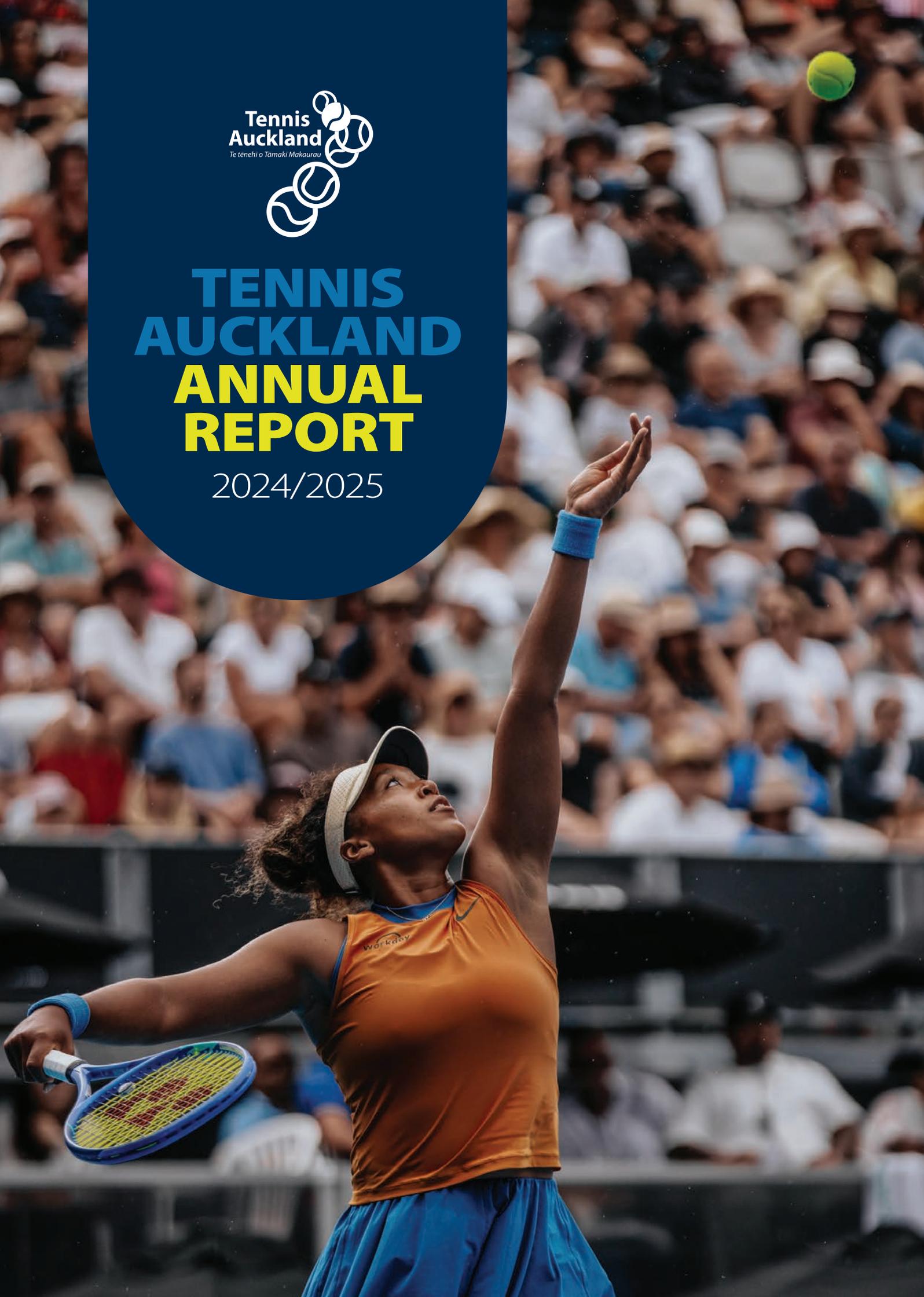




# TENNIS AUCKLAND ANNUAL REPORT

2024/2025



## **OUR VISION**

To make tennis  
a part of every  
Aucklanders' life

## **OUR PURPOSE**

Creating  
Exciting Tennis  
Experiences

## **OUR VALUES**

Be courageous  
**Enable others**  
Strive to excel  
Inspire passion

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# From the Chair

Howard Lewis

It has been a wonderful year for Tennis Auckland, illustrated by a number of key achievements and exciting developments across all areas of the organisation. These include:

## Domestic Tennis Trends and Activities

- Growth in tennis club members, casual participants, and interclub players.
- Successful introduction of new formats of tennis to appeal to new participants.
- A productive and fun Love Tennis Day, drawing thousands of families and players to clubs, resulting in over 1,000 new members joining.
- Wider engagement with clubs through regular Presidents Nights and Club Forums, supplementing Delegates Meetings.

## Domestic Tournaments and Competitions

- Tennis Auckland ran, for the first time, the 101st Pascoe Cup competition - one of the oldest tennis trophies still being competed for.
- Tennis Auckland Junior Teams won the National Teams Trophy for an unprecedented 10th consecutive year.

## ASB Classic

- An award-winning ASB Classic, attracting world-class players and strong sponsor support.
- Recognition that the ASB Classic delivers the greatest GDP return to Auckland City of any supported event, reflecting its significant fiscal benefit.

## Facilities and Infrastructure

- Tangible progress at Manuka Doctor Arena, with the demolition of the Robinson Stand marking the initial phase of the roof project.
- Significant investment in upgrading Tennis Auckland facilities to ensure they are fit for purpose.

## Governance and Financial Performance

- A strong financial result for Tennis Auckland.
- Progress on the Incorporated Societies Act re-registration, culminating in the adoption of a new Constitution in July

2025, with many clubs also completing re-registration during the year.

Post COVID, tennis across New Zealand and other countries remained flat in terms of membership, so it is very pleasing to see an increase in the membership during the year under review. This growth provides greater resources and capability to the clubs with increased membership.

Love Tennis attracts huge numbers of prospective members to clubs, and the clubs do a fantastic job of entertaining and attracting new members. This is a great way to connect with the local community and demonstrate what the local club can offer 'new to tennis' or players returning to tennis.

We have finally kicked off the roof project with the removal of the Robinson Stand. This also incorporates the extension of the stadium court as the ATP rules now call for a bigger space behind the baseline to accommodate the extra space players now want. This is a very exciting milestone for Tennis Auckland recognising our obligation to meet the requirements of ATP and WTA, in addition to developing the stadium to enhance the customer experience.

The Tennis Auckland Board have reviewed our strategy around delivery in the future and recognise we must ensure the services delivered through clubs must evolve to remain relevant to our communities. The growth opportunities are geared around greater casualisation of services, and an increased on-line support capability.

The greater profile of tennis has resulted in greater levels of support from both sponsors and funders alike. It has been very pleasing to see new sponsors for the domestic game, and continued growth and support from our partners of the ASB Classic. We take this opportunity to express our grateful appreciation for their support. This support is crucial to the quality of the services we deliver locally and at the ASB Classic.

Particular thanks to the Tennis Auckland Team, led by Rohan West our CEO, who have addressed numerous challenges, while always leveraging emerging opportunities. The team are focussed on the growth of the game, and how we help position clubs for the future growth.

My appreciation extends to our very capable Board, with a diverse range of specialist capabilities who have been presented with some significant strategic decisions during the year. This is a very passionate group, all of whom volunteer their time, and do so willingly for the betterment of the game.





# Chief Executive's Report

Rohan West

Kia ora to the Tennis Auckland community.

The 2024/25 season was a landmark year across so many aspects of the sport and the organisation. I am delighted to be able to report to all our stakeholders on such a positive year.

On so many fronts, tennis is in good heart and robust health across the city. Club membership numbers saw a near 3% growth to 12,749. A big driver of that increase was a phenomenal Love Tennis weekend which resulted in 1001 new members signing up. As ever, we send a massive thank you to all clubs and their amazing volunteers for your support and great work.

The Caro Bowl continues to give us tense and intriguing finals. Next Generation Club was going for a three-peat of double wins, by securing the Men's and Women's titles for a third consecutive year. All was looking on track with Next Gen hosting both finals on a balmy early December evening. However, Parnell played the role of spoiler by winning the Women's title in impressive style. Next Gen Men somehow pulled a victory out of the jaws of defeat by coming back from 0-3 down against Pakuranga to win via a count back after tying it up 3-3 in the last singles match.

The 101st edition of the Pascoe Cup was the first run by Tennis Auckland, after the tennis legends Ross Pickett and Ross Morrison finally retired from the tournament organisation. A new division, that of "any combo" mixed doubles, gave more flexibility to team make up. Congratulations to KPMG (men's and mixed doubles) and Neocrete (any combo mixed doubles) for winning their divisions.

The XP National Junior Teams Event was again a highlight of the year. In what is becoming an increasingly regular situation, Tennis Auckland teams went into the tournament with a number of high-ranking players unavailable, so the pressure was on to defend our titles. As with last year, we shouldn't have worried as all teams turned in fabulous performances to win the 17U division and be runners up in the 14U and 12U divisions. The total performances were enough for us to retain the overall title as best Region. That's now a phenomenal unbroken 10-year stretch of being the top Region. Congratulations to all players, coaches and managers.

Our coaching and participation programmes continued to grow and set records. This puts our delivery of Tennis Hot Shots, Tennis Xpress and Cardio Tennis programmes on a par with some of the largest tennis centres in Australia. The Tennis Xpress and Hot Shots classes at our Manukau Tennis, Sports & Community Centre grew again, with new classes added. These programmes at Manukau continue to be assisted by a very generous grant from Grassroots Trust. We grew our casual competitive Flex-Leagues to have at least one league operating out of each one of our community tennis centres.

On the facilities front, the Manuka Doctor Arena roof project and upgrades to Manukau Tennis, Sports & Community Centre took most of our time, energy and funding. The Manuka Doctor Arena roof project achieved a major milestone with Resource Consent and Land-Owner Approval for the entire project, both being approved. In February, the Board approved work to start on the planning for the demolition of the Robinson Stand and extending Centre Court – both projects being necessary to meet two key ATP Tour Standards that the ASB Classic hasn't been meeting, they being court dimensions and arena capacity.

Down at Manukau, we addressed two major issues with our four astro-grass courts, those being inoperable floodlights and failing court surfaces. Brand new LED floodlights were installed over the summer and in autumn, two of the four courts were replaced, with the last two due to be replaced this spring. Huge thanks to our funders and supporters on these projects – Grassroots Trust, NZ Community Trust, Trusts Community Foundation, Trillian Trust and Wiri Licensing Trust.

The 2023 ASB Classic was marked by rain, the 2024 edition had blistering sun, so of course we were going to get wind in 2025! High and persistent winds started on Women's Qualification weekend and didn't relent until Women's Quarter-Finals day. Tournament Director, Nicolas Lamperin, secured two very strong fields for both Women's and Men's weeks, headlined by four-time Grand Slam winner, Naomi Osaka, Ben Shelton and NZ's own Lulu Sun (world #40 at the time). Joining this trio were Madison Keys, Emma Raducanu, Gaël Monfils, Jakub Mensik and Cam Norrie. Although the tournament started in the middle of the Christmas – New Year holiday week, we sold out 16 of 22 sessions, broke the previous year's record number

of commercial partners, and pumped a record net \$5.7m into the Auckland economy. Congratulations to our champions Clara Tauson, Xinyu Jiang & Fang-Hsien Wu, Gaël Monfils, Nikola Pietrangeli & Michael Venus.

We achieved a significant milestone in our financial performance with a \$417,622 net surplus, which was the first time since 2020 that we've accomplished this. The terrific numbers were driven by a 17% increase in domestic revenue and an exceptional ASB Classic financial performance. A huge thank you to all the staff for your efforts and innovation to achieve this historic result.

As mentioned in the ASB Classic review, there were a number of new commercial partners who joined our whanau. We acknowledge our fantastic family of sponsors, partners and funders for their support and generosity. Special mention to ASB, Tataki Auckland Unlimited, Lexus, Manuka Doctor, Peroni, Pernod Ricard, Aperol, Go Media, Nespresso, Avene & Mole Map, TotalCoach, Precise Homes, Wilson, Aktive, NZCT, The Trusts Foundation, Four Winds, Grassroots Trust, Trillian Trust and Wiri Licensing Trust for their tremendous support. Tennis New Zealand, Auckland Council and the Local Boards continued their support, greatly helping Tennis Auckland to provide tennis, sporting and community engagement opportunities across Tāmaki Makaurau.

Thanks to Howard Lewis and Craig Rice for their leadership of the Board and Simon Vannini for returning to us as President. It was a very busy year from a governance perspective, with a new constitution to develop and get ratified as part of the new Incorporated Societies Act requirements. To the Tennis Auckland staff team, it was a terrific year. The team is operating at a very high level with great energy and teamwork, constantly looking to improve and grow tennis across the city. The new financial year is already off to a strong start, so looking forward to a bigger 2025/26.





# President's Report

Simon Vannini

It has been another great year of tennis in Auckland and I have very much enjoyed my role as President during the course of this year. In particular, having the opportunity to sit in and observe Board meetings to see how the current Board is actively managing a number of challenges and engaging on opportunities speaks volumes as to the dedication of the directors.

I set out below some of the highlights from the year so far.

- The ASB Classic in January was very successful, with strong fields across both the womens' and mens' tournaments, and very popular champions. I was delighted to have the opportunity to assist with hosting a number of guests in the Tennis Auckland suite, and to be part of the presentation ceremonies on finals days.
- In March I hosted a Past Presidents and Life Members Luncheon at my club, Eden Epsom. We had a great turn out, and it was a fantastic opportunity to socialise with so many people who have had such an impact on our sport.
- 2025 marked the first year that the Pascoe Cup was managed by Tennis Auckland; as a participant myself over a number of years for my firm, it is very pleasing to hear how Tennis Auckland is focused on marketing and promoting this event to a wider base, to get more teams involved.

- We have held three Tennis Auckland Delegates meetings during my tenure, providing the club Delegates with updates on Tennis Auckland activities.
- A personal highlight for me was the three Presidents evenings that were organised by Mark Lewis. These were all well attended, and enabled us to hear from the Presidents about what is going well and not so well at their clubs, in a supportive atmosphere.

I have thoroughly enjoyed my term as Tennis Auckland President. After being on the Board for a number of years and seeing the people who have made a significant contribution to tennis over the years as President, it has been very humbling for me to be following in their footsteps in this role.

We are very fortunate to have former Tennis Auckland Board member John McGill stepping in as the next President. I spent a lot of time on the Board with John and know how passionate he is about tennis and club administration.

I would like to thank Howard Lewis and the rest of the Board, and Rohan West and the Tennis Auckland team, for all of their hard work and dedication to the success of our sport.



## Our purpose

# Connect Auckland's community through the love of tennis

Kei te tūhonoa ngā hāpori o  
Tāmaki Makaurau mā te aroha o te tēnihi

## Our ambition

Be the best at what our participants value the most...



