



Annual Report 2019

The East Malvern Tennis Club Incorporated
ABN 24004098462
For the year ended 30 June 2019

Prepared by Martin & Martin Unit Trust



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Committee's Report

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

Committee's Report

Your committee members submit the financial report of The East Malvern Tennis Club Incorporated for the financial year ended 30 June 2019.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position
Ralph Muir-Morris	President
Christopher Woods	Vice President
Andrew McVean	Treasurer
Debra Bolic	Secretary
Rohan Appleton	Committee Member
Tony Lane	Committee Member
Alisha Fulker	Committee Member
Paul Lidgerwood (resigned 28th October 2018)	Committee Member
Parag Manihar (appointed 28th October 2018)	Committee Member
Glenn Mescher	Committee Member

Principal Activities

The Club is established solely for these Objects. The Objects of the Club are to:

- (a) conduct, encourage, promote, advance and administer Tennis throughout its local area;
- (b) act, at all times, on behalf of and in the interest of the Members and Tennis throughout its local area;
- (c) affiliate and otherwise liaise with Tennis Victoria and Tennis Australia and adopt their rule and policy frameworks to further these Objects;
- (d) abide by, promulgate, enforce and secure uniformity in the application of the rules of Tennis as may be determined from time to time by Tennis Victoria, Tennis Australia and/or ITF and as may be necessary for the management and control of Tennis and related activities in Victoria;
- (e) provide high quality services and facilities to Members and community;
- (f) encourage people of all ages, standards and ethnicities, both socially and competitively, to meet and play Tennis more often;
- (g) advance the operations and activities of the Club throughout the local area;
- (h) maintain and conduct a sporting and social Club and to build, maintain or otherwise provide facilities for the use and recreation of the Members;
- (i) raise and borrow any monies, and to buy, sell or otherwise deal with any real or personal property, required for the Objects of the Club upon such terms and conditions and/or on such securities as may be determined;
- (j) use and protect the Intellectual Property;
- (k) apply for, hold and renew any liquor licences;
- (l) have regard to the public interest in its operations; and
- (m) undertake and or do all such things or activities which are necessary, incidental or conducive to the advancement of these Objects.



Operating Result

The deficit after providing for income tax for the financial year amounted to, as per below: \$13,845.

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cash flows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

Ralph Muir-Morris (President)

Dated: 14/10/19

Andrew McVean (Treasurer)

Dated: 14/10/19



Income and Expenditure Statement

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

	2019	2018
Income		
Coaching Contract		
Coaching Fees - Futures Tennis Academy	21,519	21,063
Total Coaching Contract	21,519	21,063
Interest Income		
Interest BoM Business Access Saver	271	371
Interest TD BoM Acc	3,564	3,706
Total Interest Income	3,835	4,076
Social Receipts		
Bar Receipts	4,373	5,162
Other Social Receipts	1,216	1,206
Tournament Fees	491	795
Visitor Fees	1,547	1,268
Total Social Receipts	7,627	8,431
Sponsorship		
Sponsorship	-	8,624
Total Sponsorship	-	8,624
Sundry Income		
Costed Programs run by EMTC	1,200	-
Court Hire	5,430	5,260
FTA Phone & Internet Reimbursement	1,140	1,140
Grants from Tennis Vic/Aust	423	2,500
Lights Usage Hire	2,134	2,400
Merchandise Sales	1,526	1,483
Onsite Residence - Rent	18,180	18,180
Total Sundry Income	30,032	30,963
Subscription Fee		
MEMBERSHIP - Annual Subscriptions	66,701	65,919
MEMBERSHIP - New Member Joining Fee	1,295	1,023
MEMBERSHIP - New Members Subscriptions	11,593	12,148
Total Subscription Fee	79,589	79,090
Team Receipts		
Ball Money Received (new & second hand)	1,232	1,414
Juniors	4,032	3,709
Midweek Ladies	1,048	1,147
Night Competition	16,850	15,653
Senior Pennant & Weekend	3,268	3,426
Total Team Receipts	26,430	25,350
Total Income	169,032	177,597

