

**LOWER HUTT  
TENNIS CLUB (INC)**

**81st  
Annual Report and  
Financial Statements**

For the year ended 31 May 2008

To be presented at the Annual General Meeting  
of the Club to be held in  
The Club Pavilion, Totara Crescent, Lower Hutt  
on Tuesday 29 July 2008  
at 7.45pm

67a Totara Crescent, Lower Hutt  
Telephone 5696 872

# ANNUAL PRIZEGIVING

All members are invited to the  
Prizegiving for the Club Championships  
which will be held  
prior to the AGM on 29th July 2008  
commencing at 7:30pm and preceded by  
drinks and light refreshments

This will include presentation of cups and  
certificates to all winners and runners-up  
and also includes other special awards  
for Senior players and committee awards.

All members who are listed in the Senior Report  
or nominated for special awards are asked to be present at least  
for the Prizegiving at 7:30pm if not before for refreshments.

# AGENDA

## 7.30 Prizegiving followed by 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 2008/09 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 &amp; over)</i>	<i>175</i>	<i>210</i>
<i>Couple (same address)</i>	<i>310</i>	<i>380</i>
<i>Family (same address)</i>	<i>450</i>	<i>520</i>
<i>Midweek (midweek tennis only)</i>	<i>150</i>	<i>185</i>
<i>Veterans (over 65)</i>	<i>150</i>	<i>185</i>
<i>Junior/Intermediate (Under 19)</i>	<i>110</i>	<i>110</i>
<i>Student (full time) – (New category)</i>	<i>125</i>	<i>160</i>
<i>Court Hire (per hour)</i>	<i>10</i>	<i>10</i>
<i>Visitors Fee (per player)</i>	<i>5</i>	<i>5</i>
<i>Non Playing (no court use)</i>	<i>20</i>	<i>20</i>
<i>Entrance Fee (juniors exempt)</i>	<i>100</i>	<i>100</i>
<i>Corporate Gold</i>	<i>2000</i>	<i>2000</i>
<i>Silver</i>	<i>1000</i>	<i>1000</i>
<i>Bronze</i>	<i>500</i>	<i>500</i>

(The above subscriptions include GST and entry fee for Club Championships). Subscriptions are due 30 September 2008. Any member with unpaid subscriptions after 31 October 2008 may lose all membership privileges.

- (viii) **Election of 2008/09 Officers** - Nominations received. Other nominations very welcome.
 

President	<i>John Donaghy</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 Trevor Dine, Ms Ora Whaanga, Ms Sylvia Wilmshurst, Ms Lynda Forsyth.

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

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

(x) **Election of Delegates to the HV Tennis AGM (Secretary + 8)** to be held 4th August 2008

(xi) **Proposed dates of opening days of summer season**

*Seniors*            24 August  
*Juniors*            TBA  
*Midweek*           TBC



(xii) **General Business**

(xiii) **Light refreshments cont'd**

## 2007/08 Office Bearers

<b>President</b>	Mr John Donaghy
<b>Life Members</b>	Mrs Barbara Allen Mrs Noeline Savage Mr John Donaghy Mr Graham Nelson
<b>Hon. Secretary</b>	Mr Graham Nelson
<b>Hon. Treasurer</b>	Mr Graham Clarke
<b>Club Captain</b>	Mr Adam Bishop/Mrs Hera Swinton
<b>Junior Club Captain</b>	Mrs Elizabeth Josephson
<b>Midweek Club Captain</b>	Mrs Ros Read
<b>Auditor</b>	Mr Pat Sheehan

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

## Committees 2007/08

<b>Management Committee:</b>		<b>Junior Sub-Committee:</b>
Ms Sylvia Wilmshurst (Chair)	Mrs Ros Read	Mrs Elizabeth Josephson
Mr John Donaghy	Mr Graham Nelson	Mrs Jackie Clarke
Mr Graham Clarke	Mr Adam Bishop	Mr Kevin Garner
Mr Trevor Dine	Mr James Murhpy	Jack Ng
Ms Odete do Couto	Ms Ora Whaanga	
Ms Lynda Forsyth		

