



Kilbirnie Tennis Club 2020 Annual Report

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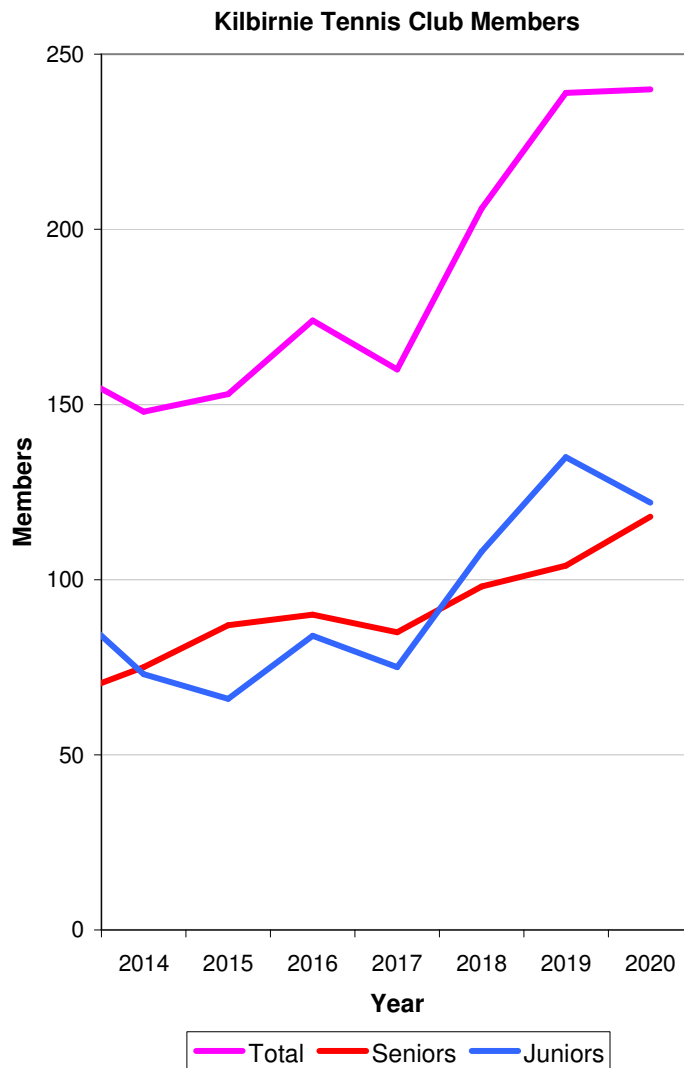
President's Annual Report July 2020

Kilbirnie Tennis Club has continued to develop over the last year and, despite closure for the last six weeks of the financial year due to the COVID-19 lockdown, has some moderate achievements. These achievements are in line with the club's draft strategic goals of:

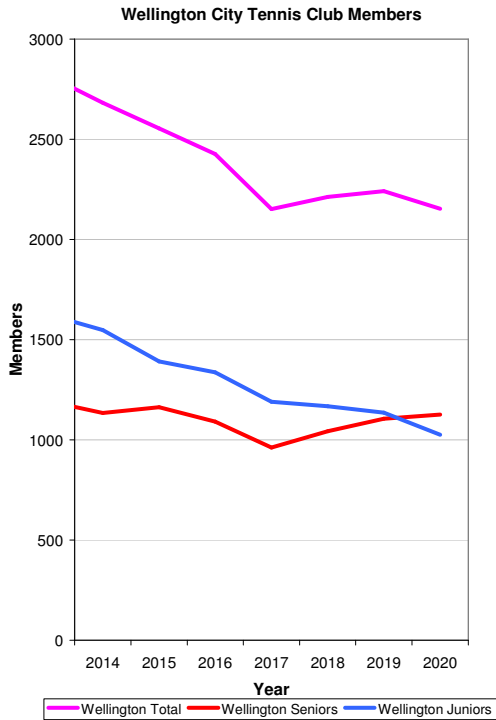
- membership growth
- participation growth
- financial sustainability
- facilities management
- operational excellence
- volunteer development.

