

# Benchmarking 2008 Comparison: Squash New Zealand



**WAIKATO MANAGEMENT SCHOOL**  
Te Raupapa  
Management Research Centre

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## **1.0 Introduction**

Squash New Zealand in conjunction with the Management Research Centre, University of Waikato has again undertaken a benchmarking comparison study of the 11 Squash Districts in New Zealand. From five previous studies undertaken 2002, 2003, 2004, 2005, and 2006, financial and personnel data will be compared with 2007 financial and personnel data, resulting in a snapshot of each district. This positions each district within New Zealand on a 'level playing field.' In future studies, benchmarking results will be compared with previous year's results which in turn will provide valuable information on the progress of each district.

### **1.1 Ratios – the basis for comparison**

Squash New Zealand provided all the financial and personnel data which was then converted into ratios. A ratio facilitates comparison because it permits the results of two related items to be considered on the same scale.

### **1.2 Interrelationship of ratios**

An understanding of the interrelationship of ratios is important in tracing areas that may need attention in each district. A poor performance in one area may be offset by an above average performance in another area to produce an acceptable result for the "bottom line." However, if the poor performance in that area was improved, a district would find an even better result for the "bottom line" – therefore all poor results warrant investigation. For example, even if your results are above the average for ratio 1, Total Income, this is no guarantee that the performance in all areas is satisfactory.

### **Points to Note**

The comparison of results for years 2002, 2003, 2004, 2005, 2006, and 2007, are visually portrayed throughout the report in graphs. It should be noted that the 2007 results are directly compared to the corresponding districts results of 2002, 2003, 2004, 2005, and 2006. That is, those who read this years study will see the highest performing districts of 2007 ranked in descending order (red coloured bar). Their 2006 results (purple coloured bar), 2005 results (aqua bar), 2004 results (yellow bar), 2003 results (crimson bar), and 2002 results (blue bar), will be graphed next to their 2007 result.

## 2.0 Summary of all Squash districts

When combining all the comparison results for the districts for years 2002 to 2007, there are a number of key differences found as seen in Table 2.0

**Table 2.0: Summary of 2002 - 2006 results for all districts combined (Average).**

<b>Key Ratios</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2002-2007*</b>
Total income	\$94,154	\$111,618	\$141,299	\$134,844	155,303	161,321	71 %
Coaching expenses <sup>1</sup>	4.5 %	7.1 %	6.1 %	12.0 %	14.1%	13.1%	191 %
Development costs <sup>1</sup>	33 %	34 %	29 %	29 %	25 %	24%	(27 %)
Competitions <sup>1</sup>	28 %	31 %	32 %	24 %	20 %	9%	(68 %)
Admin./Financial costs <sup>1</sup>	22 %	19 %	22 %	28 %	28 %	27%	23 %
Total expenses <sup>1</sup>	91 %	97 %	96 %	102 %	98 %	90%	(1.0)%
Net surplus <sup>1</sup>	9.3 %	0.1 %	3.5 %	(3.4 %)	0.4 %	10.3%	(11 %)
Income per number of members	\$44	\$57	\$72	\$75	\$77	\$80	82 %
No. of members per club	87	84	86	80	83	84	(3.4 %)
Grants / Funding <sup>1</sup>	32 %	40 %	50 %	49 %	53 %	53%	66 %
Sponsorship <sup>1</sup>	5.1 %	3.2 %	1.6 %	1.5 %	2.1 %	2.0%	(61 %)
Levies / SEM <sup>1</sup>	33 %	28 %	23 %	22 %	23 %	24%	(27 %)
Other income <sup>1</sup>	30 %	29 %	26 %	27 %	22 %	23%	(23 %)
Jun. male members/1000 jun. males in district	15.2	14.4	14.9	14.6	14.9	15.5	2 %
Jun. female members per 1000 jun. females in the district	7.8	7.7	7.4	6.9	7.4	7.6	(2.5 %)
Total male members per 1000 males in district	15.2	14.4	15.1	13.8	14.2	13.8	(9.2 %)
Total female members per 1000 females in the district	8.1	7.9	8.0	7.1	7.2	7.4	(8.6 %)

\* Overall % increase / decrease

<sup>1</sup> As a percentage of total income

As noted in Table 2.0 above, there has been a 71% increase in total income on average over all the districts since the year the first study was undertaken (2002). On average in 2002 the average total income for all districts was \$94,154. In 2007 the districts combined average is \$161,321.

The previous years results regarding all costs (as a % of total income) have been steady, apart from the competition costs in general. There was an overall large decrease in competition costs (as a % of total income), illustrating that significantly less amounts of income are spent on competitions within New Zealand as a whole. In addition, the total costs (as a % of total income) reduced significantly from the 2006 results which led to a larger net surplus overall. This was quite different from previous years thus indicating that districts had financial resources to call upon.

The percentage break-up of how income is derived by each district remained relatively the same as the previous two years. In terms of membership in general, there was an increase in junior male members, but the other groups remained relatively consistent with previous years.

A summary of each district will now be presented in the next section.

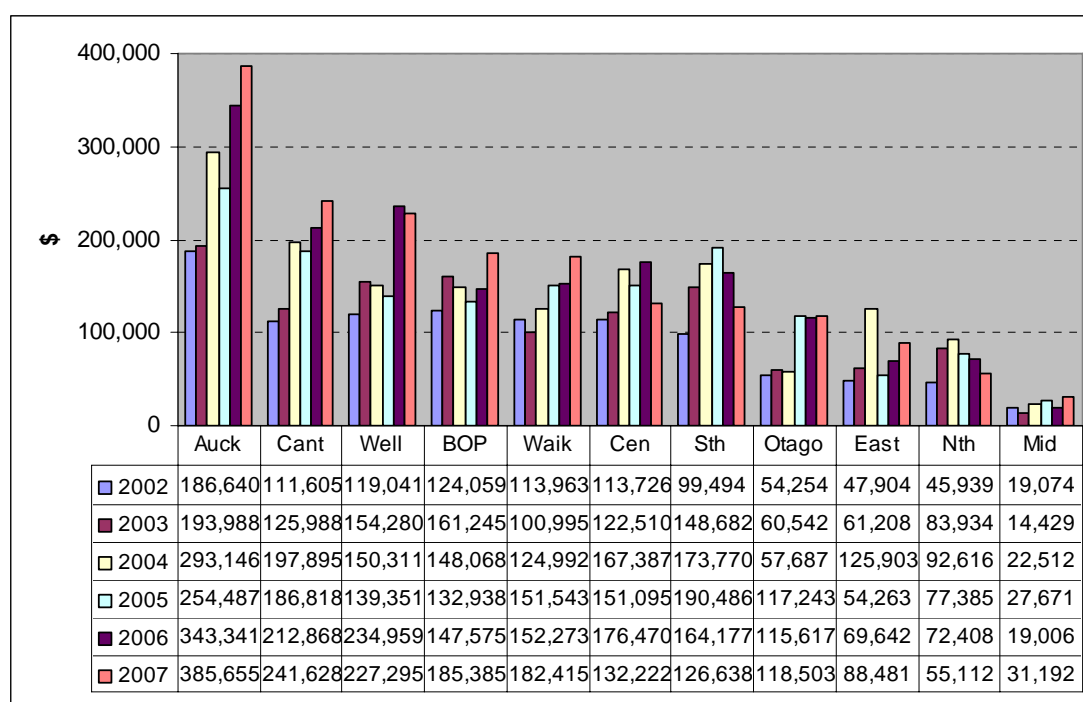
### 3.0 Summary of All Participants

This section will outline results of all districts operating under Squash New Zealand. It will focus on ratio results for all districts and will help illustrate where they currently stand in terms of the other districts.

#### 3.1 Total income

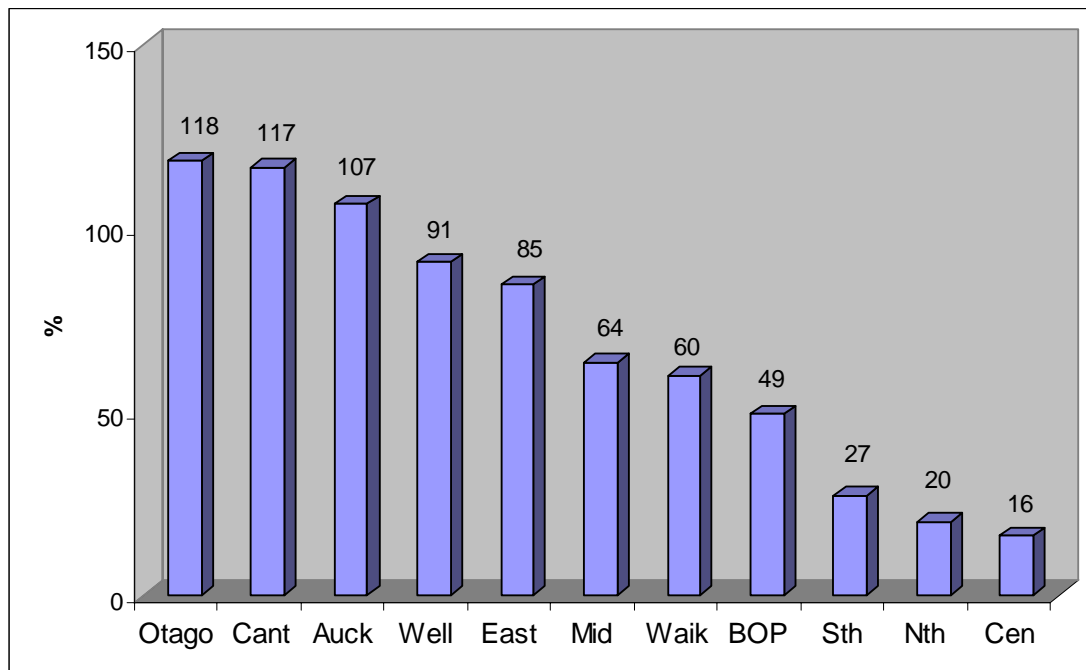
As illustrated in Figure 3.1, Auckland continued to have the highest total income for the 2007 year. In fact, Auckland had almost \$150,000 more than the next highest district. However in terms of percentage increase from the previous year, Bay of Plenty (BOP) had the largest increase of 26% from their 2006 total income figure.

