doubles 2	Lake Pupuke Volleyers
Womens Doubles 3	Warkworth WD1
Womens Doubles 4	Mairangi Bay JJ's Dubs
Womens Doubles 5	Whangaparaoa Womens Doubles 2
Womens Doubles 6	Takapuna Women's Doubles 1
Womens Doubles 7	Northcote WD4
Womens Doubles 8	Mairangi Bay Angela's Dubs
Womens Doubles 9	Torbay Slice Girls
Womens Doubles 10	Northcote WD8

Mens Doubles 1	Mairangi Bay Sam's Dubs
Mens Doubles 2	Glenfield Racqueteers
Mens Doubles 3	Orewa MD1
Mens Doubles 4	Birkenhead Fanboys
Mens Doubles 5	Orewa MD2
Mens Doubles 6	Glenfield Exports
Mens Doubles 7	Milford Magic
Mens Doubles 8	Marlboro Park Mens D1
Mens Doubles 9	Northcote MD6
Mens Doubles 10	Takapuna Mens Doubles

Fab4 Mixed Doubles Pre-Christmas	Becroft United Nations
Fab4 Mixed Doubles Post-Christmas	Becroft United Nations
Fab4 Saturday Mens Doubles	comp cancelled no entries
Fab4 Saturday Womens Doubles Pre-Christmas	Campbells Bay Fab Foxes

JUNIOR INTERCLUB 2025/26

For the fourth season in a row, there was an increase in junior interclub teams by another 5, totalling 227 teams. This is the largest entry since the 2016/17 season. The biggest increase came with the boys 12-15 and the mixed 9-10 age group. With this being the second season of the new format of short sets for most grades, players and managers are now familiar with this and this format will continue. This season also saw the change over to Matchpoint and the WTN rankings. The ITF only issue a ranking once the player has turned 9, so a new understanding was needed by some parents.

WINTER INTERCLUB 2026

This season saw a drop in team entries by 10 from last year, to 87 teams. This was across all the doubles grades, mens, womens and mixed. However the singles only competitions still remain very popular resulting in multiple grades and competitive matches on the whole.

CHELSEA CUP 2026

The weather was on our side for competition this year with no rain delays. We received an additional mens entry from Belmont who have not had a team for over 12 years and this took entries back to 8. The women remained at 5 entries. The mens competition once again saw Campbells Bay in the finals, but this time their opposition was Silverdale. They put up a valiant fight on the night but couldn't knock previous winners Campbells Bay who won 5 out of the 6 matches. On the womens side, again saw Campbells Bay make it to the finals, this time against Mairangi Bay, who defeated Campbells Bay on the night in a very close battle, taking the win by 7 sets to 5 sets, with only 7 games in it.

Chelsea Cup Men	Campbells Bay Harcourts Cooper & Co Men
Chelsea Cup Women	Mairangi Bay

2026 TNR AWARDS EVENING

Every year our awards night is well supported and this year was no exception, with standing room only. With the new format for senior interclub having fewer teams in each grade, this resulted in more grades and therefore more winners. It was a jam packed evening with celebrating all of the winning teams. This year saw Tennis Northern align their awards with that of Tennis New Zealand resulting in more individual awards earned by our clubs fabulous volunteers.

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

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

Love Tennis Club Award: Greenhithe

Club Volunteer of the Year: Sue Bunch Beach Haven

Community Impact Award: Campbells Bay

Digital Engagement Award: Campbells Bay

Chelsea Cup Sportsmanship: Jedric Garcia

Coach of the Year: Jon Speed Whangaparaoa, Tina Tsai Greenhithe
Growth Membership Awards

Bronze: Browns Bay Racquet Club

Silver: Lake Pupuke Tennis Club

Gold: Greenhithe Tennis Club

Club of the Year: Greenhithe



Regional Tournaments

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

Our Tier 3 Spring Championships consisted of 201 players and 417 matches. The results were as follows:

10 & Under Boys Singles: Harvey Dapiere
10 & Under Boys Doubles: Siyuan Chen & Ziqi Dylan Lu
10 & Under Girls Singles: Chloe Shen
10 & Under Girls Doubles: Alice Li & Chloe Shen
12 & Under Boys Singles: Nicolas Leite
12 & Under Boys Doubles: Luke Bray & Charlie Herd
12 & Under Girls Singles: Cheryl Tong
12 & Under Girls Doubles: Alexandra Fleetwood & Cheryl Tong
14 & Under Boys Singles: Hunter Pang
14 & Under Boys Doubles: Hunter Pang & Ryann Wang
14 & Under Girls Singles: Catherine Yao
14 & Under Girls Doubles: Laura Ruegg & Nomsa Thebe
16 & Under Boys Singles: Lochie Williams
16 & Under Boys Doubles: Ridley Huang & Lochie Williams
16 & Under Girls Singles: Angelica Zhao

Our Tier 3 Summer Championships consisted of 83 players and 146 matches. The results were as follows:

10 & Under Boys Singles: Emin Alikperov
10 & Under Boys Doubles: Siyuan Chen & Ziqi Dylan Lu
10 & Under Girls Singles: Asia Luv
12 & Under Boys Singles: Benjamin Devine
12 & Under Boys Doubles: Justin Fan & Mitch Foote
12 & Under Girls Singles: Mia Yu
14 & Under Boys Singles: Ryann Wang
14 & Under Boys Doubles: Ryann Wang & Liam Yoon
14 & Under Girls Singles: Amy Shang
14 & Under Girls Doubles: Amy Shang & Mia Yu
16 & Under Girls Singles: Lucy Zhou

Our Tier 3 Autumn Championships consisted of 183 players and 381 matches. The results were as follows:

10 & Under Boys Singles: Oliver He
10 & Under Boys Doubles: Rui Yao & Oliver Zhu
10 & Under Girls Singles: Alice Li
12 & Under Boys Singles: Theo Feschiev
12 & Under Boys Doubles: Justin Fan & Ethan Zhang
12 & Under Girls Singles: Lisa Yozu
12 & Under Girls Doubles: Avery Hu & Yiting Wu
14 & Under Boys Singles: Max Horrocks
14 & Under Boys Doubles: Kayden Chong & Max Horrocks
14 & Under Girls Singles: Sara Shimotomai
14 & Under Girls Doubles: Alexandra Fleetwood & Amelia Fleetwood
16 & Under Boys Singles: Ridley Huang
16 & Under Boys Doubles: Vic Li & Dylan Zhang
16 & Under Girls Singles: Zoe Hines

Our Tier 2 Winter Championship consisted of 192 players and 431 matches. The results were as follows:

10 & Under Boys Singles: Oliver He
10 & Under Boys Doubles: Oliver He & Tony Xu
10 & Under Girls Singles: Olivia Chen
12 & Under Boys Singles: Yuhao Luo
12 & Under Boys Doubles: Morin Gioro & Lucas Li
12 & Under Girls Singles: Lisa Yozu
12 & Under Girls Doubles: Kathleen Malone & Lisa Yozu
14 & Under Boys Singles: Jack Yan
14 & Under Boys Doubles: Jack Yan & Jimmy Shang
14 & Under Girls Singles: Gloria Young
14 & Under Girls Doubles: Gloria Gibbons & Olivia Gibbons
16 & Under Boys Singles: Declan Tanhe
16 & Under Boys Doubles: Josh Crabb & Lucas Marchesi
16 & Under Girls Singles: Katie Yao
16 & Under Girls Doubles: Alexandra Fleetwood & Amelia Fleetwood

Junior Teams

National Junior Events for 2025-2026

Kiwi Indoors

12's Boy's

Singles:
Peter Wang – 3rd
Domenic Wong – 4th

12's Girl's

Singles:
Nicole Rossi – 7th

14's Boy's

Singles:
Neve Upston – Winner
Hunter Pang – Finalist
Sam James – 4th
Doubles:
Neve Upston - Finalist

14's Girl's

Singles:
Lucy Zhou – Winner
Doubles:
Lucy Zhou – Winner
Kira Brukvina - Finalist
Lucy Chang - Finalist

16's Girls

Singles:
Lucy Zhou - Winner

Tennis NZ Junior Championships

12's Boys

Singles:
Peter Wang – 3rd
Domenic Wong – 4th

12's Girls

Singles:
Nicole Rossi – 6th

14's Boys

Singles:
Hunter Pang – 7th
Doubles:
Liam Yoon – Winner
Hunter Pang – Semi-Finalist
Ryann Wang – Semi-Finalist

14's Girls

Singles:
Lucy Zhou – 3rd
Doubles:
Lucy Zhou – Winner

16's Boys:

Singles
Liam Yoon – Winner
Doubles:
Liam Yoon - Winner

16's Girls:

Singles:
Lucy Zhou – Semi Finalist
Clay Championships

12's Boys

Domenic Wong – Finalist
Denis Krilov – 4th

14's Boys

Hunter Pang – 3rd

14's Girls

Lucy Chang – Winner
Kira Brukvina - Finalist

National Junior Teams Event

The National Junior Teams Event ran from 9th April to the 12th of April 2026 in Christchurch. The teams were supported by coaches Briar Preston and Hyeok Min in the 12s and 14s respectively with managers Wing Lin and Jeff Simpson. Many thanks to Wing and the coaches as they did an amazing job. The 14's finished 3rd and 12's finished 5th with a lot of closely fought matches. All players competing had a great four days of tennis with all the best players in the country present at the event.

UPDATES
from across the
REGION



North Shore Ladies Day Association

President's Report

It is my pleasure to present my report for the 2025–2026 season.

We enjoyed another successful season, with 63 interclub teams and six social grade teams participating. It would be wonderful to see more ladies join the social grade, which offers the enjoyment of competitive tennis without the commitment of a full interclub season.

This year we welcomed Snells Beach's B2 team to our association. It is always pleasing to have another club involved in our competition, and the ladies from Snells Beach have thoroughly enjoyed playing alongside our North Shore teams.

Congratulations to all our grade winners:

- Premier: Northcote
- A1: Glenfield
- A2: Lake Pupuke
- A3: Belmont Park
- B1: Belmont Park Team 1
- B2: Dairy Flat
- C Grade: Mairangi Bay 3

The honours were well spread across our clubs, with Belmont Park enjoying an outstanding season by winning two grades.

Congratulations also to Belmont Park A3, winners of the Aggregate Shield, and to Dairy Flat, winners of the Highest Aggregate Team Shield.

The President's Trophy is awarded this year to Soon George in recognition of her exceptional contribution as Secretary.

Soon accepted the enormous task of leading our association through the re-registration process required under the Incorporated Societies Act 2022. Before April 2026, our association needed to decide whether to re-register as an independent incorporated society or come under the umbrella of Tennis Northern. Following discussions at delegates' meetings and a majority vote by our member clubs, it was decided that we would remain an independent association. This decision required the preparation of an entirely new constitution. Soon undertook this substantial project single-handedly, devoting countless hours to researching, drafting and refining the document. The final constitution is a tremendous achievement and reflects her dedication, professionalism and commitment to our association. We are extremely grateful for her outstanding work.

This season has been a challenging one for both captains and recorders as we adjusted from MatchHub to MatchPoint. Like any new system, there were a few teething problems, and accuracy was a challenge in the early stages. However, as the season progressed, results were processed much more quickly and many of the initial issues were resolved.

I would like to thank Tennis New Zealand for working closely with Su Vincent, our Coordinating Recorder, to ensure that NSLDTA was able to retain our popular 14-point scoring system. We appreciate the support they provided throughout the transition and thank Su for the many hours she devoted to helping make the change as smooth as possible.

Grade Tournaments were again held at various clubs and attracted good entries. Holding the finals at the host clubs on the same day has once again proved to be a successful format. Congratulations to all the winners and sincere thanks to the clubs that hosted these tournaments. We appreciate the considerable time and effort involved and hope the events were both enjoyable and successful fundraisers. We especially appreciated receiving a lovely email from Warkworth advising they had enjoyed a very successful tournament. Thank you for your positive feedback.

This season we also held the Muriel Barton Tournament. Although entries were once again lower than we had hoped, everyone who participated enjoyed a wonderful day of tennis in beautiful weather. We were delighted to return to Forrest Hill. However, with court maintenance taking place, additional courts were required. Our sincere thanks go to the President of Becroft Tennis Club, who generously made their courts available at short notice. Their assistance was greatly appreciated. As always, Lake Pupuke did an outstanding job running the café and raffles, providing delicious refreshments and helping make the day another enjoyable success.

For many years the Muriel Barton Tournament has been played on a Wednesday in May. Last season we trialled holding it on a Tuesday in the hope of attracting more entries. We are now considering another option of moving the tournament to later in the year, perhaps just before the start of the interclub season. We would welcome any suggestions from our members and will let you know once a decision has been made.

