



92nd Annual Report and Financial Statements

For the year ended 31 May 2019

To be presented at the Annual General Meeting
of the Club to be held in
The Club Pavilion, Totara Crescent, Lower Hutt
on Tuesday 30 July 2019
at 7.30pm

67a Totara Crescent, Lower Hutt
www.lowerhutttennisclub.com

ANNUAL AWARDS

All members are invited to the
Annual Awards Presentation
which will be held at the
AGM on 30th July 2019
commencing at 7:30pm, with
drinks and light refreshments from 7pm

This will include presentation of cups and
certificates to all winners.

AT A GLANCE

Membership Fees

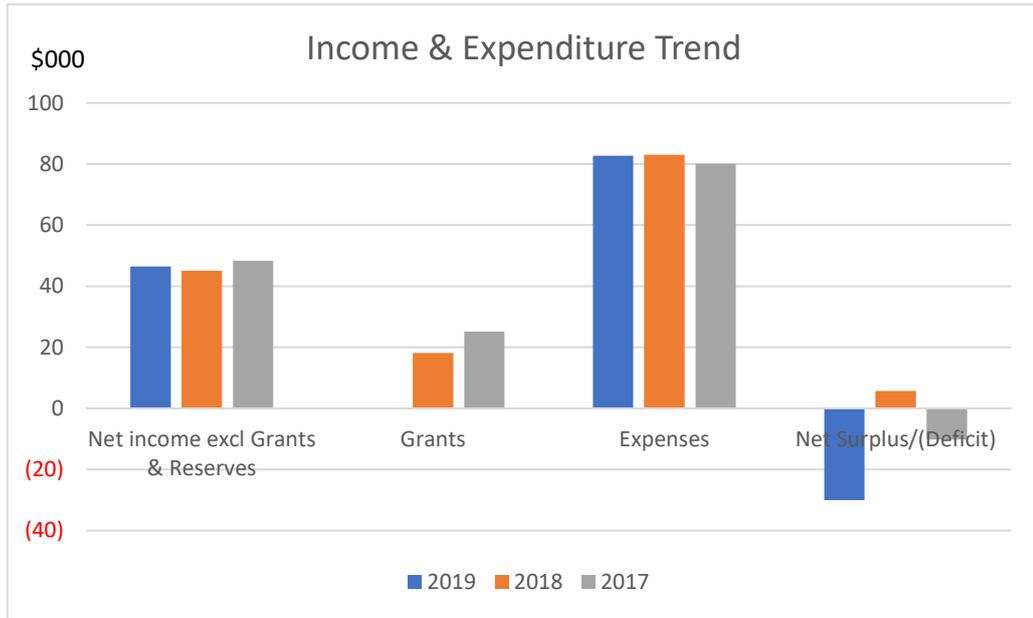
Subs 2019/2020

Type	Fee \$	Late payment**
Senior (19 & over)	260.00	290.00
Couple (same address)	455.00	485.00
Family (same address)	580.00	610.00
Midweek (midweek tennis only)	230.00	260.00
Veterans (over 65)	230.00	260.00
Junior/Intermediate (Under 19)	150.00	180.00
Student (full time) – (Over 18)	200.00	230.00
Court Hire (per hour)	15.00	15.00
Visitors Fee (per player)	10.00	10.00
Non Playing (no court use)	20.00	20.00
Corporate Sponsorship	316.25	316.25