The achievements have included:

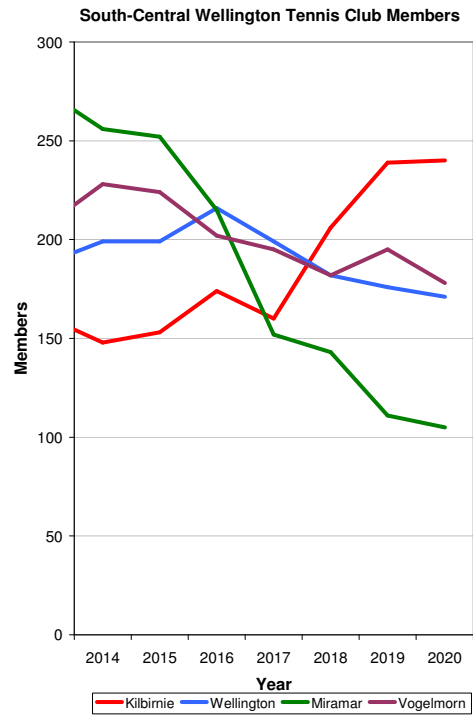
- **Steady membership despite regional decline.** Club membership has remained steady over the last year, increasing by one to 240 members (see Graph 1 below). This is a pleasing result given the 4% decline in membership across all tennis clubs in Wellington city last year (see Graph 2 below) and a similar 4% decline across the Central Region. Moreover, it compares even better with clubs in our immediate vicinity which have experienced a mean 6% decline in membership (see Graph 3).



Graph 1

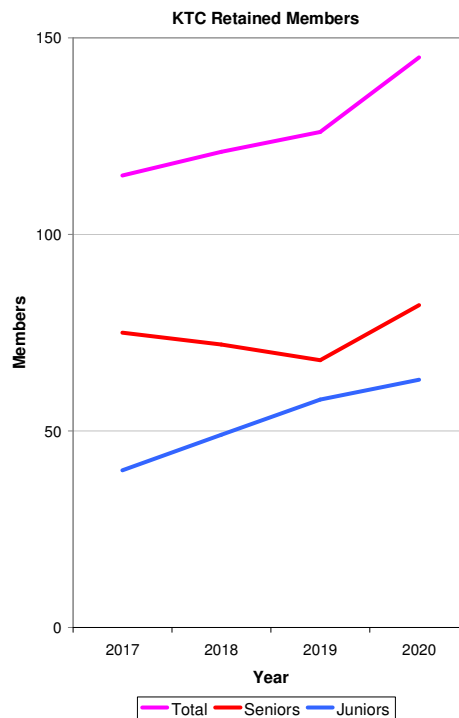


Graph 2 (source TCR annual returns)



Graph 3 (source TCR annual returns)

- Record senior membership.** Significantly, senior membership grew by 14% in the last year to reach 118 (excluding inactive life members). This is a record number of senior members over the last 40 years (membership records go back to 1981 only). This offset the 10% decline in junior membership over the last year, though it must be noted that this is significantly less than the mean 19% decline in junior membership of clubs in our immediate vicinity.
- Increasing retention of club members.** Strategies to increase retention of existing club members appear to be working with a net 15% increase in retained club members. Retained seniors increased by 21% and juniors by 9% (see Graph 4 below).



Graph 4

- **Continuing Open Day success.** Using the Love Tennis Open Days resource kit, the club has continued to improve its open days, the club's major marketing event of the year. Improved information kits (brochures), better promotion to schools, better promotion of the club through its members, and the provision of a wide variety of open day activities all contributed to increasing attendance at our open days last September. Attendance last September was up 14% on the previous year to over 160 attendees.
- **Increased interclub participation.** The number of senior interclub teams increased by one from 18 to 19 and the number of junior interclub teams increased from 9 to 11. Notably, the club now has three junior girls interclub teams, a 33% increase on last year. See Club Captain's report.
- **Increased club day participation.** Mean attendance at midweek club days increased slightly from 12 to 13 over the last year. Attendance at Club Sundays has been steady. Club days remain vibrant and enjoyable events for all.
- **Steady adult learner programme participation.** The club started a new programme in October 2017 to engage adults who have limited experience playing tennis. This has included a year-round club day dedicated to the learners. The dedicated club days ensure a welcoming and tolerant environment as everyone is at the same level. Diana Spice has organised the beginner club days and provides coaching tips to sustain involvement and motivation from the beginners. The programme continues to be a success. The club has retained ten adult learners and 4–10 enthusiastic people who regularly attend the learner club days. Some are starting to attend other club days and are keen to form a new team in the interclub competition this year.
- **Continuing opportunities for casual players.** Revenue from the honesty box is down 16% on the previous year to \$1,953. However, honesty box takings were affected by the COVID-19 level 2, 3, and 4 lockdowns. Up until the start of the Level 3 lockdown on 25 March, honesty box takings were tracking around the same as the previous year. Though the honesty box is an unreliable method of collecting casual fees (we estimate that more than 50% of fees are lost through this method), it does bring other benefits to the club. The casual players provide a great pool of potential new members. With little effort, the club receives a steady stream of visitors. They get to know the club and its members. Many convert to membership over time after encouragement from our members, who greet them and offer information and brochures.
- **Club Championships.** The club again ran championship tournaments for senior members, though delayed due to the COVID-19 lockdowns. Intermediate and junior championship tournaments are scheduled for August. A new set of club champions emerged in almost all competitions. See Club Captain's report.
- **Handicap tournament.** The club also ran the Handicap tournament last December and a new set of handicap champions also emerged here.
- **Financial sustainability.** With increased membership over the last three years, and through having a more accurate accounting position over the same period via our present and previous Treasurers, the club has gone from running deficits to being in a break-even position over the last two years (see Treasurer's report below).
- **Continuing coach development.** The club management committee encourages and supports its coaches in their professional development. We are delighted that our Coaching Director (Troy Leamy) has been awarded International Tennis Federation Junior Development Coaching Level 1 certification. Our coaches also attend Tennis Central coaching forums and workshops.
- **Enhanced coaching programmes.** Our Coaching Director, Troy Leamy, continues to develop an exciting and comprehensive array of coaching programmes. He has also created development pathways for our juniors. The club also assists with the coaching by funding (through grants and sponsorship) over 130 hours of the junior coaching each year.
- **Continued regular court grooming.** The committee has continued to ensure that our key assets, our courts, receive regular maintenance to reduce build up of moss, mould, and mildew.