**Figure 3.1: Total income (\$)**



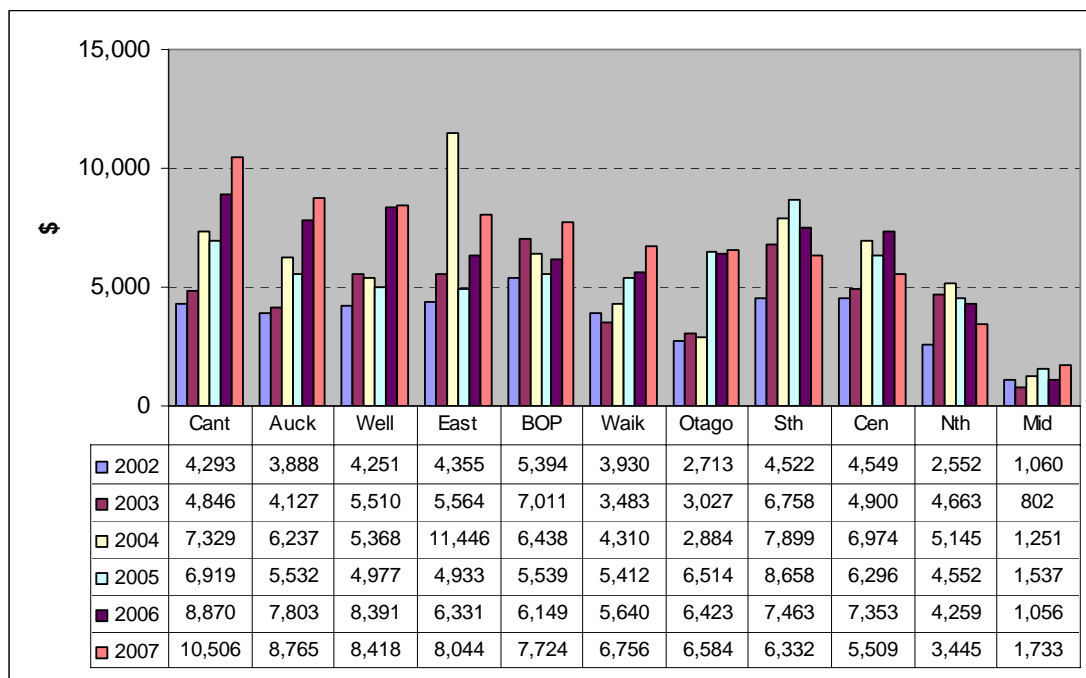
When comparing the current 2007 totals with those of the original 2002 results, all districts have increased their total income. Figure 3.2 illustrates how Otago, Canterbury, Auckland, and Wellington have seen significant increases from their 2002.

**Figure 3.2: Percentage increase of total income from the 2002 figure to the 2007 figure (%)**



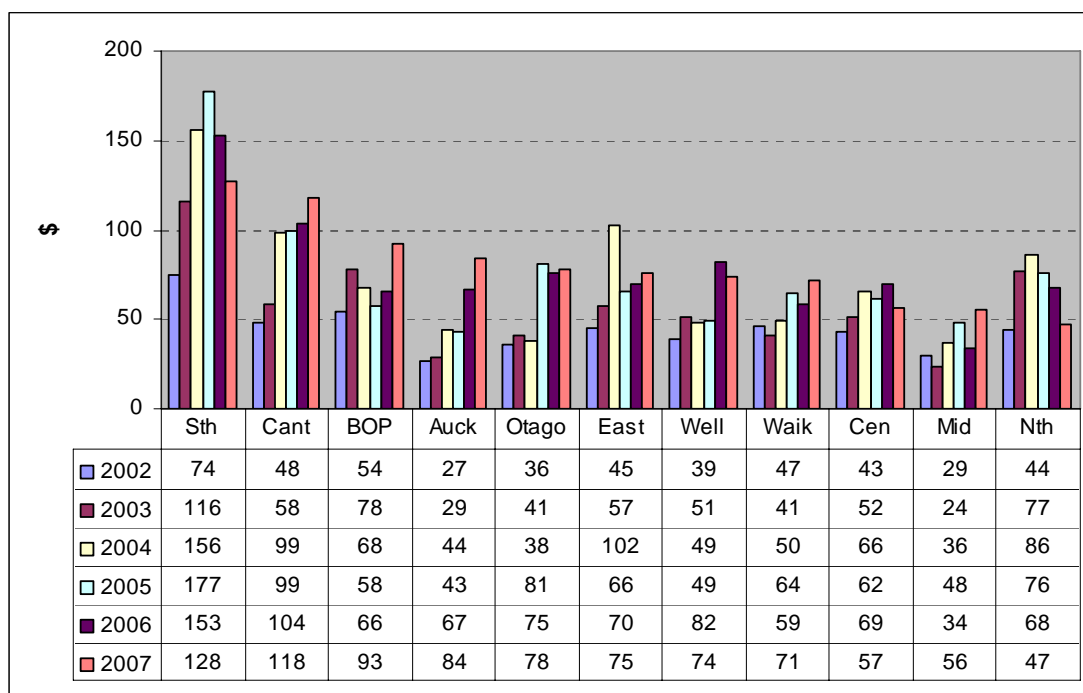
When comparing total income per number of clubs in the district, Canterbury still has the largest amount as shown in Figure 3.3. The majority of districts had increases over the previous year, but Eastern and BOP Districts had the largest percentage increase from their previous year's result (27% & 26% respectively).

**Figure 3.3 Total income per number of clubs in the district (\$)**



When comparing total income per number of club members in the district, again Southland was the leader as shown in Figure 3.4. . However, they did decrease from their previous year's total, down from \$153 in 2006 to \$128 in 2007. This fall resulted in Canterbury closing the gap, and BOP had the largest increase of 41% from their previous year's total.

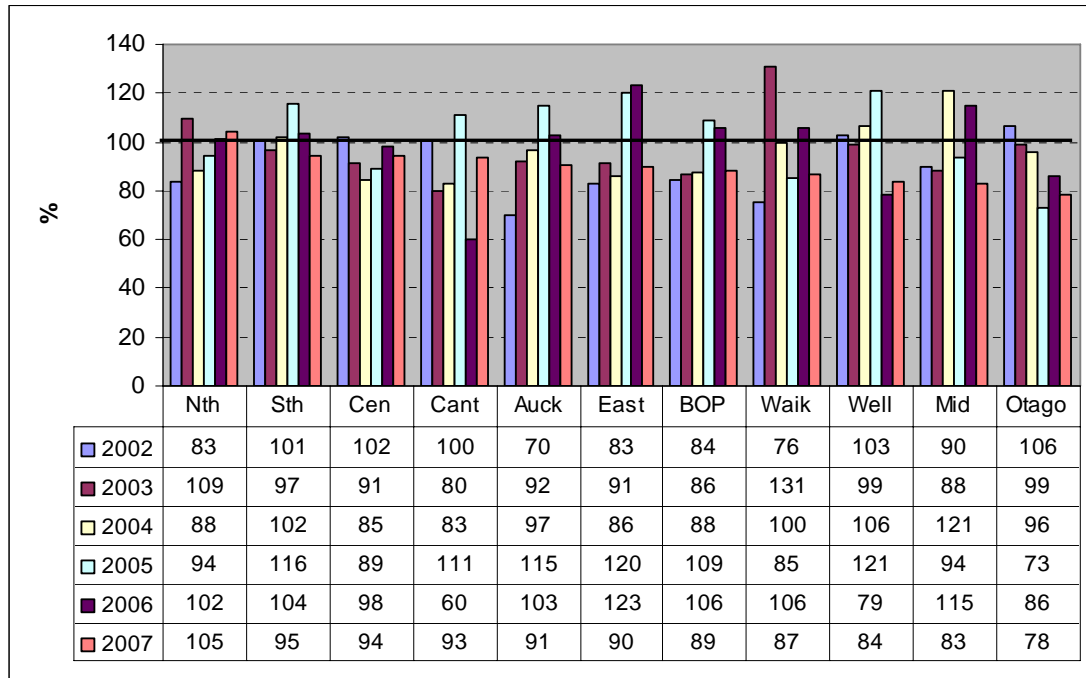
**Figure 3.4: Total income per club member in the district (\$)**



### 3.2 Total expenses

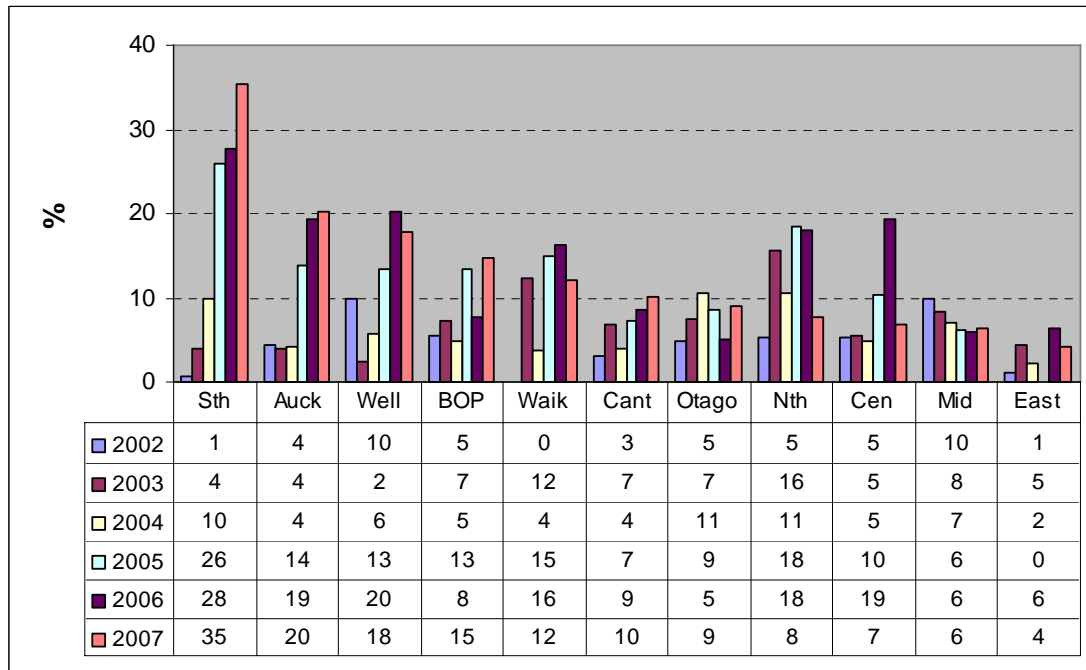
As was mentioned earlier in the report and illustrated in Figure 3.5 on the next page, total expenses (as a % of total income) saw the majority of districts reduce their overall total costs (as a % of total income). In fact only Northland went 'into the red' this past year, resulting in almost all districts having money in the bank in 2007.