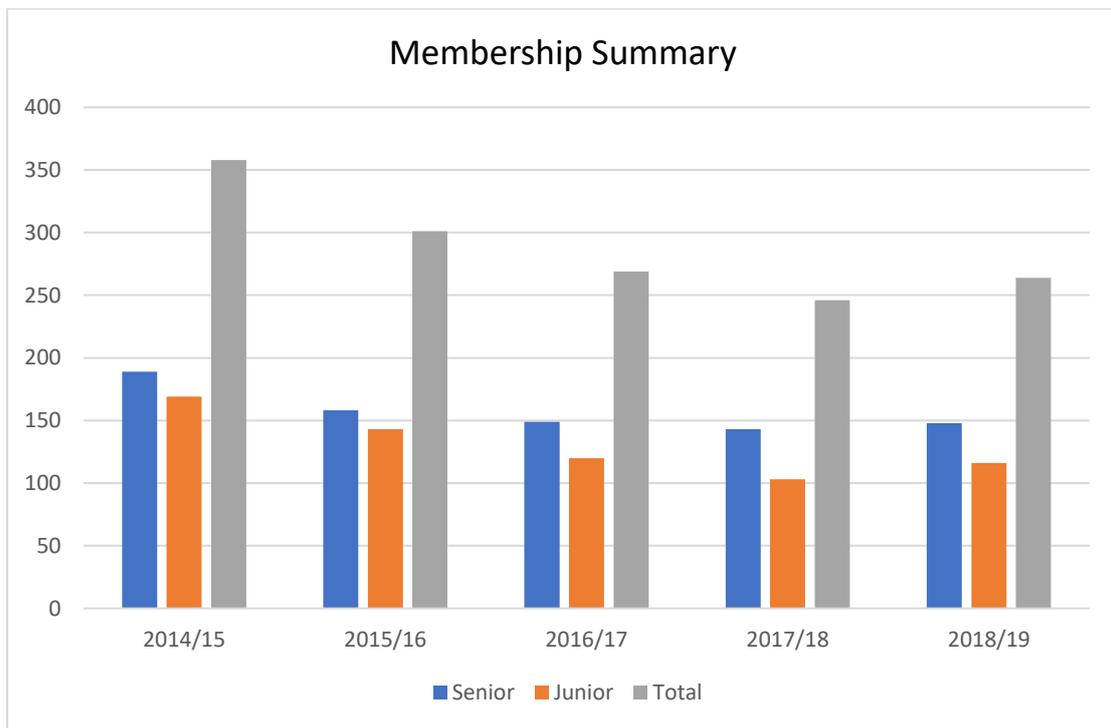
The club fees are unchanged from 2018/19. The Club may vary post-season fees if agreed by the Management Committee in order to attract new members.

** Any full year subscription payment made after 31 December will incur \$30 late payment fee. This is to encourage prompt payment and to cover any cost of administration in collecting overdue fees.

Income Statement Summary



Net income excludes net transfer in/(out) from Facility Development Reserve Funds of (\$3,470) (2017) and \$14,807 (2018) and (\$3,804) in 2018/19.



AGENDA

7:30 Prize giving 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: \$150.00

Treasurer: \$150.00

vi. **Subscriptions**

The following are the proposed subscriptions for the 2019/20 season recommended by the Committee. (These include the fees imposed by HVT).

Subs 2019/2020

Type	2019/20 Fees \$	Late payment* \$
Senior (19 & over)	260.00	290.00
Couple (same address)	455.00	485.00
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Non Playing (no court use)	20.00	20.00
Corporate Sponsorship	316.25	316.25

(The above subscriptions include GST and entry fee for Club Championships). Subscriptions are due 31 October 2019.

*Any full year subscription payment made after 31 December will incur \$30 late payment fee.

Any member with unpaid subscriptions after 30 January will lose all membership privileges.

vii. Election of 2019/2020 Officers - Nominations received:

<i>Chairman</i>	<i>Mark Cullen</i>
<i>President</i>	<i>John Donaghy</i>
<i>Hon. Secretary</i>	<i>Steph Fuller</i>
<i>Hon. Treasurer</i>	<i>Jackie Clarke</i>
<i>Club Captain</i>	<i>Mark Cullen</i>

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

Nominations received: Trevor Dine, Raewyn Roberts, Jackie Clarke, Mark Cullen, Grant Yarrall, Duncan Hutchinson, Steph Fuller

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

(Midweek and Junior sub-committee member’s nominations welcome).

x. Election of Delegates to the HV Tennis AGM (Secretary + 6)