The lower hard courts receive regular annual grooming and the upper turf courts receive regular six-monthly grooming.

- **Contracted cleaning services.** The club has contracted a cleaner to clean the inside of the clubrooms on a weekly basis. Regular cleaning by club members has been in decline for several years and the committee considered it unfair that this service fall to just a few volunteers.
- **Continuing support from the Department of Corrections.** The club continues to utilise work gangs from the Department of Corrections to help with maintenance of the grounds.
- **Continued participation in Tennis Central workshops, forums, and conferences.** KTC actively supports and participates in these ever valuable TCR services. They provide valuable information to help with the management and organisation of our club.

Along with these many great achievements, the committee has also identified areas to work on in the next year.

- **Financial sustainability.** Though the club broke even in the last financial year, future financial health is uncertain. In the post-COVID-19 environment, grant money and future membership growth is likely at risk. The committee is therefore considering strategies to mitigate these risks.
- **Membership churn rate.** Though the club gained 95 members in the last year, it also lost 94 members. The committee has therefore been considering strategies to increase retention.
- **Strategic plan and Annual plan.**
- **Volunteer management** to build more volunteers and schedule activities better suited to a greater variety of volunteers.
- **Newsletters.** The shortage of time by committee members meant that we did not produce newsletters in the last year though members were regularly informed by email of events and successes.
- **Retention of our best players.**
- **Development of a health and safety programme.**
- **Development of participant protection policy.**
- **Repairs to hard courts.** Cracks in the hard courts are deteriorating and in need of repairs. Repairs are expected to cost around \$20,000.
- **Security system.** The club had a break-in last November. Little was stolen (electric blower, bag, and some balls) but nearly \$2000 of damage was done. The committee is therefore investigating an enhanced security system to deter similar events from happening in the future.

Although the committee is made up of volunteers with limited time, it is a well functioning and motivated group of individuals focused on the strategic goals of the club. It has been my pleasure to lead this group of individuals, and I look forward to more of the same in the next year should I be elected as President.

As President, and on behalf of the club, I would also like to express my sincere appreciation to all the volunteers who have contributed to the success of the club over the last year.

These individuals include:

- our enthusiastic and hard-working committee
- our awesome coaches and their fabulous and innovative programmes: Troy Leamy, Guy de Villiers, Jane O'Neill, Nonie Alexandersen, and Angus Doddridge.
- all past committee members who have preceded the current committee – their work has laid the foundation for work by the current committee
- all the many volunteers, past and present, who have helped build up the wonderful facilities we have today, including Catherine Carter for maintenance of our gardens

- our convenors and participants who make our club days fun for all
- all our interclub team captains and interclub team members
- all our junior team managers and their teams
- all of our friendly and welcoming senior and junior club members, and the parents, caregivers, and family of our junior members
- the hugely supportive staff and volunteers at Tennis Central, including Mel Jansen, Florent Perret, Tim Shannahan, Ian Miller, Robyn Dry, and Sandra Calder, as well as Jan Milne, President of Hutt Valley Tennis
- our sponsors and partners – Chris Barnes/Ray White Real Estate, Four Winds Foundation, The Lion Foundation, Eastern Suburbs Sports Trust, Department of Corrections, and Wellington City Council.

Catherine Beard
President

Club Captain's Annual Report July 2020

Kilbirnie Tennis Club has had another successful year in 2019–20 and participation by members in club activities has grown. Club activities are a good way for members to improve and enjoy their tennis and get to know other club members.

Interclub

This year we entered more teams in interclub competitions. Belonging to an Interclub team is a great way for players to experience competitive tennis in a friendly environment. A big thanks to all interclub captains, including parents of junior teams, who have managed interclub teams over the past year.

