



EASTERN REGION

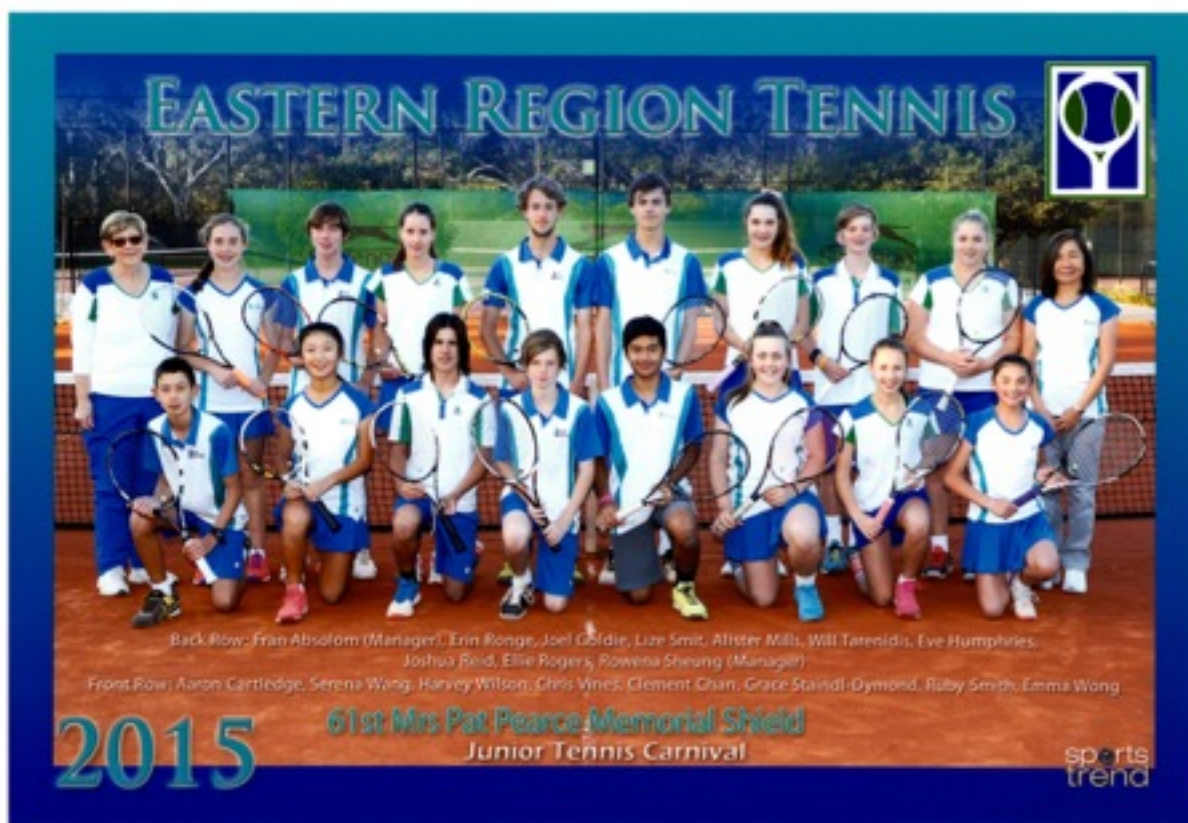
TENNIS

(Incorporated)

A0031930C

ABN 95 114 479 484

ANNUAL REPORT



2014-15

ERT Office-Bearers 2014-15



PRESIDENT
Robert Jackson

TREASURER
Robert Jamieson



VICE-PRESIDENT
George Kunti

**COMPETITION
EXECUTIVE OFFICER**
Ray van Weert



VICE-PRESIDENT
Kevin Higgins

**TOURNAMENT/
DEVELOPMENT
EXECUTIVE OFFICER**
Fran Absolom



SECRETARY
Judith Dungey

COMMITTEE
Charlie Roberts
Ian Adderley

COMPETITION SUB-COMMITTEE

Ray Van Weert
Cynthia McKenzie
Hugh Hayes
Deb Driessen

TOURNAMENT/DEVELOPMENT SUB-COMMITTEE

Fran Absolom
Gilda Moore
Chris Thompson
Rowena Sheung

AUDITOR
INDEPENDENT TRIBUNAL CHAIRMAN

Sam Low
Wayne Spencer

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Eastern Region Tennis Inc.

A0031930C ABN 95 114 479 484

PO Box 104, PARK ORCHARDS 3114

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E-mail: secretary@ertinc.org.au

WEB: www.ertinc.org.au

17th August 2015

Notice is hereby given of the 20th

Annual General Meeting of Eastern Region Tennis Inc.

WEDNESDAY 9th SEPTEMBER 2015 at 8.00pm

Whitehorse Council Offices (Waratah room),

Whitehorse Road, Nunawading (Mel Ref 48 G9)

At least one (1) delegate from each club must be in attendance on the night.