To be held 26 August 2019

xi. Proposed dates of opening days of summer season

Open Day (Love Tennis)	7 th - 8 th September
Seniors	TBA
Juniors	TBA
Midweek	TBA

xii. General Business

2018/19 Office Bearers

President	John Donaghy
Life Members	Barbara Allen Noeline Savage John Donaghy Graham Nelson Pat Sheehan
Hon. Secretary	Steph Fuller
Hon. Treasurer	Jackie Clarke
Club Captain	Mark Cullen
Junior Club Captain	Sanjay Bhawan
Midweek Club Captain	Jackie Clarke
Assurance Reviewer	Alex Bass

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

Committees 2018/19

Management Committee: Mark Cullen Jackie Clarke Trevor Dine Raewyn Roberts Grant Yarrall Stephanie Fuller Duncan Hutchinson	Junior Sub-Committee: Sanjay Bhawan (Chair) Rochelle Spencer Dirk Bylsma Duncan Hutchinson
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Midweek Committee: Jackie Clarke Tinie Jellie Jan Edwards

HV Tennis Management Committee Representatives 2018/19

Trevor Dine, Craig Eves

HV Tennis Delegates to HV Tennis AGM 2018/19

John Donaghy, Trevor Dine, Graham Nelson, and Graeme Josephson

2018/19 Membership

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

As at 31 December	2018/ 19	2017/ 18	2016/ 17	2015/ 16	2014/ 15	2013/ 14
Senior Male	89	86	98	88	103	95
Senior Female	59	57	51	70	86	86
Junior Male	63	44	59	51	73	71
Junior Female	53	59	61	47	37	41
0-11 Male	*	*	*	20	30	29
0-11 Female	*	*	*	25	29	35
Total	264	246	269	301	358	338

* included in the Junior Male & Female total

2018/19 Sponsors Acknowledgement

The club recognises the contributions of:

- Pelorus Trust
- Pub Charity
- One Foundation
- Infinity Foundation
- ARL Lawyers
- Richmond Industries

by way of grants and sponsorship for junior coaching, courts costs, tennis balls and affiliation fees.

Word from the President

It's that time of year again.

Wimbledon is happening right now.

By the time our AGM arrives it will be all over, but Wimbledon sets the scene for tennis players to rescue their racquets from the cupboard, sort out their tennis clothing, and decide if they want to play competitively.

Here is a thought!

If you have a spare racquet, how about donating this to the club – we can keep some available for newcomers to borrow or for members who require one. Bring them to the AGM or to a club day.

Fraser Park, Naenae Bowling and now Mitchell Park will benefit from huge funding from the Council. I have mixed feelings about covered courts but if it encourages more people to play tennis I am in favour.

If you have any ideas to make your tennis experience better please tell your Committee

Again we must congratulate the efforts by our Committee and those members that organise your tennis and provide an environment for one of the best tennis venues in New Zealand.

John Donaghy

President

Chairman's Report

The club has had another good year with our senior membership numbers largely maintained.

There has been a drop in the older group of junior members, but a good increase in numbers for the younger junior members.

A new contract for the role of club coach was agreed with Michael McGlinchey, and he started this role in October. Michael is committed to making his appointment as club coach work as a fulltime job here at the club. Michael will be working to continue to expand the encouraging growth we have had in membership for the grass roots junior members. However Michael is not just at the club to work with juniors, any assistance you need with your game please contact Michael.

The social playing side of the club is continuing to do well with strong participation in all our leagues. On the playing side, the club continued to be strongly represented in competitive tennis in both junior and senior tournaments and competitions.

Our programme to ensure we have the best possible facilities is continuing. Unfortunately we have significant cracks that have developed in the plexi-pave courts, especially on courts seven and eight, despite work that was done by Trevor Dine to attempt to address this issue. Decisions will need to be made in the new financial year as to how we will address this issue, which may incur significant costs.

The club continues to thrive due to the large number of people who contribute their time to assisting with club activities. A big thanks to all those people who keep the cost of running the club down and allow us to retain our subscriptions at current levels.