**Figure 3.5: Total Costs as a percentage of total income (%)**



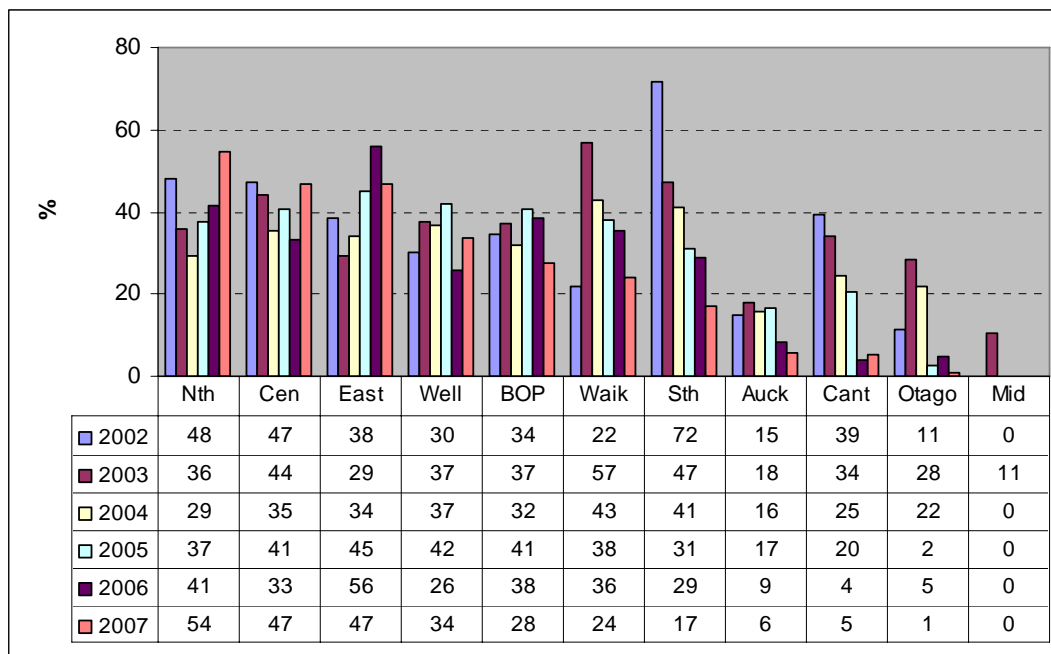
From Figure 3.6 we find Southland once again dedicating more financial resources to coaching costs than the other districts in N.Z. BOP and Otago increased from the previous year's results, and Central spent significantly less on these costs.

**Figure 3.6: Coaching costs as a percentage of total income (%)**



In terms of development costs (as a % of total income) Northland heads the list as shown in Figure 3.7. In fact, Northland, Central, and to a lesser extent Wellington and Canterbury increased their development costs (as a % of total income).

**Figure 3.7: Development costs as a percentage of total income (%)**



In essence, all the districts decreased their competition costs (as a % of total income) as shown in Figure 3.8. Only Northland increased from the previous year's result.

**Figure 3.8 Competition costs as a percentage of total income (%)**

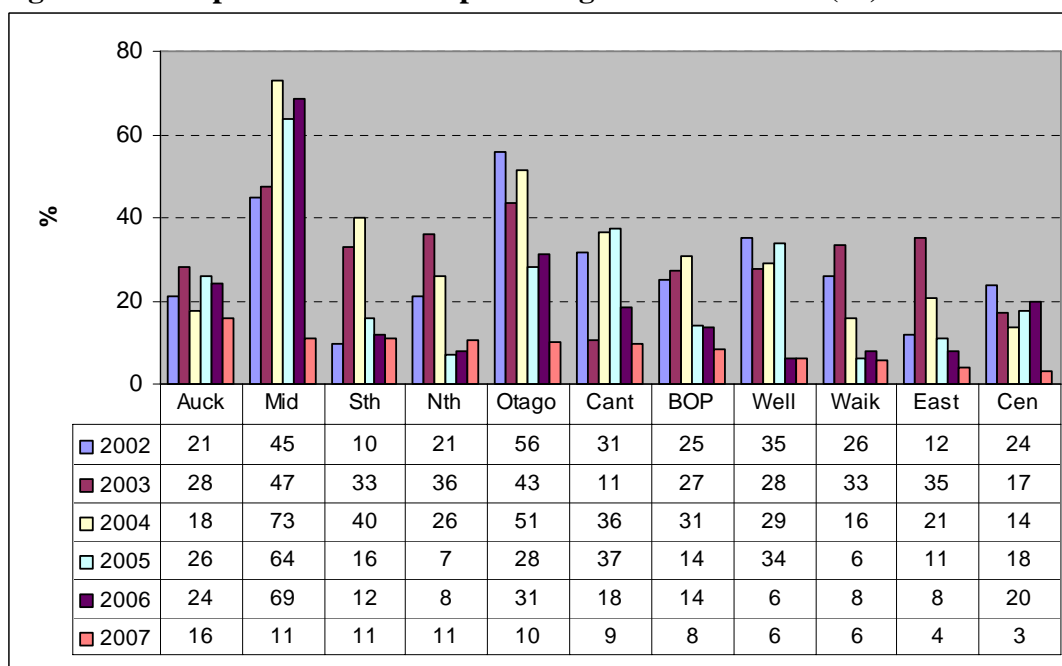
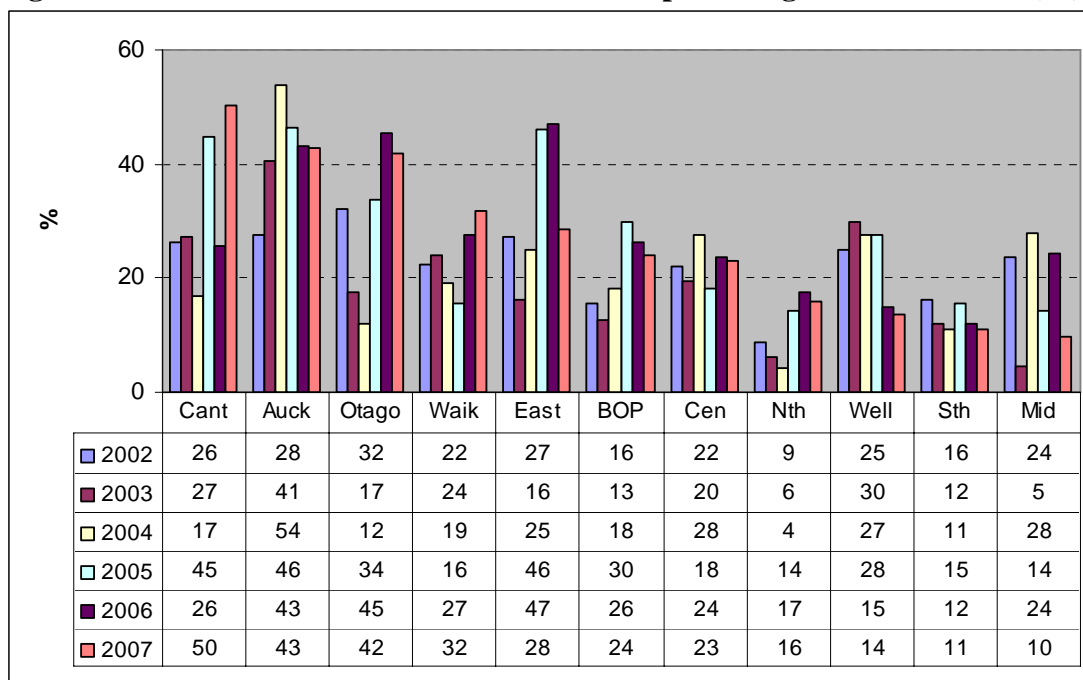


Figure 3.9 below illustrates the administration/financial costs (as a % of total income). Most of the districts had similar results from the previous year, however a large increase for Canterbury, and a large decrease for the Eastern district were the only standouts for the past year.