<b>Midweek Committee:</b> Ros Read Jan Edwards Christine Kibblewhite Eileen Cullen Tricia Lloyd Philippa Holdaway Isabelle Young	Debbie Neilson Christine McDavitt Anna Geremia-Young Janet Pike Jo Barnes Janice O'Sullivan
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## HV Tennis Management Committee Representatives 07/08

James Murphy

## HV Tennis Delegates to HV Tennis AGM 07/08

Graham Nelson (Secretary) and Sylvia Wilmshurst, Ora Whaanga, Ros Read, Adam Bishop, James Murphy, Gene Ridgway, Malcolm Alexander, Kevin Garner and John Donaghy.

## 2007/08 MEMBERSHIP

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

As at 31 May	2007/08	2006/07	2005/06	2004/05	2003/04	2002/03	2001/02	2000/01
Senior Male	<b>87</b>	95	88	78	80	79	80	83
Senior Female	<b>85</b>	99	99	98	98	86	89	89
Junior Male	<b>63</b>	71	64	75	74	65	64	59
Junior Female	<b>41</b>	44	38	38	53	68	61	54
0-11 Male	<b>53</b>	59	59	44	53	48	56	40
0-11 Female	<b>31</b>	42	48	43	50	61	55	40
Total	<b>360</b>	410	386	376	408	407	405	365

## 2007/08 Administration Award

TS Williams Cup (Most Outstanding Member). Ms Lynda Forsyth.

## 2007/08 Sponsors Acknowledgement

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

**PRINCE** Prince were our sponsors this year for our Regional 1 teams..

The other Regional teams need your name (*Your name* Regional #). Can you help?

We also recognise the contribution of **NZ Community Trust, Pub Charity, Lion Foundation,** and **Pelorus Trust** with funds for junior coaching, balls and the "Tennis in Schools" promotions, **Head, Penn** and **Healthy 2000, Queensgate** for their assistance with the Senior Mixed Team Tournament. We thank these organisations for their support.

## A WORD FROM OUR PRESIDENT

I have just completed a CV showing my tennis playing days lasted 59 years. and in almost all of the last 50 years I have been involved in tennis administration.

Latterly I have been assisting in the creation of Tennis Central Region - don't hold your breath! The restructure of tennis in NZ has taken 10 years so far and what do we have to show for it?

Lower Hutt you have no choice but to go it alone. You must develop your own strategies and initiatives to increase numbers playing tennis and to make the tennis being provided what best suits our members. You must take your place as a leading tennis club in NZ.

We have many members with the skills required to create a new vision but we need you to volunteer for this task. Don't wait to be asked and don't sit back and let some one else do all the work. I see you all down at the club playing tennis, taking advantage of the wonderful facilities - but I don't see you with your hands up.

I don't regret any of my years of service. You can make a difference – take my place!

John

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## CHAIRMAN'S REPORT

Picking up from John Donaghy's chairman's report last year he mentioned two things, the changing structure of the tennis community and how the clubs new chairperson should observe the club's activities.

Tennis New Zealand (TNZ) is at a cross road where they have now put in place a new regional structure to guide future tennis administration activities and require the clubs to support this change so tennis can move forward using this modernized approach. I have commented many times there are too many small tennis clubs in the region and too few volunteers to manage them. We are also constantly competing with other sports clubs for members, volunteers and funding and will continue to do so.

It is the responsibility for each club to promote tennis in their community using the schools and using local newspapers and attractive web sites. Clubs must use good business and marketing plans to support national strategic goals and identify their own membership and financial challenges that their club faces. Our club's membership has slipped slightly in numbers this year as the result of a variety of factors and this has alerted the club committee that they can not afford to sit back and think new members will just walk into the club each year without working hard to attract them.

This coming year there will be an added attraction to tennis in that Marina Erakovic has a world ranking in the top 50's and has direct entry into the grand slam events which is great for tennis in New Zealand. Imagine our kiwi kids watching her and other players on TV thinking they can all be a Marina one day. This I believe is a sign that tennis is on the up so we must use this opportunity to market tennis and our club using our best resources, our coaches and our volunteers.