Thanks to Stephanie Fuller who has taken the role of secretary that was vacant for the first half of the season and her great efforts with the quality of our very informative newsletters.

I look forward to seeing you all at the club over the coming season.

Mark Cullen

Chairman

CLUB CHAMPIONSHIP RESULTS 2018/19

	WINNER	RUNNER-UP
OPEN RESULTS		
MENS CLUB CHAMPION	Glenn Japeth	James Lord
WOMENS CLUB CHAMPION	Rebecca Harkerss	Emily Dine
MENS DOUBLES CHAMPIONS	Michael McGlinchey & James Lord	Simon Stronach & Trevor Dine
WOMENS DOUBLES CHAMPIONS	Julie Scott & Leonie Campbell	Hanna & Rachel Baxter
MIXED DOUBLES	Julie Scott & Andrew Chuah	Michael McGlinchey & Leonie Campbell
B GRADE RESULTS		
MENS SINGLES	Yadgar Irani	Steve Hectors
MENS DOUBLES	Yadgar Irani & Alex Bridger	Alex Bass & Steve Hectors
MIXED DOUBLES	Jackie Clarke & Alex Bass	Zelma & Yeap Foo

Individual and Team Awards

J W Andrews Cup (Hutt Valley Interclub Team)	Men's Divisional 1 Team 1
Committee Cup (Most Improved Player)	Nyrell Japeth
J W Andrews Cup (Top Regional/Premier Team)	Premier 1 Ladies
Julie Scott Trophy (Most Improved I/C Player)	Nick Renton
Top Regional Player	Leela Beattie
Top Divisional Player	Brian Goodwin

2018/19 Administration Award

T S Williams Cup (Most Outstanding Member)	Jan Edwards
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Tennis Central Service Award

Jackie Clarke

Senior Men's Interclub 2018/19

Men's Premier 3

At the end of last season our team was relegated from Premier 4 to Hutt Valley Division 1.

Fortunately, a team withdrew from Premier and our team was offered a position in Premier 3. Our guys made the most of the opportunity, playing great tennis and finishing well up the table in both pre and post-Xmas competitions and at one stage was knocking on the door for promotion to Premier 2.

Michael McGlinchey, Simon Stronach, James Lord, Harry Josephson and Liam Nicol.
Pre-Xmas – 2nd. Post-Xmas – 3rd.

Hutt Valley Divisional

Lower Hutt had 4 teams in Divisional grades, which is a good effort. Primarily players are playing for the enjoyment of the games, so I think I can conclude it was a successful season.

Lower Hutt 1 - Trevor Dine, Brian Goodwin, Craig Eves, Brad Newson and Dave Leesburg.
HV. Division 1 Pre-Xmas – 7th. Post-Xmas – 1st.

Lower Hutt 2 - Nick Renton, Stephen Macres, Russell Holmes, Steve Parsons and Glenn Japeth.
HV Division 1 Pre-Xmas – 6th. Post-Xmas – 4th.

Lower Hutt 3 - Andrew and Hamish Gaudin, Aryav Bahwan, Aryan Sanghvi and Larry Mahn.
HV Division 2 Pre-Xmas – 3rd. Post-Xmas Division 1 – 7th.

Lower Hutt 4 - Sam Pietras, Alex West, Angus Napier, Jordan Beere.
Pre-Xmas Division 3 – 5th. Post-Xmas Division 2 – 6th.

Trevor Dine

Senior Interclub Convener

Senior Women's Weekend Interclub 2018/19

LHTC has had a very successful season in women's interclub with our top team winning the Premier 1 competition. The steady results of our Premier 2 & 3 teams have also helped ensure our club will have entry into all three Premier grades next season.

A goal for next season could be to expand our number of interclub teams to enable participation in the HV Division competitions.

Thank you very much to the team captains and managers, without their good efforts these results would not have been possible.

