

LOWER HUTT TENNIS CLUB (INC)

78th Annual Report and Financial Statements

For the year ended 31 May 2005

To be presented at the Annual General Meeting
of the Club to be held in
The Club Pavilion, Totara Crescent, Lower Hutt
on Tuesday 26 July 2005
at 7.30pm

67a Totara Crescent, Lower Hutt
Telephone 5696 872

AGENDA

7.30 Annual General Meeting

- (i) **Apologies**
- (ii) **Approval of Minutes of last Annual General Meeting**
- (iii) **Presentation of Annual Reports**
- (iv) **Presentation of Financial Statement of Accounts for past year.**
- (v) **Confirmation of Honoraria's**
 Secretary:
 Treasurer:

(vi) **Subscriptions:**

The following are the proposed subscriptions for the 2005/06 season recommended by the Committee. (These include the fees imposed by HVT). They shall include a \$35 development levy payable by all senior members.

	<i>Base \$</i>	<i>Total \$</i>
<i>Senior (19 & over)</i>	165	200
<i>Couple (same address)</i>	290	360
<i>Family (same address)</i>	426	496
<i>Midweek (midweek tennis only)</i>	140	175
<i>Veterans (over 65)</i>	140	175
<i>Junior/Intermediate (Under 19)</i>	100	100
<i>Court Hire (per hour)</i>	10	10
<i>Visitors Fee (per player)</i>	5	5
<i>Non Playing (no court use)</i>	20	20
<i>Entrance Fee (juniors exempt)</i>	100	100
<i>Corporate Gold</i>	2000	2000
<i>Silver</i>	1000	1000
<i>Bronze</i>	500	500

(The above subscriptions include GST and entry fee for Club Championships). Subscriptions are due 30 September 2005. Any member with unpaid subscriptions after 31 October 2005 may lose all membership privileges.

(viii) Election of 2005/06 Officers - Nominations received. Other nominations very welcome.

President	<i>Barbara Bridger</i>
Hon. Secretary	<i>Graham Nelson</i>
Hon. Treasurer	<i>Graham Clarke</i>
Club Captain	<i>Vacant</i>
Auditor	<i>Pat Sheehan</i>

(viii) Nominations & Elections for Management Committee (6 - 12 required)

Nominations received: Mr John Donaghy, Mr Adam Bishop, Mr Trevor Dine, Mr Malcolm Alexander, Mr Keith Walton, Mrs Ora Whaanga, Ms Sylvia Wilmshurst, Mrs Odete do Couto, Mrs Ros Read, Ms Lynda Forsyth.

(ix) Nominations to HV Tennis Management Committee (2 or more available)

Ms Sylvia Wilmshurst

(Midweek and Junior sub-committee members nominations welcome).

(x) Election of Delegates to the HV Tennis AGM (Secretary + 8)

(xi) Proposed dates of opening days of summer season

<i>Seniors</i>	<i>21 August</i>
<i>Juniors</i>	<i>TBA</i>
<i>Midweek</i>	<i>6 September</i>



Where are all the players??

In Memoriam

The deaths of Ivan Hills, a Life Member and ex President
and
Mrs Tui Snow, Senior Member
are recorded with regret.



2004/05 Office Bearers

President	Mrs Barbara Bridger
Life Members	Mr I Hills (Deceased)
	Mrs Barbara Allen
	Mrs Noeline Savage
Hon. Secretary	Mr John Donaghy
Hon. Treasurer	Mr Graham Nelson
Club Captain	Mr Graham Clarke
Junior Club Captain	Ms Hera Swinton
Midweek Club Captain	Mrs Elizabeth Josephson
Auditor	Mrs Ros Read
	Mr Pat Sheehan

President, Hon Secretary, Hon. Treasurer and Club Captain are ex-officio members of the Management Committee.