Any club failing to attend and sign the register will incur a fine of \$25.

Any club who has not paid their affiliation fee or any outstanding overdue fines will NOT BE ENTITLED TO VOTE on the night.

AGENDA

1. **Welcome**
2. **Apologies**
3. **Minutes**
 - 3.1 Minutes from the 2014 AGM
4. **Business Arising**
5. **REPORTS**
 - 5.1 President
 - 5.2 Tournament/Development Executive Officer
 - 5.3 Competition Executive Officer
 - 5.4 Treasurer
6. **ELECTION OF OFFICE BEARERS & PERMANENT SUB-COMMITTEE MEMBERS**
 - 6.1 **EXECUTIVE**
 - 6.1.1 President
 - 6.1.2 Vice-Presidents x 2
 - 6.1.3 Secretary
 - 6.1.4 Treasurer
 - 6.1.5 Committee Members x 2
 - 6.2 **COMPETITION SUB-COMMITTEE**
 - 6.2.1 Executive Officer
 - 6.2.2 Record Secretaries x 4
 - 6.2.3 Committee x 3
 - 6.3 **TOURNAMENT/DEVELOPMENT SUB-COMMITTEE**
 - 6.3.1 Executive Officer
 - 6.3.2 Committee x 3

- 6.4 Auditor**
- 6.5 Independent Tribunal Chairperson**

7. GENERAL BUSINESS

- 7.1 To ratify affiliation with Tennis Victoria.
- 7.2 Honoraria - to be confirmed.
- 7.3 Team Entry/Affiliation fees - to be confirmed for Winter 2016 and Summer 2016-7.
- 7.4 Presentation by Tennis Victoria.
- 7.5 Discussion - expansion and growth of club tennis.
- 7.6 Any from the floor.

Judith Dungey
ASSOCIATION SECRETARY
17th August 2015



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Minutes of the 19th Annual General Meeting of Eastern Region Tennis Inc held on Wednesday 3rd September 2014, at Waratah Room Whitehorse Council Offices, Whitehorse Road, Nunawading at 8.00pm

1. **WELCOME** –President Robert Jackson welcomed all Life-Members, current Executive, Club Delegates and Visitors from TV –V.P. Maria Keyes, Anne Baldwin, Jamie Stefanato and all Life Members.
2. **APOLOGIES** – TV CEO Matthew Kennedy, TV Peter Cuxon, LM Kevin Bolton, LM Colin Jordan, H. Hayes and others as listed on the Apology sheet.
3. **MINUTES** –
From the previous Annual General Meeting (2013) were presented in the Annual Report
MOTION: “That the Minutes of 2013 AGM be accepted”
Moved B. Kane [Mt Evelyn] seconded G. Kunti [Blackburn] **CARRIED.**
4. **BUSINESS ARISING** – Nil
5. **REPORTS**
 - 5.1 President's : As presented in the Annual Report booklet plus the additional comments.
Robert Jackson's additional comments included that succession planning was important both for clubs and the Association, problems with different formats due to the lack of women playing, the need for amalgamation of the associations in the eastern region and he explained how he had kept a summary of the Team entries for Summer + Winter for the last 19 years so he could compare how many teams had been entered by the Affiliated clubs.
MOTION: “that the President's report be accepted”
Moved R. Jackson / seconded H. Fernandes [Wantirna] **CARRIED**
 - 5.2 Tournament /Development Exec Officer – as per the Annual Report booklet.
MOTION: “that the Tournament/Development report be accepted”
Moved F. Absolom / seconded . C. Thomson **CARRIED**
 - 5.3 Competition Exec Officer – as per the Annual Report booklet
MOTION: “that the Competition report be accepted”
Moved R. Van Weert / seconded K. Higgins **CARRIED**
 - 5.4 Treasurer's Report – as per the Annual Report booklet
Robert Jamieson outlined the financial statements stating that there was a small profit but the Junior Tournament profit was down due to less players.
MOTION: “That the Annual Financial statements for 2013-14 be adopted “
Moved R. Jamieson / seconded R. Van Weert **CARRIED.**

R. Jackson handed the chair over to Life Member Bob Kane who conducted the 1st part of the Elections.

6. ELECTION OF OFFICE BEARERS

The following officers were elected for 2014-15

EXECUTIVE		
PRESIDENT	Robert Jackson	Bayswater North
VICE PRESIDENT	George Kunti	Blackburn
	Kevin Higgins	Bayswater North
SECRETARY	Judith Dungey	North Ringwood
TREASURER	Robert Jamieson	Box Hill
COMMITTEE [1]	Charlie Roberts	North Ringwood
[2]	Ian Adderly	Donvale