Results for the Women's Weekend Interclub

Premier 1 - 1st

Leela Beattie, Amelia Harris, Julie Scott (C), Jennifer Chuah, Jemima Jansen. Reserves - Leonie Campbell, Carmel Sheehan

Congratulations to this team for winning the Wellington Premier 1 Grade. It is not since 2009/10 that LHTC has won this top competition. We had a committed team with our number 1 player travelling from Wanganui to play her matches. Another of our players had a very successful return to interclub this season after having a few seasons out of tennis. Each team member contributed well to the win.

Premier 2 - 3rd

Rebecca Clarke (C), Rebecca Harkerss, Emily Dine, Nicole Brown, Jane Stafford, Reserves - Leonie Campbell, Hanna Baxter, Rachel Baxter, Steph Fuller. Manager - Jackie Clarke

In the first half of the Post-Xmas competition our team experienced some narrow losses, however, they finished the competition strongly rising a few positions up the ladder to finish 3rd.

Premier 3 - 6th

Hera Swindon, Lambrini Phillips (C), Jennifer Talbot, Emma McEwan. Reserve - Steph Fuller

We lost our top player through injury unfortunately. The team put in a good effort throughout the season. They were again well-led by their young captain.

Raewyn Roberts

Senior Interclub Convener

Midweek Report

We had one team playing summer interclub this year – Jackie Clarke, Rebecca Dixon, Steph Fuller and Tina Hudson, with Jeanette Laws playing post-Xmas. The team finished 3rd in both the pre and post Xmas rounds. Over winter there is no organised interclub as there were not enough teams wanting to play. The midweek convenors have instead organised games every second Wednesday at Mitchell Park. This is providing a great way for all members to play with and against different players.

We were getting a regular number of 12 players attending Tuesday mornings in summer. Over winter this number has dropped but there are still enough players to have plenty of tennis followed by some yummy morning tea. We have welcomed three new members to the midweek club this year, with one in particular enjoying the morning tea.

We had our Soup Day on Melbourne Cup Day this year. We were worried it might be a little warm for soup in November but the usual unpredictable spring weather played its part and our pea and ham and pumpkin soup was perfect for lunch.

We held a vote this year to see whether we should continue having our “ham and bubbly Christmas lunch” or go out to a restaurant. It was decided by an overwhelming majority that everyone loved the Christmas ham too much and also having the opportunity to all talk to each other in the relaxed setting at the club. Not to forget that we get to play tennis beforehand.

Jackie Clarke

Midweek Club Captain

Junior Report

Junior Committee

Lower Hutt junior tennis has had a great year, with our dedicated team of volunteers (committee members and team managers) putting in a lot of their personal time and effort in organising their teams for junior interclub competitions, interclub trials and Love Tennis Open Day.

A great big thanks to our small Junior Committee; Rochelle Forbes, Duncan Hutchinson, Dirk Byslma and Sanjay Bhawan for their time attending meetings and helping out with various junior club related activities.

Also, a big thanks to our resident coach, Michael McGlinchey, who provided some good drills and games with some great coaching and match play too to keep the interclub juniors and Sunday juniors (pre-interclub kids) entertained, challenged and interested in tennis.

The Interclub Juniors have had lots of fun playing their matches on Saturdays, and coaching/training with Michael McGlinchey on Friday nights. We had 2 junior interclub teams (team Nadal and team Halep) taking part in a Regional Interclub competition, with teams from Karori, Khandallah, Churton Park, and Plimmerton represented. This provided great competition for our more advanced players, and challenged them to do better each weekend.

The weather played ball with very few disruptions throughout the season, which meant very little in the way of rescheduling matches.

Friday Night coaching provided a lot of fun and hilarity for the kids with Michael putting them through their paces and making it challenging and fun at the same time. We had one 2-hour session on Fridays rather than splitting the kids, which worked well for all. Thanks to committee members who were rostered on each week to organize the running of supper and to the parents who supported this.