Our thanks also go to Tennis Northern for the use of Forrest Hill for our delegates' meetings, Annual General Meeting and the Muriel Barton Tournament.

Following today's AGM and Prizegiving, we invite everyone to stay and enjoy morning tea, kindly provided by Northcote Tennis Club. Thank you to Michelle and her team for their generosity and hospitality.

To all our delegates, thank you for your continued support and commitment. We greatly appreciate all that you do. Communication between the clubs and the committee is invaluable, and you provide that vital link.

Finally, I would like to thank our hardworking and enthusiastic committee: Secretary Soon George, Treasurer Leanne Calliau, Coordinating Recorder Su Vincent, Jillian Cavan, Raewyn Rumble and Margot Denford. Your dedication, support and willingness to give your time have made this another successful and enjoyable season. I am delighted that you have all agreed to continue for another year.

I look forward to another exciting and competitive interclub season in 2026–2027. I also hope we can encourage more younger players to become involved in interclub tennis and continue to grow participation in our social grade competition.

Thank you all for your support throughout the season.

Tribute to Ross Morrison

Ross Morrison sadly passed away on the 9th December 2025, aged 88. Ross was a Life Member of Tennis Northern.

Most people knew Ross for his tennis, but Ross was also a New Zealand cricketer. He played for Auckland teams before making his first-class debut against Canterbury in December 1965. A middle-order batsman, he played ten first-class matches for the side, five each during the 1965–66 and 1966–67 seasons, scoring 322 runs. His only half-century, a score of 53, came against Northern Districts in January 1966.

Tennis

A tennis player from the 1960s, Ross also became active in the sport as an administrator. He served as chair of the North Shore Tennis Association for 20 years from 1987; during his tenure, the association's courts at Forrest Hill were redeveloped, and he led the development of six hectares (15 acres) of land at Albany to create Albany Tennis Park. Ross was instrumental in the establishment of the trust that owned and operated Albany Tennis Park, and he served as its chair from 2000 to 2014. Between 2003 and 2007, he was chief executive of Tennis Northern.

Ross made contributions to tennis as an umpire and tournament official. He was a referee for many tournaments and served on the boards of both the Auckland and New Zealand Tennis Umpires Associations.

Honours and awards

In the 2016 New Year Honours, Ross was appointed a Member of the New Zealand Order of Merit, for services to tennis. His wife, Dawn, was accorded the same honour in that honours list.

In 2023, both Ross and Dawn Morrison were inaugural recipients of Te Tohu Hāpai from Tennis New Zealand, in recognition of their voluntary contributions to tennis in New Zealand over several decades.



TENNIS NORTHERN REGION INC.
CONSOLIDATED FINANCIAL STATEMENTS
for the Year Ended 30th June 2026

TENNIS NORTHERN REGION INC.
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

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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	P.O. Box 300141 Albany Auckland 0752
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 2026

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

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

2. 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 allowed the Building Consent application to be submitted during the year.

3. The completion of the new clubhouse at the Forrest Hill Tennis Centre, with a new, modern facility.



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2026

	Note	2026	2025
		\$	\$
Revenue			
Club Fees	2	319,534	326,135
Operational Grants	3	108,506	73,605
Capital Grants	3	628,061	276,000
Revenue from Commercial Activities	4	1,502,465	1,436,243
Interest		24,299	49,587
Other Revenue	5	231,252	46,692
Total Revenue		2,814,117	2,208,262
Expenses			
Affiliation Fees - Tennis NZ	2	(73,185)	(84,231)
Administration Expenses	6	(150,417)	(170,179)
Employee Remuneration and other expenses		(512,342)	(489,819)
Expenses related to Commercial Activities	7	(934,440)	(915,484)
Interest expense	8	(4,316)	(30)
Depreciation	12	(360,778)	(351,645)
Total expenses		(2,035,478)	(2,011,388)
Surplus for the Year		778,639	196,874

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

TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026	2025
		\$	\$
Equity			
Accumulated Funds	21	6,130,007	5,351,368
Total equity		6,130,007	5,351,368
Assets			
Current assets			
Cash and Short-term Deposits	9	844,332	886,230
Trade and other receivables	10	57,182	166,006
Inventories	11	3,515	1,320
Total current assets		905,029	1,053,556
Non-current assets			
Property, plant and equipment	12	5,459,223	4,731,911
Total non-current assets		5,459,223	4,731,911
Total assets		6,364,252	5,785,467
Liabilities			
Current liabilities			
Trade and other payables	13	200,802	308,662
Grants and Income received in advance	14	33,443	125,437
Total current liabilities		234,245	434,099
Total liabilities		234,245	434,099
Net assets		6,130,007	5,351,368