For those who are not aware I have been a volunteer for 20 years and treat it as a second job assisting the community in enabling children and adults to play tennis. The LHTC committee's have always been hard working and a friendly group but we need more helpers. Those senior members who have not served on the committee and wondered how their skills can be used should not hesitate to be elected because a diversely skilled committee is ideal and necessary to cover all aspects of business related activities. As the new chairperson I have observed the club's activities and in some cases joined in with midweek and Saturday tennis activities to meet other members. It is expected that a new club leader may have slightly different views in how the club should progress which prompted me to introduce a new Business Plan mapped from TNZ goals and a Marketing Plan which will identify how the Club will attract new



members during the next 2 years. These documents are the key to sport clubs survival these days and when the hard decisions have been made and the planning has been done then its just a matter of following those plans so the committee and club members can enjoy playing tennis throughout the year with heaps of new members.

Lastly I would like to thank all management, junior and midweek committee members and Gene and his 2 coaches for all of your hard work this past season. LHTC values your time and effort and I would like all members of Lower Hutt Tennis club to join us at our AGM and Presentation evening to celebrate all winners and helpers of the most proactive tennis club in Central Region.

My quote for you all is “Compete only with yourself, demand relentless feedback, and don’t forget to celebrate”.

Sylvia Wilmshurst



## INTERCLUB RESULTS

### SENIOR INTERCLUB RESULTS Post Christmas Competition round

<p><b>Senior Regional 2007/08 Results (Post Christmas)</b></p> <p>Prince Regional 1 Men      3rd (3rd)            Regional 3 Men            1st (5th Reg 2)            Prince Regional 1 Ladies   2nd (1st)            Regional 2 Ladies         1st (3rd)            Regional 3 Ladies         1st Div1 (6th)</p>	<p><b>Winter Interclub 2007 Results</b></p> <p>Grade B                        5th            Grade C                        6th            Grade D                        8th            Grade E/A                     5th            Grade E/B.                    3rd            Grade F                        5th</p>
<p><b>HVT Senior Weekend 2007/08 Interclub Results</b></p> <p>Premier 1a                    1st (1st eq)            Presidents Div 1a         4th (Div2a)            Presidents Div 1b         2nd (8th)            Presidents Div 2a         1st            Presidents Div 2b         2nd            Presidents Div 2c         4th</p> <p><b>Post Christmas</b></p> <p>Presidents Div 2a         1st            Presidents Div 2b         4th            Presidents Div 2c         2nd            Presidents Div 2d         7th</p>	<p>Division 1 Women            1st (Reg3)            Division 1 Men              3rd (3rd)            Division 2 Men              6th (3rd)            Division 3 Men              2nd (3rd)</p>

# CLUB CHAMPIONSHIP RESULTS 2007/08

## EVENT

### OPEN EVENTS

### B GRADE EVENTS

Mens Open	Daniel Baxter / Trevor Dine	Not played
Ladies Open Singles	Julie Scott / Carmel Sheehan	
Mens Open Doubles	David Leesburg & Andrew Chuah	
Runners Up	Steve Parson & Tony Pietris	
Ladies Open Doubles	Julie Scott & Carmel Sheehan	
Runners Up	Leonie Campbell & Ora	
Whaanga		
Mixed Open Doubles	Julie Scott & Andrew Chauh	
Runners Up	Leonie Campbell & David Leesburg	
Leesburg		

### VETERANS SECTION EVENTS

Not played

## INDIVIDUAL AND TEAM AWARDS

Committee Cup (Most Improved Player)	Isobel Kerr
J W Andrews Cup (Top Regional Team)	Women's Premier 1 Julie Scott Captain
J W Andrews Cup (Top Weekend Team)	Men's Division 1 James Murphy Captain
Top Regional Player	Julie Scott

## Report from Weekend Convenor – Ora Whaanga

Pre Xmas we had 4 regional teams and 5 division teams' total of 9 teams. There were 67 people in total involved in this competition, which works out to an average of 7.44 people required per team. This is an improvement on last year but still not good.