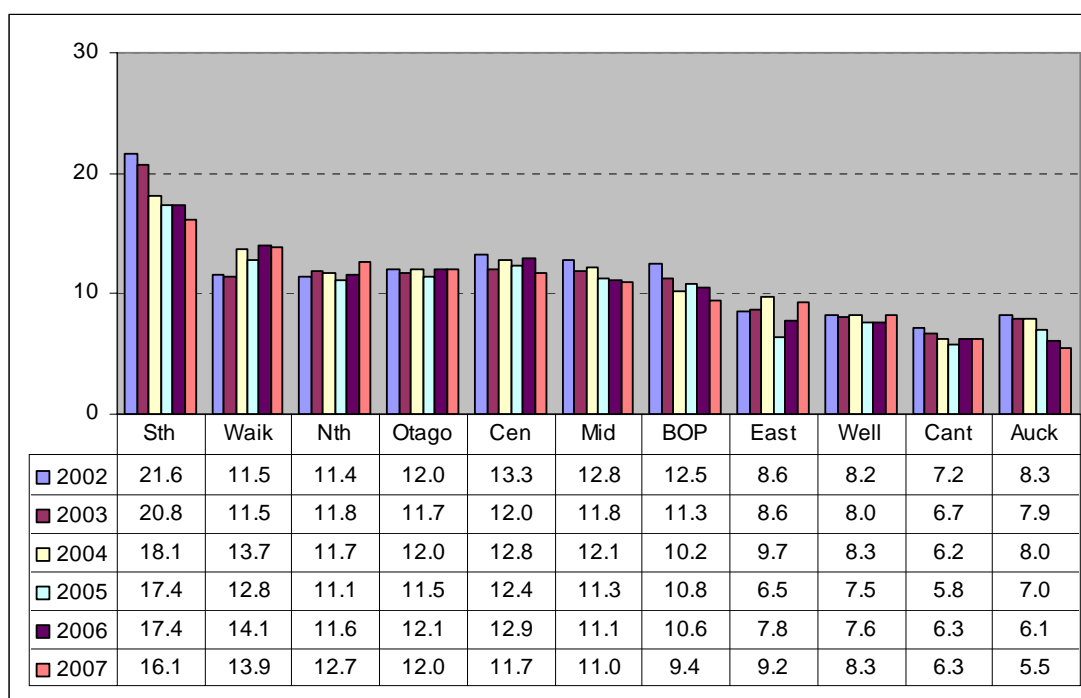
**Figure 3.9: Administration / Financial costs as a percentage of total income (%)**



### 3.3 Club membership per 1000 people in the region

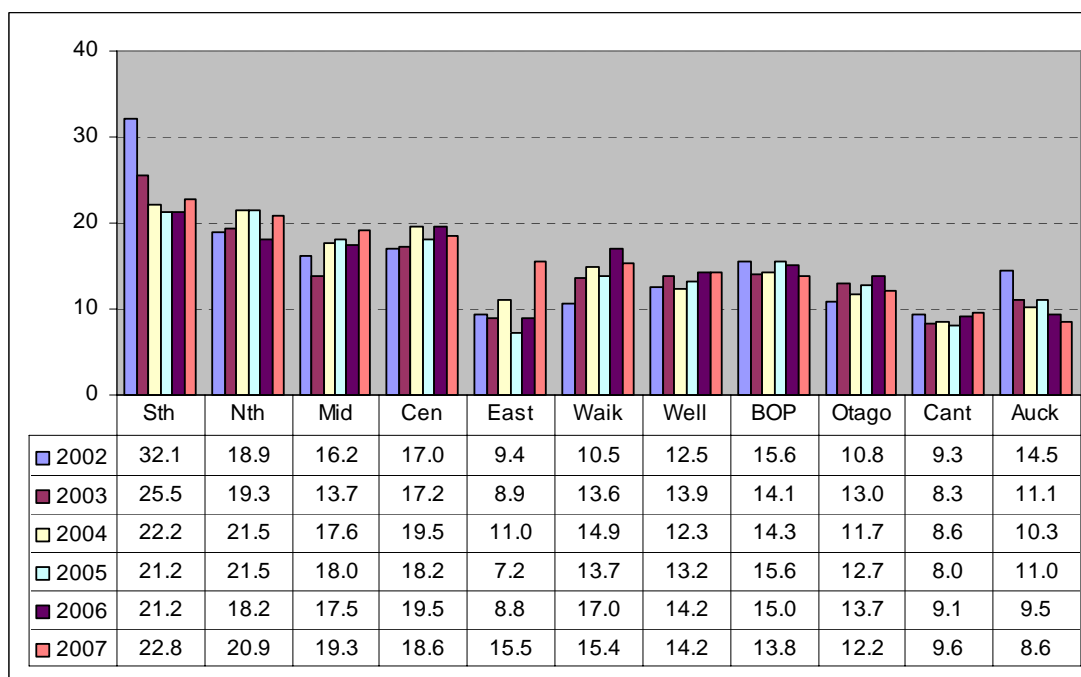
When comparing membership numbers (per 1000 people in the district) from the previous years figures, Southland still topped the list, but there has been a slow decline in their overall membership numbers as shown in Figure 3.11. Northland, Eastern, and Wellington, were the only districts to see an increase in the total number of members (per 1000 people in the district). Overall, a small decline in membership numbers throughout New Zealand has been the current trend over the last few years.

**Figure 3.11: Total members per 1000 people in the district**



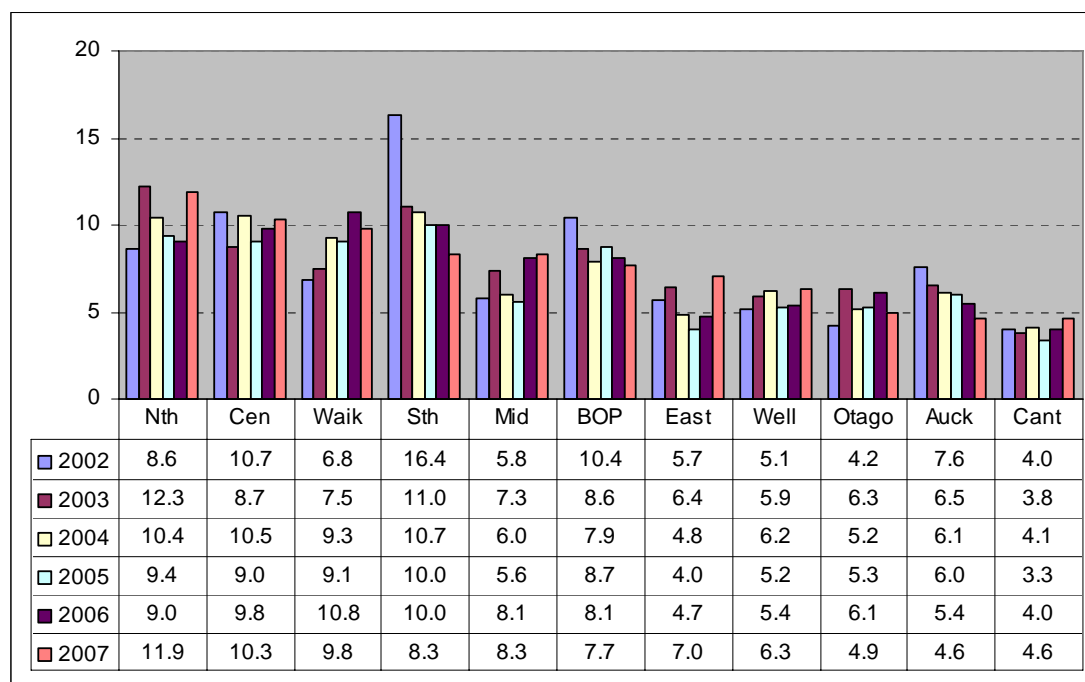
As mentioned earlier in the report, junior male members overall have increased from the previous year as shown in Figure 3.12. Southland, Northland, Midlands, and especially the Eastern district have increased their junior male membership.

**Figure 3.12: Junior male members per 1000 junior males in the district**



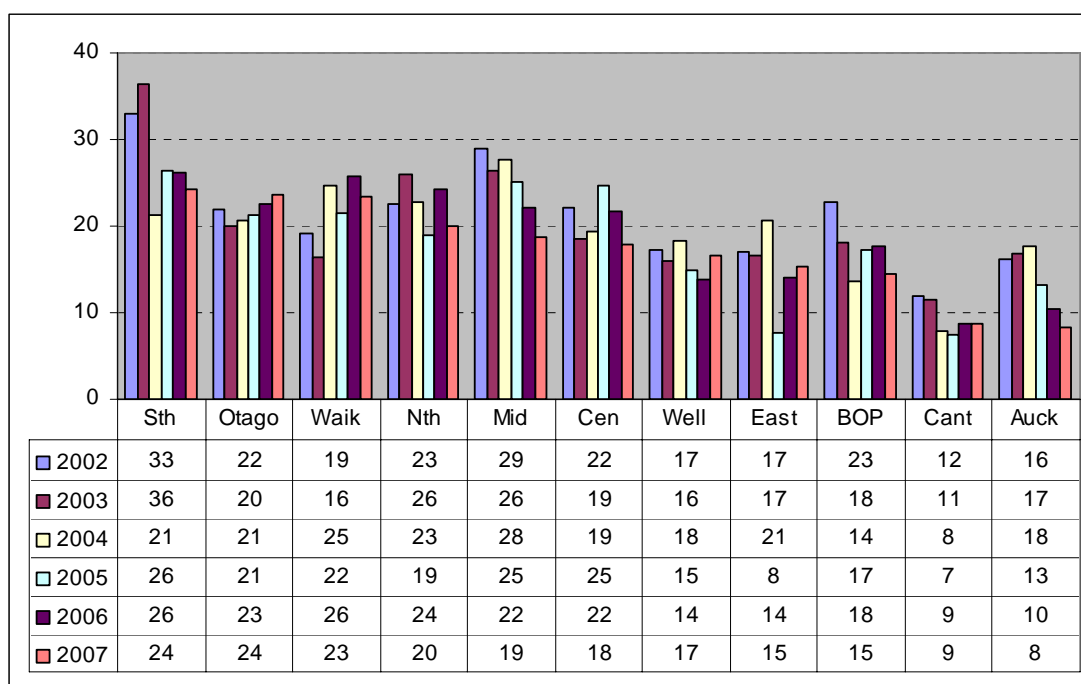
In terms of junior female members (per 1000 junior females in the district) Northland increased significantly over their 2006 result to now lead all districts as shown in Figure 3.13. This is a result of increasing development costs (as a % of total income) in which they also led all districts. The Eastern district also saw a significant jump in junior female numbers this past year.