TOURNAMENT/DEVELOPMENT SUB-COMMITTEE		
EXEC OFFICER	Fran Absolom	Heatherdale
COMMITTEE (3)	Chris Thomson	Canterbury
	Gilda Moore	Heatherdale

COMPETITION SUB-COMMITTEE		
EXEC OFFICER	Ray Van Weert	Seville
RECORD		
SECRETARIES (4)	Cynthia McKenzie [Jnr]	Miller Park
COMMITTEE (3)	Deb Driessen	Wonga Park
	Hugh Hayes	Box Hill

AUDITOR Kevin Solomon
Moved "that Kevin Solomon be appointed as Auditor for 2014-15" Moved R. Jamieson / G.Kunti **CARRIED**

INDEP. TRIBUNAL Wayne Spencer
Moved "that Wayne Spencer be reappointed as Independent Tribunal Chair for 2014-15" Moved R. Jackson / G. Morse **CARRIED**

7. GENERAL BUSINESS -

7.1 Affiliation to Tennis Victoria - "that Eastern Region Tennis Inc affiliate for the year 2014-15" Moved R. Jamieson [Box Hill] / R. Kane [Mt Evelyn] **CARRIED**.

7.2 Honoraria for 2014-2015 MOTION:"That the Honoraria be the same as for the previous financial year". Moved R. Jamieson [Exec]/ R. Van Weert [Seville] **CARRIED**

7.3 Affiliation/Team Entry Fees – Treasurer R. Jamieson recommended "that the team entry for 2014/2015 be \$35.00 per team" Moved R. Jamieson / H. Fernandes **CARRIED**

7.4 **By-Law change** – submitted by the Executive Committee

CURRENT BY-LAW 21 [a] – JUNIOR COMPETITION

Competitions are open to all players aged 18 years and under, as at 31st December of the year in which the first fixture date for that season is scheduled.

NOTICE OF MOTION "that By-Law 21 [a] be changed to the following"

Competitions, including any delay finals, are open to players under 19 years of age as at midnight on the date of the scheduled grand final for that season.

Moved R. Van Weert Sec G.Kunti **CARRIED**

MOTION: that the new By-law not be put in place till the Winter season 2015. Moved R. Jackson Sec R. Van Weert **CARRIED**

7.5 Anne Baldwin [TV Board Member] spoke on "Playing Tennis" and suggested that the Association should think about sponsoring young players for the "Future Leaders " program.

She then along with Marie Keyes [Vice President of TV] gave out the following awards

- Distinguished Tennis Service Award to Judith Dungey
- Highly Commended Service Award to Fran Absolom

Then Robert Jackson awarded Life Membership of Eastern Region Tennis to

- Fran Absolom
- Robert Jamieson

Jamie Stefanto spoke about the Duties of the Community Tennis Officer which covers Grass Roots /Participation Tennis. He showed a short Powerpoint on "Tennis Connect" and mentioned the work being done by the Coaches with "Hot Shots". R. Jackson thanked Jamie, Anne and Marie for coming and their presentation.

7.6 Wantirna TC is holding their 80th Birthday celebrations with an "Open House" on 14/9/14.

7.7. Last Summer and Winter Perpetual Shields are due back to the Association Secretary by 15/9/14.

7.8. Reminder re Presidents Dinner on 17th October at Chirnside Park Country Club.

As there was no further General Business, Robert Jackson thanked everyone their attendance and declared the Meeting closed at 9:35pm. Everyone was invited to stay for supper and enjoy fellowship.

President's Report

By Robert Jackson

This 2014/15 President's Report needs to re-affirm that a lot of ERT Clubs need to be more supportive of the role played by ERT Organisation and provide nominations from the Clubs for any positions on the ERT Committee. ERT has consistently appealed over the years for vacancies to be filled on our ERT Committee's and yet we don't seem to get support needed, when looking at over 75 Clubs being involved. If we did an assessment of the ERT Member Clubs, I would have no doubt that the majority of the bigger Clubs have never had a person from their Club involved in ERT, or the previous Association before the amalgamation, in the last 20 plus years which is very disappointing. Maybe we should introduce a requirement for a larger Club to provide a minimum of 1 person for a period of say 2-3 years, before then reviewing the role that person played. Let's look outside the square to see where the next generation of volunteers will come from. We also need to have back up support with personnel within ERT should a member of our Executive fall ill, or need to have some time off for a battery recharge/holiday/overseas holidays etc and without worrying their role within ERT. We certainly need back up support for our Record Secretary and/or ERT Secretary or a Junior Tournament/Development person and/or an experienced member of our Executive. What do we do if we have no Record Secretary ?