Fun



Fitness



Friendships



Challenge

## Our strategy

### Play

We will diversify our tennis formats (flex leagues, group coaching, casual play) to meet the needs of time-poor, challenge-focused or casual players, while strengthening clubs to improve retention and grow participation

### Places

We will enhance our facilities accessibility and utilisation through technology and partnerships, and support clubs to diversify the use of their facilities

### Profile

We will create social media and marketing content and deliver the ASB Classic to increase the visibility of tennis

### Financial Stability

We will embrace innovation (technology, partnerships, new racquet variants) to create alternative revenue streams, reduce churn, and build sustainable reserves for the game's future

## Our culture

### Be Courageous

We push the boundaries, are forward focused, challenge the status quo, and have the courage to take on new things

### Enable Others

We have each other's backs by supporting, collaborating and helping others to achieve their best

### Strive to Excel

We are true leaders who deliver above and beyond what we say we will. It's about being proud of what we do

### Inspire Passion

We are infectiously enthusiastic about tennis and our energy and positivity inspires others to love this sport. We go the extra mile

# Meet the team

## Board of Directors



CHAIR  
**HOWARD LEWIS**



DEPUTY CHAIR  
**CRAIG RICE**



DIRECTOR  
**SCOTT COLDHAM**



DIRECTOR  
**IMOGEN MOSER**



DIRECTOR  
**AMANDA HOPKINS**



DIRECTOR  
**SEAN LEONARD**



DIRECTOR  
**JOANNA O'CONNOR**



DIRECTOR  
**BILL LOUITIT**



CO-OPTED BOARD MEMBER  
**ANITA HAWTHORN**

## Tennis Auckland Staff

Chief Executive • **Rohan West**

General Manager, Tennis and Facilities • **David Frank**

International Tournament Director • **Nicolas Lamperin**

Finance Manager • **Ruth Harknett**

Accountant • **Katrine Adams**

Domestic Tournament & Centre Manager • **Simon Crozier**

Clubs and Schools Manager • **Mark Lewis**

Regional Performance Manager • **James Greenhalgh**

Head of Coaching • **Mat Garnham**

Lead Coach • **Dan Brown**

Lead Coach • **Henry Tripp**

Programmes Administrator • **Karen Kuang**

Business Administrator • **Sue Keightley-Wills**

Interclub Administrator • **Kayla Englehardt**

Interclub Administrator • **Jody Boulgaris**

Groundsman • **Peter Denton**

## Officers

President • **Simon Vannini**  
Immediate Past President • **Greg Long**  
Vice President • **John McGill**

## Life Members

**Mr Guy Nash • Mr Roger Harvey • Mrs Colleen Edmonds**  
**Mr Alan White • Mr Barry Ryder • Mr Alan Chester ONZM • Mrs Pam Sowter**  
**Mr W John Barry • Mr Kevin Long • Mrs Angela Hart • Mr Donald Sim**

## Tennis Auckland Action Committees

Centre Judiciary Committee

**Alan Gluestein • Chris Day • Elliot Burcher**  
**Julia Sim • Peter Stokes**

Club Advisory and Support Committee

**CHAIR - Paul Harvey**  
**Feleti Sofele • Angela Hart • Carol Bourne**  
**Judy Bent • Suzie Strachan**

Emeritus Committee

**CHAIR - John McGill**  
**Angela Hart • Donald Sim • Greg Long • Raewyn Hooper**

Complaints Commissioner

**Alex Metzger**

Safeguarding Officer

**Tracey O'Connor**

# Sponsors and Partners

Tennis Auckland is proud to be supported by the following companies and organisations



## ASB Classic Sponsors

Tennis Auckland would like to thank the following sponsor and partners for their ongoing support.





Year in  
**REVIEW**



# 2025 ASB Classic Report

Nicolas Lamperin

Building on the momentum of a record year in 2024, the 2025 edition not only exceeded expectations but set a new benchmark across every facet of the tournament – a top quality field, attendance, global reach, innovation and recognition.

The 2025 ASB Classic delivered a thrilling showcase of tennis across both the women's and men's competitions. In the women's singles, Denmark's Clara Tauson claimed the title after Naomi Osaka retired due to injury. Naomi's deep run in Auckland delighted fans and marked her return to top-level tennis in a week that showed her make the most of what Auckland has to offer. In the women's doubles, the duo of Xinyu Jiang and Fang-Hsien Wu emerged victorious, defeating Aleksandra Krunic and Sabrina Santamaria 6–3, 6–4.

On the men's side, French veteran Gaël Monfils made history by becoming the oldest man to win an ATP Tour-level title

since 1977, defeating Zizou Bergs 6–3, 6–4 in the final. In men's doubles, New Zealand's Michael Venus and Croatia's Nikola Mektić clinched the title over Christian Harrison and Rajeev Ram.

Other highlights included the participation of Madison Keys (2025 AO Champion) and future star Jakub Mensik, the youngest player in the Top 50 and now a Masters 1000 champion after his title in Miami last March. The ASB Classic also provided a heartfelt moment for New Zealand tennis fans as Marcus Daniell played the final match of his professional career on home soil, receiving an emotional farewell on Centre Court in front of his friends and family.

The tournament attracted a record-breaking live audience for the 2nd consecutive year, with international broadcast viewership increasing by 12%, reflecting the ASB Classic's growing stature on the world stage. This growth was matched by an increasingly diverse and younger demographic, with the largest audience segment aged between 25 and 34, highlighting the event's success in engaging the next generation of fans.

The fan experience reached new heights with exciting additions to the Serve. A padel court was introduced for the first time, drawing enthusiastic participation, and the tournament also staged its inaugural esports competition, adding a contemporary layer to the experience and appealing to digitally savvy audiences.

The ASB Classic continues to attract major partners, with new marquee sponsors Nespresso, Peroni, Avène, Proper Crisps, Bafoot & Thompson joining in 2025 and ASB renewing its naming rights partnership for another three years, underlining the tournament's strong commercial appeal and continued relevance as New Zealand's premier sporting event.

Both the ATP and WTA praised the tournament in their post-event evaluations, reinforcing the ASB Classic's reputation

and credibility as one of the most well-run and player-focused ATP/WTA 250 events.

A major milestone for the future of the tournament was also achieved, with approval granted for the first phase of the new stadium development – a transformative project that will ensure the ASB Classic continues to thrive and meet the Tour standards in the years to come.

As always, none of this would have been possible without the incredible ASB Classic team – Tracy Magan (Event Director), Kristy Austin (ASB Classic Commercial Manager), Ian Hepenstall (Sports Media NZ Ltd), Julie Coney & Joe Stanley (Coney Stanley Events) – and the Event Works team, who consistently bring our visions to life. Alongside our key staff, we were supported by an army of dedicated volunteers – including Officials, Ball Kids, Court Services, Spectator Services, Transport Coordinators and Drivers, Stringers, and Player Services – who continue to deliver excellence behind the scenes. Your commitment does not go unnoticed and ensures the ASB Classic remains a favourite stop for players and fans alike.

Thank you all for making 2025 such a landmark year. We look forward to an even brighter future together.





# Tennis Auckland Facilities

David Frank & Simon Crozier

Tennis Auckland's aim is to offer a network of well-utilised, sustainable and contemporary venues that are accessible, providing measurable benefits to tennis and to the community.

2024/2025 was a successful year in terms of infrastructure upgrades, funding achievements and increased venue utilisation.

Major projects were completed at Manukau Tennis, Sports and Community Centre and TotalCoach Tennis Centre. At Nicholson Park, online court booking, automated access and integrated floodlighting (all within Clubspark) completed a first full year, with notable success.

Across the three venues, court utilisation hours rose to 51,721 – an increase of 15% on the previous year that was boosted by being able to accurately record usage at Nicholson Park.

Continuing efforts have been made towards ensuring our facilities are financially viable. The first objective is to cover both operating costs and depreciation, ensuring that these are not a drain on our finances, nor a handbrake to tennis. Steady progress had been made in previous years and this momentum continued. The scale of the TotalCoach Tennis Centre means a significant depreciation figure; projections indicate that this will be fully covered over the next financial year.

The second objective is to generate a surplus, after depreciation, which can be used for capital projects, essential renewals and eventually, enhancements. Management continues to work diligently towards a time when this is achieved.

We remain in need of third party funding to boost our efforts; this year we are pleased to report attracting \$165,000 from funders towards projects at two of the three community venues. This report acknowledges funders' grants within the appropriate section for each venue.

## MANUKAU TENNIS, SPORTS AND COMMUNITY CENTRE (MTSCC)

At the beginning of the year the playing surface on the four grass courts were worn out, the floodlighting was non-repairable and had been decommissioned.

By establishing a partnership with the Wiri Licensing Trust, an organisation that positively supports tennis clubs in the Manurewa area, we were able to secure funding assistance for this sub-regional venue. This collaboration proved successful, and with the addition of a grant from Trillian Trust through Wiri to our own resources, the venue's lighting was upgraded to new LED units in the latter part of 2024.

Funding the courts playing surfaces followed; by the end of the fiscal year, with further grants from Trillian/Wiri and New Zealand Community Trust, resurfacing had taken place in June on two of the four courts. These were dual marked for Netball.

On the last day of the fiscal year, The Trusts Charitable Foundation gave us a grant that will see the remaining two courts resurfaced in September 2025.

Thanks to our ongoing partnership with Plexipave NZ, we were able to see a long awaited project come to fruition. The old practice wall, with its tired grey asphalt and razor wire, was transformed by careful design, labour and product (provided free by Plexipave). It is now a colourful kids zone, marked for tennis, basketball and pickleball.

This year saw a continuing focus on utilisation, both for tennis and wider community activity. The venue continues to grow in popularity, with many community groups and larger events booking in advance, especially at weekends and evenings.

Court utilisation jumped by 2,868 hours, a rise of 57% on the previous year. There was a noticeable jump in Pickleball, with several local groups using the indoor courts on a weekly basis.

Historically, tennis has and will remain at the core of this venue. Alongside weekly adult and junior community sessions that are free to the player, both Tennis Hot Shots and beginners Tennis Xpress courses were expanded at subsidised cost (all thanks to continuing grant support from Grassroots Trust).

We welcomed multiple non-tennis user groups and events to the venue. In particular, we note the rising use of the courts by local Pickleball groups and the return of Community Markets, but we are pleased to welcome many new groups. While too numerous to list in full, here are a few highlights:

Lantern Festival, Three Star Nation (Niue dance, song, and storytelling), Blind Sport New Zealand, Malayali Samajam Tug of War, Pikinima Fitness, Disability Sport Auckland and CLM Community Sport.

Our thanks to our colleagues at CLM Community Sport. The community team works from upstairs offices at MTSCC, a perfect fit.

Grateful thanks to our funders: Grassroots Trust, Trillian Trust, Wiri Licensing Trust, New Zealand Community Trust, The Trusts Community Foundation and Auckland Council.

## NICHOLSON PARK TENNIS CENTRE

2025 marked our first full year of operating with the Club Spark Book a Court system, following its introduction alongside major physical upgrades in 2024. The system has been working well and, under our agreement with Council, supports a mixed-use model that combines both 'Pay to Play' and 'Free to Play' options.

12,597 court hours were booked, in excess of 2,000 per court. Whilst summer months were busy, our policy of refunding whenever rain made play impossible meant the courts were busy during the winter too.

The mixed-use model is working well. Alongside public bookings, several club coaches used the courts when club courts were unavailable. The venue made a fantastic summer venue at which to host the 2025 Pascoe Cup, organised for the first time by Tennis Auckland after the graceful retirement, after many years of service to the event, of the 'Dynamic Duo' Ross Morrison and Ross Pickett.

Auckland University Tennis Club continued to host their members at the venue. Of special note are the Armadillos, a club that emerged from the 2024 Rainbow Games. The club, predominantly aimed at those from the LGBTQ community, grew in numbers from a standing start to in excess of two hundred members. We are proud to host the Armadillos at Nicholson Park.

As of June 30th, 2025, 2,519 individual players had set up an account and booked one of the six courts. Given tennis needs at least one opponent, the actual number of players is far more.

The new database gives us an entirely new audience we can now talk to, exciting on many levels, not least as we can also promote the advantages and opportunities that joining a local club might bring.

## TOTALCOACH TENNIS CENTRE

At the beginning of the year we welcomed a new naming rights sponsor to what had, in the interim, been called Merton Road Tennis Centre.

TotalCoach is a New Zealand-based company that provides a business and coaching solution for coaches and their clients. They offer a platform that includes features for managing bookings, payments, communications, and creating personalised training programs.

Alongside significant changes in the operating model, and, given the centre was constructed in the mid 1990's, efforts to maintain and modernise continued.

Toilets that can be accessed from outside the main building were refreshed, as were the first floor bathrooms, including the accessible toilet.

A reception area, 'under the stairs' was opened up and reconfigured to create a bright and modern centre main reception; this now manages court bookings, coaching programmes, and general enquiries.

New heating and lighting, as well as the replacement of the worse for wear honours boards with new acrylic boards – all contribute to a feeling of warmth and welcome.

In excess of 31,000 court hours were recorded over twelve months, maintaining levels in court utilisation 20–25% higher than was the case in pre COVID years.

Facility planning is often complex, and this was evident in the introduction of Padel to the venue. Future venue partner Pacific Padel worked determinedly through the consenting processes, which included the unforeseen need, and cost, to mitigate storm water by the inclusion of large retention tanks below the sub-surface.

However, by the end of the year, the exciting plans were back on track, and construction was scheduled to begin in August 2025. These plans include a café, which will serve all users of the facilities, as well as attracting others from the wider community. In addition, a viewing deck for tennis courts 14 and 15 (natural outdoor show courts) will be constructed at the rear of the café/padel clubhouse building.

We acknowledge continuing support and efforts for integration from our existing venue partners; Players Sports, Peak Pilates and SwimTastic.

## MANUKA DOCTOR ARENA AND 1 TENNIS LANE

The ATP and WTA tours have strict standards when it comes to court surface and lighting for professional play. Tournaments are held all over the world, at distinctive and well-appointed venues, and those that attend the ASB Classic have come to expect the best. We must work hard in all areas of the venue.



While less visible than other upgrades, the refurbishment of toilets adjacent to Court Five was essential.

Although the Manuka Doctor Arena is synonymous with the professional-level ASB Classic, and the venue is used for club tennis via the Next Generation Tennis Club, we continued our plan to use Centre Court for true community participation programmes once again.

We have seen Tennis Xpress for adult beginners, Corporate Tennis Fun Days (tennis-based staff engagement days), Schools Events and Holiday Camps.

## CLUB FACILITIES

The financial challenges of maintaining or enhancing club infrastructure is a real and urgent challenge. Several clubs have identified major renewal or expansion projects, and signalled challenges maintaining what they already have.

Furthermore, a small number of clubs were still grappling with the effects of unprecedented weather events of the year before.

There is not space enough to list all the clubs who raised funding, carried out work, or completed planned projects - nor enough to commend those who had to deal with unexpected asset failure.

Mention should be made of Remuera Racquets and West End Tennis Club, who completed restoration works after suffering severe flood damage, and re-opened areas of their clubhouses and outside areas that had been closed for many months.

Highlighting two clubs in no way diminishes other clubs and individuals, whose resilience, hard work and resolve improved and enhanced their clubs to the benefit of members, visiting interclub teams and all visitors.

## CONCLUSION

In conclusion, 2024/2025 marked a year of significant progress for Tennis Auckland's facilities.

From major upgrades at Manukau and Nicholson Park to the continued success of TotalCoach Tennis Centre, our venues have become more accessible, modern, and community-focused.

Financial sustainability remains a key priority, and we are encouraged by the support from our funding partners and the growing utilisation across all sites.

Looking ahead, we remain committed to enhancing our infrastructure, expanding community engagement, and ensuring our facilities continue to serve as vibrant hubs for tennis and broader community activities.



# Delivering Tennis in Clubs and Schools

Mark Lewis

## INTERCLUB COMPETITIONS

The 2024/25 Interclub season saw positive growth across multiple formats, with total team numbers for Senior, Twilight, and Winter Interclub increasing from 443 to 472 – a figure that marks the second-highest total since the 2016/17 season.

- **Senior Interclub:** The summer season attracted 317 teams, a slight increase from 316 the previous year, demonstrating stable and consistent participation. We were pleased to welcome Precise Homes as the new sponsor for Senior Interclub, helping to raise the profile and visibility of the competition.
- **Twilight Interclub:** Twilight competition saw a significant rise, growing from 22 to 40 teams – a strong result reflecting increasing engagement in this social, midweek format.
- **Winter Interclub:** We recorded an all-time high of 115 teams for the 2024 Winter Interclub, a record that was quickly surpassed with 139 entries already confirmed for 2025.
- **Match Point Pilot:** In collaboration with Tennis NZ, Tennis Auckland piloted the new Match Point system for Winter Interclub 2025, which is set to replace Match Hub and is integrated with the World Tennis Number (WTN). While the rollout faced early challenges (such as delays with the scoring app and scheduling issues) clubs were kept informed and supported throughout. The system will launch nationally for the 2025/26 Summer Interclub season.
- **Junior Interclub:** Junior Interclub showed promising growth. Pre-Christmas entries increased from 250 to 258, and Post-Christmas numbers rose from 251 to 263. This marks

the first post-COVID increase and reflects strong social media efforts and renewed interest in team-based junior tennis.