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



	2019	2018
Gross Surplus	169,032	177,597
Expenditure		
Administration		
Campaign Monitor (Court Talk)	489	451
First AID Supplies	165	101
Maintaining Webpage & IT	267	2,110
Office Administrator Fees	42,593	41,916
Total Administration	43,513	44,578
Office Expenses		
Photocopier Maintenance Agreement - Konica	261	481
Postage	209	479
Printing & Stationery expenses	186	254
Subscriptions	802	943
TELSTRA Telephone & Internet	3,618	3,659
Total Office Expenses	5,076	5,816
Professional Expenses		
Affiliation Fee - Tennis Victoria	3,877	3,800
Insurance (Business & WorkSafe)	3,406	4,066
Professional fees - Audit	1,625	1,500
Total Professional Expenses	8,908	9,366
Repairs and Maintenance		
Club House Repairs & Maintenance	1,373	3,851
Club House Supplies	1,839	1,333
Court Lights - Replace globes etc.	620	2,100
Court Maintenance - Labour	10,605	14,438
Court Maintenance - Supplies	7,539	8,884
Gardening Maintenance	913	1,937
General Repairs & Maintenance	2,290	3,234
Pool Maintenance	3,068	5,908
Upstairs Unit Repairs & Maintenance	627	1,203
Total Repairs and Maintenance	28,874	42,888
Social Expenses		
Bar Supplies	3,242	3,455
Club Championships	389	1,385
Function Expenses	1,385	2,767
Merchandise Supplies	1,485	136
Open Day Costs	288	355
Other Social Expenses	259	214
Total Social Expenses	7,047	8,312
Sundry Expenses		
Bank Fees	16	46
BoM Merchant Fees	812	757

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



	2019	2018
Consumer Affairs Victoria (Return Fee)	58	114
Caretaker (Onsite)	27,612	26,640
General Expenses	204	234
Grants - Government & Costed Programs Run by EMTC	492	-
Grants - Tennis Vic/Aust	1,712	-
Sundry Expense	428	470
Total Sundry Expenses	31,333	28,261
Team Expenses		
Fines	579	125
Purchase of Balls for Competition/members	3,055	10,030
Registration - Junior	2,847	2,544
Registration - Midweek Ladies	380	350
Registration - Night Competition	2,812	2,126
Registration - Senior Pennant & Weekend	1,146	1,353
Total Team Expenses	10,819	16,527
Utilities & Stonnington Council		
Gas	801	781
Light & Power	13,265	10,540
Stonnington Council Lease	544	544
Stonnington Council Rates	5,080	4,662
Water Rates	10,177	13,117
Total Utilities & Stonnington Council	29,867	29,644
Depreciation		
Capital Work Expenses	13,598	13,598
Depreciation	3,841	14,712
Total Depreciation	17,439	28,310
Total Expenditure	182,878	213,701
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	(13,845)	(36,104)
Current Year Surplus/ (Deficit) Before Income Tax	(13,845)	(36,104)
Net Current Year Surplus After Income Tax	(13,845)	(36,104)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



Assets and Liabilities Statement

The East Malvern Tennis Club Incorporated As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Cash & Cash Equivalents	2	198,445	199,667
Total Current Assets		198,445	199,667
Non-Current Assets			
Plant and Equipment	3	133,011	146,170
Total Non-Current Assets		133,011	146,170
Total Assets		331,456	345,837
Liabilities			
Current Liabilities			
GST		434	999
Refundable Deposit on EMTC Security Keys		830	800
Total Current Liabilities		1,264	1,799
Total Liabilities		1,264	1,799
Net Assets		330,192	344,038
Member's Funds			
Capital Reserve			
Current Year Earnings		(13,845)	(36,104)
Members' Funds		344,038	380,141
Total Capital Reserve		330,192	344,038
Total Member's Funds		330,192	344,038

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



Notes of the Financial Statements

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 Victoria. The committee has determined that the association is not a reporting entity.

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

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

These notes should be read in conjunction with the attached compilation report.



Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

	2019	2018
2. Cash on Hand		
Bank accounts/(overdraft)		
BoM EMTC Business Access Saver	54,582	59,312
BoM EMTCInc TermDep SinkingF	133,239	129,675
BoM Freedom Business	10,424	10,480
Total Bank accounts/(overdraft)	198,245	199,467
Cash and cash equivalents		
Petty Cash	200	200
Total Cash and cash equivalents	200	200
Total Cash on Hand	198,445	199,667
	2019	2018

3. Plant & Equipment

Plant & Equipment		
Plant and equipment at cost		
Capital Works to site	168,772	168,772
Less Accumulated Amortisation Capital Works to site	(41,307)	(27,709)
CHA - Building Improvements	4,832	4,832
CHA - Less Accumulated Depreciation Building Improvements	(4,832)	(4,832)
Office Equipment	77,019	76,973
Less Accumulated Depreciation on Office Equipment	(76,352)	(75,862)
Plant & Outdoor Equipment	17,120	13,338
Less Accumulated Depreciation on Plant & Outdoor Equipment	(12,240)	(9,342)
Total Plant and equipment at cost	133,011	146,170
Total Plant & Equipment	133,011	146,170
Total Plant & Equipment	133,011	146,170

These notes should be read in conjunction with the attached compilation report.