The ERT Clubs and individual Club Committee's need to be more pro-active and to re-consider at Club level the merit of an amalgamation of the majority of the other day/night/mid-week Eastern Suburbs Tennis Associations. This subject should be raised by the Club delegates to these Associations to ask them for an update/review of the merits of such a proposal, including all the pluses/minuses of the proposal. This needs to be discussed further at all levels as I still cannot accept how we have the same Club playing in say 4 different Associations over a 7 day period, and yet they play against some of the same Clubs, but under different rules/regulations. It is my view, that this proposal needs a lot more serious thought by all the stake-holders, and you may recall this subject was mentioned in last year's report, which also involved TV's involvement as they could see the merit in this proposal. As the delegates tonight will be aware, under the new TV Affiliations process, ERT will have to pay \$1,000.00 in 2015/16 and next year we will have to pay \$1,500.00. Wow !

I can now report that after a celebration of over 20 years since Eastern Region

Tennis Inc was created in 1994, that the ERT Annual Report will show ERT is in a very sound position financially. This has been in part by the valued contribution of our long serving Treasurer - Mr. Robert Jamieson - thanks again for a magnificent contribution in the very comprehensive financial reports provided to the Executive over the last 12 months.

We need to congratulate the contribution made by all the ERT Executive and all sub-committee's who have again done a brilliant job and given their time and effort, and with some reduced personnel. We need to especially recognise the people involved with our ERT Junior Tournament, especially Mrs Fran Absolom, who has now done this job brilliantly for many many years.

Below is a summary of our ERT Team Entries which is self-explanatory as usual. With a change in some of our Junior formats/teams in the last couple years, the number of Junior Teams is slightly misleading when we have a lot more 3 person teams as opposed to the traditional 4 person teams. We still have a gender imbalance with a lot less girls playing now, compared to recent years, which we cannot explain. We may propose to hold a forum with the Club President/Secretary in the short term to further discuss and evaluate this issue, so that we can better plan for the future.

Robert Jackson

Robert Jackson

PRESIDENT
EASTERN REGION TENNIS INC.
17th August 2015

ERT Team Entries Summary									
Winter Teams	2007	2008	2009	2010	2011	2012	2013	2014	2015
Senior	135	138	132	134	122	121	118	107	110
No. of Clubs	55	52	53	54	52	44	49	48	48
Junior	524	504	480	473	434	470	481	503	503
No. of Clubs	70	68	69	70	67	64	63	64	60
Summer Teams	2006-7	2007-8	2008-9	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Senior	238	225	203	207	190	191	179	172	170
No. of Clubs	60	59	59	58	57	58	58	54	51
Junior	598	559	527	518	518	501	511	556	525
No. of Clubs	74	71	69	65	71	68	68	65	59
ERT Summer Team Entry Summary									
	2006-7	2007-8	2008-9	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
XR	0	1	0	0	0	0	0	0	
XS	59	48	39	36	34	19	0	0	
SD		28	29	39	40	45	39	48	58
MR	7	5	0	0	0	0	0	0	
OS	117	102	102	93	88	96	109	105	96
OSD	55	41	33	39	28	31	31	19	16
Total Senior	238	225	203	207	190	191	179	172	170
Change	97%	93%	90%	102%	92%	101%	94%	96%	99%
SAT OR							66	103	102
SAT XSD	130	145	133	124	121	79	59	37	26
SAT XD	7	16	8	8	4	0	0	0	
SAT BSD	187	172	168	168	168	176	154	150	129
SAT BD	29	24	21	24	18	11	25	0	
SAT GSD	81	64	75	75	77	77	65	67	53
SAT GD	14	9	8	8	6	0	0	0	
SAT U/9					4	9	0	0	
SAT JOD					3	6	8	41	40
SAT JOSD					9	16	24	37	46
SUN JOSD						6	0	0	
SUN OR							7	14	15
SUN XSD	22	25	11	7	14	0	0	0	
SUN BSD	84	69	68	62	61	85	65	61	57
SUN GSD	44	35	35	42	29	35	29	29	36
SUN U/9					4	1	9	17	19
Total Junior	598	559	527	518	518	501	511	556	523
Change	97%	92%	94%	98%	100%	97%	102%	109%	94%
TOTAL	836	784	730	725	708	692	690	728	693
Change	97%	93%	93%	99%	98%	98%	100%	106%	95%

Competition Report

By Ray van Weert

For the 2015 winter season, we have had an increase of 3 Rubbers sections on the 2014 winter season. We introduced a Girls Rubbers format this season. Even though we had only 2 girls rubbers sections, we believe the number of teams playing this format could increase quickly.

The introduction of the girls rubbers format had no effect on the open rubbers sections which actually had an increase of 1 section on last winter.

The only concern for the growth in Open Rubbers teams is that some clubs are running out of courts to cater for the increase in the number of teams.

The number of teams playing the Junior Development Competition (JDC) has increased from 44 teams last winter to 51 teams this winter.

A large number of juniors are also progressing quickly and a lot of boys and girls who are under 12 are moving into the boys, girls and open section from the Junior Development Competition.