- **Midweek Interclub:** Entries dipped slightly with 59 teams in the Lead-In competition and 63 in the Summer competition. Despite the decline, matches were played in great spirit with balanced competition across the grades.
- **Caro Bowl:** The 2024 Caro Bowl season concluded with a spectacular Finals Night at Next Gen Club. Around 400 spectators enjoyed two high-quality finals. In the Men's competition, Next Gen claimed their third consecutive title, narrowly defeating Pakuranga on a sets countback. In the Women's final, Parnell broke through for a title win over defending champions Next Gen. The Caro Bowl continues to be Auckland's premier interclub event, showcasing the highest level of club tennis.

Special thanks to Tennis Auckland interclub administrators Kayla Englehardt and Jody Boulgaris for their efforts in administering competitions, as well as all Interclub Controllers, Captains, and players for their contribution to fair and enjoyable competitions. Our gratitude also goes to Precise Homes for their support of Interclub in 2024/25.

## TENNIS IN SCHOOLS

Tennis Auckland continued to deliver the Four Winds Foundation funded primary schools programme, reaching 1,230 students across the year. Delivery was supported by coaches from several clubs and venues, helping to build connections between schools and local tennis providers. The programme remains a vital entry point for children new to the sport and a key part of our grassroots development strategy.

## CLUB SUPPORT AND DEVELOPMENT

Tennis Auckland maintained strong relationships with clubs through regular communication, forums, and targeted initiatives:

- **President's Meetings:** Meetings were held at Eden Epsom and Glendowie, with more planned for the next financial year. These meetings provide valuable opportunities for club leaders to connect, share ideas, and discuss key issues. Incoming Tennis Auckland President Simon Vannini succeeded Greg Long, continuing to lead and facilitate these important forums.
- **Club Constitutions:** Ongoing support was provided to help clubs comply with the Incorporated Societies Act reforms. Workshops were hosted in late 2024 and early 2025, with several clubs having already submitted revised constitutions. Tennis NZ provided a constitution template and delivered supporting webinars to guide clubs through the transition.
- **Love Tennis:** A total of 38 clubs registered for Love Tennis 2024. The event was backed by a broad promotional campaign including television coverage (TVNZ Breakfast at Mission Bay Tennis Club), digital billboards, and social media. The Buzz Night event attracted 82 participants and generated strong enthusiasm among club leaders. A new Love Tennis Champion model was introduced to provide more tailored support in key areas such as volunteers, marketing, and community engagement. A record 1,001 new members signed up across the Love Tennis weekend.
- **Membership Growth:** Club membership increased 2.73% over the year, rising from 12,410 to 12,749. Since the transition from a per-head fee model to a fixed fee model three years ago, total membership has increased by 60.2%. It's great to see such strong growth at our clubs, reflecting the fantastic work they are doing within their communities and the growing popularity of tennis across the region.
- **Club Upgrades:** Facility development remained a key focus in 2024/25, with several Auckland tennis clubs

securing significant support through the Regional Facilities Investment Fund. This funding enabled clubs to invest in much-needed infrastructure upgrades that will benefit members and the wider community. Notable grants included:

- Glen Eden Tennis Club – \$170,000 for lighting, court turfing, and drainage
- Karaka Sports Ground Society – \$150,000 for court upgrades
- Papakura Tennis and Squash Club – \$345,000 for refurbishment
- **Tennis NZ Awards:** It was a proud year for Auckland clubs and coaches on the national stage. Manurewa Tennis Club was named Tennis NZ Club of the Year, a testament to their outstanding contribution to the sport and the local community. Additionally, Josh Constantine from Mt Eden Tennis Club received the Tennis NZ Coach of the Year award in recognition of his commitment, leadership, and coaching excellence.

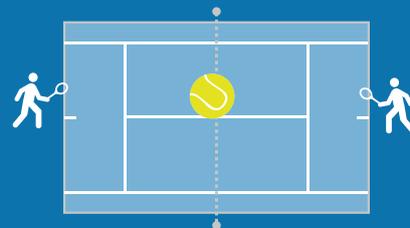
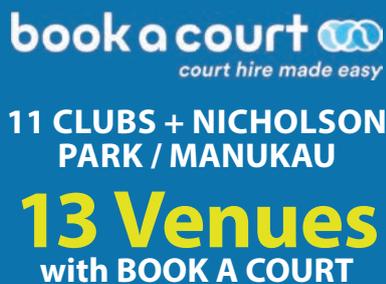
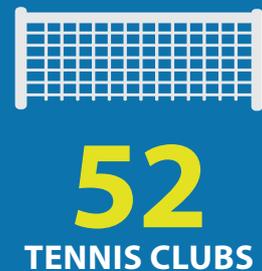
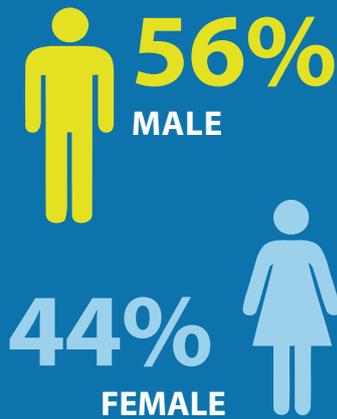
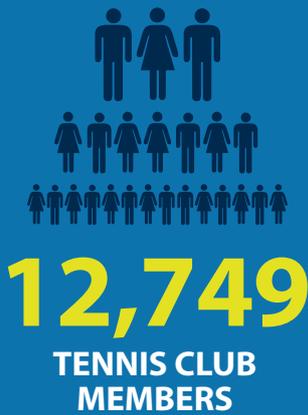
## GROWTH OF EMERGING RACKET SPORTS

Interest continues to grow in Padel and Pickleball, two of the fastest-growing racket sports globally. Glendowie Tennis Club has installed two covered Padel courts, while clubs such as West Harbour and Maraetai are now offering Pickleball to members. These additions are helping clubs diversify their offerings and attract new members.

The 2024/25 financial year has been defined by participation growth, system modernisation, and continued club engagement. From record Winter Interclub entries to the increased popularity of junior tennis and Love Tennis success, our sport is on a strong trajectory. Tennis Auckland remains committed to supporting clubs in growing the game, strengthening governance, and delivering meaningful tennis experiences across the region.



# 2024/2025 OUR TENNIS



# Tennis Auckland **AWARDS 2024/25**

## Tennis Auckland Club of the Year

Club of the Year Winner • **Mission Bay**

## Tennis Auckland Club Awards Winners

Club Spirit Award • **Mission Bay**

Club Facilities Award • **Herne Bay**

Club Administration Award • **West Harbour**

Club Event Award • **Orakei**

Club Coach Award • **Francisco Mendieta (Eden Epsom)**

Club Volunteer Award • **Joan Kelly (Bucklands Beach)**

Club Marketing and Promotion • **Mission Bay**

## Tennis Auckland Interclub Clubs of the Year Winners

Midweek Ladies Club of the Year • **Bucklands Beach**

Junior Interclub Club of the Year • **Bucklands Beach**

Senior Interclub Club of the Year • **Blockhouse Bay**

Interclub Controller of the Year • **Clecia Danford (Manurewa)**

## Tennis Auckland Players of the Year Winners

Junior Girl Player of the Year • **Aisha Das**

Junior Boy Player of the Year • **Luca Bland**

Player of the Year • **Erin Routliffe**

## Chris Lewis Honours Awards

2024 Girl • **Aisha Das**      2024 Boy • **Lev Gorb**

## Tennis Auckland Honours Awards

### **Silver Award (10+ Years' Service)**

Rob Warner (Campbell Park)

### **Gold Award (20+ Years Service)**

Margaret Commiskie (Te Atatu)





Tennis Life coach, Sophie Greenhalgh with Tennis Hot Shots students

# Nurturing skills for success

James Greenhalgh

The 2024/2025 season has been one of the most vibrant and active years for tennis development across Auckland. Building on the solid foundation of previous years, we've expanded our initiatives and elevated the quality and accessibility of coaching for players of all ages and abilities.

## PARTICIPATION GROWTH & VENUE DELIVERY

Tennis Auckland's coaching programmes have seen exceptional growth this season, with over 600 students engaged in coaching across several locations:

- **Manuka Doctor Arena**
- **Nicholson Park**
- **Manukau Tennis Centre**
- **TotalCoach Tennis Centre**

Each venue offers a diverse, community-focused programme schedule designed to meet the needs of players. Our coaching team has also grown in both capacity and expertise, supported by ongoing professional development and regular workshops to maintain high coaching standards.

Weekly training classes at the TotalCoach Tennis Centre have expanded significantly, offering clear and targeted player pathways. From entry-level Tennis Hot Shots to advanced competitive training through our Futures, Challenger, and Tour programmes, participation has continued to rise. Additionally, our Adult offerings which include Tennis Xpress, Elevate, Advance, Compete and Cardio Tennis have shown significant growth.

## NEW TO TENNIS

The 2024/2025 season saw a surge in new players discovering tennis through our beginner-friendly programmes. Over 800 individuals joined the programme for the first time, making their start in the sport through accessible, welcoming classes offered at all four locations.

Our New to Tennis initiatives continue to offer an accessible and enjoyable introduction to the sport, providing a pathway for lifelong engagement. Whether it's through Hot Shots Tennis, Tennis Xpress, Holiday Programmes, or Free Community Play, players are welcomed into a high-quality, positive environment. As their confidence and skills grow, many naturally progress to joining their local tennis clubs, staying connected to the game and the wider tennis community.



Hot Shots Tennis players



Adult Tennis Elevate class

## STUDENT EXPERIENCE

Providing an excellent coaching experience remains a core focus. This season, we've worked to enhance the student journey through:

- Listening to player and parent feedback
- Adjusting session delivery to ensure high energy, fun, and quality
- Strengthening coach-parent communication
- Streamlining enrolment processes

These initiatives have helped reinforce Tennis Auckland's reputation as a trusted, welcoming place to learn and love the game.

## LEADERSHIP & COACHING STRUCTURE

This year, we proudly introduced two new Lead Coaching roles:

- **Lead Coach – Development & Performance**
- **Lead Coach – Foundation**

These positions have provided specialised attention across the player journey, from beginner fundamentals through to national tournament preparation. These leadership roles have strengthened our coaching delivery, coach development, consistency, and player support across all venues.



## LAUNCH OF TENNIS LIFE – GROWING THE GAME WITH PURPOSE

In 2025, Tennis Auckland rebranded its coaching programme under a new identity – **Tennis Life**. This reflects our commitment to growing participation, strengthening venues, and delivering professional, inclusive tennis experiences for players at every stage of their journey.

### Key Tennis Life Initiatives Introduced:

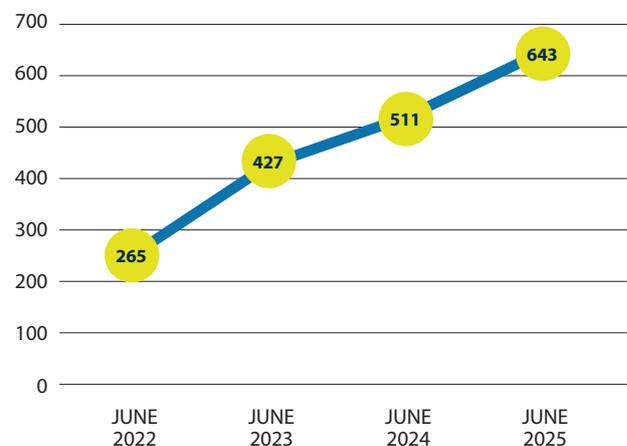
- A modern, user-friendly website improving access and communication
- A revamped reception area at the TotalCoach Tennis Centre, creating a welcoming space for all
- A renewed focus on community connection, inclusivity, and professionalism
- Launch of The Drop, a monthly newsletter, and Court Report, a quarterly Development/Performance newsletter
- A dedicated Programmes Administrator, committed to delivering an exceptional customer experience

Tennis Life has been designed to support venue success and community engagement through:

- **Sustainable Venue Support:** Providing operational expertise, coaching pathways, and structured programme delivery
- **Proven Results:** Our structured approach has driven programme participation from 265 in June 2022 to 643 in June 2025

The rebrand to Tennis Life reflects Tennis Auckland's Purpose – Connecting Auckland's Community through the Love of Tennis.

## UNIQUE WEEKLY PROGRAMME VISITS YEAR ON YEAR COMPARISON





Regional Performance Manager, James Greenhalgh

### NURTURING OUR JUNIOR TALENT

Tennis Auckland's Regional Performance Manager once again supported top-tier junior players at major national events, delivering warm-up sessions, match support, and feedback discussions to enhance performance outcomes. This season's efforts have seen more players competing, improving, and achieving than ever before.



Petra (Futures Programme Student)

### 2024 JANUARY ITF - NOTABLE AUCKLAND PLAYER RESULTS (SEMI-FINALS OR BETTER)

#### J100 AUCKLAND

Boys Singles Semi Finalist • **Lev Gorb**

### 2024 SEPTEMBER/OCTOBER ITF TOURNAMENTS - NOTABLE AUCKLAND PLAYER RESULTS (SEMI-FINALS OR BETTER)

#### J30 AUCKLAND OUTDOOR

Boys Doubles Semi Finalists • **Luca Bland**

Girls Doubles Runner-Up • **Una Mistic & Yashwitha Reddy**

Girls Double Semi Finalists • **Genevieve Dickey**

#### J30 AUCKLAND INDOOR

Girls Singles Semi Finalist • **Yashwitha Reddy**

Girls Doubles Runner-Up • **Una Mistic & Yashwitha Reddy**

Girls Double Semi Finalists • **Genevieve Dickey**

Boys Doubles Semi Finalists • **Kevin Li**

#### J100 CHRISTCHURCH

Girls Singles Semi Finalist • **Katie Oliver**

Boys Doubles Semi Finalist • **Luke Gibbons**



Jocelyn Ke



Congratulations to the  
Auckland players that  
celebrated success at the  
**2024 Tennis NZ Nationals**

**12U GIRLS CHAMPION**

WINNER • **Jocelyn Ke**

**12U GIRLS DOUBLES**

WINNER • **Jocelyn Ke**

RUNNER-UP • **Olivia Gibbons**

**14U GIRLS SINGLES CHAMPION**

CHAMPION • **Una Misic**

RUNNER-UP • **Dorea Morina**

**14U GIRLS DOUBLES**

RUNNERS-UP • **Dorea Morina &  
Olivia Gibbons**

**14U BOYS SINGLES**

RUNNER-UP • **Charles Kindt**

**14U BOYS DOUBLES**

RUNNER-UP • **Alexander Moy**

**16U GIRLS SINGLES**

RUNNER-UP • **Genevieve Dickey**

**16U GIRLS DOUBLES**

CHAMPIONS • **Una Misic &  
Rosalie Pollyn**

RUNNERS-UP **Dorea Morina  
& Audrey Tran**

**16U BOYS SINGLES**

RUNNER-UP • **Luke Gibbons**

**16U BOYS DOUBLES**

CHAMPION • **Luke Gibbons**

RUNNERS-UP • **Felix Littlejohn  
& Luca Bland**

**18U GIRLS SINGLES**

RUNNER-UP • **Audrey Newman**

**18U GIRLS DOUBLES**

CHAMPIONS • **Audrey Newman  
& Katie Oliver**

## Tennis Auckland Players of the Year



### JUNIOR GIRL - AISHI DAS

Ranked number #1 National Ranking 18U, J60 Ashburton 2025 Winner, #124 ITF Ranked, J100 Wellington Winner, J100 Kawaguchi Oct 2024 Winner, NZL Billy Jean King Cup Senior Team Member.