Senior Interclub

Over the past year, the club entered one more team in the interclub competitions.

Senior Interclub Teams	2019–20	2018–19	2017–18	2016–17
Summer Premier – Regional	1 ^{P3}	1 ^{P2}	1 ^{P3}	1 ^{P3}
Summer Weekend – Wellington	8	7	5	6
Summer Midweek – Wellington	5	5	5	5
Winter Weekend – Wellington	5	5	3	2
Total	19	18	14	14

^{P2} Premier 2 team ^{P3} Premier 3 team

Premier men's: Although we have lost some premier players to Wellington, we have gained several new players who joined to play in our premier team.

Technifibre women's: The women's 1 team is a joint team with the Wellington Club women's 1 team. At the end of the season they were promoted back to grade 1.

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

Technifibre mixed: A third team was entered in the mixed competition this year.

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

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

Junior interclub

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

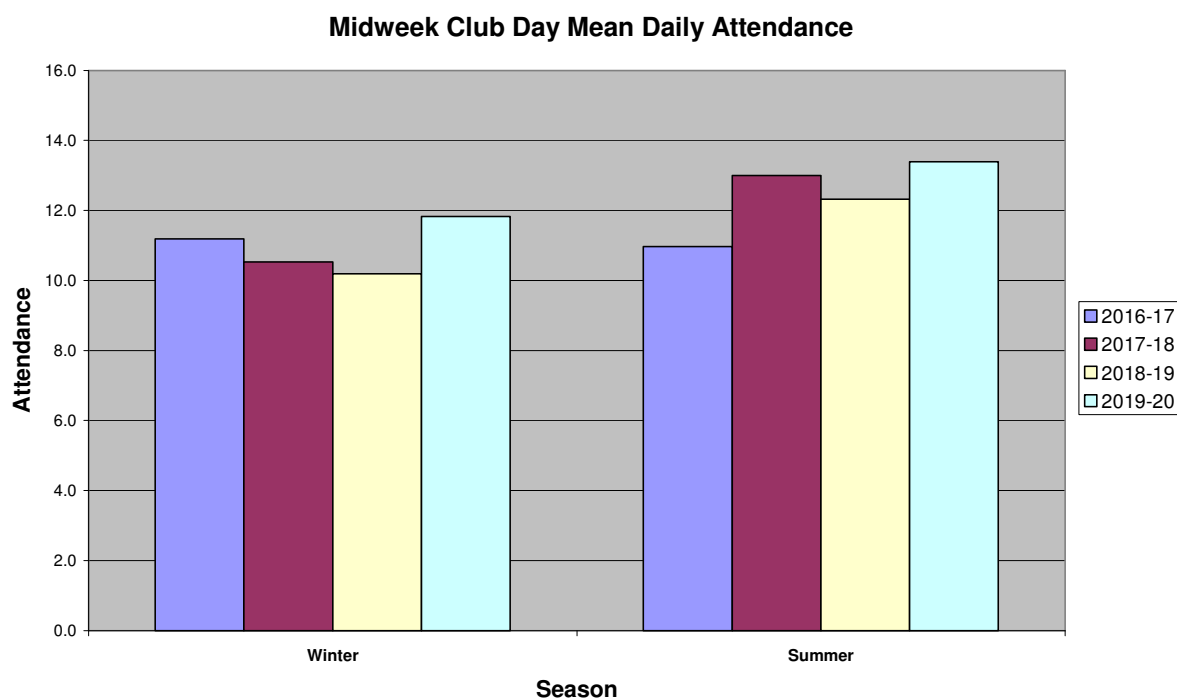
Junior Interclub Teams (Post-Christmas)	2019–20	2018–19	2017–18	2016–17
Junior Boys – Regional	0	0	1	0
Junior Boys – Wellington	8	7	6	8
Junior Girls – Wellington	3	2	1	0
Total	11	9	8	8

Midweek club days

There were a total of 1152 attendances at 90 midweek club days in the last year (1 May 2019 – 30 April 2020). This is an increase in attendance compared to last year (1117) even though there were fewer club days (96 last year). The number of club days is down on last year due to the COVID-19 lockdown. Thus, attendance at midweek club days has increased slightly compared with the previous three years, with median attendance at midweek club days now at 13, compared with 12 for each of the last three years.

As with all club days, weather affects attendance. Fine days encourage more players and cold or windy days keeps them away. The graph below compares winter attendance (1 May – 30 August) with summer attendance (1 September – 30 April).

Many thanks to Diana Spice for continuing to organise our mid-week club days over the year.



Club Sundays

Club Sundays are a popular weekend event run by Richard Xu, where members play doubles with a range of people. On average, around 16 people play during the summer months and during winter it averages at 12 people. Thanks also to Sophie Ngo who runs the Wednesday evening club days during summer.