Movements in Equity

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

	2019	2018
Equity		
Opening Balance	344,038	380,141
Increases		
Current Year Earnings	(13,845)	(36,104)
Total Increases	(13,845)	(36,104)
Total Equity	330,192	344,038

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



Statement of Cash Flows

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

	2019	2018
Cash flows from Operating Activities		
Interest received	3,835	4,076
Cash receipts from other operating activities	179,900	189,116
Cash payments from other operating activities	(171,623)	(192,638)
Total Cash flows from Operating Activities	12,112	555
Cash flows from Investing Activities		
Payment for property, plant and equipment	(4,281)	(7,194)
Total Cash flows from Investing Activities	(4,281)	(7,194)
Cash flows from Other Activities		
Other activities	(9,053)	(956)
Total Cash flows from Other Activities	(9,053)	(956)
Net increase/(decrease) in cash held	(1,222)	(7,595)
Cash Balances		
Opening cash balance	199,667	207,262
Closing cash balance	198,445	199,667
Movement in cash	(1,222)	(7,595)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



Depreciation Schedule

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

NAME	COST	OPENING ACCUM DEP	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Capital Works to site								
Capital Works: Repairs to Courts 1-6: Richards	1,188	377	811	-	-	119	496	692
Capital Works: Repairs to Courts 1-6: Richards	12,516	3,751	8,765	-	-	1,252	5,003	7,513
Capital Works: Repairs to Courts 1-6: Richards	4,202	1,203	2,999	-	-	420	1,623	2,579
Capital Works: Repairs to Courts 1-6: Richards	1,633	517	1,115	-	-	163	681	952
Capital Works: Repairs to Courts 1-6: Richards	5,333	1,644	3,690	-	-	533	2,177	3,156
Capital Works: Repairs to Courts 1-6: Richards	10,000	3,173	6,827	-	-	1,000	4,173	5,827
Capital Works: Repairs to Courts 1-6: Richards	3,878	1,195	2,682	-	-	388	1,583	2,295
Capital Works: Repairs to Courts 1-6: Richards	7,167	2,089	5,077	-	-	717	2,806	4,361
Capital Works: Repairs to Courts 1-6: Robin	1,575	494	1,081	-	-	158	651	924
Capital Works: Repairs to Courts 1-6: Robin	1,750	530	1,220	-	-	175	705	1,045
Floodlight Upgrade Courts 1-6 (LED lights/new poles/electrical)	98,372	7,259	91,114	-	-	6,558	13,817	84,555
Mike Roche Pools - New Liner for Pool (Total Cost \$10175 Inc GST)	2,550	667	1,883	-	-	255	922	1,628
Mike Roche Pools - New Liner for Pool (Total Cost \$10175 Inc GST)	6,050	1,584	4,466	-	-	605	2,189	3,861
Mike Roche Pools - New Liner for Pool (Total Cost \$10175 Inc GST)	1,320	346	974	-	-	132	478	842
Sunlover Heating - Solar Pool Heater	11,238	2,880	8,358	-	-	1,124	4,004	7,234
Total Capital Works to site	168,772	27,709	141,063	-	-	13,598	41,307	127,465
CHA - Building Improvements								
Construction new Admin Office (in old Lounge)	3,146	3,146	-	-	-	-	3,146	-
Instal Drinking Tap on Shelter Crt 7&8	1,686	1,686	-	-	-	-	1,686	-
Total CHA - Building Improvements	4,832	4,832	-	-	-	-	4,832	-
Office Equipment								
BoM DC: JB Hi-Fi: New Lenovo Laptop for Admin Assitant (old HP 14" died)	499	-	-	499	-	499	499	-