### JUNIOR BOY - LUCA BLAND

Ranked number #3 National Ranking 16U, Junior Davis Cup Representative, 3rd place 16U Nationals, 1360 ITF, 16U TNZ Junior Masters Finals Runner-Up. 16U Kiwi Indoor Junior Championships 2024 Runner-Up.

## 2025 NATIONAL JUNIOR TEAMS EVENT

### Ten Years at the Top: Auckland's Legacy Continues in 2025

The 2025 National Junior Teams Event brought another exciting chapter to New Zealand's junior tennis calendar, with Auckland's rising stars continuing to lead the way. Despite a week of disruptive weather that played havoc with scheduling, shortening matches and extending days at the courts, our players met every challenge with grit and determination.

This year's event venues were split between two regions. Christchurch hosted the 12 and 14 and under age groups, while the 17's competed in Waikato. The unpredictable conditions required flexibility, with revised formats and long days becoming the norm. Through it all, Auckland's teams adapted and performed exceptionally well.



17U Auckland Team

### 17U AUCKLAND TEAM

The top seeded 17 and under team delivered a standout performance in Waikato, capturing the gold medal. Their ability to stay focused under pressure confirmed their place as the country's leading junior team and demonstrated the depth of talent within the Auckland region.

### 12U & 14U AUCKLAND TEAMS

In Christchurch, both the 12 and under and 14 and under teams claimed silver medals. The third seeded 12s were narrowly edged out of gold in a countback based on sets, showing just how closely contested the event was. The 14s also played well throughout the tournament and matched their seeding with a strong second-place finish.

These combined results secured Auckland the coveted "Region of the Year" title for a record tenth consecutive time. What a legacy. This remarkable achievement reflects the strength of our regional development programs, the tireless efforts of the coaches across the Auckland region, and the unwavering commitment of our young athletes and families.

A special thank you goes to Lexus Christchurch for extending their ASB Classic support by providing a vehicle for our team during the event. Their contribution made travel more comfortable and efficient.



12U & 14U Auckland Teams

### NATIONAL JUNIOR TEAMS EVENT MOST VALUABLE PLAYERS 2025

Each year, as part of the National Junior Teams Event, I ask each team coach to nominate a Most Valuable Player. This is someone who has made an outstanding contribution not only through their performance on court but also through their positive impact on the team experience and culture.

#### 12U Anon Fukushita

#### 14U Kai Serlachius-Williams

#### 17U Ethan Ning

The National Junior Teams Event continues to serve as a vital platform for youth development, offering valuable match experience, team camaraderie, and a glimpse into the future of New Zealand Tennis.

We are extremely proud of our teams and deeply grateful to Tennis NZ, our coaching staff, team managers, parents, and volunteers who supported this campaign. Auckland's outstanding results in 2025 further affirm our region's leadership in junior tennis and set a strong foundation for the years to come.



Gloria Young

# Auckland Tennis Officials 2024/2025

Christine McKnight

Auckland Tennis Officials have continued to demonstrate excellence and commitment through their involvement in various national and international events throughout the 2024/2025 season.

A significant number of our officials hold prestigious international qualifications through the International Tennis Federation (ITF). These certifications have been maintained thanks to the ongoing and invaluable support provided by Tennis Auckland and Tennis New Zealand.

## CURRENT ITF QUALIFICATIONS OF AUCKLAND OFFICIALS:

OFFICIAL	CHAIR UMPIRE	CHIEF OF OFFICIALS	REFEREE	REVIEW
Hamish Masters	WHITE			
Christine McKnight		INTL		WHITE
Patrick O'Rourke			WHITE	
Melissa Rigby	BRONZE			WHITE



New Zealand Officials at the Australian Open 2025

## INNOVATIONS IN OFFICIATING

A notable development at the ASB Classic this year was the introduction of Match Assistants working alongside Chair Umpires on court. This marked the first implementation of this officiating model in New Zealand, which proved to be highly effective. Match Assistants support on-court operations, including managing toilet breaks, ball changes, and other logistical needs. In the event of a failure in the electronic line-calling system, Match Assistants are trained to transition into a Line Umpire Crew, ensuring the continuity of play.

## INTERNATIONAL ENGAGEMENTS AND ACHIEVEMENTS

### Hamish Masters (ITF WHITE Badge Chair Umpire)

Hamish was selected as a line official for the Paris Paralympics. He also officiated as a Chair Umpire at events in Japan and Korea, fostering international relationships to promote New Zealand officials abroad.

### Christine McKnight (INTERNATIONAL Chief of Officials / WHITE Badge Review Official)

Christine served as a Match Assistant at the WTA1000 event in Toronto. Upon returning to New Zealand, she was Chief of Officials at the NZ Davis Cup Tie in Palmerston North against Luxembourg, and later a Court Supervisor at the NZ Junior Championships. Her international appointments included Co-Chief of Officials at the Brisbane International (WTA 250 & ATP 500), Chief of Officials at the Hobart International (WTA 250), and Assistant Chief of Officials at the Australian Open. Christine also conducted multiple Court Supervisor and Line Umpire training sessions and continues to lead the Tennis New Zealand Officials Selections Committee.

### Patrick O'Rourke (ITF WHITE Badge Referee)

Patrick has officiated extensively across New Zealand and the Pacific Islands. His contributions as a referee have been pivotal in mentoring emerging officials and enhancing officiating standards at numerous events, particularly in Fiji.

### Melissa Rigby (ITF BRONZE Badge Chair Umpire / WHITE Badge Review Official)

Melissa had an exceptionally active season, beginning with her role as a line umpire at the Paris 2024 Olympics. She officiated at the Korean Open, ITF WTT Junior Finals in Chengdu, W100 Takasaki and W50 Yokohama in Japan. Domestically, she served as Designated Chair Umpire at the Wellington Open, Wellington WTT, and Papamoa WTT. At the ASB Classic, she was both Chair Umpire and Review Official. Her international assignments continued with the J300 in Taralgon, the Australian Open, the 14U Elite Trophy, and events in Timaru, Midura, and Swan Hill, culminating in her return to Paris for the French Open.

## GROWTH AND DEVELOPMENT

The Auckland Region has seen an increase in the number of officials, with many new recruits serving primarily as Court Supervisors. This growth reflects the strength and sustainability of our officiating community.

## ACKNOWLEDGEMENTS

I extend my sincere gratitude to all officials for their dedication and contributions throughout the season. I look forward to seeing our newer officials continue to develop and thrive on court.

# Tennis Masters Auckland

David Bradshaw - President



**Masters tennis in Auckland, and generally around the country especially in the upper North Island, remains strong.**

This is hardly surprising given that we have an aging population and an emphasis on people remaining active as they get older. Whilst the age for joining a Masters Club was dropped a few years ago from 35 years of age to just 30 years of age (dictated largely by international requirements) at Tennis Masters Auckland we currently have only a handful of what are referred to as "Junior" Seniors. Most of these younger players are often highly graded and would appear to be attracted by the opportunity to play in Masters tournaments across the country. I wouldn't expect that to change significantly as many players around the age of 30 are often struggling to manage regular tennis and other commitments such as family and work without the extra commitment of Masters tennis. Having younger players compete in our tournament at Labour Weekend, however, has certainly resulted in some great tennis.

At Tennis Masters Auckland our goal is to give as many members as possible an opportunity to play in at least one of our representative fixtures during the year whilst still putting out a competitive team relative to the strengths of the opposition. That is not an easy task. Most of our fixtures are played against smaller Associations that do not have the same number of players to choose from but consequently often have a nucleus of strong regular players. Compounding the difficulty of team selection are the many competing interests that Tennis Masters Auckland members have over the winter be it a trip overseas to somewhere warmer or just playing winter interclub for their main club. My thanks to Patrick Girard for his tireless efforts and to Kay Luv who assisted Patrick.

After a few years without a principal sponsor for our annual Labour Weekend tournament it was pleasing to have Centuria (a property fund manager previously known as Augusta) come on board in 2024 as the principal sponsor for what is now called the Centuria Auckland Masters Labour Weekend Tournament. The tournament was again played at the Parnell Tennis Club over two days and attracted a good field of participants. Fine weather and great tennis together with pizzas from Sals ensured an enjoyable two days for all involved. I am pleased to advise that Centuria has confirmed its sponsorship of our Labour Weekend tournament for 2025.

Tennis Masters Auckland was well represented at the Tennis New Zealand Masters National Teams Event held in Tauranga over Easter. Despite some atrocious weather most matches were played. Of the ten Tennis Masters Auckland teams entered, two won their grades and one came runner-up. As an indicator of the popularity of Masters tennis across the country there were 91 teams entered (each team usually having 5 or 6 players) with players drawn from all parts of New Zealand.

Our indoor social play over the winter months continues to be a winner with our members. This year to avoid missing out for a couple of weeks due to junior tournaments at the Total Coach Tennis Centre on Merton Road, we hired indoor courts at Blockhouse Bay thereby ensuring the continuity of this popular offering. It has been great to see the wide range of skills on display giving the not so proficient players an opportunity to play with and against players who they might not otherwise get to hit with. This year we provided new Kannon tennis balls each session and spot prizes, both kindly donated by Ian Ding ("Tennisless"). My thanks to Wes Elder for his continuing efforts with the organising, for what I believe ranks alongside our Centuria Tennis Auckland Masters Labour Weekend Tournament as one of our flagship events.

Tennis Masters Auckland is heading into a period of transition with a changing of the guard in the positions of President, Secretary and Treasurer in August 2025. We are most fortunate to have members willing to fill these critical positions. It is appropriate that I make mention of Megan Cole who has been our Secretary for three years. Megan, as well as doing the job of Secretary, has been a tireless worker on the Committee be it simply making sure that tea, coffee and biscuits (essential for any Masters event) are available at our various events to taking on the onerous task of running the Labour Weekend tournament. I also need to mention here Bruce Giles who as Treasurer has overseen the Tennis Masters Auckland finances for eight years.

As I stand down from President I do so knowing that Tennis Masters Auckland is in good shape and in good hands for the coming years.

# Tennis Seniors South Auckland (TSSA) Tamaki ki Te Tonga

*Its bi-title in Māori represents – Tamaki (the original name of Auckland) and Tonga (meaning South)*

Jim Beban – Admin and Treasurer TSSA

Tennis Seniors South Auckland (TSSA) completed its 40th year with three scheduled winter representative fixtures. We had one away match (i.e. Counties at Pukekohe) and two home matches, vs. Waikato & Auckland. Thanks to Koru Pakuranga Tennis Club for hosting our home matches.

TSSA recorded good wins in all with some very competitive matches. More importantly they were played in great spirit and we enjoyed the Tennis Masters camaraderie in playing the sport we love. Unfortunately, our August fixture with Lower North Masters was cancelled due to weather.

Our small association had a good number of players compete in the 2025 Tennis NZ Masters individual National Championships in January and the Teams Event during Easter weekend.

The following TSSA players won medals at the 2025 National Championships, hosted by Nelson Tennis Masters:

## 30+ WOMENS DOUBLES

Jane Ioaba & Wendy Jambor (Silver); and Paula Stubbing (Bronze)

## 40+ WOMENS DOUBLES

Wendy Jambor (Gold); and Paula Stubbing (Bronze)

## 80+ MENS SINGLES

John Cook (Gold)

## 80+ MENS DOUBLES

John Cook (Gold)

TSSA was also represented at the 2025 Tennis NZ Masters National Teams Event, in Tauranga, with our Women's team winning the 40+ section. The W40 Women's team comprised Wendy Jambor (Captain), Stacey Housley, Anna Jacob, Christelle Favan-Williams, Julie Heaton and Glyniss Carolissen (Coach) – see pic below.

Once again Paula Stubbing and Brad Paterson did a fine job as selectors, along with our Treasurer, Jim Beban, who also organising TSSA hosting etc. Thanks also to Dick who continues as our President and mentor.



Anna Edwards,  
Christelle Favan, Julie Heaton,  
Wendy Jambor (Captain)  
Stacey Housley,  
Glyniss Carolissen (Coach)

Tennis Seniors South  
Auckland - Gold medal  
winners W40 TNZ Masters  
2025 National Teams Event  
Tauranga



Ngā Pakeke Tēnehi ō Tamaki ki Te Taonga



2025 Mixed Doubles Winners - KPMG

# Pascoe Cup Tennis Association

## Rohan West

The 101st Pascoe Cup was another fabulous teams tennis event, played over 7-weeks of the warm, late summer evenings we had this year. We had a total of 28 teams entered, down from 37 last year, but 6 of those fewer teams came from just two companies (Westpac and Deloitte), and we had a number of brand new companies join the tournament.

One of the additions this year was the new "Any Combo" doubles division. This allowed teams to field any combination of players per week, either 1 man & 3 women, 2 & 2, or 1 woman & 3 men. This ensured smaller organisations who might struggle to get 2 men & 2 women guaranteed every week, could still participate. It meant there were no defaults in that grade and new teams entered. It certainly helped Tennis Auckland as this year we didn't field a 2 men & 2 women combo more than twice all season.

Results wise, KPMG emerged victorious in both the Men's Doubles and Mixed Doubles divisions. Neocrete claimed the title in the Open Combination Doubles division.

Due to the great summer weather breaking late in the tournament, we had to split the finals across two nights, but a lot of fun was had by all at Merton Road and Nicholson Park. A heartfelt thank you to Anne and Greg for your unwavering support, which keeps the cherished partnership between Tennis Auckland and Pascoes Jewellers thriving.

### Results:

#### Men's Doubles:

KPMG defeated PwC 3-1  
(went down to the last game of the last match)

#### Mixed Doubles:

KPMG defeated PwC 4-0

#### Open Combination Doubles:

Neocrete defeated Reserve Bank of NZ 4-0



2025 Mens Doubles Winners - KPMG



2025 Open Doubles Winners - Neocrete



# Auckland Secondary Schools Tennis Association



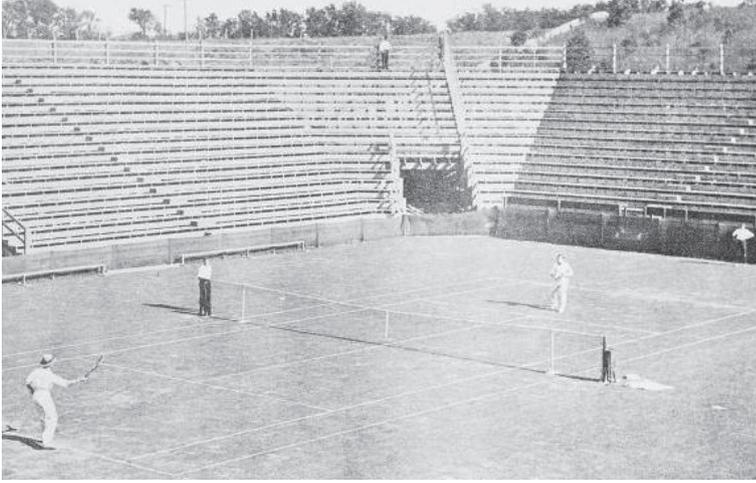
The College Sport Auckland 2025 Term 1 competitions involved one hundred and sixty teams competing in their respective grades from Premier to Junior on Wednesday afternoons and Saturday mornings.

Weather delayed the Premier finals for several weeks before they were finally able to be held. Saint Kentigern College Boys defeated Auckland Grammar to take the Premier Boys title. In the girl's Premier competition Saint Kentigern College defeated Macleans College, to obtain the title once again. In the A2 finals Auckland Grammar defeated King's College to win the boys competition and King's College defeated Botany Downs Secondary College to win the girl's title.