Learner club days

Diana Spice has run Learner club days on Sundays in summer and Saturdays in winter. These are a fantastic addition to the club – players who are relatively new to tennis can play doubles with people of similar ability in a relaxed environment. Diana also gives individuals tips during these sessions. Many thanks again to Diana for the time and support she provides. Currently the members from this group are organising their own games. New learners days will start when there is a new group of beginners.

Club championships and Handicap tournament

Once again, club championships and the handicap tournament were fun events and well attended by club members.

Juniors

Due to Covid-19, the 2019–20 Intermediate club championships and Junior club championships were delayed and are scheduled to be played in August.

Seniors

The senior club championships, usually held in April, were delayed until June/July due to Covid-19. Many thanks to Chris Sole for organising both the singles and doubles tournaments. Winners and runners-up of the 2019–20 Senior club championships and 2019–20 Senior handicap tournament are included below.

	Cup/Bowl/Plate	Competition	Winner	Runner-Up
Senior Championships	Alan Hamilton Cup	Mens Singles	Richard XU	Chris SOLE
	Alan Hamilton Cup	Womens Singles	Kyna DECRUY	Ping XU
	Nancy Pollock Cup	Mens Doubles	Giacomo GIORLI Yuki IWASAKI	Daniel TAN Greg LYDON
	Montgomery Cup	Womens Doubles	Diana D'AUDNEY Jess D'AUDNEY	Catherine BEARD Sarah WILSON
	MacPherson Cup	Mixed Doubles	Kyna DECRUY Chris SOLE	Rowan SKELLERN Guy DE VILLIERS
Handicap Tournament	Rangi McLean Cup	Handicap Mens Singles	Michael SOLE	Yuki IWASAKI
	Rangi McLean Cup	Handicap Womens Singles	Sandy JEFFS	Ping XU
	M Overend Cup	Handicap Mens Doubles	Chris SOLE Michael SOLE	Graham ALDERTON Lance MCELLOWNEY
	H Green Cup	Handicap Womens Doubles	Sandy JEFFS Ping XU	
	Robertshawe Rosebowl	Handicap Mixed Doubles	Sandy JEFFS Chris SOLE	Graham ALDERTON Ping XU

Club fixtures

Unfortunately, due to Covid-19, we have been unable to play the annual challenge between Kilbirnie and Havelock North Tennis Club, which is usually held in May/June. We're trying to schedule this for early October but failing that we look forward to resuming this fixture in 2021.

We have also delayed the annual Kilbirnie winter tennis and club awards evening at the Renouf Centre due to Covid 19 and expect to hold this in mid-August.

On a final note, it's great to see club members getting back into tennis enthusiastically after the summer interclub season was cut short and the temporary club closure during the Covid-19 lockdown. Thanks to everyone who has taken part over the past year!

Sarah Wilson
Club Captain

Head Coach's Annual Report

July 2020

Hi everyone,

What a year it has been! Bit of a worry with the lockdown, but we are very stoked to see Kilbirnie Tennis Club come out and back on top!

We are excited to announce that coming out of lock down both Guy and myself will be working full time to make sure KTC has the best, full rounded coaching programme. We feel we can provide a full rounded 'two prong system' having Guy work with clients that best suits him while I do the same, creating the perfect pathway for every member at KTC.

We are continuing to develop our pathways and with working as one unit with the club, I think we will continue to build membership and retention in great strides.

Updates:

1. **School Hot Shots:** We are continuously in contact with the clubs surrounding schools. Schools have stressed to us that with their current curriculum it is hard to be able to involve in-school programmes, however, we do have a great relationship with all schools in our catchment area, and we are permitted to advertise in their newsletters when needed. I have been in contact with the schools recently and have heard back from EBIS and Kilbirnie School about possibly setting up some tennis programmes either in-school or at the club, hopefully from Term 4. I will be following up this term to lock them in.
2. **KTC Junior programmes:** We are always super stoked about how much support KTC gives to make sure the juniors are looked after all year round with great junior programmes put on by the club! We find that it not only helps the club keep boosting and retaining membership all year round but also gives the juniors a chance to get to know the coaches and pick up some vital foundations for every shot to then hopefully create interclub teams and play for the club in years to come.
3. **New Adult programmes:** We want to be able to support adult members as much as possible, especially coming into the interclub season. Starting the week of 25 August, PLANiTPRO will be launching 2 new adult programmes.

Midweek fun training: In addition to Diana Spices fantastic midweek Tuesday and Thursday sessions PLANiTPRO are offering a 1-hour training session that is good for all ages and levels from 12 pm–1 pm on Tuesday and Thursdays

The head coach for these sessions will be: Troy Leamy

Involved in the sessions:

- Doubles tactics
- Groundstroke consistency and tactics
- Volley consistency and tactics
- Serve consistency and tactics

Senior Interclub squad training: For all senior interclub players, we have a great training programme for you during the lead up to the interclub season!