Hopefully this will lead to an increase in junior teams in the near future. Given the increase in the rubbers and JDC teams, there has been a decline in the boys and open section teams this winter. There were 503 junior teams entered for the 2015 winter season which mirrors the 503 teams that played in the 2014 Winter season.

The number of teams playing in the senior competition for the winter 2015 season was slightly higher than the winter 2014 season.

For the 2015 winter season, there are 110 teams whereas for the 2014 winter season, there were 107 teams.

Interesting to note that the Singles/Doubles format had an 36% increase in the number of teams playing in winter 2015, whereas the Open Sets had a 5% decrease in the number of teams playing in Winter 2015.

We will review the newly created Girls rubbers format and continue to monitor the other current formats to facilitate the changing



requirements of our tennis teams, tennis clubs and tennis players.

The majority of clubs are enjoying the use of the on-line team entry system. Clubs will be able to enter teams after the round 14 matches have been completed. This allows clubs to have more accurate data when determining the composition of their teams and the grading of their teams. Going forward, we have streamlined the forms that are sent to clubs. The affiliation form is sent to the Treasurer for completion, return and payment. The Club Details Form is sent to the Secretary for completion and return. The on-line team entry files and the Season Entry Form is sent to the convenors for completion, return and club payment.

I would like to thank Cynthia McKenzie for her outstanding efforts in managing the requirements of both the Junior and Senior Record Secretary roles in the past year. I would also like to thank George Kunti, Deb Driessen and Hugh Hayes as well as our Secretary, Judith Dungey for their contribution and hard work for the competition committee throughout the year.

Ray van Weert

Competition Executive Officer

Tournament/Development Report

By Fran Absolom

On behalf of the Tournament & Development Sub-Committee I have pleasure in presenting the Annual Report for 2014 / 2015.

This year we welcomed 2 new members to our committee and their immediate involvement in events and administration has lifted the load carried by few recently.

The T & D committee again ran our annual Junior Silver Points Tournament which remains a very successful event with increased numbers participating this year. Thank you to North Ringwood Tennis Club which acts as our main venue and to surrounding clubs for making their courts available each year. The continued support of Anthony Glynn in administering this event is most appreciated. We have applied to run this event again in 2016.

2014 saw 19 teams representing Eastern Region Tennis in the Tennis Victoria run Junior Pennant competition played from August to November each year. This competition offers players the opportunity to compete in an age based rubbers competition on a weekly basis against the best players from metropolitan associations. 4 teams played in the finals and 2 were successful winning pennants. Congratulations to the 16A Blue Boys team and the 14 A Girls team. Jackson Bruce-Tennant



won the Player of the Year for the 16 & Under Boys section. In 2015 we have 17 teams who have just commenced their efforts to gain a pennant.

I would like to thank Guy Turner Reserve, Heathmont, Gracedale Park, Donvale and Upwey South Tennis Clubs for making their courts available for use by the ERT teams this season. The use of Heatherdale Tennis Club facilities for use on our Uniform and Roster evening is also appreciated. The effort and support of the wonderful parents who act as team managers for our teams ensures a smooth running season.

Two Association run events were supported by teams from Eastern Region Tennis. The annual Daphne Fancutt Shield hosted by Waverley Tennis was played against 5 other associations over the weekend before the Australian Open. The Pat Pearce Memorial Shield Carnival was this year hosted by North Eastern Junior Tennis Association at Eaglemont Tennis Club over the Easter weekend. Following a few weeks of preparation by coach Daniel Kittelty at Burnt Bridge Tennis Club our players enjoyed a

successful carnival finishing second this year. Serena Wang is congratulated for winning the Best 15 & Under Girls award. The future of the Pat Pearce Memorial Shield Carnival remains to be seen as associations struggle to field competitive teams over the Easter break with players opting to play in the many tournaments on over this period. Waverley Tennis plan to host this event in 2016.

Tennis Victoria run events for 10 & Under (Wayne Arthur's Cup), 11 & Under (Frank Sedgman Cup) and 12 & Under (Alicia Molik Cup) are played throughout the year and Eastern Region Tennis has been represented by players in all these events along with the Annual Inter Regional-Association Challenge event that was played in February this year in Bendigo. These events

offer competition in a team based format playing other teams from all over Victoria.

I would like to thank my enthusiastic sub-committee members for the enormous amount of time and effort put into continuing these programs and the Executive for their ongoing support.

Fran Absolom

Executive Officer, Tournament/Development



Treasurer's Report

By Robert Jamieson

This financial year the association recorded a surplus of \$5454 compared with a surplus of \$2765 last year. We budget to finish slightly on the right side so this is a good result.

Some items of note are:

1. **Income** was very similar to last year with interest income continuing to decline as interest rates fall.
2. The surplus on the **ERT Junior Tournament** was \$6052, slightly up from \$5649 last year.
3. There were savings of \$1632 in the printing of the **ERT handbooks** and \$513 in no longer using hard-copy entry forms.
4. **Administration costs** were largely in line with the previous year.
5. We held the **President's Dinner** which was run at a net cost of \$3520.