Our Champ of Champs Tennis Tournament continues to grow and become more competitive for qualifying spots. One hundred and twenty individuals and forty-five doubles teams

took part in the Champ of Champs Tennis Tournament over two days with students competing in junior, intermediate, and senior matches. The Senior Boys singles title was won by Felix Littlejohn from Botany Downs Secondary College (6-4, 6-2). The girl's title was won by Julia Hillebrand from Epsom Girls Grammar School (6-3, 6-0). A dominant performance from these individuals. Saint Kentigern College had a strong team, taking out both the Senior Girls and Seniors Boys doubles competitions. Genevieve Dickey and Frankie Wingate beat the Westlake Girls pairing, (6-4, 6-3). Nevin Chan and Tudor Dalzell had a tough battle against the Rangitoto College pair to come out on top (5-7, 6-3, 10-6).

The James Aitkenhead Shields are awarded to the schools gaining the greatest number of points in the boys' and girls' competitions respectively. Teams earn points for each position on the podium in both the singles and doubles. This year saw Auckland Grammar School winning the boys shield and Saint Kentigern College winning the girl's shield in dominant form.



\* Auckland Council Libraries Heritage Collections AWNS-192001230-34-06

## Emeritus Committee

### John McGill - Chair

The committee this year farewelled Alan White as Chairman. Alan has served on the committee for 12 years, the last four as Chair. Readers will be familiar with Alan's contribution to Tennis Auckland over many decades with roles as the Appeals Committee Chair, President, and Interclub Committee member. Alan was also a member of the precursor body to the current Board, the Management Committee. Alan is a Life Member of Tennis Auckland.

Our work this year included the production of a manual detailing the roles and duties of the committee, the bedding-in of a new award for service to Tennis Auckland (the Platinum Award), as well as the awarding of a number of long service honours. The award winners are noted elsewhere in the Annual Report.

We commend the long service these supporters of Tennis Auckland have given to their clubs and the sport and rightly recognise and celebrate their contribution.

The Platinum Award is designed to recognise service within the tennis community in Auckland as follows:

#### Criteria for consideration

- Exceptional level of voluntary service – i.e. TA Gold Award recipient and on-going sustained commitment to their club, Life Member of club
- Roles of high responsibility (e.g. chairperson, secretary, treasurer)
- Sustained service "over and above" paid employment
- Leadership actions to enhance tennis within the community

Awarded to members of the Tennis Auckland community who have given outstanding service to their club and/or other related (or considered relevant) body.

The committee takes its role of accessing all nominations with great care and ensuring they reflect the criteria around which they have been established. I am pleased to report that our decisions in the past year have been unanimous. As is the case with all this work we keep the deliberations of the committee confidential.

The committee is looking to pursue other activities at present including ensuring our history is documented and preserved. While there have been a small number of club histories published for the Auckland area they are few and far between. Likewise any overview of tennis in Auckland is sparse (notwithstanding Pam Sowters comprehensive "125 years of Tennis Auckland").

A glimpse of our tennis past is contained in the picture above\*, shows the specially built stadium for the Davis Cup match's between Australasia and the USA in January 1921. The stadium, built in the Auckland Domain, was demolished after the matches. More simple days.

## Club Support and Advisory Committee Report

### Feleti Sofele - Committee Member

This year, the committee carried out several valuable club visits, with many clubs showing a renewed willingness to engage despite past challenges. Conversations ranged from the new Incorporated Societies Act and governance changes to growing interest in Padel and Pickleball, coaching support, junior pathways, and revitalising club leadership. More club visits are already in the pipeline.

Overall, club health across the region is strong, with encouraging membership numbers and positive feedback from recent Presidents' meetings. A reminder that all clubs must re-register under the new legislation by April 2026, and helpful resources are available to support this process.

In Interclub news, we're saying goodbye to the old ranking system and welcoming a new international format, set to roll out fully by Summer 2025/26. Meanwhile, the growth of Padel and Pickleball continues, with more clubs adding dedicated courts to attract a broader member base.

Looking ahead, planning is well underway for both Love Tennis and the annual Club Awards, with nominations already in and judging set for this month. I would like to thank all our committee members for their dedication, hard work, and commitment over the past year. Your valuable contributions have been instrumental to our continued progress. Committee – Angela Hart, Judy Bent, Carol Bourne, Suzie Strachan, Feleti Sofele, Mark Lewis, and Chair Paul Harvey - The team meet regularly and remain focused on helping clubs thrive. If your club needs support, we're always happy to help. So reach out and tap into the group's vast experience and knowledge.



# Facts & **STATS**

# INTERNATIONAL TOURNAMENTS

## 2025 ASB Classic

### **WOMEN – SINGLES AND DOUBLES TITLE**

Singles • **Clara Tauson (Denmark)**

Doubles • **Jiang Xinyu (China) / Wu Fang-Hsien (Taiwan)**

### **MEN – SINGLES AND DOUBLES TITLE**

Singles • **Gaël Monfils (France)**

Doubles • **Nikola Mektic (Croatia) / Michael Venus (New Zealand)**

# SENIOR DOMESTIC TOURNAMENTS

## 2024 Auckland Championships

### **WOMEN – SINGLES AND DOUBLES TITLE**

Singles • **Leilany Ipunesso**

Doubles • **Colita Hakena / Leilany Ipunesso**

### **MEN – SINGLES AND DOUBLES TITLE**

Singles • **Daniel Persson**

Doubles • **Michael Mantua / Patoia Teriipaia**

All other domestic tournament results can be found on our website –  
[www.tennisauckland.co.nz/tennis-auckland/tournament-results/](http://www.tennisauckland.co.nz/tennis-auckland/tournament-results/)

# Tennis Auckland Affiliated Membership

## 2024/25

Club	ADULTS 35+		ADULTS 19-34		JUNIOR 12-18		JUNIOR 11 & UNDER		CURRENT YEAR TOTAL
	Male	Female	Male	Female	Male	Female	Male	Female	2024/25
Tennis Auckland 2024/25	3,609	2,710	962	639	1,222	1,002	1,396	1,209	12,749
Counties Tennis 2024/25	140	125	26	11	47	40	93	58	540
<b>TOTAL</b>	<b>3,749</b>	<b>2,835</b>	<b>988</b>	<b>650</b>	<b>1,269</b>	<b>1,042</b>	<b>1,489</b>	<b>1,267</b>	<b>13,289</b>

A full breakdown of the Tennis Auckland Affiliated Membership numbers can be found on our website  
[www.tennisauckland.co.nz/affiliated-membership/](http://www.tennisauckland.co.nz/affiliated-membership/)

# Corporate Governance

## Role of the Board of Directors

The Board is responsible for governing Tennis Auckland Region, and carrying out the objectives, responsibilities and obligations as described in the Tennis Auckland Constitution. The Board's role is to promote, develop, enhance and protect the sport of tennis in the Auckland region. Specific objects and powers are set out in Part 1 of the Constitution.

The Board will govern Tennis Auckland with emphasis on:

- Serving the legitimate collective interest of the primary stakeholders of Tennis Auckland and accounting to them fully for the performance of Tennis Auckland and for the Board's stewardship.
- Remaining up to date in terms of stakeholders concerns, needs and aspirations.
- Developing a future focus.
- Providing leadership in the exploration of strategic issues rather than administrative detail.
- Behaving proactively rather than reacting to events and other's initiatives.
- Bringing a diversity of opinions and views to bear on its deliberations.
- Expressing collective responsibility for all aspects of the Board's performance.
- Continuing the improvement in Board and individual effectiveness, in the interests of Tennis Auckland as a whole.



### COMMITTEES

The Board has three standing Committees described below. The Board reviews the performances of the standing committee against written Charters. Each Committee has a specific Charter..

#### 1. Finance, Audit & Risk Committee

- This Committee comprises of four Directors, one of whom is appointed Chair. The Chief Executive and the Finance Manager attend as ex-officio members and the external auditors attend by invitation of the Chair.
- The current Director composition of the Committee is Craig Rice (Chair), Howard Lewis, Amanda Hopkins and Imogen Moser.
- The Committee met 4 times during this financial period.
- This Committee's Charter states its main objective is to assist the Board in discharging its responsibilities relative to financial and other accounting requirements.

#### 2. Commercial Committee

- This Committee comprises of four Directors, one of whom is appointed Chair. The Chief Executive and the Tournament Director attend as ex-officio members.
- The current Director composition of the Committee is Scott Coldham (Chair) Craig Rice, Sean Leonard and Bill Loutit.
- The Committee met 15 times during this financial period.
- This Committee's Charter states its purpose is to focus on the financial sustainability of the organisation in the medium to long term.
- The Employment Committee sits under the Commercial Committee. The Committee's Charter states its role is to review and recommend to the Board on matters pertaining to Health & Safety, and the appointment, remuneration and performance of the Chief Executive and their direct reports.

#### 3. Places to Play Committee

- This Committee comprises of three Directors, one of whom is appointed Chair. The Chief Executive and the General Manager Tennis & Facilities attend as ex-officio members.
- The current Director composition of the Committee is Sean Leonard (Chair), Amanda Hopkins and Joanna O'Connor.
- The Committee met 6 times during this financial period.
- This Committee's Charter states its role is to assist the Board regarding the development of facilities controlled by Tennis Auckland (excluding the ASB stadium redevelopment).

## DIRECTORS' INTERESTS

Name:	Other Interests:	Position:
Howard Lewis	AB Electrical Holdings Limited**	Director
	Mission Bay Tennis Club	Member
Craig Rice	PwC	PwC Senior Advisor
	Mission Bay Tennis Club	Member
	SEED Foundation	Director
	Yealands Wine Group	Chairman
Bill Loutit	Simpson Grierson*	Partner
Scott Coldham	Gladstone Tennis Club	Member
	Lumo Digital Outdoor Ltd	Independent Director
Imogen Moser	ASB Bank	Head of Corporate Strategy
Amanda Hopkins	Franklin Local Board	Board Member
	Howick Tennis Club	Member
	Whitford Tennis Club	Secretary
Sean Leonard	Talley's Group Limited	Group Commercial Property & Development Manager
Joanna O'Connor	Auckland Theatre Company (which owns ASB Waterfront Theatre)	Marketing Director
	Ethanet Limited	Founder
Anita Hawthorne***	Herne Bay Rackets Club	Member
	Southern Cross Travel Insurance	Interim CEO

\*Provides legal services to Tennis Auckland Region Inc.

\*\* Provides electrical services to Tennis Auckland Region Inc.

\*\*\* Co-opted Board Member

Directors were provided with NGC membership for the year.

## DIRECTOR'S INDEMNITY INSURANCE

Tennis Auckland Region Inc holds cover for individual Committee members and officers against personal liability for claims for damages made against them arising from the discharge of their duties on behalf of the organisation, provided they are not entitled to be otherwise indemnified.



# Tennis Auckland

## REGION INCORPORATED

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# Directory

## Tennis Auckland Region Incorporated For the year ended 30 June 2025

### Nature of Business

Tennis Region Auckland Incorporated is a charity registered on the New Zealand Charities Register. It is affiliated to Tennis New Zealand Incorporated. The objective of Tennis Auckland Region Incorporated is to promote, organise and foster the game of tennis in Auckland.

### Board of Directors

Howard Lewis	<b>Chair</b>
Craig Rice	<b>Deputy Chair</b>
Scott Coldham	<b>Board Member</b>
Imogen Golder	<b>Board Member</b>
Amanda Hopkins	<b>Board Member</b>
Sean Leonard	<b>Board Member</b>
Joanna O'Connor	<b>Board Member</b>
Bill Loutit	<b>Board Member</b>

### Entity Type and Legal Basis

Tennis Region Auckland Incorporated is an incorporated society registered under the Incorporated Societies Act 1908 and a charity registered on the New Zealand Charities Register.

### Incorporated Society Number

**221380**

### Charity Number

**CC20231**

### Physical Address

1 Tennis Lane  
Parnell  
Auckland 1010

### Banker

**ASB Bank**

### Auditors

**BDO Tauranga**  
525 Cameron Road  
Tauranga

### Lawyers

**Simpson Grierson**  
Level 27, Lumley Centre  
88 Shortland Street  
Auckland 1010

# Approval of Performance Report

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

The Board are pleased to present the approved Financial Statements of Tennis Auckland Region Incorporated for the year ended 30 June 2025.

The Board and Management accept responsibility for the preparation of the Financial Statements and judgements used in them, and hereby adopt the Financial Statements presented. They also accept responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting and service reporting. In the opinion of the Board and Management, the Financial Statements for the year ended 30 June 2025 fairly reflect the financial position, financial performance and cash flows of Tennis Auckland Region Incorporated.

## APPROVED:



**Howard Lewis**  
Chairman

Date: **17/09/2025**



**Craig Rice**  
Chairman of Finance, Audit and Risk Committee

Date: **17/09/2025**

# Statement of Service Performance

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

Grow Auckland's love of tennis and inspire participation

PERFORMANCE MEASURE	MEASURE DETAILS	ACTUAL FY2024	TARGET FY2025	ACTUAL FY2025
Net Promoter Score - Tennis Auckland Facilities	Average of NPS of facility users prepared to promote the facility experience to others	30	55	22
Net Promoter Score - Tennis Auckland Events	Average of NPS for event users prepared to promote the event experience to others	10	30	32
Clubs perception of Tennis Auckland performance	Percentage of clubs that rate the overall performance of Tennis Auckland as either 'good' or 'excellent'	74%	85%	84%
Club Membership numbers	Total number of registered members across all Tennis Auckland Affiliated Clubs	12,410	12,600	12,749
Interclub competition teams	Total number of teams entered into Interclub competitions	1,075	1,125	1,116
Tennis New Zealand Athlete Development Pathway	Number of Junior players meeting National High Performance Programme Criteria	57%	50%	30%
Managed Facility Utilisation	Number of court hours at TotalCoach Tennis Centre, Manukau Tennis Centre and Nicholson Park Tennis Centre	43,521	50,000	51,721

## Tennis Auckland has chosen seven performance measures to demonstrate its strategy

### 1. Net Promoter Score - Tennis Auckland Facilities

A survey was sent out to users of TotalCoach Tennis Centre, Manukau Tennis Centre and Nicholson Park Tennis Centre in October 2024 and February 2025. Manuka Doctor Arena has been excluded as this site is managed by Next Generation Gym.

### 2. Net Promoter Score - Tennis Auckland Events

A survey is sent out to participants of the Domestic Tournaments hosted at TotalCoach Tennis Centre after the event. This enables players/supporters/coaches to provide feedback on the event.

### 3. Clubs perception of Tennis Auckland performance

A survey is sent out to all Affiliated Clubs in May each year requesting their feedback on Tennis Auckland's overall performance.

### 4. Club Membership Numbers

At the 2022 Tennis Auckland AGM all Affiliated Clubs voted to remove the link between Affiliation Fees and Per Capita Membership numbers. The numbers from FY2022 were reported under the old model of Affiliation Fee structure. The numbers submitted by Clubs for FY2023 and future years are under the new model - decoupling per capita \$ calculations and allowing Tennis Clubs to include all membership types.

### 5. Interclub Competition Teams

The targets for Interclub competition teams for FY2023 and FY2024 were set at the same time and were based on FY2021 actuals as FY2022 was severely affected by COVID restrictions. Junior summer teams had struggled to come back post COVID. In FY25, a primary intention was to 'arrest the decline in Junior Interclub'. A focused social media campaign, and clubs promoting junior competitive tennis has assisted in successfully achieving this, with an increase of 20 junior teams in pre- and post-Christmas competition.

### 6. Tennis New Zealand Athlete Development Pathway

Tennis NZ provides a quarterly update on the athletes who meet the criteria to be part of the Tennis NZ National Programme.