I would like to mention that there were three people who achieved 100% win/lost ratio in singles.. Thomas McCabe, Amelia Harris and Leonie Campbell.

### The Most Improved Player:

This person played no 2 in her team, had a 100% attendance rate, the highest win ratio for her team at 73%. This team got promoted from Division One to Premier 3 in the post Xmas competition. The team did not do very well in that grade however she still continued to try very hard throughout the competition. She just missed out on a very close challenge match losing 4/6 4/6 which meant she missed out on being in the Premier Regional 2 team. Her name is Isobel Kerr

**Hutt Valley "WOMEN'S Divisional One** , promoted to WOMEN'S Premier THREE

1. Brenda Scully (Capt)	2. Isobel Kerr
3. Emma Clark	4. Rebecca Sim
5. Suzanne Shirriff	

### The Top Regional Player:

There were three people with 100% win/lost ratio.

This year her win/lost ratio was 100% for singles & doubles, attendance was 86%. She has captained her team for the last 3 years – Leonie Campbell

### Lower Hutt WOMEN'S Premier Two "Pre Xmas" – Premier 1 "Post Xmas"

- Winners for Premier 2 Championship Round
- 3<sup>rd</sup> for Premier 1 promotion relegation Round.

1. Leonie Campbell – Captain	2. Rachel Baxter
3. Sylvia Wilmshurst	4. Doris Berboric
5. Katie Farrell	

### The Top Regional Team:

- Runner up Premier 1 Women's Championship Round
- Winners of the Katrina Mihaere Cup promotion relegation Round

Average team Win/Lost ratio 75%

1. Amelia Harris	2. Julie Scott – Captain
3. Hannah Baxter	4. Jen Burridge
5. Carmel Sheehan	6.

### The Top Weekend Team

**MEN'S DIVISION One** - Came 4<sup>d</sup> in the pre Xmas or Championship round and 2<sup>rd</sup> in the Promotion relegation round to Glen Iris

1. Trevor Dine	2. Andrew Gaudin
3. Lucio Dibello – Pre Xmas	4. Renan Muglia Pre Xmas
5. James Murphy (Capt)	6. Murray French Post
7. Bruce Day Post	

### **HUTT VALLEY PRESIDENTS GRADES.**

Six teams fought it out with teams from around the greater Wellington region. They had one 3<sup>rd</sup>, two 5<sup>th</sup>'s, a 6<sup>th</sup>, a 7<sup>th</sup> and an 8<sup>th</sup>. However, despite the conditions sometimes, it is a very enjoyable competition with the chance to meet many players from other clubs and to play at othe clubs from Kilbirne, Wainuiomata throught to Pukerua Bay.

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### **IN MEMORIUM ALBIE ROBERTS:**

It is with great sadness that we have to announce the death of Albie Roberts who passed away on the 28th of December 2007.

Albie (Albert) Roberts passed away just after Christmas 2007. He was 77. I always looked up to Albie because no matter what his age he played a good game. A game to win, in a grade he was comfortable in ( B grade). He always had the winning shot in a tie break, 3 set final and never gave up. He anticipated where the opposition players would hit the ball and where the opposition players would not be with his return.

Together we won 8 Club Champs, a dozen Vets tournaments in our grade (Waikanae, Tawa, Martinborough, Lower Hutt Etc).

Albie was also a talented Table Tennis Player winning a number of top NZ awards.

Peter Howse.

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## MIDWEEK REPORT

It has been another healthy year for the midweek club. We have only welcomed one new member but have maintained our regular playing numbers.