Committees 2004/05

Management Committee: Mr John Donaghy (Chairperson) Mr Graham Nelson Mr Graham Clarke Mr Adam Bishop Mr Trevor Dine Mr Malcolm Alexander Mr Keith Walton Mr Chester Holmes Ms Hera Swinton Mrs Barbara Bridger Ms Odete do Couto Ms Ora Whaanga Ms Sylvia Wilmshurst Mrs Ros Read	Junior Sub-Committee: Mrs Elizabeth Josephson Mrs Jackie Clarke Mr Kevin Garner Mrs Mary Farrell Mrs Catherine Nash
Midweek Committee: Ros Read Jan Edwards Annette Pawson Eileen Cullen Helen Berry Tricia Lloyd	Philippa Holdaway Debbie Neilson Christine McDavitt Tui Snow Isabelle Young Janet Pike

HV Tennis Management Committee Representatives

Ms Sylvia Wilmshurst

HV Tennis Delegates to HV Tennis AGM

Graham Nelson (Secretary) and Sylvia Wilmshurst, Ora Whaanga, Ros Read, Jill Willcock, Hera Swinton, Adam Bishop, Steve McPhee and John Donaghy.

2004/05 MEMBERSHIP

Membership of the club was as shown below, together with comparative figures of previous years.

	2004/05	2003/04	2002/03	2001/02	2000/01	1999/2000	1998/99
Senior Male	78	80	79	80	83	85	85
Senior Female	98	98	86	89	89	75	75
Junior Male	75	74	65	64	59	56	61
Junior Female	38	53	68	61	54	58	52
0-11 Male	44	53	48	56	40	43	57
0-11 Female	43	50	61	55	40	43	65
Total	376	408	407	405	365	360	395

2004/05 Administration Award

TS Williams Cup (Most Outstanding Member). Mrs Ros Read.

2004/05 Sponsors Acknowledgement

The club acknowledges the financial support given by the following sponsor:

Fischer - Fisher were our major sponsors for the last 2 years. This was there last year and we are now looking for a new major sponsor.

The Regional 1 teams need your name (*name* Regional 1). Can you help?

We also recognise the contribution of **New Community Trust, Pub Charity, Lion Foundation** and **Pelorus Trust** with funds for junior coaching, court surfacing and the “Tennis in Schools” and “Mums for Tennis” promotions. We thank these organisations for their support.

CHAIRMAN'S REPORT

When I joined the Club 47 years ago, in 1958, we had 4 real grass courts which did not open until Labour weekend, and then only if the weather permitted, and 6 hard courts which from time to time were re-surfaced with a sawdust asphalt mix. Court 7 always was wet with water rising from an underground spring.

There was little play in the winter and only the really keen members played during the week. Saturdays and Sundays in the summer saw more than 100 members waiting each afternoon for their turn to play - and sometimes you had to sit out 4 rounds before you got the chance.

My tennis developed with the slower game where cunning and the placement of shots and use of spin was important and the technology of the racquet then and the slower balls did not let power rule.

I was the Treasurer of the Club for 4 years, the Auditor for 3 years, and have been the Chairman of the Management Committee for 13 years.

Its time to stop!

The Club needs some new vision and some new energy.

I am sure there is more than one person out there with the drive and energy to bring about beneficial changes for the Club.

Tennis NZ will introduce their Tennis Welcome Centre concept this summer which might bring new members to the Club and we need to continue the coaching initiatives at Schools and for Mums. Somehow we must show people how they can enjoy the tennis at our Club and provide them with more tennis opportunities during the week.

Tennis NZ will hold their AGM in Wellington on 23 July and they expect a decision on their plans to pursue the takeover of all Associations and for all tennis activities to be administered through new Regional offices.

I am not sure how this might be good for tennis and certainly can see no tangible benefit coming back to our Club. Fortunately we are one of the largest and strongest Clubs in NZ and have the capability to put in place our own initiatives.

An important result from this amalgamation is likely to be a reduction in funding opportunities from the gaming machines. I have been advised the non smoking legislation has already reduced available funds by 25% so we must apply as soon as possible for our floodlight replacement before all funds dry up. Current electrical quotes are in excess of \$50000.

We are fortunate in having such enthusiastic volunteers running the different sectors of our Club and on your behalf I thank them.

I hope some new blood will come to our AGM prepared to continue the work to help make our Club the best there is. If you do then I just might get time to enjoy playing some tennis again.