### 7. Managed Facility Utilisation

Through court booking systems at TotalCoach Tennis Centre, Manukau Tennis Centre, and Nicholson Park Tennis Centre, Tennis Auckland is able to see whether there is increasing demand and use of the courts. The tennis courts are booked for Tennis Auckland coaching programmes, Private coaching programmes, Private hire and Domestic tournaments. A court booking system was installed at Nicholson Park and became operational from November 2023. Manuka Doctor Arena is not managed by Tennis Auckland.

# Statement of Comprehensive Revenue and Expenses

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

Comprehensive Revenue and Expenses	NOTES	2025	2024 RESTATED
<b>REVENUE FROM OPERATIONS</b>			
<b>Revenue from Non-Exchange Transactions</b>			
Grants and Donations	5	311,606	319,953
<b>Total Revenue from Non-Exchange Transactions</b>		<b>311,606</b>	<b>319,953</b>
<b>Revenue from Exchange Transactions</b>			
Events and Tournaments	5	4,960,110	3,423,395
Operations	5	2,057,132	1,845,077
Sponsorship Income	5	2,950,552	1,744,347
<b>Total Revenue from Exchange Transactions</b>		<b>9,967,794</b>	<b>7,012,820</b>
Other Income	6	76,588	269,628
Rebate Income		1,535	1,422
Interest Income		52,218	50,764
Foreign Exchange Gains		55,286	13,429
Gain on Sale of Property Plant and Equipment		-	81,800
<b>Total Income</b>		<b>10,465,025</b>	<b>7,749,815</b>
<b>EXPENSES</b>			
Events and Tournaments	7	5,323,481	3,896,695
Overheads	7	3,476,932	2,854,735
Facilities	7	625,701	621,540
Other Expenses	7	621,289	584,883
<b>Total Expenses</b>		<b>10,047,403</b>	<b>7,957,852</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>417,622</b>	<b>(208,037)</b>

These financial statement should be read in conjunction with the attached Independent Auditors Report and accompanying Notes to the Financial Statements.

# Statement of Changes in Net Assets / Equity

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

	RETAINED EARNINGS	TOTAL NET ASSET/EQUITY
<b>2025</b>		
Opening Balance	16,774,055	16,774,055
Total Comprehensive Revenue and Expenses	417,622	417,622
<b>Balance as at 30 June 2025</b>	<b>17,191,677</b>	<b>17,191,677</b>

	RETAINED EARNINGS	TOTAL NET ASSET/EQUITY
<b>2024 RESTATED</b>		
Opening Balance	17,089,185	17,089,185
Equity of ASB Classic upon consolidation	(107,093)	(107,093)
Total Comprehensive Revenue and Expenses	(208,037)	(208,037)
<b>Balance as at 30 June 2024</b>	<b>16,774,055</b>	<b>16,774,055</b>

These financial statement should be read in conjunction with the attached Independent Auditors Report and accompanying Notes to the Financial Statements.

# Statement of Financial Position

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

Assets	NOTES	2025	2024 RESTATED
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	8	732,581	1,157,715
Term Deposits	9	718,405	-
Accounts Receivable & Accruals	10	1,347,037	559,889
Goods and Services Tax		-	8,641
Foreign Exchange Contracts		-	11,401
<b>Total Current Assets</b>		<b>2,798,022</b>	<b>1,737,646</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	11	16,413,774	16,440,335
<b>Total Non-Current Assets</b>		<b>16,413,774</b>	<b>16,440,335</b>
<b>TOTAL ASSETS</b>		<b>19,211,796</b>	<b>18,177,981</b>
<b>Liabilities</b>			
<b>CURRENT LIABILITIES</b>			
Payable & Accruals from Exchange Transactions	13	343,122	279,257
Goods and Services Tax		25,156	-
Employee Entitlements	15	329,339	209,726
Loans and Borrowings	16	16,739	669,556
Revenue Received in Advance	14	510,946	114,323
Non-Resident Withholding Tax		37,747	-
Tennis New Zealand		83,056	98,834
<b>Total Current Liabilities</b>		<b>1,346,105</b>	<b>1,371,696</b>
<b>NON-CURRENT LIABILITIES</b>			
Loans and Borrowings	16	674,014	32,230
<b>Total Non-Current Liabilities</b>		<b>674,014</b>	<b>32,230</b>
<b>TOTAL LIABILITIES</b>		<b>2,020,119</b>	<b>1,403,926</b>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)</b>		<b>17,191,677</b>	<b>16,774,055</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)		17,191,677	16,774,055
<b>TOTAL ACCUMULATED FUNDS</b>		<b>17,191,677</b>	<b>16,774,055</b>

For and on behalf of Tennis Auckland Region Incorporated:



**Howard Lewis** (Chairman)  
Date: 17/09/2025



**Craig Rice** (Chairman of Finance, Audit and Risk Committee)  
Date: 17/09/2025

These financial statement should be read in conjunction with the attached Independent Auditors Report and accompanying Notes to the Financial Statements.

# Statement of Cash Flows

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

Cashflow	NOTES	2025	2024 RESTATED
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from</b>			
Cash Receipts from Customers, Sponsors & Members		9,649,890	6,739,866
Cash Receipts from Grants & Donations		311,606	319,953
Interest Received		45,150	50,717
Dividends Received		1,535	1,392
Joint Arrangement Income		-	654,535
<b>Total Cash was received from</b>		<b>10,008,181</b>	<b>7,766,463</b>
<b>Cash was applied to</b>			
Cash Paid to Suppliers, Employees & Others		(9,097,310)	(7,095,336)
Advances to Joint Arrangement		(82,557)	
Interest Paid		(62,749)	(55,363)
<b>Total Cash was applied to</b>		<b>(9,242,616)</b>	<b>(7,150,699)</b>
<b>TOTAL CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>765,566</b>	<b>615,765</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Cash was received from</b>			
Receipts from the sale of property, plant and equipment		-	125,000
Receipts from the sale of investments (Term Deposits)		-	410,957
<b>Total Cash was received from</b>		<b>-</b>	<b>535,957</b>
<b>Cash was applied to</b>			
Payments to acquire property, plant and equipment	11	(479,156)	(532,800)
Payments to purchase investments (Term Deposit)		(718,405)	-
<b>Total Cash was applied to</b>		<b>(1,197,561)</b>	<b>(532,800)</b>
<b>TOTAL CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(1,197,561)</b>	<b>3,157</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of Borrowings	16	(11,032)	3,139
<b>TOTAL CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>(11,032)</b>	<b>3,139</b>
Net Increase/(Decrease) in Cash		(443,028)	622,061
<b>OPENING CASH BALANCE</b>			
Bank accounts and cash		1,157,716	528,435
<b>TOTAL OPENING CASH BALANCE</b>		<b>1,157,716</b>	<b>528,435</b>
Effect of Movement in Exchange Rates on Cash Held		17,893	7,220
<b>CLOSING CASH BALANCE</b>		<b>732,582</b>	<b>1,157,716</b>

These financial statement should be read in conjunction with the attached Independent Auditors Report and accompanying Notes to the Financial Statements.

# Notes Forming Part of the Financial Statements

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025.

## 1 Reporting Entity

The reporting entity is a public benefit entity Tennis Auckland Region Incorporated ("Tennis Auckland") in accordance with the Financial Reporting Act (2013). Tennis Auckland is domiciled in New Zealand and is a charitable organisation registered under the Incorporated Societies Act 1908 and the Charities Act 2005.

The financial statements of Tennis Auckland are presented for the year 30 June 2025. These financial statements and the accompanying notes summarise the financial results of activities carried out by Tennis Auckland which provides tennis sporting services and facilities to people living in the Auckland region.

These financial statements have been approved and were authorised for issue by the Board of Directors on 19 September 2025.

## 2 Basis of preparation

### a) Statement of compliance

These financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied.

Tennis Auckland qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it is not publicly accountable and not large (operating expenditure has been between \$5m and \$33m in the current and prior period).

### b) Measurement basis

The financial statements have been prepared on the historical cost basis except for derivatives which are measured at fair value.

### c) Functional and presentation currency

The financial statements are presented in New Zealand dollars(\$), which is Tennis Auckland's presentation currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar, unless otherwise indicated.

### d) Accounting policies

The accounting policies detailed in the following notes have been applied consistently to all periods presented in these financial statements and have been applied consistently, except as explained in Note 4, which addresses changes in accounting policies.

## 3 Significant Accounting Judgements, Estimates and Assumptions

The preparation of Tennis Auckland's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, including the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result

in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

## ESTIMATES AND ASSUMPTIONS

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

Tennis Auckland based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of Tennis Auckland. Such changes are reflected in the assumptions when they occur.

## JUDGEMENTS

In the process of applying Tennis Auckland's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements.

## GOING CONCERN ASSUMPTION

The view of the Board is that Tennis Auckland has sufficient resources to enable it to meet its obligations as and when they fall due, and therefore continue to adopt the use of the going concern assumption in preparation of the financial statements.

## OPERATING LEASE COMMITMENTS

Leases in terms of which Tennis Auckland does not retain all the significant risks and rewards of ownership, are accounted for as operating leases. Operating lease rentals are recognised evenly over the expected period of the benefit to the organisation.

## 4 Changes in accounting policy

### PBE IPSAS 1

PBE IPSAS 1 Presentation of Financial Reports -Amendment Disclosure of Fees for Audit Firms' Services is effective for accounting periods on or after the 1 January 2024 and has been applied by Tennis Auckland as at 1 July 2024.

PBE IPSAS 1 requires an entity to describe the services provided by its audit or review firm and to disclose the fees incurred by the entity for those services using prescribed categories.

### 4.1 Income Tax

Due to its charitable status, Tennis Auckland is exempt from income tax.

### 4.2 Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except for receivables and payables, which are stated with the amount of GST included.

## 5. Revenue

Revenue from Non-Exchange Transactions	NOTES	2025	2024 RESTATED
<b>GRANTS &amp; DONATIONS</b>			
Grant Income - Operational		131,683	195,249
Grant Income - Capital		165,638	124,318
Donations		14,285	386
<b>Total Grants and Donations</b>		<b>311,606</b>	<b>319,953</b>
<b>TOTAL REVENUE FROM NON-EXCHANGE TRANSACTIONS</b>		<b>311,606</b>	<b>319,953</b>

Revenue from Exchange Transactions	NOTES	2025	2024 RESTATED
<b>EVENTS AND TOURNAMENTS</b>			
Ball Sale Income		1,144	1,802
Catering Income		199,918	167,746
Corporate Hospitality Income		810,027	621,096
Court Hire Income		122,545	105,923
Entry Fee Income		218,263	205,381
Other Income		173,322	97,560
Ticket Sales Income		1,844,703	1,411,150
TV Broadcast and Data Distribution Rights		1,590,188	812,738
<b>Total Events and Tournaments</b>		<b>4,960,110</b>	<b>3,423,395</b>
<b>OPERATIONS</b>			
Affiliation Fee Income		346,622	337,664
Car Parking Income		226,557	231,679
Centre Hire Income		100,935	90,236
Coaching Income		787,473	633,807
Court Hire		255,781	190,992
Rent Income	17	339,764	360,700
<b>Total Operations</b>		<b>2,057,132</b>	<b>1,845,077</b>
<b>SPONSORSHIP INCOME</b>			
Sponsorship Income		2,950,552	1,744,347
<b>Total Sponsorship Income</b>		<b>2,950,552</b>	<b>1,744,347</b>
<b>TOTAL REVENUE FROM EXCHANGE TRANSACTIONS</b>		<b>9,967,794</b>	<b>7,012,820</b>

## REVENUE - ACCOUNTING POLICY

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Tennis Auckland and can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. The following specific criteria must be met before revenue is recognised:

### i. Revenue from non-exchange transactions

Non-exchange transactions are those where Tennis Auckland receives an inflow of resources ((i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow. Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to Tennis Auckland's non-exchange transaction revenue streams must also be met before revenue is recognised.

## DONATIONS

Donations are recognised as revenue upon receipt and include any donations from the general public, or donations received for specific programmes or services.

## GRANT REVENUE

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability (refer to note 14 Revenue in Advance) and released to revenue as the conditions are fulfilled.

### ii. Revenue from exchange transactions

Revenue from exchange transactions, including goods and services received in kind is recognised to the extent that it is probable that the economic benefit will flow to Tennis Auckland and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.

## EVENTS AND TOURNAMENT INCOME

Income generated directly from events and tournaments held by Tennis Auckland. These include local tournaments and the proportion allocated from the ASB Classic. Revenue is recognised when it is either invoiced or when payment is made whichever is the earlier.

## OPERATIONS - RENT INCOME

Rent income is derived from the leases held by Tennis Auckland. Income is recognised on a monthly basis when invoiced. Please refer to note 17. Operational Expenditure (OPEX) is recorded when invoiced under Rent Income.

## SPONSORSHIP INCOME

Sponsorship revenue includes revenue received under contractual obligations that certain rights and benefits will be met. The sponsorship revenue is related to specific tennis events at a future date.

## AFFILIATION FEES

A fee is collected from 54 Tennis Clubs and Associations in the Auckland region that are affiliated with Tennis Auckland. The fee is invoiced in two parts. The Affiliation fee is a fixed fee based on the average historical fee per head data between 2017-2022 with a CPI uplift.

This fee model is to be reviewed.

Revenue is recognised when invoiced.

## 6. Other Income

	NOTES	2025	2024 RESTATED
Player Services Income		43,788	34,102
Insurance Proceeds		32,800	96,848
Other Income		-	20,948
Internal Allocation		-	117,730
<b>Total Other Income</b>		<b>76,588</b>	<b>269,628</b>

### INSURANCE PROCEEDS

Income from insurance proceeds is recognised when Tennis Auckland's right to receive payment is established, and the amount can be reliably measured.

## 7. Expenses

	NOTES	2025	2024 RESTATED
<b>EVENTS AND TOURNAMENTS</b>			
Catering and Hospitality		135,413	116,898
Marketing		177,232	126,407
Production		2,475,850	1,923,682
Planning and Preparation		299,965	211,189
Player costs		2,235,020	1,518,519
<b>Total Events and Tournaments</b>		<b>5,323,481</b>	<b>3,896,695</b>
<b>OVERHEADS</b>			
Audit		29,340	25,634
Bank Charges		71,894	69,335
Bad debt/ Doubtful debts		1,386	(336)
Commissions		196,596	103,813
Insurance		417,527	330,166
Interest Paid		62,749	55,363
IT Expenses		213,593	175,176
Postage and Stationary		3,142	3,390
Staffing Costs		2,387,093	2,009,708
Volunteer and Value in Kind Expenses		93,614	82,486
<b>Total Overheads</b>		<b>3,476,932</b>	<b>2,854,735</b>
<b>FACILITIES</b>			
Rates		22,386	20,936
Rent	17	199,095	192,346
Repairs and Maintenance		171,205	221,683
Signage		160,954	112,447
Utilities		72,060	74,129
<b>Total Facilities</b>		<b>625,701</b>	<b>621,540</b>
<b>OTHER EXPENSES</b>			
Depreciation	11	572,496	559,104
Foreign Exchange Losses		48,792	25,778
<b>Total Other Expenses</b>		<b>621,289</b>	<b>584,883</b>
<b>TOTAL EXPENSES</b>		<b>10,047,403</b>	<b>7,957,852</b>

(ii) Audit Fees	NOTES	2025	2024 RESTATED
Audit or review related services		29,340	25,634
Other non-assurance engagements		-	-
<b>Total (ii) Audit Fees</b>		<b>29,340</b>	<b>25,634</b>

(iii) Staff Expenses	NOTES	2025	2024 RESTATED
Salary and Wages		2,304,589	1,890,970
Employee Benefits		82,505	118,738
<b>Total (iii) Staff Expenses</b>		<b>2,387,093</b>	<b>2,009,708</b>

## FOREIGN CURRENCY TRANSACTIONS - ACCOUNTING POLICY

Transactions in foreign currencies are translated to the respective functional currencies of Tennis Auckland at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost in the functional currency at the beginning of the year, adjusted for effective interest and payments during the year, and the amortised cost in foreign currency translated at the exchange rate at the end of the year.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Non-monetary items in a foreign currency that are measured based on historical costs are translated using the exchange rate at the date of the transaction.