For and on behalf of the Board

Board Member

Date: 17 August 2026

Board Member

Date: 17 August 2026

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



TENNIS NORTHERN REGION INC
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2026

	2026	2025
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Donations, Fundraising and other similar receipts	644,573	413,970
Fees, subscriptions and other receipts from members	381,073	353,040
Receipts from providing goods or services	1,742,193	1,473,900
Interest, dividends and other investment receipts	24,299	45,825
GST Received	39,571	-
Cash was applied to:		
Employee remuneration and related payments	(504,971)	(490,334)
Payments related to commercial activities	(1,269,356)	(1,191,788)
GST Paid	-	(39,949)
Net Cash Flows from Operating Activities	1,057,382	564,664
Cash flows from Other Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	(1,099,280)	(979,968)
Purchase of short-term investments	(119,648)	603,261
Net Cash flows from Other Activities	(1,218,928)	(376,707)
Net Increase / (Decrease) in cash	(161,546)	187,957
Opening Cash and Cash Equivalents	420,918	232,961
Closing Cash and Cash Equivalents	259,372	420,918
This is represented by:		
Cash and Short-term Deposits	259,372	420,918

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

TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

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 2026 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 principal 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 2026

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	5-100 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.

(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.



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

Significant Accounting Policies (continued)

(j) CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents in the Statement of Cash Flows comprise cash balances and bank balances, including short term deposits.

	2026	2025
	\$	\$
2. CLUB FEES		
Club Fee	319,534	326,135
Less: Paid to Tennis New Zealand	(73,185)	(84,231)
Balance of Club Fees retained by Tennis Northern Region	<u>246,349</u>	<u>241,904</u>
3. GRANTS AND DONATIONS RECEIVED		
<i>Operating expenditure grants</i>	\$	\$
Auckland Council	37,000	-
Grassroots	54,006	56,105
Lion Foundation	7,500	7,500
NZ Community Trust	<u>10,000</u>	<u>10,000</u>
	108,506	73,605
<i>Capital expenditure grants</i>		
Auckland Council - Facilities Project	428,061	161,470
Upper Harbour Local Board - Facilities Project	-	79,530
Four Winds Foundation	-	20,000
NZ Community Trust	-	15,000
Pascoes Cup - Donation	<u>200,000</u>	<u>-</u>
	<u>628,061</u>	<u>276,000</u>
	<u>736,567</u>	<u>349,605</u>
4. REVENUE FROM COMMERCIAL ACTIVITIES	\$	\$
Coaching	524,681	598,163
Tournaments and Events	152,725	149,853
Court Hire	490,976	385,526
Rental and Room Hire	278,585	248,453
Sponsorship	<u>55,498</u>	<u>54,248</u>
	<u>1,502,465</u>	<u>1,436,243</u>
5. OTHER REVENUE	\$	\$
ATP development income	223,465	-
Insurance monies	-	36,870
Sundry income	<u>7,787</u>	<u>9,822</u>
	<u>231,252</u>	<u>46,692</u>
6. ADMINISTRATION EXPENSES	\$	\$
Audit fees	13,845	13,725
Other expenses	85,081	87,100
Legal Fees	42,558	61,414
Loss on disposal of fixed assets	<u>8,933</u>	<u>7,940</u>
	<u>150,417</u>	<u>170,179</u>

ATP development income is income received from Badminton North Harbour and Harbour Basketball, being their contribution to costs incurred for the Building Consent application for the Albany Sports Park Development project.