Chairman
John Donaghy



The new coaching facility, also handy viewing platform for court 1

INTERCLUB RESULTS

SENIOR INTERCLUB RESULTS (Pre Christmas)

Senior Regional 2004/05 Results (Post Christmas)				
Fischer Regional 1 Men	3rd	(3rd)	Premier 1a	1st (1st)
Regional 2 Men	4th	(4th Reg 3)	Premier 1b	6th (1st Div 1)
Regional 4 Men	2nd	(Div 1)	Presidents Div 1a	6th (4th Div 2)
Fischer Regional 1 Ladies	1st	(4th)	Presidents Div 2 No 1	1st (4th)
Regional 2 Ladies	3rd	(2nd)	Presidents Div 2 No 2	3rd (3rd)
Regional 3 Ladies	8th	(3rd)	Presidents Div 2 No 3	4th (2nd)

HVT Senior Weekend 2004/05 Interclub Results			Winter Interclub 2004 Results	
Division 1 Women A	4th	(1st)	Grade B (A)	1st (1st)
Division 1 Women B	2nd	2nd	Grade C (B)	3rd (9 th)
Division 1 Men	1st	(2nd)	Grade D1	3rd (5th)
Division 2 Men	5th	(2nd)	Grade D2	7th (4th)
Division 3 Men	3rd	(2nd)		
Division 4 Men	5th	(5th)		

CLUB CHAMPIONSHIP RESULTS 2004/05

EVENT

OPEN EVENTS

Mens Open	Daniel Baxter/Jake Garner
Ladies Open Singles	Amelia Harris/Julie Scott
Mens Open Doubles	Andrew Chuah & David Leesburg
Runners Up	Jake Gardner & Daniel Baxter
Ladies Open Doubles	Julie Scott & Jovana Radovic
Runners Up	Amelia Harris & Hanna Baxter
Mixed Open Doubles	Julie Scott & Andrew Chuah
Runners Up	Jovana Radovic & Daniel Baxter

B GRADE EVENTS

Mens B Grade Singles	Trevor Dine/James Murphy
Ladies B Singles	No Entry
Mens B Doubles	James Murphy & Hamish Murphy
Runners Up	Peter Howse & Albie Roberts
Ladies B Doubles	Jill Willcock & Rose Douglas
Runners Up	Mieke Wensvoort & Amanda Hall
Mixed B Grade	Rayma Murphy & Hamish Murphy
Runners Up	Jackie Clarke & Chester Holmes

VETERANS SECTION EVENTS

Mens Vet Singles	Paul Barnett/James Murphy
Ladies Vet Singles	Ros Read/Zelma Foo
Mens Vet Doubles	Paul Barnett & Steve Denholm
Runners Up	Rudy van Baarle & Kevin Garner
Ladies Vet Doubles	Ora Whaanga & Anna Young
Runners Up	Ros Read & Sue Anderson
Mixed Veteran	Kevin Garner & Daphne Chin
Runners Up	Ora Whaanga & John Donaghy



INDIVIDUAL AND TEAM AWARDS

Committee Cup (Most Improved Player)	Paulina Godfrey
J W Andrews Cup (Top Regional Team)	Women's Regional 1
J W Andrews Cup (Top Weekend Team)	Presidents Premier 1
Top Regional Player	Amelia Harris

REGIONAL REPORT

Our regional teams have all done well this year, which has finally enabled us to field teams in all grades for 05/06 season. (Refer to result)

IN evidence this year WAS the dedication and commitment across all our teams from the players WHICH not only allowed US TO win but most Importantly ENHANCED team morale. This showed in the results and the social events that took place afterwards.

A special mention must be made to our Women's regional one team, who won the ASB Bank competition for the 1st time in 13 years.

The Captain Julie Scott did well to keep our team of local girls alive in this some what highly competitive grade that had girls flown in from around the country side to compete against. It was with the team's dedication and commitment that contributed to this years



win. Amelia Harris 14yrs of age worked her way thru the regional grade's and IN her 1st year in Regional One was named by Wellington REGIONAL Tennis as "Top Regional Player" for the year.

Finally to all you regional Men and Women, it has been great working with you all, see you again in the next season.

Ora Whaanga
Convenor

LEAGUE REPORT

Wednesday Night League.

The Wednesday night league has been well attended over the year and I think we have gained a few more players. The weather has been quite kind, and we have had some great tennis - but the floodlights continue to present a challenge, with some of the bulbs seeming to play games with us and choosing when to come on.

The summer league - which starts in January, had so many entries, that I had to spin some of the people off into a separate league on a Tuesday night for a while - altogether, both leagues combined accounted for more than 70 players and then there were the reserves too.