Foreign currency differences arising on retranslation are recognised in surplus or deficit, except for the following differences which are recognised in other comprehensive revenue and expense: those arising on the retranslation of equity investments that have been irrevocably classified as at fair value through other comprehensive revenue and expense.

## 8. Cash and Cash equivalents

Cash and cash equivalents comprise deposits with banks and bank and cash balances. Deposits are included when they have a maturity of no more than three months from date of acquisition. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

CASH AND CASH EQUIVALENTS	NOTES	2025	2024 RESTATED
Call Accounts		375,797	532,679
Cash on hand		329,800	283,063
Foreign Currency Accounts		26,984	342,224
<b>Total Cash and Cash equivalents</b>		<b>732,581</b>	<b>1,157,965</b>

Per annum annual interest rate ranges applicable to components of cash and cash equivalent:

Call Accounts: 0-0.65% pa

Cash on Hand: 0-0.65% pa

Foreign Currency Accounts: 0-2.25% pa

There are no restrictions over any of the cash and cash equivalent balances held by Tennis Auckland

9. Term Deposits	NOTES	2025	2024 RESTATED
Term Deposits foreign currency		718,405	-
<b>Total Term Deposits</b>		<b>718,405</b>	<b>-</b>

Per annum annual interest rate ranges applicable to Term Deposits: 4.8-4.89% pa.

## TERM DEPOSITS

Bank deposits (term deposits) which have a term of greater than three months but less than twelve months are treated as short term investments under current assets and do not fall into the category of cash and cash equivalents. Term deposits which reach maturity within twelve months of balance date are shown under current assets, and those with maturity beyond this twelve month period are treated as a non-current asset.

## 10. Receivables - Exchange Transactions

	NOTES	2025	2024 RESTATED
Accrued Income		654,155	219,842
Accounts Receivable		531,570	243,262
Provision for Doubtful Debts		1,283	-
<b>Total Receivables - Exchange Transactions</b>		<b>1,187,008</b>	<b>463,104</b>

Receivables represent items that Tennis Auckland has issued invoices for, or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value (including attributable transaction costs) and subsequently recorded at amortised cost.

Accounts receivable are reduced through the use of an allowance account. When a receivable is uncollectable, it is written off against the allowance account. A receivable is deemed to be uncollectable upon reference to the current customer circumstances and past default experience. Changes in the carrying amount of the allowance account are recognised in the surplus and deficit.

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). This allowance is calculated based on lifetime ECL. ECL's are measured using the simplified approach.

In measuring ECL, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. Short-term receivables are written off when there is no reasonable expectation of recovery.

Receivables are on standard credit terms and are interest free.

## 11. Property, Plant and Equipment

### RECOGNITION AND MEASUREMENT

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where the asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss. Please refer to page 32

Subsequent expenditure is only capitalised if it is probable that the future economic benefits associated with the expenditure will flow to the entity. All other repairs and maintenance costs are recognised in surplus or deficit as incurred.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- The cost of materials and direct labour
- Costs directly attributable to bringing the assets to a working condition for their intended use

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Items of property, plant and equipment are subsequently measured under the:

- Cost model: Cost less accumulated depreciation and impairment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

## DEPRECIATION

For plant and equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment. Land is not depreciated. Assets under construction are not subject to depreciation.

The depreciation rates of property, plant and equipment are as follows:

- Land - No Depreciation
- Buildings - 0% to 67% Straight Line
- Plant & Equipment - 0% to 40% Straight Line
- Work In Progress - No Depreciation

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset. At each reporting date the carrying amounts of items of property, plant and equipment are assessed to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of the assets and are recognised in surplus or deficit.

## 12. Joint Arrangement

### JOINT ARRANGEMENTS- ACCOUNTING POLICY

Tennis Auckland is a party to a joint arrangement where there is a contractual arrangement that confers joint control over relevant activities of the arrangement to Tennis Auckland and Tennis New Zealand Incorporated ("Tennis NZ"). Joint control is assessed under the same principles as a controlled entity subsidiary.

This arrangement was updated for the 2025 ASB Classic event with Tennis Auckland apportionment increasing from 50% to 67%. Refer to note 21.

Tennis Auckland classifies its interests in the joint arrangement as jointly controlled operations. Tennis Auckland has both the rights to assets and obligations for liabilities of the joint arrangement.

In assessing the classification of interests in jointly controlled operation Tennis Auckland considers:

- The structure of the joint arrangement
- The legal form of the joint arrangement
- The contractual terms of the joint arrangement
- Any other facts and circumstances.

Each party account for its interests in the jointly controlled operation in the same manner as investments using the consolidation method.

Tennis Auckland accounts for its interests in the jointly controlled operation by recognising its share of assets, liabilities, revenues and expenses in accordance with its contractually conferred rights and obligations. In accordance with PBE IPSAS 37 Joint Arrangements, Tennis Auckland is required to apply all of the principles of PBE IPSAS 40 Business Combinations when it acquires an interest in a joint operation that constitutes a business as defined by PBE IPSAS 40.

### JUDGEMENT

For all joint arrangements structured in separate vehicles Tennis Auckland must assess the substance of the joint arrangement in determining whether it is classified as a joint venture or joint operation. This assessment requires Tennis Auckland to consider whether it has rights to the joint arrangement's net assets (in which case it is classified as a joint venture), or rights to and obligations for specific assets, liabilities, expenses, and revenues (in which case it is classified as a joint operation).

Factors Tennis Auckland must consider include:

- Structure
- Legal form
- Contractual agreement
- Other facts and circumstances.

Upon consideration of these factors, Tennis Auckland has determined that all of its joint arrangements structured through separate vehicles give it rights to the net assets and are therefore classified as joint operation.

#### (a) Joint Arrangement

Tennis Auckland held joint interest over the following joint arrangement during the 2024 Financial year, all of which are accounted for using equity method.

On 1 July 2024 it acquired a further 17% ownership interest in The ASB Classic resulting in Tennis Auckland obtaining control.

Name	Ownership	
	%	%
ASB Classic 2025	67	33
ASB Classic 2024	50	50

The ASB Classic is an event that has not been incorporated under the Incorporated Societies Act.

The increase of the additional 17% was supported by an outflow of \$173,056.66 to Tennis NZ representing 17% of the net asset value of the joint venture at 30 June 2024.

#### (b) Tennis Auckland's exposure to contingencies and commitments from its interests in joint arrangement

There were no contingent liabilities relating to interests in joint arrangements to which Tennis Auckland was jointly and/or severally liable (2024: nil)

There were no contingent assets relating to interests in joint arrangements to which Tennis Auckland would benefit either jointly and/or severally (2024: nil)

There were no capital or other commitments relating to interests in joint arrangements to which Tennis Auckland was jointly and/or severally liable (2024: nil)

### 13. Payables-Exchange Items

	NOTES	2025	2024 RESTATED
Accounts Payable		233,029	175,695
Accrued Expenses		108,089	99,828
Credit Cards		2,004	3,734
<b>Total Payables-Exchange Items</b>		<b>343,122</b>	<b>279,257</b>

Payables are on standard credit terms and are interest free.

### 14. Revenue in Advance

	NOTES	2025	2024 RESTATED
Events and Tournaments		403,879	66,795
Deferred Income - Grants		107,067	47,528
<b>Total Revenue in Advance</b>		<b>510,946</b>	<b>114,323</b>

## DEFERRED INCOME- EVENTS AND TOURNAMENTS

#### International Events:

Exchange transactions relating to specifically the 2026 ASB Classic \$370,500

#### Domestic Events:

Exchange transactions relating to the following:

Court hire for future domestic events \$13,193

Wilson Ball Sponsorship \$12,833.

Coaching \$6,913

## DEFERRED INCOME -GRANTS

### Deferred income - Grants is made up of the following Non Exchanged Capital Grants:

Grassroots Capital grant of \$100,000 for the Demolition of the Robinson Stand

Trillion Trust \$5,846 for TotalCoach Tennis Centre astroturf top up

### Non Exchange - Operational Expenses:

New Zealand Community Trust \$1,220

## 15. Employee Benefit Liability

	NOTES	2025	2024 RESTATED
PAYE Payables		41,591	34,668
Accrued Holiday Pay		194,533	175,058
Accrued Employee Entitlements		93,214	-
<b>Total Employee Benefit Liability</b>		<b>329,339</b>	<b>209,726</b>

## SHORT-TERM EMPLOYEE BENEFITS

Short term employee benefits liabilities are recognised when the entity has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which will be wholly settled within 12 months of reporting date, and are measured on an undiscounted basis and expensed in the period in which employment services are provided. Short-term employee benefits include accrued holiday pay due within 12 months of reporting date.

## 16. Loans and Borrowings

	NOTES	2025	2024 RESTATED
<b>CURRENT</b>			
ASB Bank Loan		7,511	660,327
Toyota Finance		9,228	9,228
<b>Total Current</b>		<b>16,739</b>	<b>669,556</b>
<b>NON-CURRENT</b>			
ASB Bank Loan		646,693	-
Toyota Finance		27,321	32,230
<b>Total Non-Current</b>		<b>674,014</b>	<b>32,230</b>
<b>TOTAL LOANS AND BORROWINGS</b>		<b>690,753</b>	<b>701,786</b>

### ASB BANK LOAN

The ASB loan is classified as a financial liability and is measured at amortised cost. The loan is secured over the land and buildings of Tennis Auckland at TotalCoach Tennis Centre. The carrying amount of the Land \$1,707,000 and Buildings \$3,981,711 (2024 \$4,047,460).

The loan was refinanced during the 2025 year. The interest rate on the loan is 6.79% (2024: 8.53 %). There is a right to make lump sum repayments of the principal.

The term of the loan is 5 years with an automatic renewal of another 5 years.

The repayments of the loan are interest only until April 2026.

Tennis Auckland met its interest cover covenant of 2 times in the 2025 year.

### TOYOTA FINANCE -TOYOTA HIACE VAN

Finance arrangement is for 36 months starting in November 2023

Monthly repayments of \$769.01 with a final payment of \$29,879.01.

Interest rate 11%

This loan is secured against the asset. the carrying amount \$39,266.31 (2024 \$43,978.27)

**(i) Reconciliation of Liabilities arising from Financing Activities**

	2025	Cashflows	Non-Cash Changes	2024
<b>Total Borrowings</b>	<b>\$690,753</b>			<b>\$701,786</b>
Principle Paid		-\$11,033		
Interest Paid		-\$62,749		

**17. Leases****OPERATING LEASES****(i) Leases as lessee**

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below:

	NOTES	2025	2024 RESTATED
<b>OPERATING LEASES</b>			
Not Later than One Year		224,678	209,416
Later than One Year and Not Later Than 5 Years		546,743	146,160
Later than 5 Years		664,569	687,071
<b>Total Operating Leases</b>		<b>1,435,990</b>	<b>1,042,647</b>

**Tennis Auckland has entered into a number of material operating leases for Vehicles**

Lessor: Toyota Finance

QRQ556

Lease Expiry: 22/07/2027

Monthly Lease Payment: \$804.84 ex GST

QME416

Lease Expiry: 20/03/2027

Monthly Lease Payment: \$815.10 ex GST

QME417

Lease Expiry: 20/03/2027

Monthly Lease Payment: \$815.10 ex GST

QNF370

Lease Expiry: 05/04/2027

Monthly Lease Payment: \$826.90 ex GST

**Tennis Auckland has entered into a number of material operating leases for Land**

Auckland Council

Location: Nicolson Park (Land)

Lease Expiry: 30/04/2029

Annual Lease Payment: \$500 ex GST

Auckland Council

Location: Manuka Doctor Arena (Land)

Lease Expiry: 01/09/2061

Monthly Lease Payment: \$1,671.06 ex GST

New Zealand Transport Agency

Location: Manuka Doctor Arena (Carpark)

Lease Expiry: 22/02/2029

Monthly Lease Payment: \$13,261.55 ex GST

Auckland Transport

Location: Manuka Doctor Arena (Airspace)

Lease Expiry: 01/09/2046

Annual Lease Payment: \$2,248 ex GST

Windsor Park Leasing

Location: Manuka Doctor Arena (70 Stanley Street)

Lease Expiry: 30/04/2026

Monthly Lease Payment: \$339.31 ex GST

Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Included in the surplus or deficit is lease expenditure of \$199,095 (2024: \$192,346).

## (ii) Leases as lessor

The future non-cancellable minimum lease payments of operating leases as lessor at reporting date are detailed in the table below:

	NOTES	2025	2024 RESTATED
<b>LEASE PAYMENTS RECEIVABLE</b>			
Not Later than One Year		313,589	311,326
Later than One Year and Not Later Than 5 Years		1,122,836	1,131,010
Later than 5 Years		7,369,245	7,462,921
<b>Total Lease Payments Receivable</b>		<b>8,805,670</b>	<b>8,905,257</b>

Tennis Auckland has entered into a number of material operating leases with the following entities:

Next Generation Clubs New Zealand

Location: Manuka Doctor Arena

Lease Expiry: 31/08/2061

Monthly Lease receivable: \$11,017.57 ex GST

Swimtastic Limited

Location: TotalCoach Tennis Centre

Lease Expiry: 13/04/2054

Monthly Lease receivable: \$11,513.09 ex GST

Peak Pilates Group Limited

Location: TotalCoach Tennis Centre

Lease Expiry: 30/06/2027

Monthly Lease receivable: \$3,447.06 ex GST

Payments received under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Included in the surplus or deficit is lease revenue of \$339,764 (2024: \$360,700).

In the event that lease incentives are received to enter into operating leases, such incentives are initially recorded as a liability and are recognised as a reduction of rental expense on a straight line basis over the term of the lease.

## 18. Financial Instruments

A financial asset or financial liability is recognised when Tennis Auckland becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial.

### CLASSIFICATION OF FINANCIAL ASSETS

Financial assets within the scope of PBE IPSAS 41 Financial Instruments are initially recognised at fair value plus transaction costs unless they are measured at fair value through other comprehensive revenue and expenses, in which case the transaction costs are recognised in other comprehensive revenue and expenses. The classifications of the financial assets are determined at initial recognition.

### INTEREST REVENUE

Interest revenue is recognised as it accrues, using the effective interest method.

### ACCOUNTS RECEIVABLE

Accounts receivable are reduced through the use of an allowance account. When a receivable is uncollectable, it is written off against the allowance account. A receivable is deemed to be uncollectable upon reference to the current customer circumstances and past default experience. Changes in the carrying amount of the allowance account are recognised in the surplus and deficit.

## FOREIGN EXCHANGE CONTRACTS

Tennis Auckland manages its foreign currency exposures for costs relating to the ASB Classic Tournament by taking out forward foreign currency contracts on behalf of the ASB Classic. At reporting date there was one forward USD exchange contract in place with the ASB maturing in January 2026. These are derivative financial instruments and are recognised at fair value on the statement of financial position with gains and losses recognised through surplus or deficit. The mark to market valuation report for these contracts is provided by ASB.

### Derecognition

Tennis Auckland derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or Tennis Auckland has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- Tennis Auckland has transferred substantially all the risks and rewards of the asset; or
- Tennis Auckland has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

### Impairment of Financial Assets

Tennis Auckland assess on a forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For accounts receivable, the simplified approach permitted by PBE IPSAS 41 has been applied, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

For financial assets carried at amortised cost that are not accounts receivable, Tennis Auckland uses the general expected credit loss approach, which requires recognition of either 12-month expected credit losses depending on whether there has been a significant increase in credit risk.

## CLASSIFICATION OF FINANCIAL LIABILITIES

Financial liabilities within the scope of PBE IPSAS 41 Financial Instruments are initially recognised at fair value plus directly attributable transaction costs and are subsequently classified at amortised cost using the effective interest method.