We are running A, B and C squad sessions on Sundays.

The head coach for these sessions will be: Troy Leamy

These squads will involve:

- Singles and doubles tactics
- Consistency tasks aimed at every shot

- Weapons
- Transition
- Patterns
- Match play/pressure points

Junior Club Sundays

We had massive numbers in Term 4, 2019, and Term 1, 2020 (until lockdown hit). The kids really enjoyed it. We were able to move upstairs if numbers became massive and spread across 3 courts. I think our promotion and possible coaching in schools at the start of term 4 will allow us to get kids to these Sunday sessions very easily.

Teen Tennis

This programme is amazing, and we had a great turn out last summer. We recommend that the club and PLANiTPRO work together to promote this at our surrounding colleges.

Promotion

We have been very lucky to work together with KTC as one unit all these years. We think PLANiTPRO's in-school coaching programme and promotion of KTC will help boost club membership. We also believe additional promotion at schools by KTC specifically promoting the club summer coaching programmes, including Sunday Hot Shots and Teen Tennis, prior to and as they start in Terms 4 and 1, will further boost membership.

Senior programmes:

In addition to the new senior programmes we will launch later this term, we will be offering the programmes below closer to when summer is about to hit. Please note that Guy and myself are available for individual bookings all year round!

1. **Xpress Tennis:** We have been looking to run this course at Kilbirnie on several occasions in **the last year. It does become more difficult on the shorter winter nights and at this point it is** only run at the Renouf. Renouf course participants have been encouraged to check out local clubs to further their game and Kilbirnie is promoted in those conversations.
2. **Active:** At this point, there hasn't been sufficient interest to warrant running a session at the club, but we are looking at hosting another free trial in the lead up to summer.
3. **Private lessons:** Definite interest here, so we will continue to promote coaching options to our adult members.
4. **Interclub training:** When summer hits, we will be offering personal team practices with myself or Guy. We will be setting up bookings after work or before work during the week days.

Over the next year, we are aiming to get every programme running at full capacity and to keep working as one unit with the Kilbirnie Tennis Club committee on new ideas and initiatives to help grow and retain junior and senior club members.

We look forward to another year!

Thanks

Troy Leamy and Guy de Villiers

2019–20 Financial Statements June 2020

I am pleased to present the Treasurer's Report for the year ended 30 April 2020. This is the first report I have produced since taking over the Treasurer role during February 2020, and I would like to thank the previous Treasurer, Chris Sole and the Club Secretary Peter McArthur for their help in drawing together and understanding the financial records reflected in the Financial Statements. These are also attached and are based upon the information contained in the Club's financial management system and bank account records.

The records and discussions indicate that for the first three quarters of the financial year the Clubs activities were at a level comparable to the previous periods. This included participation in competitions and a strong youth programme including a number of Coaching programmes.

By contrast over the last quarter the Club activities were severely curtailed by the COVID19 pandemic and was closed for much of the last two months. The lockdown had a number of impacts on the financial statements. In relation to the Financial Performance these include a reduction in the income from casual play, offset by a reduction in overhead costs as a result of lower utility and other operating costs. This includes lower lease rent costs resulting from Wellington City Council giving a lease rent holiday for the last month of the financial year.

Against this background it is good to be able to report the club made a small surplus of \$150 for the period.

We are thankful to our 2019–20 sponsors Chris Barnes (Ray White Real Estate), and those who have made donations to the club.

Overall, the Club remains in a strong financial position, with sufficient reserves to fund further improvements to facilities and continue to provide a range of valuable services to the community. Looking forward we should aim to solidify our larger membership with a focus on retaining members and further initiatives that deter theft and non-payment of fees. We should also build our asset replacement fund so that the club can adequately cover maintenance and repairs that will be necessary in the future. The committee recommends subscription levels be maintained at current levels for the 2020–21 membership year.