Its great social tennis - catering for a range of tennis abilities and ages (we have a number of juniors in the league).

Reg and Linda are taking over the organising from me , I'm sure they'd like to fit you in too...

Cheers
Chester Holmes - *Wednesday night league co-ordinator.*

MESSAGE FROM THE COACH

Atomic Tennis Coaching:

This year has been a year of growth for Atomic Tennis and tennis coaching at the Lower Hutt Club. Tiny Tennis for 4 - 6 year olds is running all year round now, Total Tennis groups and private lessons are also running all year round. Tennis at the Lower Hutt Club is pretty healthy I think..

Atomic Tennis and the club successfully ran the Tennis in Schools programme which offered tennis lessons to all of the schools in our catchment area, this meant that tennis lessons were offered free of charge to Hutt Intermediate, Eastern Hutt, Waterloo School, Epuni Primary, St Peters and Pauls, Randwick School, Boulcott School, and Gracefield Schools. This means that over 2000 kids had the opportunity to experience tennis thanks to the Lower Hutt Tennis club. Each of these schools have been approached to participate again this season.

Club tennis has continued to be strong in the summer, and now through into the winter aswell. Thanks to the hard work of Elizabeth Josephson, Jackie Clarke, Catherine Nash, and Mary Farrell the junior numbers and players are stronger than ever. The juniors are all having a great time and are all playing well. Hopefully that will mean more junior interclub teams, and more events for the junior members of the club.

Atomic Tennis have also started up a junior squad. We have chosen 16 players who show that they are really into the game of tennis. They have shown the drive and the will to want to play at a greater level, and we are helping them to get there. The Junior Squad train twice a week on a Tuesday and a Thursday afternoon for 1.5 hours each. Nick Eaden has given up his time to come along and increase the players fitness levels to help us take these players to the next level of their personal games. This has been a success so far, and provides the opportunity for the better players to stay at the club for their training.

Atomic Tennis has also been involved in helping to organise and run some junior match play events for the Hutt Valley area. These include small one day tournaments and rep matches against other associations.

I have to say thanks to everyone who has helped out, all of the people mentioned above helping with the junior club tennis, John Donaghy for his never ending drive to get more tennis played, and of course Florent and the other coaches who help me out! Without all of you things would not be nearly as good!

Thanks

Gene Ridgway
Atomic Tennis

2004/05 MIDWEEK REPORT

Midweek has enjoyed good numbers of players over the year. Our strength has been boosted by players joining from other clubs and communication has been made easier by using email.

The midweek championships stretched from March to May, again with full draws of 16. Awards were presented to:

Singles Champion	Paulina Godfrey
Singles Runner-up	Sheryl Edgar
Singles Trophy	Jackie Clarke
Singles Plate	Christine Kibblewhite
Singles Saucer	Christine McDavitt
Doubles Champions	Christine Barnett & Janice O'Sullivan
Doubles Runners-up	Sheryl Edgar & Julie Edgar
Doubles Trophies	Sandra Lisette & Ros Read
Doubles Plates	Janet Pike & Christine McDavitt
Doubles Saucers	Jane McDougall & Eileen Cullen
Highest Interclub	Aggregate Sandie Kitchingham
Most Improved Player	Christine Kibblewhite

Highlight of the year was the winning of the Hutt Valley Midweek Summer Interclub Cup. The last time this was achieved was 1992/93. Lower Hutt gained 30 points from 7 teams - clear winners by 15 points. Pre-Christmas results saw us winning Grades 2 & 3 with 2nds in Grades 4 & 5 and a 3rd in Grade 1. After Christmas Grades 4 & 5 won with a 2nd in Grade 1. No teams were relegated. Many of the midweekers also enjoyed the mixed competition of the Wednesday night league.

We ran the Red Cross tournament again in April. It was highly successful with a full draw of 24 pairs well supported by Lower Hutt club. The A section was won by Ora Whaanga (with Kiri Campbell). The B section was taken out by Janet Pike & Christine Kibblewhite with Jan Edwards & Eileen Cullen runners-up. Many players also participated in the Avalon and Stokes Valley tournaments. Paulina Godfrey & Janice O'Sullivan won the A section of the latter. Sandie Kitchingham & Leeann Brown won the B section with Christine Kibblewhite & Janet Pike runners-up.