The Sunday juniors (pre-interclub levels) have also had a blast with Michael learning new skills. A slight change was made to Sunday junior coaching with kids splitting into 2 different teams based on age and skill levels, with two separate morning sessions, one from 9 – 10.30 and another from 10.30 to 12pm. Separating the kids allowed for better-targeted coaching at the right levels, whilst making it fun as well as challenging for the Sunday juniors.

Our Junior Committee is quite small, which presented its challenges, so we are looking for some keen new supporters of our club to step up and help us to plan for the coming season and continue to improve our club.

No changes were made to the interclub uniforms, however new sweatshirts were introduced – thanks to Rochelle for organising this for the juniors.

Many thanks to all the team managers for their support and organisational input over the season: Sanjay Bhawan, Julianne King, Rochelle Forbes, Dirk Byslma, Jerome Cvitanovich, Chris Chambers, Greg Maddigan, Paul Harris and John Grant.

Interclub Results

None of our teams got relegated post-Christmas which is great news for all our junior players. We had one team promoted from Division 1 to Premier Division (Lower Hutt Del Potro). Congratulations to: MacLean Forbes, Max Henley, Toby McCormick, Thomas Dee and Adithya Ramaswamy with Rochelle at the helm! Well done!

The following are 2018/19 season results for the various interclub teams in their respective categories.

Lower Hutt Teams	Pre-Christmas positions	Post -Christmas positions
Regional (LH Nadal)	4	4
Regional ((LH Halep)	5	3
Premier (LH Federer)	6	5
Premier (LH Djokovic)	5	4
Premier (LH Wozniacki)	2	2
Premier (LH Kerber)	5	4
Div 1(LH Kvitova)	6	4
Div 1 (LH Zverev)	5	7
Div 1 (LH Del Potro) - promoted	2 (Div 1)	8 (Premier)

These results are fantastic - congratulations to the players, team managers, and Michael, our resident coach, for the guidance and assistance he has offered to the players through his extensive and very comprehensive coaching sessions on Friday nights.

Junior Club Champs

The junior club champs were unable to be scheduled due to an extended interclub season, adverse weather and winter sports despite attempts by the Junior Committee to host this event. The Junior Committee looks forward to organising one in the 2019/20 season.

Sanjay Bhawan

On behalf of the Junior Committee

Coaches Report

2018-2019 marked my first season as the resident coach at Lower Hutt Tennis Club. It has been a lot of fun getting to know all the players and volunteers at the club.

Junior Club Coaching ran successfully over the summer season with minimal weather disruption. A key focus over the season was building a clear pathway for junior players to work towards playing interclub. This was demonstrated by a couple of Sunday Morning Juniors filling in for interclub teams when they were short on players and will hopefully be apparent in team numbers going into the 2019-2020 season.

At the start of 2019, I rolled out an adult coaching programme, which is steadily growing in numbers. I currently have beginner and intermediate clinics running along with a Cardio Tennis Programme and various doubles clinics throughout the week. We have secured funding to run Tennis Xpress which will start towards the end of Term 3 and hopefully add numbers to our senior membership.

Finally our performance programme is starting to take shape at the club with advanced squads running twice a week for tournament level players. This squad included players travelling to Tier 2 Tournaments around the country and even to Queensland to compete in the Rod Laver Junior Championships. As it stands we have 7 Hutt Valley Reps in the programme.

Michael McGlinchey

Club Coach

Monday Night League

It seems we haven't had the best weather for the Monday Night League so far this year but it is going to be wonderful from here on.

There has been some great competition amongst some very good players. Plus a few like me who have a lot of improving to come.

New players are always welcome to the league. Singles or doubles as you wish - just let me know what you want. After a few sets I can match you up quite well for competitive and enjoyable tennis.

Ken Barnett

Monday Night League Organiser

Tuesday Night League

Singles on Tuesday night is a great opportunity to keep the tennis fitness up. Over the winter months numbers dwindle a bit, but we still get a few matches each week. Any members interested in joining are welcome, contact martin.w.ryan@gmail.com

Martin Ryan

Tuesday Night League Organiser

Wednesday Night League

Wednesday Night League sees participation from members with a diverse skill range. The league tries to support skill development by ensuring games between evenly matched players. The social and fun aspect is maintained by ensuring participants do not play against same players every week. The organisers continue to adapt the league to changing participant needs.