**Figure 3.13: Junior female members per 1000 junior females in the district**



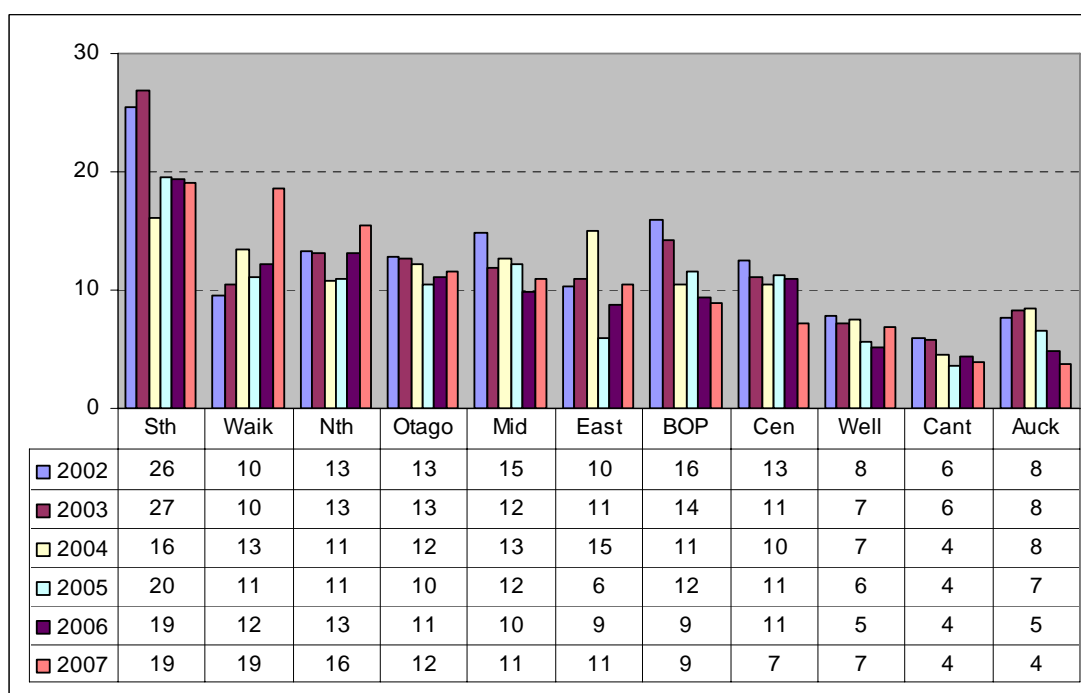
Both Southland and Otago now have the highest ratio of senior male members (per 1000 senior males in the district), followed closely by Waikato as shown in Figure 3.14. Since these studies have been undertaken most districts have shown slight inconsistency in regards to these senior male numbers, except Otago who have shown a steady increase over the past few years. Also over the last three years, Southland, Midlands, Central, and Auckland have seen decreasing numbers in senior male memberships.

**Figure 3.14: Senior male members per 1000 senior males in the district**



In regards to senior female members (per 1000 senior females in the district), Southland and Waikato now lead all districts as shown in Figure 3.15. Waikato in particular has shown a large increase from their previous year's results and to a lesser extent Northland also increased in numbers.

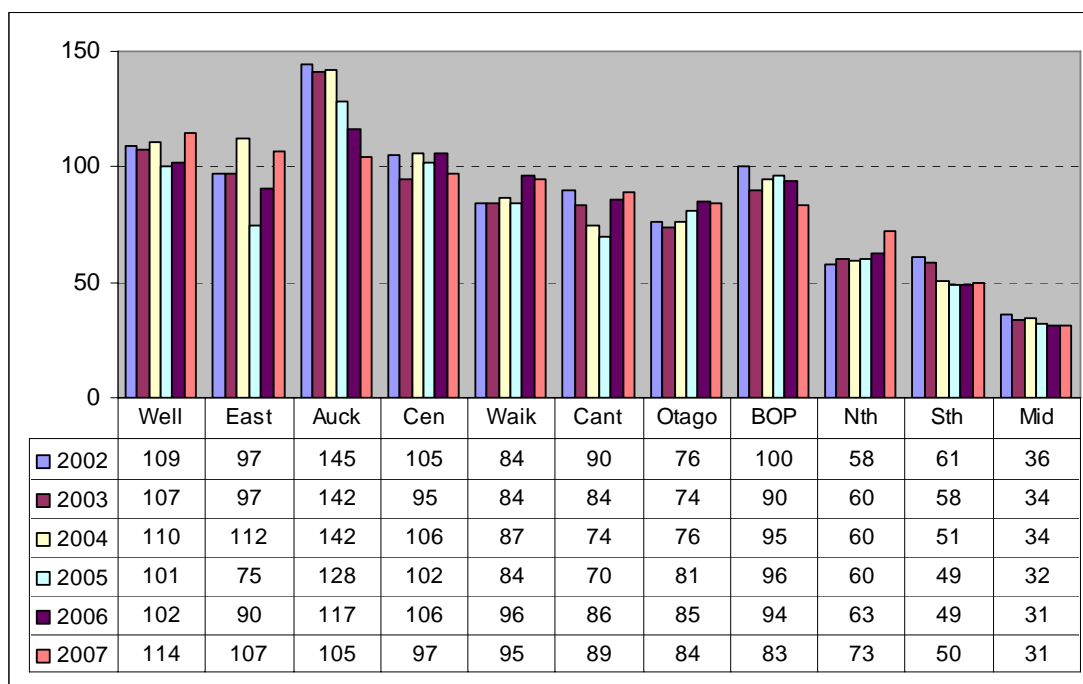
**Figure 3.15: Senior female members per 1000 senior females in the district**



### 3.4 Member profile

In terms of the number of members per club Wellington now lead all districts as shown in Figure 3.16. Auckland has steadily declined over the past few years, however, Wellington, Eastern, and Northland enjoyed a large increase from their 2006 total.

**Figure 3.16: Average number of members per club**



### 3.5 Graded club members

In terms of graded players as a percentage of total membership in each district Figure 3.17 illustrates that the Otago district now has the highest ratio. In fact, Otago and Auckland were the only districts to increase this ratio, with the majority of districts decreasing from the previous year's result.

**Figure 3.17: Graded players as a percentage of total membership (%)**

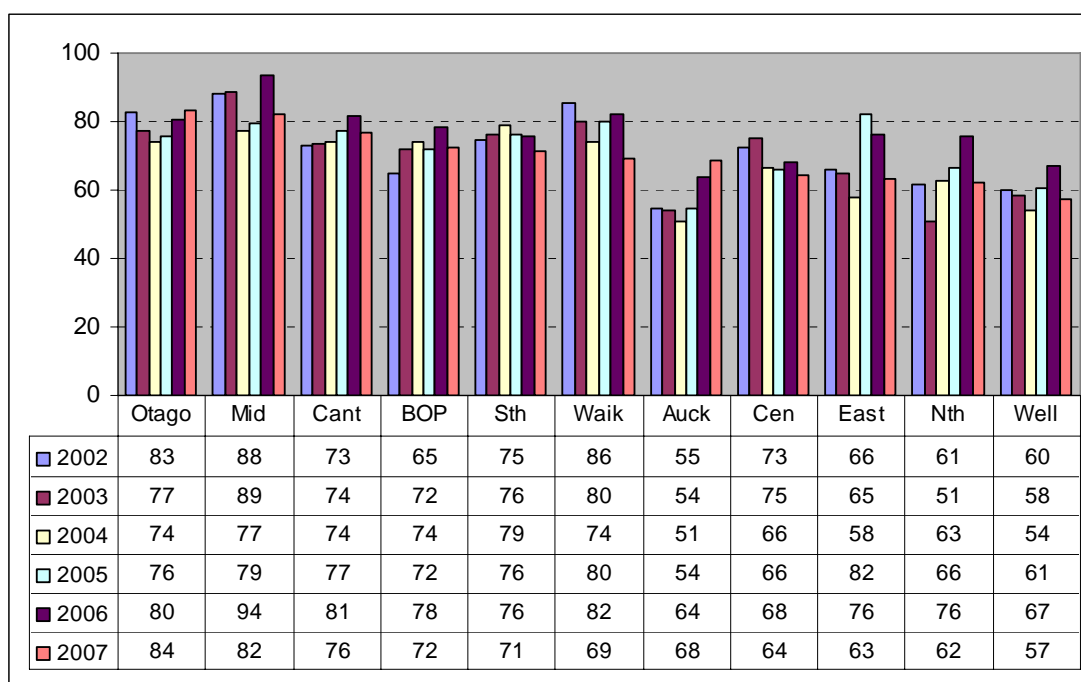
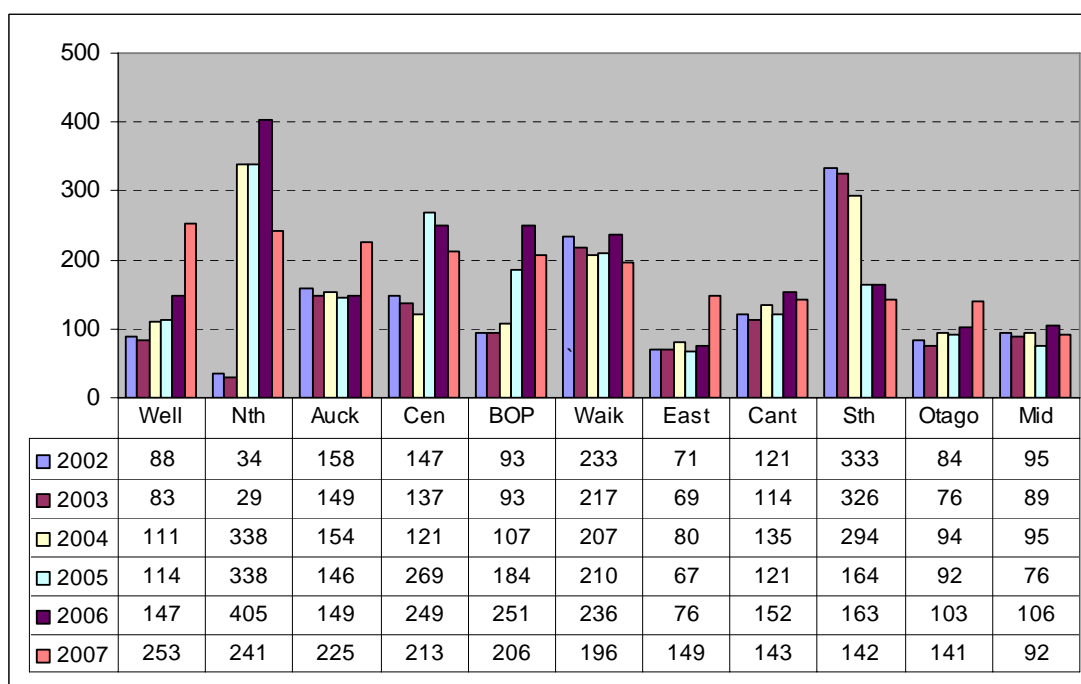