On the social front we held a midwinter solstice lunch combining it with the Midweek AGM and prizegiving. There was also a Melbourne Cup sweep, a movie night and a 'Hot Ham & Bubbly' Christmas windup.

We have a date for the Midweek Reunion 2005. There will be tennis followed by lunch on Tuesday 15 November. Noeline Savage is coordinating contact details.

Many thanks to the committee for their encouragement and support.

Ros Read
Midweek Club Captain

JUNIOR REPORT

The junior club started the year off with an enthusiastic group of members, many of whom wanted to play interclub. Congratulations to Kevin Garner and Jackie Clarke who, despite the vagaries of the weather managed to run interclub trials over a couple of weekends. They accommodated everyone that wanted to play and our club entered 1 girls and 1 boys team in the regional competition and 6 girls and 8 boys teams in the Lower Hutt league. All the teams played exceptionally well with many progressing up to the next grade after Christmas. This season we dedicated Friday nights for interclub teams to practice. This worked really well with great commitment from team members to come and practice for 1 1/2 hours each week. It meant the team members got to know each other both on a social and sporting level and the results supported this. Many thanks to Jack Ng for the coaching sessions he ran each week teaching tactics. Mary Farrell & Jackie Clarke were also there each Friday night with plenty of drink and nibbles during the break. Another inducement for everyone to attend! Kevin Garner and the managers of the teams did a great job over the season, organising and encouraging all the junior interclub teams.

Sunday morning tennis had record numbers again with the beginners running from 9 to 10.30 and advanced players from 10.30 to 12. To get an indication of abilities we ran testing sessions each week and recorded the results to see if children were in the right sessions. It also gave us an indication as to whether some are ready for interclub next year. There was a lot of competition amongst them all to see who got the best scores! Gene & Flo, along with their keen group of young coaches, ran fast paced and fun sessions each week.

We held our inaugural November Tournament this year. It was an opportunity for all Junior members (not just interclub) to participate in a fun tournament pre Christmas. Graeme & Annabel Josephson ran the sausage sizzle and with 2 days of brilliant sunshine there was plenty of action on the court. It was great to see all 10 courts full and parents and friends dropping in to support the players during the day. Definitely a tournament to repeat. Junior Club champs were held late March and once again we had record entries. There was some really competitive tennis and all the finals were tense affairs both on and off the court. The future of junior tennis at Lower Hutt looks positive.

Winter tennis on a Friday night is being played over the 2 winter terms and has been attracting a core group of 30 - 40 players. Those that want to play interclub next year realise that they must continue building on their skills during the off season. It is also a very social event with plenty of fun games, sausage sizzles and fish'n'chip nights!

My thanks must go to the Junior Committee this year - Jackie Clarke, Kevin Garner, Mary Farrell and Catherine Nash, without whose support we could not run the junior club. The constant phone calls, opening up of the club house, arranging reserve players, making up juice, sweeping the floor again and again are all worth it when you see the excitement of winning games and yes, the children are all nice and polite - most of the time. Lastly, many thanks to Gene & Flo our coaches, who are always available and enthusiastic no matter what the weather. Tennis is their passion and it has certainly rubbed off on our junior members.

Elizabeth Josephson



The faces of our future
at the Prizegiving Dinner.