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

	2026	2025
7. EXPENSES RELATED TO COMMERCIAL ACTIVITIES	\$	\$
Operating expenses - Albany Tennis Park	390,278	354,850
Operating expenses - Forrest Hill Tennis Centre	111,454	87,137
Coaching	329,648	366,464
Tournaments and Events	103,060	107,033
	<u>934,440</u>	<u>915,484</u>
8. INTEREST EXPENSE	\$	\$
Other interest	4,316	30
	<u>4,316</u>	<u>30</u>
9. CASH AND SHORT-TERM DEPOSITS		
<i>Cash</i>	\$	\$
ASB HSH Cheque Account	731	72,236
ASB HSH Business Saver Account	4,155	4,142
ASB TNR Current Account	27,239	59,800
ASB TNR Savings Plus Account	169,790	207,498
ASB TNR Business Saver Account	57,389	77,160
Petty Cash	68	82
	<u>259,372</u>	<u>420,918</u>
<i>Short-term deposits</i>		
Term Deposit No. 83	245,434	235,018
Term Deposit No. 84	239,526	230,294
Term Deposit No. 88	100,000	-
	<u>584,960</u>	<u>465,312</u>
	<u>844,332</u>	<u>886,230</u>

The comparative information has been updated to separately identify cash at bank and short-term deposits. In the prior year (FY 2025), short-term deposits were included within cash at bank. This change represents a reclassification for presentation purposes only and has no impact on the total cash and short-term deposits reported in the Statement of Financial position. The comparative Statement of Cash Flows has been updated, where applicable, to reflect the appropriate classification of movements between cash at bank and short-term deposits. This reclassification does not impact the entity's overall position or reported surplus.

10. TRADE AND OTHER RECEIVABLES	\$	\$
Trade receivables	42,336	97,859
GST	11,574	57,628
Prepayments	-	10,519
Accrued Income - interest	3,272	-
	<u>57,182</u>	<u>166,006</u>
11. INVENTORIES	\$	\$
Ball inventory	3,515	1,320
	<u>3,515</u>	<u>1,320</u>

12. PROPERTY, PLANT AND EQUIPMENT					
	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
30 JUNE 2026	\$	\$	\$	\$	\$
Land development	288,470	-	-	11,095	277,375
Buildings and improvements	3,897,332	169,689	8,865	254,509	3,803,647
Court areas and lighting	485,535	223,847	67	69,137	640,178
Furniture and fittings	60,574	21,018	10,248	26,037	45,307
Work in Progress	-	692,716	-	-	692,716
	<u>4,731,911</u>	<u>1,107,270</u>	<u>19,180</u>	<u>360,778</u>	<u>5,459,223</u>



TENNIS NORTHERN REGION INC
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

30 JUNE 2025	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
	\$	\$	\$	\$	\$
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 outdoor lighting	501,965	55,352	-	71,782	485,535
Furniture and fittings	59,493	32,267	4,054	24,914	60,574
	<u>3,983,247</u>	<u>1,110,858</u>	<u>8,331</u>	<u>351,645</u>	<u>4,731,911</u>

	2026	2025
13. TRADE AND OTHER PAYABLES	\$	\$
Trade payables	149,244	264,941
Other trade payables	6,805	788
Leave pay provision	44,753	42,933
	<u>200,802</u>	<u>308,662</u>

	\$	\$
14. GRANTS AND INCOME RECEIVED IN ADVANCE		
Club Fees	7,000	-
Academy Fees	-	7,988
Hot shots coaching fees	376	23,360
Ladies league	4,087	6,304
Holiday program coaching fees	3,874	14,447
Adult coaching fees	229	2,409
Entry Fees	7,987	6,564
Operational grants - Grassroots salary grant	9,890	3,895
Capital grants - Upper Harbour Local Board facilities project	-	60,470
	<u>33,443</u>	<u>125,437</u>

15. OPERATING LEASES

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

16. CAPITAL COMMITMENTS

There were no capital commitments as at 30 June 2026 (2025: \$98,167 Blackwood Homes and \$94,130 Insurance)

17. CONTINGENCIES

There were no contingent liabilities as at 30 June 2026 (2025: 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 (2025: nil)

20. RELATED PARTY TRANSACTIONS

TNR was charged \$420 (2025: \$413) for the rental of the facilities by the HSH for the year ended 30th June 2026.

21. CHANGES IN ACCUMULATED FUNDS

	2026	2025
	\$	\$
Opening Balance	5,351,368	5,154,494
Net surplus for the year	778,639	196,874
Closing Balance	<u>6,130,007</u>	<u>5,351,368</u>



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 entities (the Group) which comprise the consolidated financial statements on pages 5 to 12, the consolidated statement of service performance on page 4 and the consolidated entity information on page 3. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2026, 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 consolidated entity information as at 30 June 2026;
- the consolidated financial position of the Group as at 30 June 2026, and its consolidated financial performance and its consolidated cash flows for the year then ended; and
- the consolidated service performance of the Group for the year ended 30 June 2026 in that the consolidated service performance information is appropriate and meaningful and prepared in accordance with the entity'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 consolidated entity information and consolidated 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 Group 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, Tennis Northern Region Incorporated or any of its controlled entities.