Entries for the midweek championships were a little down - 14 singles and 12 doubles pairs. Awards were presented to:

Singles Champion	Ora Whaanga
Singles Runner up	Janice O'Sullivan
Singles Trophy	Sandie Kitchingham
Singles Plate	Christine Kibblewhite
Singles Saucer	Karen Maggs

Doubles Champions	Ora Whaanga Sheryl Edgar
Doubles Runners Up	Janice O'Sullivan Christine Barnett
Doubles Trophy	Judy Hicks Judy Packer
Doubles Plate	Eileen Cullen Jan Edwards
Doubles Saucer	Greta Schrijvers Karen Maggs

Highest Interclub Aggregate	Ora Whaanga
Most Improved Player	Karen Maggs

We had 6 teams playing summer interclub with a combined Lower Hutt/Muritai team joining 4th grade after Christmas. Pre-Christmas results were Grade 1 : 1st and 5th, Grade 2 : 2nd and 3rd, Grade 3 : 4th and Grade 4 : 5th. Congratulations to Grade 1 for a tremendous win - just like the old days!  
Post-Christmas results were Grade 1 : 2nd and 5th, Grade 2 : 2nd and 5th, Grade 3 : 2nd and Grade 4 3rd and 6th. At one stage we were contemplating 4 teams in Grade 2 but thankfully it wasn't to be!  
The season gave us 19 points to again win the H V Midweek Interclub Cup.

The Lower Hutt Red Cross tournament almost came to grief this year - sunny day but sodden courts. Luckily Lower Hutt and Avalon courts had drained better than Mitchell Park so with shortened games and morning tea delivered, the teams managed to complete their pool play and be back at Mitchell Park in time for lunch. Ora Whaanga and Marita Randall defended their A grade title as did Christine Kibblewhite and Janet Pike in the B grade. The Red Cross were very happy to raise \$1550.

On the social front we went to the movies- "The Italian", spent some of the travel fund on a subsidised "Gourmet Wine Escape" to Martinborough, gambled on the Melbourne Cup, enjoyed a midwinter lunch and a "hot ham and bubbly" Christmas party.

The midweek club has cleaned out the plates cupboard and purchased matching lunch/supper plates.

I would like to thank the committee for their encouragement and support over the last six years. I will be standing down at the Midweek AGM.

Ros Read  
Midweek Club Captain

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# JUNIOR REPORT

May 2007 saw a new initiative trialled by Gene to help juniors continue to play competitive tennis over the winter months. There was enough interest to begin a Sunday morning interclub competition whereby teams of 2 played singles and doubles against others of similar grading. There was plenty of fine weather and the club was full of activity each Sunday morning as players and parents arrived at either 8am or 10am to begin play. As a result of the success of this initiative, Hutt Valley Tennis has begun its own winter interclub in 2008, every fortnight over the middle 2 terms. Our club has about 15 players involved. It is a great opportunity to follow on from the summer season without sacrificing participation in traditional winter sports.

Interclub trials were held in September and made more manageable by having separate dates for boys and girls. Hutt Club entered 17 teams in the Lower Hutt competition and 2 in the Wellington Regional 1 grade. Numbers were down in the higher grades as our top 16 & 17 year olds moved on to play for adult teams. A number of our teams won or came in the top 4 of their grade and there is real strength and depth in the 10 to 14 age group. Credit must go to Atomic Tennis for nurturing many of our players from a young age.

Sunday morning tennis for beginners and intermediates had a slow start due to the inclement spring weather. The children that did participate were treated to four excellent coaches who could give more individualised coaching with the smaller groups. A warm welcome was given to Craig Stock who joined Atomic Tennis as a permanent coach and he immediately bonded with the junior club. The lilt of Welsh and French accents echoed over all ten courts!

A different approach to club champs was trialled this year - with games being scheduled on Friday nights while interclub teams were here practising. Unfortunately we were hardly ever able to co-ordinate all players to be available and the champs were finally finished in late March. Once again Jack Ng gave up his precious Friday nights to help coach teams and impart his valuable knowledge on tennis technique and the all important "mind games".

Thanks to all the parents who supplied supper on Friday nights – the gourmet spread was always a highlight of the evening.

Interclub team managers did a splendid job ensuring players knew where and when they were playing. The club places great emphasis on court etiquette and dress attire and we were proud of all our teams in this regard.

Congratulations to Katie Farrell who represented the Hutt Valley as a Sovereign Superstar in Auckland during the ASB Classic this year. Katie played on centre court between tournament matches and got the chance to mix with Marina Erakovich and Lindsay Davenport.