Nick Bradley
Treasurer & Membership Secretary

Statement of Financial Performance for the year ending 30 April 2020

	Note(s)	\$	\$
<u>Operating Income</u>			
Senior membership subscriptions (net)	14,15	19,345	
Tennis Central affiliation	16,17	-5,406	
Club session costs (balls)	17	-2,388	11,551
Junior 12–18 membership subscriptions (net)	14,15	6,569	
Tennis Central affiliation	16,17	-2,563	
Provided coaching	20	-1,313	2,693
Junior <12 membership subscriptions (net)	14,15	9,500	
Tennis Central affiliation	16,17	-2,067	
Provided coaching	20	-1,540	5,893
Interclub registration	26	6453	
Interclub team registration		-4,054	
Balls used in interclub competitions	19	-2,388	11
Shop sales (net)		0	
Shop supplies		0	
Shrinkage/Spoilage		0	0
Event participation (net)		149	
Event costs	11,22	-111	38
Court hire			
From hire agreement		40	
From the honesty box	18	1,953	
From the coaching agreement		1,000	2,993
Interest			973
Other Income			1,302
		Gross Income	25,454

	Gross Income		25,454
<u>Operating Expenses</u>			
Advertising		-204	
Court grooming		-4,715	
Cleaning		-960	
Electricity		-944	
Engraving		-1198	
General supplies		-3,935	
Insurance		-2,541	
Internet connection		-508	
Land lease		-2,047	
Plumbing		-960	
Refreshments (catering)		-282	
Water		-576	-18,870
	Operating Cash Income		6,584
Depreciation	5,12		-7,484
	Operating Income		-900
<u>Other Income</u>			
Donations		310	
Sponsorship		740	
Grants	27	0	
Expected insurance claim	24	0	1,050
	Surplus for the year		150

Statement of Financial Position as at 30 April 2020

	Note(s)	\$	\$
Assets			
<u>Current Assets</u>			
Accounts Receivable	13	2,136	
Accrued Income		248	
Inventory	6,19	2,417	
Petty Cash		0	
Savings Account		18,133	
Term Deposit (3.00% p.a. due 7 APR 2020)		16,531	
Trading Accounts		8,804	
Prepayments	21	1,392	
Expected receivables	24	<u>2,000</u>	51,661
		51,661	
<u>Non-Current Assets</u>			
Property, Plant, and Equipment	12	<u>56,132</u>	56,132
		<u>Total Assets</u>	
		<u><u>107,793</u></u>	
Liabilities			
<u>Current Liabilities</u>			
Accounts Payable		0	
Accrued Expenses		0	
Income in advance	14	-10,918	
Swipe card deposits	26	<u>-200</u>	-11,118
		<u>Total Liabilities</u>	
		<u><u>-11,118</u></u>	
			<u><u>96,675</u></u>
			<u><u>Net Assets</u></u>
			<u><u>96,675</u></u>
			<u><u>Equity</u></u>
			<u><u>Equity at start of the year</u></u>
			96,525
			<u><u>Surplus for the year</u></u>
			150
			<u><u>Equity at end of the year</u></u>
			<u><u>96,675</u></u>

Notes to the financial statements:

Note 1: Reporting Entity

The Kilbirnie Tennis Club Incorporated is registered under the Incorporated Societies Act 1908.

Note 2: Accrual Accounting

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

Note 3: Principle of Materiality

The principle of materiality has been applied when considering financial transactions.

Note 4: Measurement Base

These financial statements have been prepared on an historical cost basis.

Note 5: Depreciation

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

Note 6: Inventories

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

Note 7: Prudence

The notion of prudence has been applied when making judgements under conditions of uncertainty.

Note 8: Income Tax

The club is a not-for-profit organisation exempt from income tax by the Inland Revenue Department.

Note 9: Goods and Services tax

The club's revenue for the 2019–20 financial year was not expected to exceed and did not exceed \$60,000 and did not include GST when selling services to customers and was therefore exempt from goods and services tax. Note this means all expenses include GST.

Note 10: Going concern

The management committee has no intention to liquidate the club and believes that it will survive into the foreseeable future. The accounts have therefore been produced on a going concern basis.

Note 11: Monetary measure

All figures are in New Zealand dollars. It follows that Tennis Central points awarded to affiliated clubs, which have been used to book courts at the Renouf Tennis Centre to host events and pay for competition registration have not been included in the financial statements.

Note 12: Property, Plant, and Equipment

Fixed Asset	Rate	Method	Op. Value	Additions	Disposals	Depreciation	Cl. Value CF
Buildings	2.50%	DV	13,047	0	0	326	12,721
Equipment	20.00%	DV	218	0	0	44	174
Fences	10.00%	DV	2,070	0	0	207	1,863
Courts	14.28%	DV	47,396	0	0	6,768	40,628
Ball machine	20.00%	DV	0	0	0	0	0
Sign	20.00%	SL	354	0	0	89	265
Barbeque	20.00%	SL	202	0	0	50	152
Table	-	-	200	-	-	-	200
Shelving Unit	-	-	129	-	-	-	129
			63,616	0	0	7,484	56,132

The depreciation rates for all assets have been taken from the previous financial statements. Any other assets within the club that have not been included in these statements are assumed to have a nil carrying amount.

Note 13: Accounts Receivable (includes doubtful debts)

The amount shown reflects the year end position. None of the debt was considered bad or doubtful as at the time the Financial Statements were produced, but some part may subsequently prove irrecoverable.