In 2015-16 we plan to replace three ageing computers used by our officers plus some software will also have to be upgraded.

We plan to offer the same honoraria in 2015-16 as was paid in 2014-15 save for a \$500 pa increase in computer honorarium (backdated to include 2014-15) to reimburse Neville Mears for his on-going assistance with the new on-line entry system.

ERT has very adequate financial reserves and in the coming year we are budgeting for a small surplus.



My thanks to Sam Low for filling in as auditor in the absence of Kevin Solomon who was overseas.

Robert Jamieson
Treasurer



Eastern Region Tennis Association Inc.

COMMITTEE'S REPORT

The Committee members present the following report on the association for the financial year ended 30 June 2015.

COMMITTEE MEMBERS

The name of the committee members in office at any time during or since the end of the financial year; unless otherwise stated,

Committee Member	Meetings eligible to attend	Meetings attended
Robert Jackson	6	6
George Kunti	6	4
Kevin Higgins	6	6
Judith Dungey	6	6
Robert Jamieson	6	6
Fran Absolom	6	5
Ray van Weert	6	5
Charlie Roberts	6	1
Ian Adderly	4	4
Chris Fallon	2	2

PRINCIPAL ACTIVITIES

The principal activities of the association during the financial year were:

- * to provide tennis competitions and tournaments for members of the association;
- * to provide tennis training for juniors: and
- * to organise junior teams to represent the association.

SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

OPERATING RESULT

The surplus from ordinary activities amounted to \$5454.

Signed in accordance with a resolution of the Members of the Committee.

Robert Jackson (President)
13 August 2015
Melbourne

Robert Jamieson (Treasurer)
13 August 2015
Melbourne



Eastern Region Tennis Association Inc.

COMMITTEE'S DECLARATION for the year ended 30 June 2015

We, Robert Jackson and Robert Jamieson, being members of the Committee of Eastern Region Tennis Inc., certify that -

- a) the accompanying financial statements and notes comply with accounting standards to the extent described in Note 1 to the financial statements and give a true and fair view of the financial position of Eastern Region Tennis Inc. during and at the end of the financial year of the association ending on 30 June 2015.
- b) at the date of this declaration there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

Robert Jackson (President)
13 August 2015
Melbourne

Robert Jamieson (Treasurer)
13 August 2015
Melbourne

Independent Auditor's Report

to the Members of Eastern Region Tennis Inc.

I have audited the accompanying financial report, being a special purpose financial report, of Eastern Region Tennis Inc, which comprises the the statement of financial position as at 30 June 2015, the income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Committee.

Responsibility of the Committee for the financial report

The Committee of the Eastern Region Tennis Inc. is responsible for the preparation and fair presentation of the financial report. This responsibility includes such internal control as the Committee determine is necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted the audit in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting our audit we complied with the independence requirements of Australian professional ethical pronouncements.

Basis for Qualified Opinion

Due to the cash nature of certain funds received and expended by the Association it is not practicable for me to verify that all sums which may have been received or expended have been properly accounted for. Accordingly, as the evidence available to me regarding funds received and expended in cash was limited, my audit procedures with respect to funds received and expended in cash had to be restricted to the amounts recorded in the financial records. I am therefore unable to express an opinion whether funds received and expended in cash by the Association are complete.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report present fairly, in all material respects, the financial position of the Eastern Region Tennis Inc. as at 30 June 2015 and its financial performance for the year then ended in accordance with the basis of preparation described in the Notes to the financial report.

Basis of accounting

Without modifying my opinion, I wish to highlight that the financial report are Special Purpose Financial Statements that have been prepared on an accruals basis, are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The Committee has determined that the Association is not a reporting entity.

The financial report has been prepared for the purpose of fulfilling the Committee's financial reporting responsibilities. As a result, the financial report may not be suitable for another purpose.

A handwritten signature in black ink, appearing to read 'Sam Low', is positioned above the printed name and title.

Sam Low
Honorary Auditor
Melbourne, VIC
1 September 2015



Eastern Region Tennis Inc.