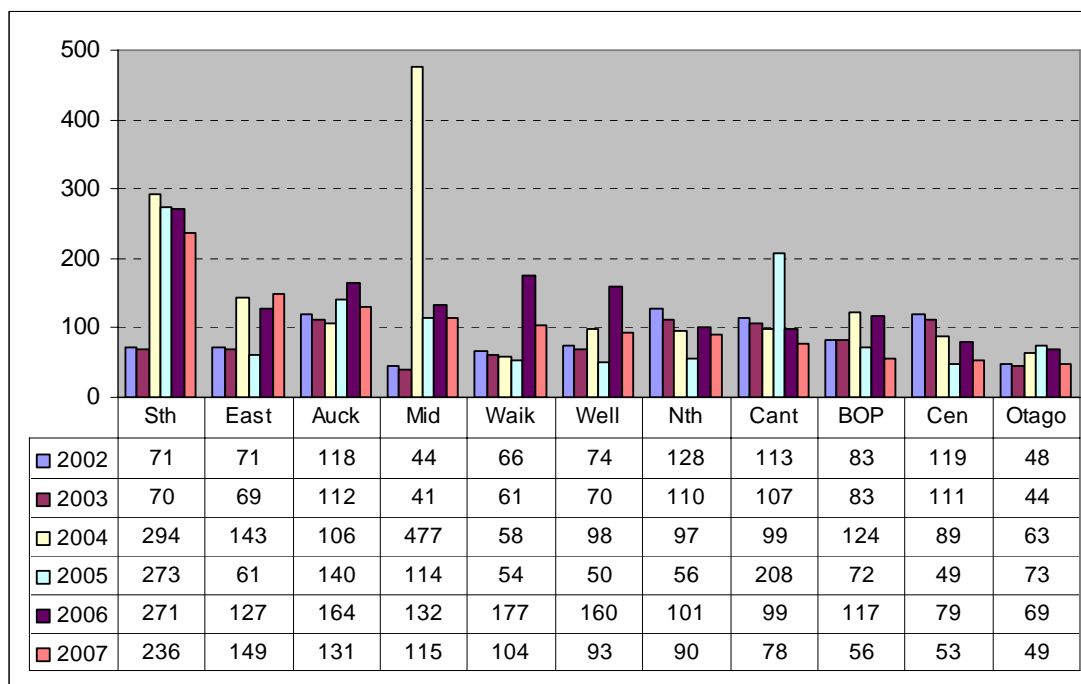
Figure 3.18 illustrates that Wellington has the highest ratio of graded players per accredited referees in the district. It should be noted that this was a result of the reduced number of district accredited referees in the Wellington district, whereas Northland reduced their ratio as they added another accredited district referee.

**Figure 3.18: Graded players per number of accredited referees in the district**



In terms of graded members per number of accredited coaches, Southland continues to have the highest ratio as shown in Figure 3.19. Waikato and Wellington reduced their ratios significantly, but overall the majority of districts reduced their ratios from the previous year's results.

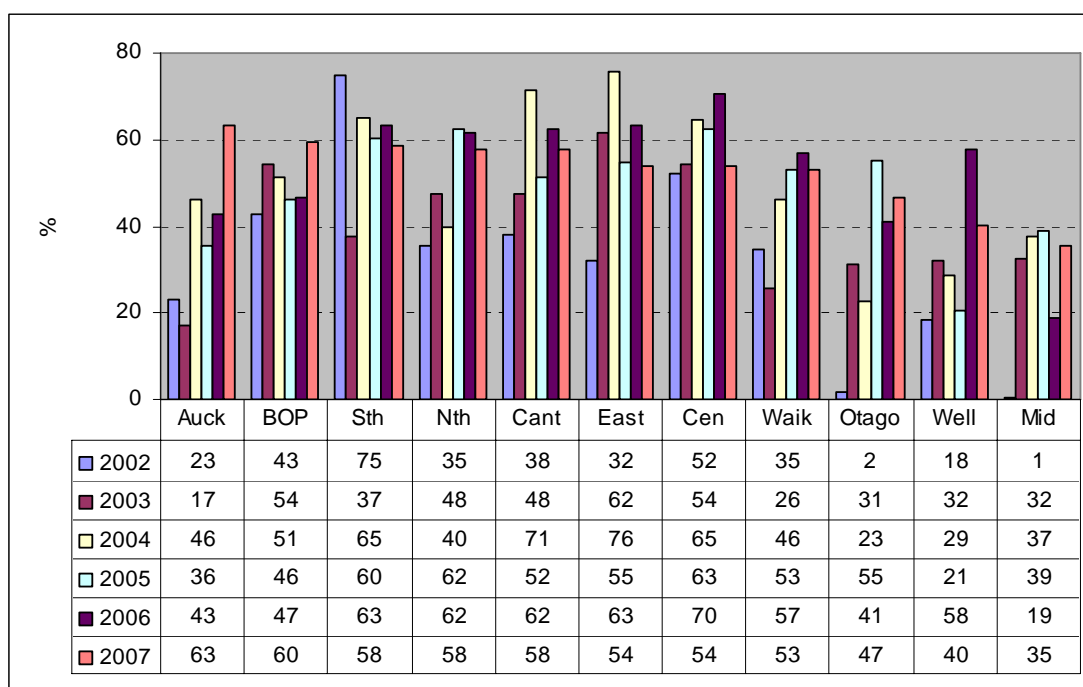
**Figure 3.19: Graded players per number of accredited coaches in the district**



### 3.6 Sources of income

The comparison results in terms of the sources of income for each district are noted in this section. In terms of grants/funding as a percentage of total income, Auckland and BOP increased their total as compared to the previous year as seen in Figure 3.20. Forty-three percent of Auckland's income in 2006 was through grants/funding, whereas in 2007 almost two-thirds (63%) of their income was through the same means. The majority of districts reduced their ratio from the previous year, but ever since the studies started almost all districts have increased this portion of their income.

**Figure 3.20: Grants/funding as a percentage of total income (%)**



Sponsorship was again sparingly utilised by most districts, with Waikato, Wellington, and Southland all securing sponsorship deals in 2007 as shown in Figure 3.21.