Amelia Harris, Doris Berberic, Kate McCabe & Thomas McCabe are all Hutt Club members who were part of the Hutt Valley High School team that won the National Secondary Schools Championship. Amelia is off to the USA on a tennis scholarship and we wish her well in her studies and future tennis achievements.

I would like to thank Jackie Clarke and Kevin Garner for their sterling efforts over the past year. As with any organisation that is run by volunteers I would predict that the three of us have contributed over 150 hours to ensure your children have a safe and enjoyable tennis experience.

There are a couple of areas in particular that we would like to focus on for the 2008 season:

- Promoting Sunday morning tennis as a fun and stimulating environment in which to learn the basics of tennis.
- Providing competitive tennis for our interclub players.
- Ensuring those aged 14 and above (especially girls) continue to be involved in competitive tennis.

It is a known fact that parents who are involved and interested in their children's activities set the foundation for long-lasting and strong relationships with them. We welcome all parental support, no matter how small the task may seem to be.

We look forward to seeing you at registration at the club on either Saturday 30th or Sunday 31 August from 10am to 12.

Elizabeth Josephson  
Junior Convenor

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## JUNIOR CLUB CHAMPIONSHIP RESULTS 2008

Winner Open Boys Singles Scott Basalaj  
Runner Up Open Boys Singles Harry Josephson

Winner Open Girls Singles Ashleigh Ward  
Runner Up Open Girls Singles Rebecca Clarke

Winners Open Boys Doubles James Nash & Scott Basalaj  
Runners Up Open Boys Doubles Justin Ng & Maiki Utsumi-Potaka

Winners Open Girls Doubles Rebecca Clarke & Ashleigh Ward  
Runners Up Open Girls Doubles Nicky Fenn & Charlotte Kerr

Winner U12 Boys Singles Denis Berberic  
Runner Up U12 Boys Singles Jordan Beere

Winner U12 Girls Singles Maddy Nash  
Runner Up U12 Girls Singles Lydia Wysocki

Winners U12 Boys Doubles Still to be played  
Runners Up U 12 Boys Doubles

Winners U12 Girls Doubles Lucy Garner & Miia Korpela  
Runners Up U12 Girls Doubles Maddy Nash & Anika Petter

Winners U10 Boys Singles Joshua Chuah  
Runner Up U10 Boys Singles Thomas Josephson

Winners U10 Girls Singles Stephanie Calder  
Runner Up U10 Girls Singles Lauren Beere

Winners U10 Boys Doubles Joshua Chuah & Thomas Josephson  
Runners Up U10 Boys Doubles Alex Calder & Vikas Shenoy

Winners U10 Girls Doubles  
Runners Up U10 Girls Doubles not played this year

Most Valuable Girl (Interclub) Esther George & Lydia Wysocki  
Most Valuable Boy (Interclub) Alex Calder

Most Improved Girl (interclub) Laura Phillips  
Most Improved Boy (Interclub) David Silcock

Junior Player of the Year Jasmine Maaka

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# TREASURERS REPORT

## LOWER HUTT TENNIS CLUB INC STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MAY 2008

2007	INCOME		2008
	<b>Subscriptions</b>		
15,708	Senior	14,404	
3,267	Midweek	3,111	
16,196	Juniors	14,298	
4,310	Family	2,711	
3,787	Couples	4,160	
1,244	Veterans	1,867	
-	Student	333	
133	Parent	844	
196	Non Playing	107	
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44,841	Transfer to Facility Development Fund		41,835
<u>(4,574)</u>			<u>(4,542)</u>
40,267			37,293
7,625	Balls & team fees	6,349	
5,110	Court hire	5,015	
302	Donations	700	
2,338	Interest	3,135	
12,851	Grants (Note 3)	10,401	
2,089	Learn to play tennis	-	
(69)	Veterans tournament	650	
835	Sundry income	37	
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31,081		26,287	
<u>(465)</u>	Transfer to Facility Development Fund	<u>(494)</u>	
<u>30,616</u>			<u>25,793</u>
70,883	<b>TOTAL INCOME</b>		63,086
	<b>EXPENDITURE</b>		
1,959	Advertising	601	
9,961	Affiliation fees	11,127	
4,081	Balls	4,908	
7,785	Coaching	12,796	
16,461	Depreciation	12,695	
1,669	Electricity	2,098	
648	General expenses	448	
917	Insurance	1001	
3,396	Interclub entry fees	3,849	
479	Junior promotion	214	
978	Junior shirts	74	
2,125	Printing/Stationery/Postage	647	
1,039	Regional Tennis	1,262	
2,824	Rent & Rates	2,556	
7,064	Repairs & Court Maintenance	5,742	
368	Social Activities	365	
566	Telephone	561	
288	Trophy & engraving	969	
3,540	Tennis in schools/Mums tennis	1,575	
4,937	Learn to play tennis/squad training	-	
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71,085	<b>TOTAL EXPENDITURE</b>		63,488
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<u>(\$202)</u>	<b>NET LOSS FOR THE YEAR</b>		<u>(\$402)</u>