ABN 95 114 479 484

Statement of Financial Position

as at 30th June 2015

2014		2015	Notes	Diff
	Accumulation Account			
\$112,837	Brought Forward	\$115,602		\$2,765
\$2,765	Plus Surplus (Deficit) for the Year	\$5,454		\$2,689
\$115,602		\$121,056		\$5,454
	REPRESENTED BY:			
	Fixed Assets			
\$1,743	Office Equipment	\$1,089	2, 3, 4	(\$654)
	Net Current Assets			
\$15,548	Westpac Bank Accounts	\$12,581		(\$2,967)
\$101,505	Westpac Term Deposit	\$105,167		\$3,662
\$0	Prepayments	\$235		\$235
\$162	Clothing Stocks	\$7,649	5	(\$7,487)
\$1,546	Accrued Income	\$1,150		\$396
\$210	Stock of Balls	\$433	5	(\$223)
\$882	Deposits Paid	\$500		\$382
\$1,775	Sundry Debtors	\$815		\$960
\$605	Trophy Stocks	\$1,242	5	(\$637)
\$122,233		\$129,772		
	<i>less</i>			
	Current Liabilities			
\$3,910	Accrued Expenses	\$4,527		\$617
\$810	GST Payable	(\$247)		(\$1,057)
\$2,769	Prepaid Junior Pennant Fees	\$4,031		\$1,262
\$885	Sundry Creditors	\$1,494		\$609
\$8,374		\$9,805		
\$115,602		\$121,056		
\$0		\$0		

Eastern Region Tennis Inc.**Income and Expenditure Statement**

For the 12 months ended 30th June 2015

	2014-15	2013-14	Change	Notes
INCOME				7
Team Entry Fees	\$45,538	\$46,418	-\$880	
Fines	\$5,105	\$4,991	\$114	
Sale Balls	\$209	\$5	\$204	
Sale Trophies	\$18	\$48	-\$30	
Sale Clothes	\$3,480	\$3,440	\$40	
Tournament Entry Fees	\$17,158	\$16,722	\$436	
Sponsorship/Advertising	\$386	\$659	-\$273	
Affiliation Fees	\$1,300	\$1,327	-\$27	
Interest Income	\$3,442	\$3,810	-\$368	
Miscellaneous Income	\$57	\$10	\$47	
President's Dinner Income	\$955	\$900	\$55	
TOTAL INCOME	\$77,648	\$78,331	-\$683	
COST OF GOODS SOLD				
Cost of Trophies	\$19	\$50	-\$31	
Cost of Clothes	\$3,499	\$3,807	-\$308	
TOTAL CGS	\$3,518	\$3,857	-\$339	
EXPENDITURE				7
Pennants and Trophies	\$12,244	\$12,233	\$11	
Entry Fees/Affiliation/Sanction Fees	\$4,023	\$3,632	\$391	
Honoraria	\$18,350	\$18,570	-\$220	6
Coaching & Officials Fees	\$5,943	\$6,115	-\$172	
Entertainment & Presentations	\$6,710	\$6,984	-\$274	
Administration Expenses	\$6,766	\$8,340	-\$1,574	
Court Hire	\$2,867	\$2,271	\$596	
Ball Purchases	\$1,997	\$2,213	-\$216	
Hall Hire	\$1,366	\$663	\$703	
Printing & Postage	\$6,129	\$8,444	-\$2,315	
Junior Challenge Events	\$1,627	\$1,200	\$427	
Depreciation	\$654	\$1,045	-\$391	3
TOTAL EXPENSES	\$68,676	\$71,709	-\$3,033	
SURPLUS/DEFICIT	\$5,454	\$2,765	\$2,689	



Eastern Region Tennis Inc.

ABN 95 114 479 484

Cash Flow Statement

For the 12 months ended 30th June 2015

	<u>2014-15</u>	<u>2013-14</u>
Cashflow from operating activities		
Receipts and sales from members	\$75,166	\$74,655
Payments to suppliers	(\$78,309)	(\$73,821)
Interest received	\$3,838	\$3,810
Net cash inflow from operating activities	<u>\$695</u>	<u>\$4,644</u>
Cashflow from investing activities	\$0	\$0
Cashflow from financing activities	\$0	\$0
Total movement in cashflow	<u>\$695</u>	<u>\$4,644</u>
Cash at the start of the year	\$117,053	\$112,409
Cash at the end of the year	\$117,748	\$117,053
	<u>\$695</u>	<u>\$4,644</u>



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

1 Significant Accounting Policies

These financial statements are Special Purpose Financial Reports (SPFR's) prepared for use by the members of the Eastern Region Tennis Inc.

For the purposes of these statements, the association is not a reporting entity.

This special purpose financial report, unless otherwise stated, has been prepared in accordance with applicable Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board and Urgent Issues Group Consensus Views.

The statements are also prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current values of non-current assets.

2 Equipment

Equipment is stated at cost less accumulated depreciation.

3 Depreciation of Equipment

Depreciation is calculated on a straight line basis so as to write off the net cost over the useful life to its estimated residual value. The estimated useful life of the equipment is approximately three years.

4 Purchase/Sale of Equipment

The Association did not purchase any equipment during the year.

5 Valuation of Inventory

Stock of Balls, Trophies and Clothing at 30.6.15 has been valued at historical cost.