### ACCOUNTS PAYABLE

Accounts payable are recognised initially at fair value (the invoiced amount) and are classified as an 'amortised cost' financial liability. If Tennis Auckland has been provided with standard credit terms of trade, they are subsequently amortised using the effective interest method. Tennis Auckland has financial risk management policies in place to ensure all payables are paid within the credit timeframe.

### Derecognition

Tennis Auckland derecognises financial liabilities when, and only when, the obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the profit or loss.

### Impairment of Financial Liabilities

Other financial liabilities, are initially measured at fair value, net of transaction costs. Financial liabilities are subsequently measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period to the net carrying amounts on initial recognition.

## 19. Related Party Transactions

### KEY MANAGEMENT PERSONNEL

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body of Tennis Auckland which is comprised of the Board, Chief Executive Officer and Senior Management. No remuneration is paid to members of the Board. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

<b>(i) Key Management Remuneration</b>	<b>2025</b>	<b>2024</b>
Remuneration paid to Board Members	Nil	Nil
Number of Board Members	8	8
Number of FTE	-	-
Remuneration paid to Senior Management	\$917,116	\$819,355
Number of Senior Management	7	7
Number of FTE	6.27	6.1

### (ii) Other Related Parties

<b>Transactions with Related parties</b>	<b>Notes</b>	<b>2025</b>	<b>2024</b>
Receipts for hospitality at the ASB Classic from organisations where a Board Member has significant influence	5	\$11,920	\$11,572
Payments made to supplier for legal, consultancy and trade services where a Board Member has significant influence	7	\$123,486	\$29,419

## 20. Commitments and Contingencies

### CAPITAL COMMITMENT AND SUBSEQUENT EVENTS

There is a capital commitment as at 30 June 2025 for approximately \$700,000 (2024: \$20,000). This relates to the demolition of the Robinson Stand, court extension, site preparation and light relocation.

The ASB Classic has committed to the purchase of a marquee-style roof structure for approximately \$195,000. This roof will be installed and removed annually to cover the temporary Robinson Stand during each ASB Classic event. When not in use, the structure may be rented to third parties, and it is intended to be sold in the future upon completion of a planned permanent roof.

### CONTINGENT ASSET

It has been discovered that the operating lease with Auckland Transport for the Airspace has been incorrectly licensed. Tennis Auckland is currently negotiating with Auckland Transport to have the lease payments reimbursed from the beginning of the lease in September 2012 to present.

### CONTINGENT LIABILITY

Operating lease between Auckland Transport and Tennis Auckland for Building Encroachment has not been invoiced by Auckland Transport. There has been ongoing communication regarding this license due to a technical error. Any liability arising from this matter will be offset against the contingent asset above.

## 21. Prior Period Adjustments

Significant judgement: ASB Classic is a Joint Arrangement, in the form of a Joint Operation. An entity has majority oversight over another entity only if it has all of the following attributes:

- Power over the other entity
- Exposure to, or rights to, variable benefits from its involvement with the other entity
- The ability to use its power over the other entity to affect the nature or amount of the benefits from its involvement with the other entity

The ASB Classic agreement executed in the 2023 financial year established joint 50/50 financial interest between Tennis NZ and Tennis Auckland. Key decisions required approval from both parties. This agreement governed the operations for the 2023 and 2024 ASB Classic Tournaments. In this agreement the surplus generated from the joint operation would be shared equally between both parties.

In the 2025 Financial year a new agreement was executed outlining that the surplus or shortfall will be split between the two parties with 67% of the result attributed or recoverable from Tennis Auckland and the remaining 33% attributed or recoverable from Tennis NZ.

During the current year under audit the arrangements activities between Tennis Auckland and Tennis NZ are focused on providing the two parties with an output, therefore the arrangement is classified as a Joint Operation rather than a Joint Venture due to the ASB Classic arrangement not meeting the definition of a separate vehicle under the relevant accounting standard.

Previously the share of profit from the ASB Classic was brought into the Statement of Comprehensive income as a separate line item, "Share of Equity Accounted Investees Surplus/(Deficit)" as per PBE IPSAS 37 under the Joint Venture classification stating that Tennis Auckland has rights to the net assets of the joint arrangement.

The initial investment inclusive of net surplus was recognised on the statement of performance as a single line item "Equity Accounted Investees: ASB Classic Joint Venture".

During the 2025 audit, it was determined that the Joint Arrangement known as the ASB Classic should be classified as a Joint Operation. The change in the accounting treatment required a restatement of the 2024 financial year. This restatement concluded that 50% of all income, expenses, assets and liabilities of the Joint Operation should be included in the financial statements in the correct classification of Tennis Auckland.

In the tables below we identify the 2024 financial results as previously published and audited together with the adjustments due to the change in accounting treatment. The change has not resulted in any change in the net result of the Statement of Comprehensive Revenue and Expenses.

The change has resulted in the removal of the investment in the joint arrangement on the Statement of Financial Position, and the incorporation as shown of its assets and liabilities in the total balances of Tennis Auckland.

## Statement of Comprehensive Revenue and Expense

	NOTES	2024 AUDITED FINANCIALS	2024 ADJUSTMENTS	2024 RESTATED
<b>REVENUE FROM OPERATIONS</b>				
<b>Revenue from Non-Exchange Transactions</b>				
Grants and Donations		319,953	-	319,953
Sponsorship Income		36,333	1,708,014	1,744,347
<b>Total Revenue from Non-Exchange Transactions</b>		<b>356,286</b>	<b>1,708,014</b>	<b>2,064,300</b>
<b>Revenue from Exchange Transactions</b>				
Events and Tournaments		453,877	2,969,518	3,423,395
Operations		1,845,077	-	1,845,077
<b>Total Revenue from Exchange Transactions</b>		<b>2,298,954</b>	<b>2,969,518</b>	<b>5,268,472</b>
Other Income		154,412	115,216	269,628
Rebate Income		1,422	-	1,422
Interest Income		31,197	19,567	50,764
Foreign Exchange Gains		9,200	5,988	13,429
Gain on Sale of Property Plant and Equipment		81,800	-	81,800
Share of Equity Accounted Investees Surplus/(Deficit) for the Year		600,568	(600,568)	-
<b>Total Income</b>		<b>3,533,840</b>	<b>4,217,734</b>	<b>7,749,815</b>
<b>EXPENSES</b>				
Events and Tournaments		778,273	3,118,422	3,896,695
Overheads		1,889,410	965,325	2,854,735
Facilities		497,644	123,895	621,540
Other Expenses		576,549	10,092	584,883
<b>Total Expenses</b>		<b>3,741,876</b>	<b>4,217,734</b>	<b>7,957,852</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(208,037)</b>	<b>-</b>	<b>(208,037)</b>

## Statement of Financial Position

	NOTES	2024 AUDITED FINANCIALS	2024 ADJUSTMENTS	2024 RESTATED
<b>Assets</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents		792,531	365,184	1,157,715
Accounts Receivable & Accruals		154,491	405,398	559,889
Equity Accounted Investees: ASB Classic Joint Venture		723,176	(723,176)	-
Goods and Services Tax		4,932	3,709	8,641
Foreign Exchange Contracts		11,401	-	11,401
<b>Total Current Assets</b>		<b>1,686,531</b>	<b>51,115</b>	<b>1,737,646</b>
<b>NON-CURRENT ASSETS</b>				
Property, Plant and Equipment		16,386,768	53,567	16,440,335
<b>Total Non-Current Assets</b>		<b>16,386,768</b>	<b>53,567</b>	<b>16,440,335</b>
<b>TOTAL ASSETS</b>		<b>18,073,299</b>	<b>104,682</b>	<b>18,177,981</b>
<b>Liabilities</b>				
<b>CURRENT LIABILITIES</b>				
Payable & Accruals from Exchange Transactions		208,816	70,441	279,257
Employee Entitlements		209,726	-	209,726
Loans and Borrowings		669,556	-	669,556
Revenue Received in Advance		71,823	42,500	114,323
Tennis New Zealand		-	98,834	98,834
<b>Total Current Liabilities</b>		<b>1,159,921</b>	<b>211,775</b>	<b>1,371,696</b>
<b>NON-CURRENT LIABILITIES</b>				
Loans and Borrowings		32,230	-	32,230
<b>Total Non-Current Liabilities</b>		<b>32,230</b>	<b>-</b>	<b>32,230</b>
<b>TOTAL LIABILITIES</b>		<b>1,192,151</b>	<b>211,775</b>	<b>1,403,926</b>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)</b>		<b>16,881,148</b>	<b>(107,093)</b>	<b>16,774,055</b>
<b>Accumulated Funds</b>				
Accumulated surpluses or (deficits)		16,881,148	(107,093)	16,774,055
<b>TOTAL ACCUMULATED FUNDS</b>		<b>16,881,148</b>	<b>(107,093)</b>	<b>16,774,055</b>

## Statement of Cashflow

	NOTES	2024 AUDITED FINANCIALS	2024 ADJUSTMENTS	2024 RESTATED
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Cash was received from</b>				
Cash Receipts from Customers, Sponsors & Members		2,425,074	4,314,792	6,739,866
Cash Receipts from Grants & Donations		319,953	-	319,953
Interest Received		31,197	19,520	50,717
Dividends Received		1,392	-	1,392
Joint Arrangement Income		600,568	53,967	654,535
<b>Total Cash was received from</b>		<b>3,378,184</b>	<b>4,388,279</b>	<b>7,766,463</b>
<b>Cash was applied to</b>				
Cash Paid to Suppliers, Employees & Others		(2,942,291)	(4,153,045)	(7,095,336)
Advances to Joint Arrangement		(175,734)	175,734	-
Interest Paid		(55,356)	(7)	(55,363)
<b>Total Cash was applied to</b>		<b>(3,173,381)</b>	<b>(3,977,318)</b>	<b>(7,150,699)</b>
<b>TOTAL CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>204,803</b>	<b>410,961</b>	<b>615,764</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Cash was received from</b>				
Receipts from the sale of property, plant and equipment		125,000	-	125,000
Receipts from the sale of investments		410,957	-	410,957
<b>Total Cash was received from</b>		<b>535,957</b>	<b>-</b>	<b>535,957</b>
<b>Cash was applied to</b>				
Payments to acquire property, plant and equipment		(481,036)	(51,764)	(532,800)
Payments to purchase investments		-	-	-
<b>Total Cash was applied to</b>		<b>(481,036)</b>	<b>(51,764)</b>	<b>(532,800)</b>
<b>TOTAL CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>54,921</b>	<b>(51,764)</b>	<b>3,157</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Cash from Borrowings</b>				
Receipts from borrowings		3,139	-	3,139
<b>Total Cash from Borrowings</b>		<b>3,139</b>	<b>-</b>	<b>3,139</b>
<b>Cash Applied to Borrowings</b>				
Repayment of Borrowings		-	-	-
<b>Total Cash Applied to Borrowings</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>3,139</b>	<b>-</b>	<b>3,139</b>
<b>OPENING CASH BALANCE</b>				
Bank accounts and cash		528,435	-	528,435
<b>TOTAL OPENING CASH BALANCE</b>		<b>528,435</b>	<b>-</b>	<b>528,435</b>
Effect of Movement in Exchange Rates on Cash Held		1,233	5,988	7,220
<b>CLOSING CASH BALANCE</b>		<b>792,531</b>	<b>365,185</b>	<b>1,157,715</b>

# Notes to the Financial Statements - Property Plant and Equipment

Tennis Auckland Region Incorporated  
For the year ended 30 June 2025

<b>COST 2025</b>	<b>LAND</b>	<b>BUILDINGS</b>	<b>PLANT &amp; EQUIPMENT</b>	<b>WORK IN PROGRESS</b>	<b>TOTAL</b>
Opening Balance	1,707,000	21,127,755	674,888	68,960	23,578,603
Additions	-	400,078	19,283	130,618	549,979
Disposals	-	-	-	-	-
<b>Total Cost 2025</b>	<b>1,707,000</b>	<b>21,527,833</b>	<b>694,171</b>	<b>199,579</b>	<b>24,128,584</b>

<b>ACCUMULATED DEPRECIATION 2025</b>	<b>LAND</b>	<b>BUILDINGS</b>	<b>PLANT &amp; EQUIPMENT</b>	<b>WORK IN PROGRESS</b>	<b>TOTAL</b>
Opening Balance	-	6,590,231	548,038	-	7,126,373
Depreciation	-	546,393	30,148	-	576,541
<b>Total Accumulated Depreciation 2025</b>	<b>-</b>	<b>7,136,624</b>	<b>578,186</b>	<b>-</b>	<b>7,714,810</b>

<b>COST 2024 RESTATED</b>	<b>LAND</b>	<b>BUILDINGS</b>	<b>PLANT &amp; EQUIPMENT</b>	<b>WORK IN PROGRESS</b>	<b>TOTAL</b>
Opening Balance	1,707,000	20,680,031	609,005	102,612	23,098,647
Additions	-	555,725	65,884	207,411	829,019
Disposals	-	(108,000)	-	(241,063)	(349,063)
<b>Total Cost 2024 Restated</b>	<b>1,707,000</b>	<b>21,127,755</b>	<b>674,888</b>	<b>68,960</b>	<b>23,578,604</b>

<b>ACCUMULATED DEPRECIATION 2024 RESTATED</b>	<b>LAND</b>	<b>BUILDINGS</b>	<b>PLANT &amp; EQUIPMENT</b>	<b>WORK IN PROGRESS</b>	<b>TOTAL</b>
Opening Balance	-	6,124,990	517,171	-	6,642,161
Depreciation	-	530,041	30,867	-	560,908
Disposals	-	(64,800)	-	-	(64,800)
<b>Total Accumulated Depreciation 2024 Restated</b>	<b>-</b>	<b>6,590,231</b>	<b>548,038</b>	<b>-</b>	<b>7,138,269</b>

<b>NET CLOSING BOOK VALUE</b>	<b>LAND</b>	<b>BUILDINGS</b>	<b>PLANT &amp; EQUIPMENT</b>	<b>WORK IN PROGRESS</b>	<b>TOTAL</b>
2025	1,707,000	14,391,209	115,986	199,579	16,413,774
2024 Restated	1,707,000	14,537,524	126,850	68,960	16,440,335

ASB Bank Loan is secured over the Land and Buildings at TotalCoach Tennis Centre. The closing book value of the Land is \$1,707,000 and Buildings \$3,981,711.

Toyota Finance Loan is secured against the asset held in Property Plant and equipment. The closing book value of the Toyota Hiace Van is \$39,266

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TENNIS AUCKLAND REGION INCORPORATED

### Opinion

We have audited the general purpose financial report of Tennis Auckland Region Incorporated (“Tennis Auckland”), which comprises the financial statements on pages 7 to 32, and the statement of service performance on pages 5 to 6. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of Tennis Auckland as at 30 June 2025, and its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with Tennis Auckland’s measurement bases or evaluation methods,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) issued by the New Zealand Accounting Standards Board.

### Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of Tennis Auckland in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our firm assisted with the preparation and formatting of the financial statements. Other than in our capacity as auditor we have no relationship with, or interests in, Tennis Auckland.

### The Member’s Responsibilities for the General Purpose Financial Report

The Members are responsible on behalf of Tennis Auckland for:

- a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with PBE Standards RDR;

**PARTNERS:** Fraser Lellman CA Janine Hellyer CA Paul Manning CA Donna Taylor CA Linda Finlay CA  
Michael Lim CA

- b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards RDR;
- c) the preparation and fair presentation of the statement of service performance in accordance with Tennis Auckland's measurement bases or evaluation methods, in accordance with PBE Standards RDR;
- d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards RDR; and
- e) such internal control as the Members determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's Responsibilities for the Audit of the General Purpose Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/>

This description forms part of our auditor's report.

#### **Who we Report to**

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



BDO Tauranga  
Tauranga  
New Zealand  
30 September 2025