**Figure 3.21: Sponsorship as a percentage of total income (%)**

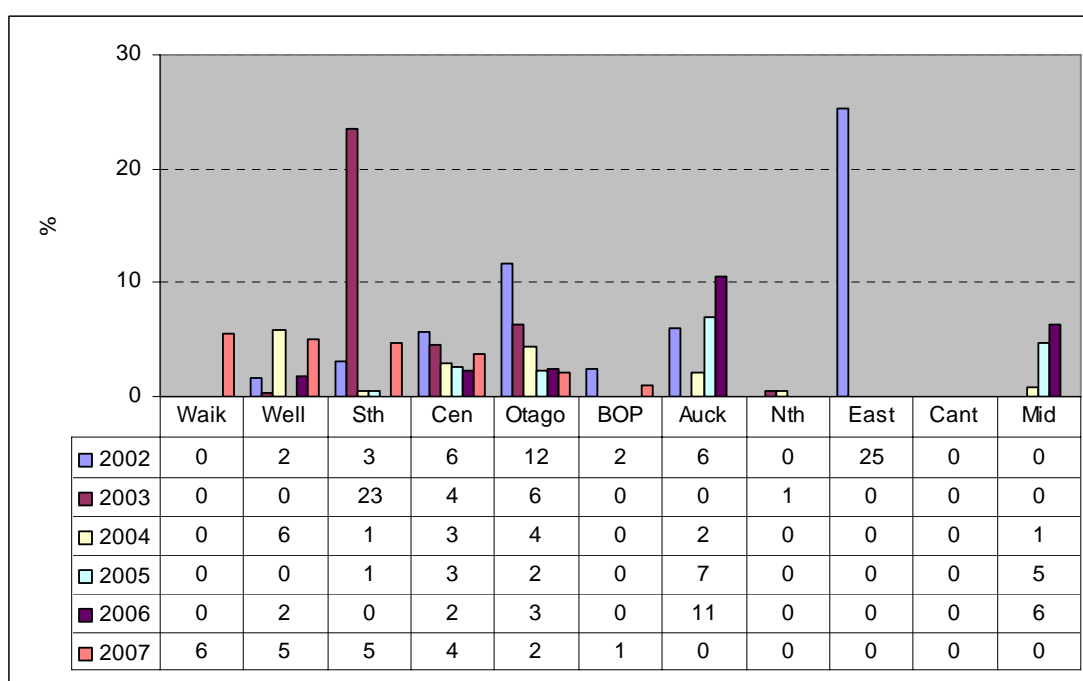
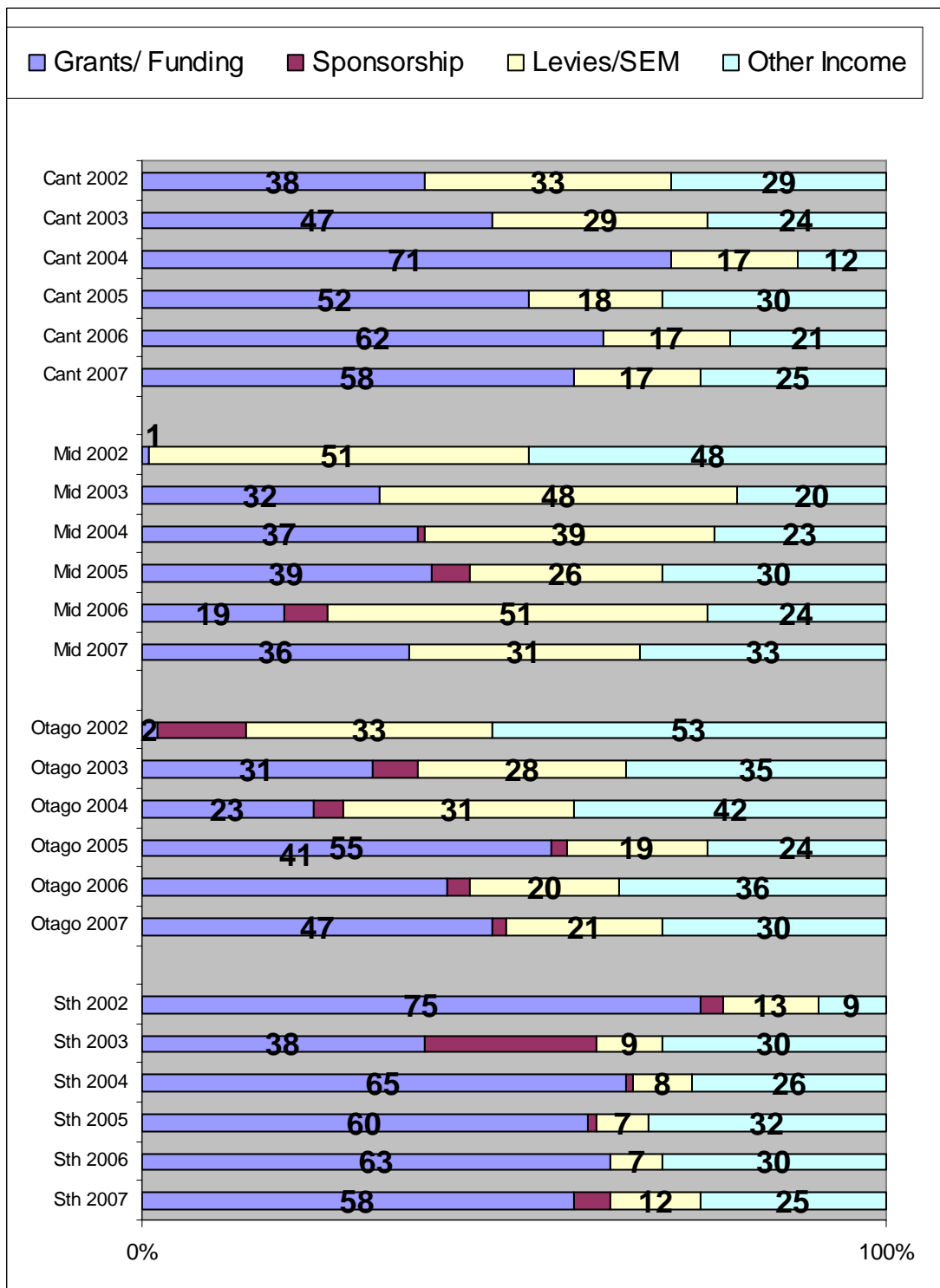
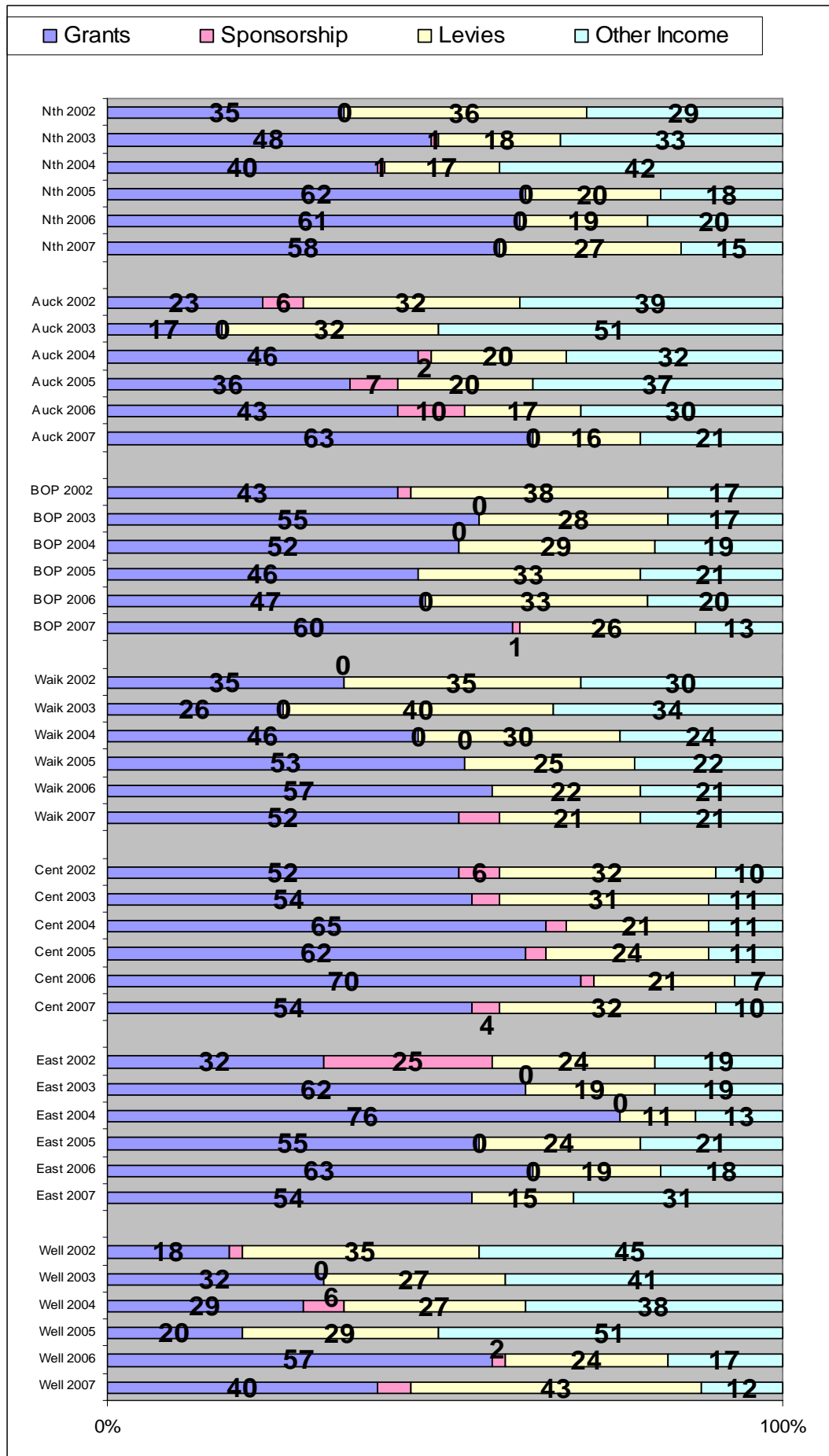


Figure 3.22 below provides an overall breakdown of each South Islands districts income. That is, each coloured bar represents the percentage that particular income was in terms of total income collected for that district. Figure 3.23 on the following page outlines the overall breakdown of each North Islands districts income.

**Figure 3.22: Percentage breakdown of income for South Island districts for years 2002 – 2006 (%)**



**Figure 3.23: Breakdown of income for North Island districts for years 02 – 07**



## Appendix 1.0

### App. 1.1 Ratio List

#### REGIONAL PERFORMANCE

1.	Total income			\$
2.	less Coaching expenses	)		%
3.	less Development costs	)		%
4.	less Competitions	)	As a percentage	%
5.	less Governance costs	)	of total income	%
6.	less High Performance expenses	)		%
7.	less Administration / Financial costs	)		%
8.	Total expenses	)		%
9.	= Net surplus	)		%

#### CLUB PROFILE

10.	Total income per total number of clubs in the region			\$
11.	Net surplus per total number of clubs in the region			\$

#### MEMBER PROFILE

12.	Total number of members per club			No.
13.	Total number of members per court			No.

#### GRADING LIST MEMBERS

14.	Grading list members as a percentage of total club members			%
15.	Graded players per court			No.
16.	Graded players per referee			No.
17.	Graded players per coach			No.

#### SOURCE OF INCOME (as a percentage of total income)

18.	Grants / Funding			%
19.	Sponsorship			%
20.	Levies / SEM			%
21.	Other income			%

### **COMPETITION HEALTH**

22.	Number of tournaments per District	No.
23.	Number of tournaments per number of Clubs	No.
24.	Number of National Events per District	No.
25.	Number of tournaments per 100 graded players in the district	No.

### **MEMBERSHIP NUMBERS PER 1000 PEOPLE IN THE REGION**

26.	Junior male	No.
27.	Junior female	No.
28.	Senior male	No.
29.	Senior female	No.
30.	Masters male	No.
31.	Masters female	No.
32.	Total male club members	No.
33.	Total female club members	No.
34.	Total members	No.