Depreciation Schedule



NAME	COST	OPENING ACCUM DEP	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Clubhouse Carpet	5,391	5,391	-	-	-	-	5,391	-
CLUBHOUSE FURNITURE	585	585	-	-	-	-	585	-
Computer and Printer for Admin Office	2,750	2,750	-	-	-	-	2,750	-
Curtains (Pugh's Carpet Choice) - Flat	4,073	4,073	-	-	-	-	4,073	-
Greythorn Solutions Inv11214 - HP Laptop (14")	454	454	-	-	-	-	-	-
Honour Board (Pete's Signs)	2,079	2,079	-	-	-	-	2,079	-
Install Court Lighting 7-8 & Electrical/globes 9&10	20,185	20,185	-	-	-	-	20,185	-
Konica Photocopier Bizhub C224e	5,259	4,148	1,111	-	-	444	4,592	667
New Court Light (9 & 10)	11,550	11,550	-	-	-	-	11,550	-
Television LG for Clubhouse (GoodGuys)	998	998	-	-	-	-	998	-
Total Replace Crt 7 & half Crt 8	22,000	22,000	-	-	-	-	22,000	-
Vic Ash Bi-fold Window (FTAL office)	1,650	1,650	-	-	-	-	1,650	-
Total Office Equipment	77,472	75,862	1,111	499	-	944	76,352	667
Plant & Outdoor Equipment								
AG Equipment: Inv 21727: New 2 door Display Fridge (replace broken old Skope)	1,715	127	1,589	-	-	343	470	1,245
AJ Robertson Plumbing: Inv6832 Bubblers x 6 on Courts	2,302	-	-	2,302	-	804	804	1,498
AJ Robertson Plumbing: Inv6833 Replace Hot Water Unit	1,480	-	-	1,480	-	207	207	1,273
BROOM: special heavy duty grooming broom for court maintenance (tow behind ride on mower)	1,610	1,610	-	-	-	-	1,610	-
Cannings: Stihl Hedge Trimmer with attachments Inv 255362	1,378	1,378	-	-	-	-	1,378	-
LG Reverse Cycle Airconditioner & Fan	1,743	339	1,404	-	-	872	1,211	533
MIELE: Dishwasher for Kitchen	1,090	541	549	-	-	218	759	331
Ride on Mower & wide wheel poly trailer	2,067	1,613	454	-	-	454	2,067	-
Stick on Signs: Inv 92083 Update Car Park entrance sign	2,265	2,265	-	-	-	-	2,265	-
Stick On Signs: Inv92083 Update Moira St entrance sign	1,470	1,470	-	-	-	-	1,470	-
Total Plant & Outdoor Equipment	17,120	9,342	3,996	3,782	-	2,898	12,240	4,880
Total	268,196	117,745	146,170	4,281	-	17,439	134,731	133,011



True and Fair Position

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Ralph Muir-Morris, and Tony Lane, being members of the committee of The East Malvern Tennis Club Incorporated, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of The East Malvern Tennis Club Incorporated during and at the end of the financial year of the association ending on 30 June 2019.

Signed:

Dated:

Signed:

Dated:



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Malvern VIC 3144

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF The East Malvern Tennis Club Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The East Malvern Tennis Club Incorporated (the Association), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all materials respects, the financial position of the association as at 30 June 2019, and its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and of the Victorian *Associations Incorporation Reform Act 2012*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Victorian *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Victorian *Associations Incorporation Reform Act 2012* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Liability Limited by a Scheme approved under Professional Standard Legislation.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 the Australian Auditing Standards 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, and internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Scott Partners Chartered Accountants

Paul Joseph Turra
Paul Joseph Turra
RCA #433679

15 October 2019
Date
Melbourne



Certificate By Members of the Committee

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

I, Debra Bolic of the East Malvern Tennis Club Incorporated, 10 Moira St, (opposite Dorothy Laver Reserve West), East Malvern, VIC, Australia, 3145 certify that:

1. I attended the annual general meeting of the association held on / / .
2. The financial statements for the year ended 30 June 2019 were submitted to the members of the association at its annual general meeting.

Dated: / /



Compilation report

The East Malvern Tennis Club Incorporated For the year ended 30 June 2019

Compilation report to The East Malvern Tennis Club Incorporated.

We have compiled the accompanying special purpose financial statements of The East Malvern Tennis Club Incorporated, which comprise the asset and liabilities statement as at 30 June 2019, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Member's

The committee of The East Malvern Tennis Club Incorporated are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Andrew Martin

Martin & Martin Consulting Pty Ltd
5 Theatre Place
Canterbury VIC 3126

Dated: 03/09/2019