We are encouraging players to play other social leagues and use Michael McGlinchey, our resident coach, to hone their skills. If we do end up with odd numbers we have successfully arranged late fill-ins which seems to work well, and avoid turning any players away who want to play on Wednesday night.

New participants are welcome so please contact Mandy Stewart at wntennis@gmail.com if interested.

Mandy Stewart

Wednesday Night League Organiser

Saturday Afternoon League

Saturday league has had a good turnout over the summer, especially with the stunning weather being so obliging. We have welcomed a few more members on board and mostly have all 3 courts occupied with everyone getting a competitive game.

The format is still from 1pm till 3 pm with a get-together on the deck afterwards. During the autumn and winter seasons, a few members seek out warmer weather overseas but the courts will always be available for those who want a game, weather permitting of course.

Thank you to everyone for supporting Saturday Afternoon League tennis.

Tinie and Simon Jellie

Saturday League Organiser

TREASURER'S REPORT

**LOWER HUTT TENNIS CLUB INC
INCOME STATEMENT
FOR THE YEAR ENDED 31 MAY 2019**

	note	2019 \$	2018 \$
INCOME			
Subscriptions			
Senior		16,287	14,730
Midweek		1,561	1,039
Juniors		10,413	10,683
Family		4,443	3,026
Couples		4,154	3,113
Veterans		1,591	2,604
Student		261	174
Parent		696	239
Non Playing		122	157
Total Subscriptions		39,528	35,765
Other income			
Team fees		3,952	5,028
Court hire		2,288	3,077
Donations		-	100
Interest		759	1,104
Grants	3	10,041	28,765
Sundry income		(87)	-
Total other income		16,953	38,074
Transfer from Facility Development Fund		-	18,154
Transfer to Facility Development Fund		(3,804)	(3,348)
Net income		52,677	88,646
EXPENDITURE			
Advertising		-	778
Affiliation fees		10,574	11,926
Balls		4,859	4,398
Coaching		10,725	9,620
Depreciation		40,889	38,314
Donations		190	-
Electricity		2,296	2,699
General expenses		690	696
Honoraria		150	150
Insurance		1,576	1,566
Interclub entry fees		3,277	3,576
Junior promotion		94	285
Shirts		(30)	(63)
Printing/Stationery/Postage		48	22
Regional Tennis		502	435
Rent & Rates		2,622	2,928
Repairs & Court Maintenance		3,346	4,072
Social Activities		756	730
Telephone		-	-
Trophy & engraving		97	854
Tennis in schools		-	-
Total expenditure		82,662	82,986
NET (DEFICIT)/SURPLUS		(29,985)	5,660
Members funds brought forward		283,691	278,031
Members funds at year end		253,706	283,691

**LOWER HUTT TENNIS CLUB INC
BALANCE SHEET
AS AT 31 MAY 2019**

	2019	2018		2019	2018
	\$	\$		\$	\$
CURRENT LIABILITIES			CURRENT ASSETS		
Creditors	572	555	ANZ Bank	48,782	56,172
Grants received in advance	-	-	Debtors	2,102	1,642
	<u>572</u>	<u>555</u>	Inventories	<u>2,362</u>	<u>4,504</u>
				53,246	62,318
ACCUMULATED FUNDS			INVESTMENTS		
Members funds	253,706	283,691	ANZ Deposits	43,118	23,125
Facility Development Fund (note 4)	3,804	-	Development Fund Deposits	3,804	-
	<u>257,510</u>	<u>283,691</u>	FIXED ASSETS (note 2)	157,914	198,804
	<u>258,082</u>	<u>284,246</u>		<u>258,082</u>	<u>284,246</u>

Approved by:

Mark Cullen
Chairperson

Jackie Clarke
Treasurer

**LOWER HUTT TENNIS CLUB INC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019**

1. Statement of accounting policies

Reporting entity

The Club is an Incorporated Society registered under the Incorporated Societies Act 1908.