Note 14: Membership year and financial year are different periods

The membership year is from September to August, whereas the financial year is from May to April. Because of this, the membership fees for the 2019–20 financial year consist of the proportion of the membership fees that relate to the last four months of the 2018–19 membership year and the proportion of the membership fees that relate to the first eight months of the 2019–20 membership year.

Note 15: Inclusion of casual (and trial) members

All casual and trial members were of the senior age and acted as senior members for the 2019–20 season, and hence their subscriptions have been merged with the other senior membership subscriptions.

Note 16: Affiliation fees were based on previous year’s membership numbers

Tennis Central based the affiliation fees payable for the 2019–20 financial year on the membership numbers submitted for the 30th of April 2019 year. This means that the 2019–20 affiliation fees do not directly correlate with the 2019–20 membership numbers or fees.

The 2019–20 affiliation fees (based on the 2018–19 membership numbers) are as follows:

Membership Category	No.	Affiliation fee (\$)
Life	4	221
Senior	94	5,185
Junior 12-18	51	2,563
Junior <12	80	2,067
	229	10,036

Note 17: Not all members are affiliated members

- There are full member(s) who are already affiliated with other clubs (e.g., by also being a member of that club) and therefore do not have their affiliation fees paid by this club.
- There are also full members who have registered before the affiliated membership return date (30th April during the membership year) but have not had their affiliation fees paid because they only completed payment after the due date.
- There are also full members who, because they joined between the 1st of May and the 31st of August do not have their affiliation fees paid, as they joined after the affiliated membership return date of the 30th of April, but before the end of this club’s membership season.
- All casual members (including trial members) are not affiliated.

For the above reasons, and others (see Note 16), the 2020–21 affiliation fees, which are based on the membership numbers submitted at the end of the 2019–20 financial year, do not exactly correlate to the membership numbers or fees at the end of the 2019–20 membership season.

Note 18: Honesty box takings are stated as being for private court use

It is assumed that practically all honesty box takings were from people who have used the club’s facilities privately. Payments for club day participation are assumed to be collected by the organiser of that club day and noted as being for that purpose, as a marked/noted one-off payment collected separately from honesty box takings or as a contribution to a membership subscription.

Note 19: Balls were shared for interclub and club sessions

\$4,837 was expended on balls during the period. Balls were primarily purchased for interclub competitions, and to be returned for use at club days. It is assumed all balls were returned in good condition, and that half the costs of balls used was from club use. Since the club’s own hitting sessions are almost exclusively attended by senior members, these costs have been treated as a

direct cost and set against senior subscriptions. The costs of new balls on hand at the end of the period have been included in the Inventory.

Note 20: Costs of coaching included balls

The coaching provider provided all the balls used at the club's coaching sessions and their own.

Note 21: Land lease in force

The club leases land from the Wellington City Council (WCC). This lease expires on the 30th of June 2023. The Wellington City Council also has the right to cancel the lease by no less than six months' written notice, in which case the land and all improvements will revert to the Council without compensation.

During the period WCC introduced a COVID 19 related rent holiday (covering the April – June 2020 period). Consequently, the lease costs are comparably less than for the previous period, and there was no year-end accrual.

Note 22: Tennis Central affiliation points were used

The club was allocated points, which is the equivalent of New Zealand Dollars in the view of Tennis Central and are allocated based on membership numbers. These were primarily used to book courts at the Renouf Centre.

Note 23: Figures have been rounded

All figures have been rounded to the nearest dollar, but summations have been with the true values.

Note 24: Expected insurance claim

During the previous period a burglary occurred at the clubhouse. This caused approximately \$2,000 worth of damage (including theft). The losses are able to be claimed under the club's insurance policy, but the claim has yet to be made. The expected claim was included as other income in the Financial Statements for the previous period, and consequently is included in current assets for this period.

Note 25: Swipe card deposits not known to be exact

The \$200 liability for swipe cards represents known deposits (to the current Treasurer) that have not been refunded. The true amount may be greater.

Note 26: Some interclub tournaments were only open to KTC members

Some interclub competitions only allowed KTC members to play for the club (while others allowed other clubs' members too), so interclub fees and membership subs were not fully mutually exclusive.

Note 27: Interpretation of non-disclosed financial information

There may be information that arose before or around the time I became Treasurer that may have a material effect but are not reflected in these financial statements. There may also be other information material to these financial statements that has arisen during my time as Treasurer that have not been included as a result of the information not reaching me.

It follows that any apparent assets within the club that have not been included in these statements are assumed to have a nil carrying amount, all accounts not represented are assumed to have been closed (either by complete payment or a write-off in its respective year) and that incomplete payments not known to be incomplete payments have been treated as fully paid, i.e., the price of the good/service.