JUNIOR CLUB CHAMPIONSHIP RESULTS 2004/05

Winner Open Boys Singles	Gerard Farrell
Runner Up Open Boys Singles	Alex O'Connor
Plate as above	Michael Garlick
Winner Open Girls Singles	Rachel Baxter
Runner Up Open Girls Singles	Julia Farrell
Plate as above	Joanna Purdie
Winners Open Boys Doubles	Ben Breu & Alex O'Connor
Runners Up Open Boys Doubles	Alex Walker & Peter Gibson
Plate as above	Jeremy Breu & Matt Barry
Winners Open Girls Doubles	Doris Berberic & Joanna Purdie
Runners Up Open Girls Doubles	Julia Carman and Theresa Nash
Plate as above	Alice Garner & Brooke Hines
Winners Open Mixed Doubles	Gerard & Julia Farrell
Runners Up Open Mixed Doubles	Joshua Joe-McIndoe & Katie Farrell
Plate as above	Rebecca & Jonathan Barnett
Winner U12 Boys Singles	Mac Leesburg
Runner Up U12 Boys Singles	Harry Josephson
Plate as above	Joshua Baker
Winner U12 Girls Singles	Jian Mei Macasaquit
Runner Up U12 Girls Singles	Julia Farrell
Plate as above	Hannah Mills
Winners U12 Boys Doubles	Mac Leesburg & Alistair Basalaj
Runners Up U 12 Boys Doubles	Justin Ng & Luke Leesburg
Plate as above	Jayden McConnell & Thomas McCabe
Winners U12 Girls Doubles	Julia & Katie Farrell
Runners Up U12 Girls Doubles	Maddy Nash & Jian Mei Macasaquit
Plate as above	Shinead Williams-de Bique & Rebecca Clarke
Winners U10 Boys Singles	Scott Basalaj
Runner Up U10 Boys Singles	Tim Brown
Plate as above	Jonathan Barnett
Winners U10 Girls Singles	Rebecca Barnett
Runner Up U10 Girls Singles	Rebecca Clarke
Plate as above	Nicola Fenn
Winners U10 Boys Doubles	Jonathan Barnett & Tim Brown
Runners Up U10 Boys Doubles	Denis Berberic & Thomas Josephson
Winners U10 Girls Doubles	Maddy Nash & Rebecca Barnett
Runners Up U10 Girls Doubles	Rebecca Clarke & Katie Farrell
Most Improved Girl	Julia Farrell
Most Improved Boy	Harry Josephson

TREASURERS REPORT

LOWER HUTT TENNIS CLUB INC STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MAY 2005

2004	INCOME	2005
	Subscriptions	
13,472	Senior	13,005
4,142	Midweek	4,924
16,947	Intermediates / Juniors	15,637
4,412	Family	5,169
4,471	Couples	5,657
1,556	Veterans	1,244
260	Non Playing	213
-----		-----
45,260		45,849
<u>(4,698)</u>	Transfer to Facility Development Fund	<u>(5,102)</u>
40,562		40,747
6,685	Balls & team fees	8,105
2,000	Court Hire	2,487
530	Donations	641
1,405	Interest	1,665
7,436	Grants (Note 3)	41,840
712	Sundry Income	1,551
-----		-----
18,768		56,289
<u>(338)</u>	Transfer to Facility Development Fund	<u>(350)</u>
18,430		55,939
58,992	TOTAL INCOME	96,686
	EXPENDITURE	
1,204	Advertising	831
10,592	Affiliation Fees	11,492
4,352	Balls	5,355
9,890	Coaching	9,365
10,751	Depreciation	13,302
1,267	Electricity	1,391
611	General Expenses	783
150	Honoraria	-
727	Insurance	823
2,405	Interclub Entry Fees	3,000
179	Interest	-
359	Junior Promotion	497
2,492	Printing/Stationery/Postage	1,639
3,479	Regional Tennis	2,410
2,842	Rent & Rates	3,150
9,391	Repairs & Court Maintenance	7,759
193	Social Activities	251
-	Tennis in schools/mums tennis	10,843
536	Telephone	671
157	Trophy & Engraving	308
-----		-----
61,577	TOTAL EXPENDITURE	73,870
-----		-----
<u>\$(2,585)</u>	NET OPERATING PROFIT/(LOSS) FOR THE YEAR	<u>\$22,816</u>
-	Transfer from Facility Development Fund (Note 4)	4,500
<u>\$(2,585)</u>	Transferred to Accumulated Funds	<u>\$27,316</u>

LOWER HUTT TENNIS CLUB INC
STATEMENT OF FINANCIAL POSITION AS AT 31 MAY 2005

2004	CURRENT LIABILITIES	2005	2004	CURRENT ASSETS	2005
2,079	Sundry Creditors	2,606	41,581	National Bank	3,592
24,000	Grants Received in Advance	-	2,959	Sundry Debtors	2,028
			289	Inventories	209
-----		-----	-----		-----
26,079		2,606	44,829		5829
	ACCUMULATED FUNDS			INVESTMENTS	
83,523	Balance as at 1 June 2004	80,938	10,072	National Bank Deposits	8,865
(2,585)	Transfer from Statement of Financial Performance	27,316	11,525	Development Fund Deposits (National Bank)	12,477
-----		-----	52,116	FIXED ASSETS	96,166
80,938	Balance as at 31 May 2005	108,254		(Note 2)	
11,525	Facility Development Fund (Note 4)	12,477			
-----		-----	-----		-----
\$118,542		\$123,337	\$118,542		\$123,337

LOWER HUTT TENNIS CLUB INC

NOTES TO THE FINANCIAL STATEMENTS

NOTE: 1 STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

The Club operates as an incorporated body under the Incorporated Societies Act 1908.