Basis of Preparation

The financial statements have been prepared in accordance with generally acceptable accounting practice in New Zealand. Under the latest GAAP standards the Club is designated as a Public Benefit Entity (PBE) for financial reporting purposes, The Club has elected to apply PBE Tier 3 – Simple Format Reporting. The Club qualifies for Tier 3 as it has no public accountability and is not considered large as it falls below expenditure threshold of \$2 million per year. The Club has taken advantage of all the reduced disclosure concessions available to it.

Measurement base

The financial statements have been prepared on an historical cost basis. Accrual accounting is used to recognise expenses and revenues.

There is no financial recognition in the statements of support given by members in the form of donated labour and materials.

Accounts receivable

Accounts receivable are valued at the expected realisable value.

Fixed assets

Fixed Assets are shown at original cost less accumulated depreciation. Fixed assets are depreciated on a straight-line basis based on their useful economic life of 10 years, with the exception of sundry assets depreciated on a straight-line basis over 5 to 10 years.

Stock

Stock is valued at the lower of cost or market value.

Subscription income

Subscription income is recognised in the subscription year to which it relates.

GST

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

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in previous year.

2. Fixed assets

	Original cost	Accumulated Depreciation	Closing book value
	\$	\$	\$
Synthetic grass courts	143,030	65,633	77,397
Lights and fences	129,285	101,213	28,072
Plexipave courts	43,000	35,833	7,167
Coach's building	24,352	24,351	1
Pavilion alterations	67,483	33,630	33,853
Other assets	37,252	25,827	11,425
	<u>444,402</u>	<u>286,488</u>	<u>157,914</u>

3. Grants received

The club acknowledges the support received from the following organisations:

	\$	Purpose
One Foundation	2,273	Junior coaching
Pelorus Trust	1,238	Junior coaching
Infinity Foundation	3,000	Tennis balls
Infinity Foundation	2,000	Affiliation fees
Pub Charity	<u>1,530</u>	Junior coaching
	<u>10,041</u>	

4. Facility Development Fund

	2019	2018
	\$	\$
Opening balance	-	14,806
Additional contributions	3,804	3,348
Funds applied to asset projects	<u>-</u>	<u>(18,154)</u>
Closing balance	<u>3,804</u>	<u>-</u>

This fund comprises a portion of all membership subscriptions received during the year with \$30.43 from each subscription allocated to provide for future development of the club facilities. This fund can be applied for any charitable purpose as recommended by the Management Committee.

5. Capital commitments

The club has no commitments at 31 May 2019 (2018: \$Nil).

INDEPENDENT ASSURANCE REPORT

To the members of the Lower Hutt Tennis Club Inc.

I have reviewed the financial statements on pages 20 to 23 of the Lower Hutt Tennis Club Inc for the year ended 31 May 2019.

These have been prepared in accordance with the financial reporting framework described in the Notes to the Financial Statements. The Club has elected to continue to use Differential Reporting under GAAP that does not differ from Tier 3 Not for Profit Public Benefit entity reporting requirements under A1 Accounting Standards Framework issued by the External Reporting Board, except that no cash flow statement is presented.

The Committee is responsible for the preparation of the Club's financial statements and for such internal controls as they determine is necessary to ensure financial statements are free from material misstatement, whether due to fraud or error.

I have performed an independent assurance review under International Standards on Review Engagements (NZ) 2410. This is limited primarily to enquiries of the Committee, and analytical review procedures applied to financial data and thus provides substantially less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

No audit is required under the Club's constitution.

I am a Club member but take no part in the management of the Club.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of the Club as at 31 May 2019, and of its financial performance for the year ended on that date.

Alex Bass, CA
Lower Hutt Tennis Club Member
20 July 2019