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.
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Board's Responsibilities for the Consolidated Performance Report

The Board is responsible on behalf of the Group for:

- (a) the preparation and fair presentation of the consolidated entity information 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 entity'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 consolidated 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 Group'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 Group 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:

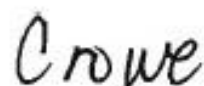
- Identify and assess the risks of material misstatement of the consolidated performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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 Group'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 entity 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 entity'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 Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Group 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 Group 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 Group's members, as a body. Our audit has been undertaken so that we might state to the Group'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 Group and the Group's members as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe New Zealand Audit Partnership

Dated at Auckland this 17th day of August 2026

HARBOUR SPORTS HUB TRUST

PERFORMANCE REPORT

for the Year Ended 30th June 2026

HARBOUR SPORTS HUB TRUST
PERFORMANCE REPORT
FOR THE YEAR ENDED 30TH JUNE 2026

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HARBOUR SPORTS HUB TRUST
TRUST PROFILE

NATURE OF BUSINESS	Rental of Premises and Charitable Purposes
NZBN	9429042941750
CHARITIES SERVICES REGISTRATION NUMBER	CC24958
POSTAL ADDRESS	PO Box 300141 Albany Auckland 0752
IRD NUMBER	071-071-146
DATE OF FORMATION	26 June 1996
TRUSTEES	T Jackson W McNeely G Cox T Bartlett J Blackwell
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 5 Trustees. If the number of Trustees falls below 5 all reasonable endeavours to increase the number back to 5 as soon as practicable in accordance with the Trust Deed. The Trustees may continue to act so long as there are at least 3 Trustees.
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).

HARBOUR SPORTS HUB TRUST
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2026

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

1. Work closely with Badminton North Harbour, Harbour Basketball and Tennis Northern Region to progress the Albany Tennis Park redevelopment project, with assistance from the Upper Harbour Local Board and Auckland Council. Successful grant applications allowed the Building Consent application to be submitted during the year.

	2026	2025
	\$	\$
2. Capital Grants received	805,272	276,000

3. The completion of the new clubhouse at the Forrest Hill Tennis Centre, with a new, modern facility.

HARBOUR SPORTS HUB TRUST
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2026

	Note	2026	2025
		\$	\$
Revenue			
Rent Received		420	413
Interest Received		14	82
Operational Grants	2	7,000	-
Capital Grants	2	805,272	276,000
Total Revenue		812,706	276,495
Expenses			
Bank Fees and Charges		(50)	(40)
Accounting		(420)	(458)
Depreciation	4	(209,124)	(213,370)
Legal and HR Fees		(9,667)	-
Total expenses		(219,261)	(213,868)
Net Surplus For The Year		593,445	62,627

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



HARBOUR SPORTS HUB TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 \$	2025 \$
Trust Equity			
Accumulated Funds	12	3,534,908	2,941,463
Total equity		<u>3,534,908</u>	<u>2,941,463</u>
Assets			
Current Assets			
Cash and cash equivalents	3	4,886	76,378
Trade and other receivables - GST		-	18,131
Accrued Income - interest		1	-
Total current assets		<u>4,887</u>	<u>94,509</u>
Non Current Assets			
Property, Plant and Equipment	4	3,530,021	3,046,429
Total Non Current Assets		<u>3,530,021</u>	<u>3,046,429</u>
Total Assets		<u>3,534,908</u>	<u>3,140,938</u>
Liabilities			
Current liabilities			
Accounts Payable		-	139,005
Grants and Income received in advance	5	-	60,470
Total current liabilities		<u>-</u>	<u>199,475</u>
Total liabilities		<u>-</u>	<u>199,475</u>
Net assets		<u>3,534,908</u>	<u>2,941,463</u>