**LOWER HUTT TENNIS CLUB INC**  
**STATEMENT OF FINANCIAL POSITION AS AT 31 MAY 2008**

2007	CURRENT LIABILITIES	2008	2007	CURRENT ASSETS	2008
1,939	Creditors	3,547	20,983	National Bank	40,585
-	Grants Received in Advance	2,425	3,318	Debtors	3,155
			1,033	Inventories	1,130
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1,939		5,972	25,334		44,870
	<b>ACCUMULATED FUNDS</b>			<b>INVESTMENTS</b>	
109,272	Balance as at 1 June 2007	109,070	20,616	National Bank Deposits	17,406
(202)	Transfer from Statement of Financial Performance	(402)	22,430	Development Fund Deposits (National Bank)	27,466
-----		-----	65,059	<b>FIXED ASSETS</b>	52,364
109,070	Balance as at 31 May 2008	108,668		(Note 2)	
22,430	Facility Development Fund (Note 4)	27,466			
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<b>\$133,439</b>		<b>\$142,106</b>	<b>\$133,439</b>		<b>\$142,106</b>

**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 New Zealand Institute of Chartered Accountants framework for differential reporting. The club has taken advantage of all differential reporting exemptions.

**NOTE: 2 FIXED ASSETS**

	<b>Original</b>	<b>Accumulated</b>	<b>Book</b>
	<b>Cost</b>	<b>Depreciation</b>	<b>Value</b>
Synthetic grass courts	180,763	151,317	29,446
Synthetic grass lighting	31,088	31,087	1
Plexipave courts	70,410	66,222	4,188
Coach's building	24,352	7,705	16,647
Pavilion alterations	9,356	8,890	466
Other assets	4,829	3,213	1,616
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	<u>\$320,798</u>	<u>\$268,434</u>	<u>\$52,364</u>

**NOTE: 3 GRANTS RECEIVED**

The club acknowledges the support received from the following organisations:

	\$	
Pub Charity	2,826	Balls
Lion Foundation	1,575	Tennis in schools
Pelorus Trust	2,000	Coaching
NZ Community Trust	<u>4,000</u>	Coaching
	<u>\$10,401</u>	

**NOTE: 4 FACILITY DEVELOPMENT FUND**

	<b>2008</b>	<b>2007</b>
	\$	\$
Opening balance	22,430	17,391
Additional contributions	<u>5,036</u>	<u>5,039</u>
Closing balance	<u>\$27,466</u>	<u>\$22,430</u>

**NOTE: 5 CAPITAL COMMITMENTS**

There were no capital commitments at 31 May 2008 (2007: \$NIL).

## **AUDITORS REPORT**

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

I have audited the financial report on pages 13 to 15 for the year to 31 May 2008. The financial report provides information about the past performance of the Club and its financial position as at 31 May 2008. This information is stated in accordance with the accounting policies set out on page 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 2008 and of the results of operations for the year ended 31 May 2008.

### **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 misstatements, 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 2008.

The audit report was completed on 8 July 2008 and my qualified opinion is expressed as at that date.

**Pat Sheehan CA BCA**  
Lower Hutt