6 Honoraria	2014-15	2013-14	Change
Competition Committee Honorarium	\$3,500	\$3,500	\$0
Computer Development Honorarium	\$1,000	\$1,000	\$0
President Honorarium	\$500	\$500	\$0
Publications Honorarium	\$500	\$500	\$0
Secretary Honorarium	\$2,500	\$2,500	\$0
Tournament Committee Honorarium	\$3,500	\$3,500	\$0
Treasurer Honorarium	\$1,500	\$1,500	\$0
Other Executive Honorarium	\$0	\$200	(\$200)
Record Secretaries (\$30 per section)	\$5,350	\$5,370	(\$20)
	<u>\$18,350</u>	<u>\$18,570</u>	<u>(\$220)</u>

**TREASURER'S REPORT****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

7

Detailed Income and Expenditure by Activity

	2014-15	2013-14	Difference
Team Competitions			
Income			
Fines	\$4,505	\$4,516	(\$11)
Team Entry Fees	\$41,873	\$42,764	(\$891)
Trophy Sales	\$18	\$48	(\$30)
Total Income	\$46,396	\$47,328	(\$932)
Expenditure			
Fixture Books	\$5,330	\$6,962	(\$1,632)
Pennant & Trophies	\$12,244	\$12,233	\$11
Entry/Penalty Form	\$0	\$513	(\$513)
Record Sec. Honorarium	\$5,350	\$5,370	(\$20)
Total Expenses	\$22,924	\$25,078	(\$2,154)
Victorian Junior Competition			
Income			
Team Fees	\$3,665	\$3,655	\$10
Total Income	\$3,665	\$3,655	\$10
Expenditure			
Ball Purchases	\$841	\$1,057	(\$216)
Court Hire	\$172	\$0	\$172
Entry Fees Paid	\$1,314	\$1,377	(\$63)
Sundry Expenses	\$200	\$76	\$124
Total Expenses	\$2,527	\$2,510	\$17
ERT Junior Tournament			
Income			
Ball Sales	\$209	\$5	\$204
Entry Fees	\$17,158	\$16,722	\$436
Total Income	\$17,367	\$16,727	\$640
Expenditure			
Ball Purchases	\$1,156	\$1,156	\$0
Canteen Purchases	\$0	\$7	(\$7)
Court Hire	\$2,695	\$2,271	\$424
Postage	\$17	\$0	\$17
Sundry Expenses	\$13	\$493	(\$480)
Tournament Officials' Fees	\$5,743	\$5,715	\$28
Player Sanction Fee	\$1,691	\$1,436	\$255
Total Expenses	\$11,315	\$11,078	\$236

Eastern Region Tennis Inc.**TREASURER'S REPORT****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015****ERT Junior Challenges****Expenditure**

Sedgman Cup	\$189	\$127	\$62
Bendigo Challenge	\$734	\$602	\$132
Daphne Fancutt Shield	\$250	\$209	\$41
Alicia Molik Cup	\$127	\$127	\$0
Wayne Arthurs Cup	\$127	\$127	\$0
Total Expenses	<u>\$1,427</u>	<u>\$1,192</u>	<u>\$235</u>

Easter Carnival**Expenditure**

Coaching Fees Paid	\$200	\$400	(\$200)
Entry Fee	\$500	\$500	\$0
Total Expenses	<u>\$700</u>	<u>\$900</u>	<u>(\$200)</u>

ADMINISTRATION**Income**

Affiliation fees	\$1,300	\$1,327	(\$27)
Fine - Delegate non-attendance	\$600	\$475	\$125
Fixture Book Advertising	\$386	\$659	(\$273)
Interest Income	\$3,429	\$3,810	(\$381)
Miscellaneous Income	\$57	\$10	\$47
President's Dinner	\$955	\$900	\$55
Total Income	<u>\$6,727</u>	<u>\$7,181</u>	<u>(\$454)</u>

Expenditure

Bank Fees	\$14	\$21	(\$7)
AGM/Committee Functions	\$2,044	\$2,050	(\$6)
Corporate Affairs Fees	\$53	\$127	(\$74)
Depreciation	\$654	\$1,045	(\$391)
Affiliation Fees	\$518	\$318	\$200
Hall Hire	\$1,366	\$663	\$703
AGM Booklet/Sundry Printing	\$235	\$591	(\$356)
Storage	\$1,005	\$764	\$241
Office Equip Supplies & Maint.	\$0	\$446	(\$446)
Computer Software	\$101	\$0	\$101
Email/web Expenses	\$441	\$1,040	(\$599)
Stationery	\$1,102	\$1,279	(\$177)
Postage	\$554	\$378	\$176
Phone & Fax	\$4,030	\$4,095	(\$65)
Presentations	\$191	\$83	\$108
President's Dinner	\$4,475	\$4,851	(\$376)
Total Expenses	<u>\$16,783</u>	<u>\$17,750</u>	<u>(\$967)</u>