For and on behalf of the Trust

Trustee
Date: 17.8.2026

Trustee
Date: 17.08.26

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

HARBOUR SPORTS HUB TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2026

	2026 \$	2025 \$
Cash flows from Operating Activities		
Cash was received from:		
Donations, Fundraising and other similar receipts	374,591	336,470
Interest, dividends and other investment receipts	13	82
Cash was applied to:		
Payments to suppliers and employees	(9,717)	(85)
Net Cash Flows from Operating Activities	<u>364,887</u>	<u>336,467</u>
Cash flows from Other Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	(436,379)	(276,000)
Net Cash flows from Other Activities	<u>(436,379)</u>	<u>(276,000)</u>
Net (Decrease) / Increase in cash	<u>(71,492)</u>	<u>60,467</u>
Opening Cash and Cash Equivalents	<u>76,378</u>	<u>15,911</u>
Closing Cash and Cash Equivalents	<u>4,886</u>	<u>76,378</u>
This is represented by:		
Bank Accounts and Cash	<u>4,886</u>	<u>76,378</u>



**HARBOUR SPORTS HUB TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026**

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 a 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	10-100 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

**HARBOUR SPORTS HUB TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026**

(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

	2026	2025
	\$	\$
<i>Operating expenditure grants</i>		
Auckland Council - Facilities Project	7,000	-
	<u>7,000</u>	<u>-</u>
<i>Capital expenditure grants</i>		
Auckland Council - Facilities Project	428,061	161,470
Upper Harbour Local Board - Facilities Project	-	79,530
Four Winds Foundation	-	20,000
NZ Community Trust	-	15,000
Donation from Tennis Northern Region	377,211	-
	<u>805,272</u>	<u>276,000</u>
	<u>812,272</u>	<u>276,000</u>
3. CASH AND CASH EQUIVALENTS	\$	\$
ASB HSHT Cheque Account	731	72,236
ASB HSHT Business Saver Account	4,155	4,142
	<u>4,886</u>	<u>76,378</u>

4. PROPERTY, PLANT AND EQUIPMENT

	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
30 JUNE 2026	\$	\$	\$	\$	\$
Land development	288,470	-	-	11,095	277,375
Buildings and improvements	2,558,259	-	-	162,257	2,396,002
Court areas and lighting	199,700	-	-	35,772	163,928
Furniture and fittings	-	-	-	-	-
Work in progress	-	692,716	-	-	692,716
	<u>3,046,429</u>	<u>692,716</u>	<u>-</u>	<u>209,124</u>	<u>3,530,021</u>



HARBOUR SPORTS HUB TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

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

5. GRANTS AND INCOME RECEIVED IN ADVANCE	2026	2025
	\$	\$
Capital grants - Upper Harbour Local Board facilities project	-	60,470
	<u>-</u>	<u>60,470</u>

6. 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.

7. CAPITAL COMMITMENTS

There were no capital commitments as at 30 June 2026. (2025:\$nil).

8. CONTINGENCIES

There were no contingent liabilities as at 30 June 2026 (2025: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 (2025: nil).

11. RELATED PARTY TRANSACTIONS

The HSHT charged \$420 (2025: \$413) for the rental of facilities to Tennis Northern Region Inc for the year ended 30th June 2026.

12. ACCUMULATED FUNDS

	2026	2025
	\$	\$
Opening Balance	2,941,463	2,878,836
Net surplus for the year	593,445	62,627
Closing Balance	<u>3,534,908</u>	<u>2,941,463</u>



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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Harbour Sports Hub Trust

Opinion

We have audited the performance report of Harbour Sports Hub Trust (the "Trust") which comprise the financial statements on pages 5 to 10, the statement of service performance on page 4 and the trust profile on page 3. The complete set of financial statements comprise the statement of financial position as at 30 June 2026, and the statement of financial performance and statement of cash flows for the year ended, and the statement of accounting policies and other explanatory information.

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

- the trust profile as at 30 June 2026;
- the financial position of the Trust as at 30 June 2026, and its financial performance and its cash flows for the year then ended; and
- the service performance of the Trust for the year ended 30 June 2026 in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust'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 financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the trust 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 Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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



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.
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Trustees' Responsibilities for the Performance Report

The Trustees are responsible on behalf of the Trust for:

- (a) the preparation and fair presentation of the performance report 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 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 service performance information in accordance with the Trust'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 service performance information in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities; and
- (e) such internal control as the Trustees determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and 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 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:

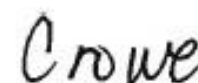
- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 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 Trust'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 Trust 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 entity's 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 Trust and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report 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.

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

Restriction on Use

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



Crowe New Zealand Audit Partnership
CHARTERED ACCOUNTANTS

Dated at Auckland this 17th day of August 2026