GENERAL ACCOUNTING POLICIES

The financial statements have been prepared using the historical cost basis under the principles of accrual accounting except for subscription income which is accounted for on a cash basis.

CHANGES IN ACCOUNTING POLICIES

All accounting policies have been applied on bases consistent with previous years.

PARTICULAR ACCOUNTING POLICIES

Fixed Assets

Fixed Assets are shown at original cost less accumulated depreciation. Fixed Assets are depreciated over a 10 year period on a straight line basis, with the exception of sundry assets which are depreciated over 5 to 10 years on a straight-line basis.

Inventories

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

Goods & Services Tax

The financial statements have been prepared on a GST exclusive basis.

Differential Reporting

The club is a qualifying entity for Differential Reporting because it is not publicly accountable and does not qualify as a large entity as defined by the Institute of Chartered Accountants of New Zealand framework for differential reporting. The club has taken advantage of all differential reporting exemptions.

NOTE: 2 FIXED ASSETS

	Original	Accumulated	Book
	Cost	Depreciation	Value
Synthetic grass courts	180,763	131,814	48,949
Synthetic grass lighting	31,088	31,087	1
Plexipave courts	70,410	48,909	21,501
Coach's building	24,352	399	23,953
Pavilion alterations	9,356	7,960	1,396
Other assets	3,650	3,284	366
	-----	-----	-----
	<u>\$319,619</u>	<u>\$223,453</u>	<u>\$96,166</u>

NOTE: 3 GRANTS RECEIVED

The club acknowledges the support received for the replacement of courts 3 & 4, tennis in schools, mums tennis programme and junior coaching from the following organisations:

	\$
NZ Community Trust	23,000
Pub Charity	11,940
Lion Foundation	5,000
Pelorus Trust	1,000
Southern Trust	<u>900</u>
	<u>\$41,840</u>

NOTE: 4 FACILITY DEVELOPMENT FUND

	2005	2004
	\$	\$
Opening balance	11,525	6,489
Additional contributions	5,452	5,036
Applied during the year (towards court replacement)	<u>(4,500)</u>	<u>-</u>
Closing balance	<u>\$12,477</u>	<u>\$11,525</u>

NOTE: 5 CAPITAL COMMITMENTS

There were no capital commitments at 31 May 2005 (2004: \$33,000).

AUDITORS REPORT

To the members of the Lower Hutt Tennis Club (Inc.):

I have audited the financial report on pages 12 to 14 for the year to 31 May 2005. The financial report provides information about the past performance of the Club and its financial position as at 31 May 2005. This information is stated in accordance with the accounting policies set out on pages 13 & 14.

THE COMMITTEE RESPONSIBILITIES

The Committee is responsible for the preparation of a financial report which fairly reflects the financial position of the Club as at 31 May 2005 and of the results of operations for the year ended 31 May 2005.

AUDITORS RESPONSIBILITIES

It is my responsibility to express an independent opinion of the financial report presented by the Committee and report my opinion to you.

BASIS OF OPINION

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial report. It also includes assessing:

- the significant estimates and judgements made by the committee in the preparation of the financial report, and
- whether the accounting policies are appropriate to the Club's circumstances and are consistently applied and adequately disclosed.

I have conducted the audit in accordance with generally accepted auditing standards in New Zealand except my work was limited as explained below. I planned and performed the audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the financial report is free from material mis-statements, whether caused by fraud or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial report.

Other than in my capacity as auditor, my only relationship with or interest in the Club is as a club member.

QUALIFIED OPINION

In common with other organisations of a similar nature, control over the income prior to its being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.

In my opinion, except for adjustments that might have been found to be necessary had I been able to obtain sufficient evidence concerning income, the financial report fairly reflects the results of operations and the financial position of the club as at 31 May 2005.

The audit report was completed on 11 July 2005 and my qualified opinion is expressed as at that date.

Pat Sheehan CA BCA
Lower Hutt