### **EMPLOYED RESOURCES**

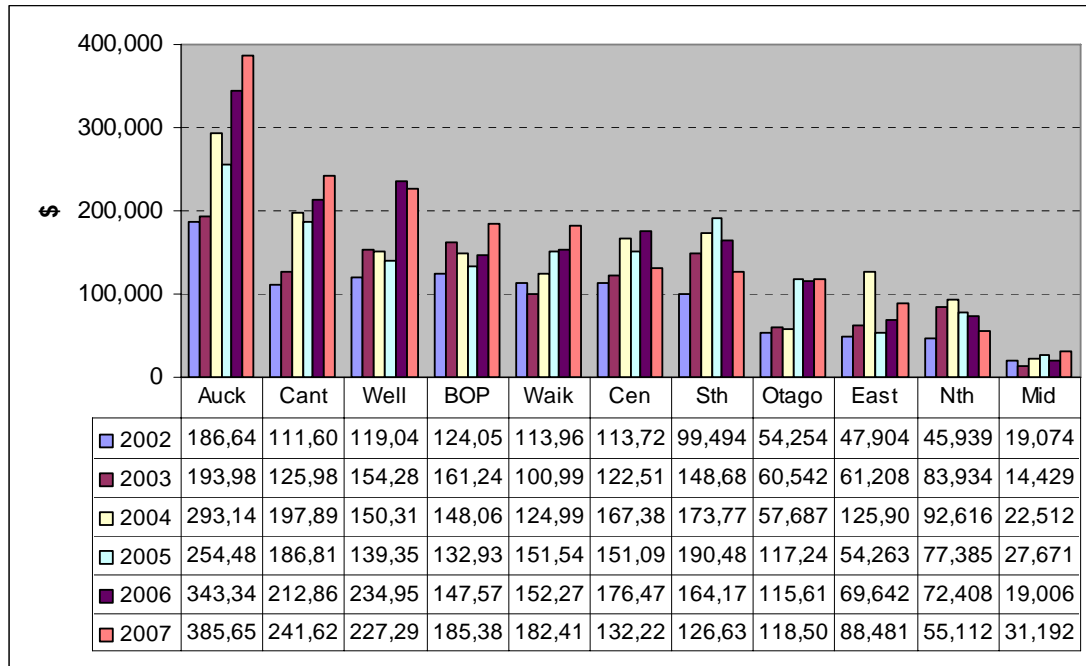
35.	Total number of members per fulltime equivalent staff	No.
36.	Total number of Clubs per fulltime equivalent staff	No.

### **SUPPLEMENTARY INFORMATION**

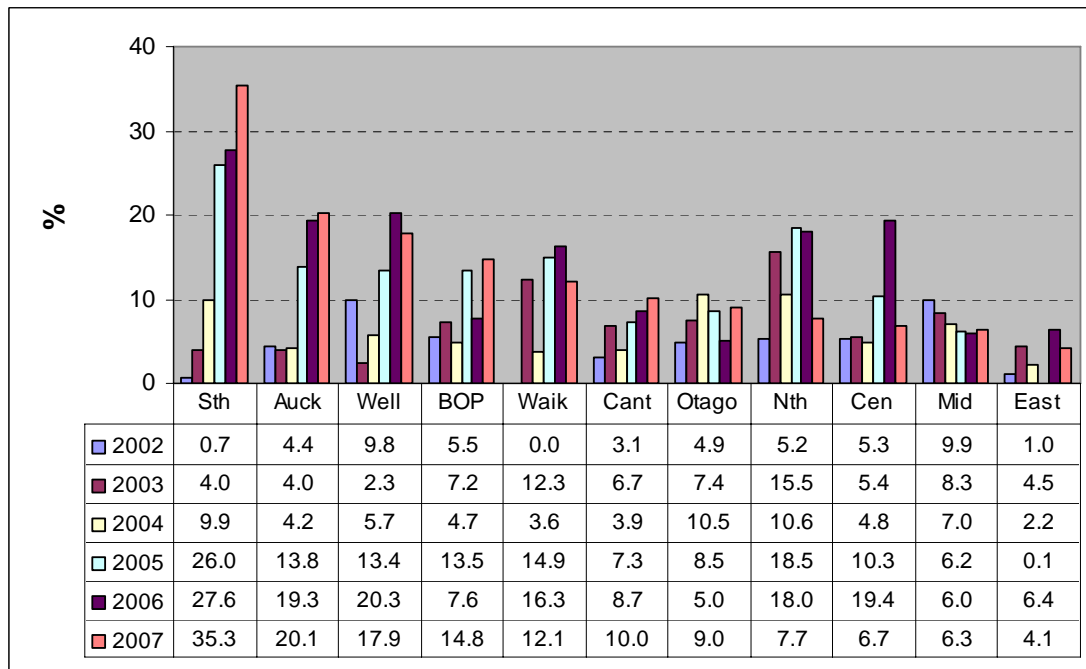
37.	Sponsorship per club member	\$
38.	Total income per club member	\$
39.	Total income per 1000 people in the district	\$

## App. 1.2 Ratio Results by District Comparison

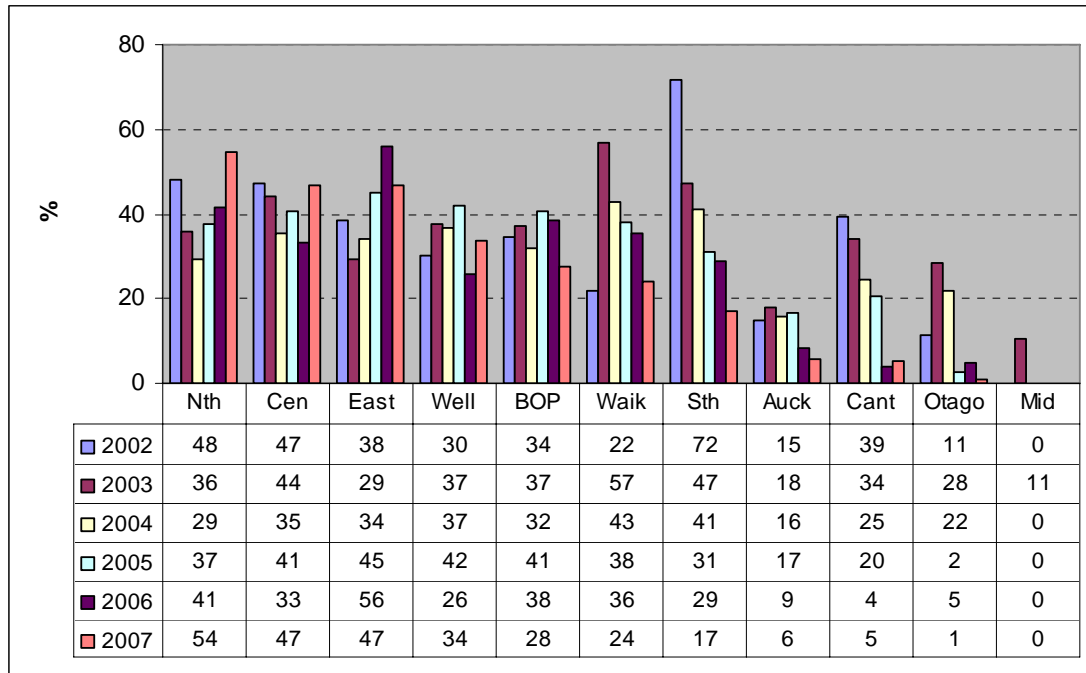
### Ratio 1: Total income (\$)



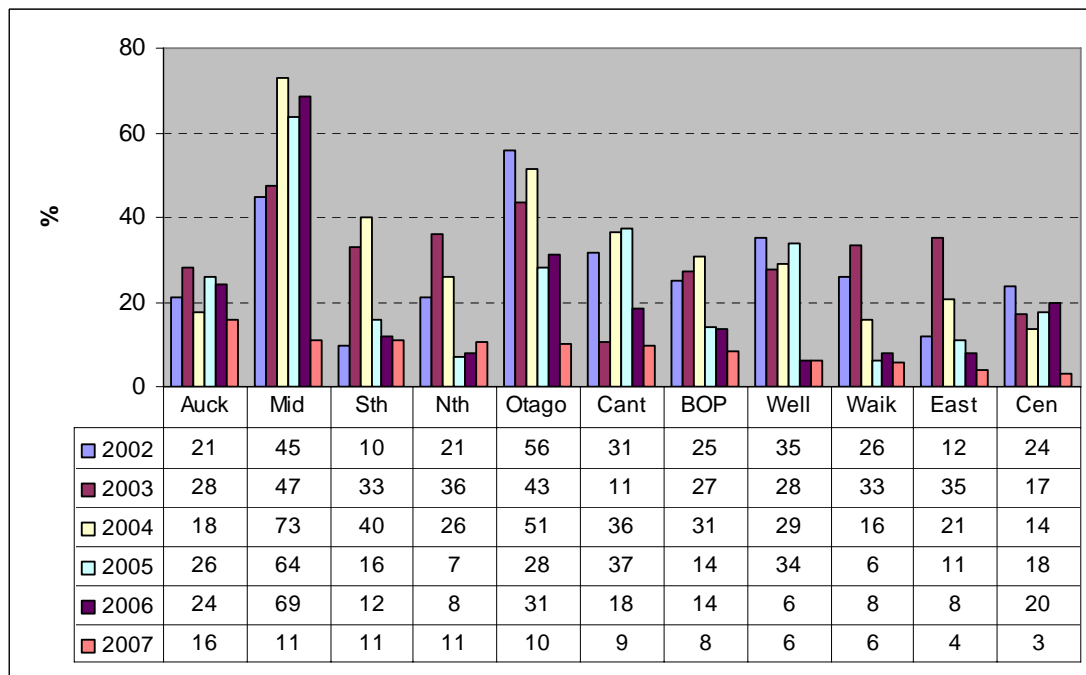
### Ratio 2: Coaching expenses as a % of total income



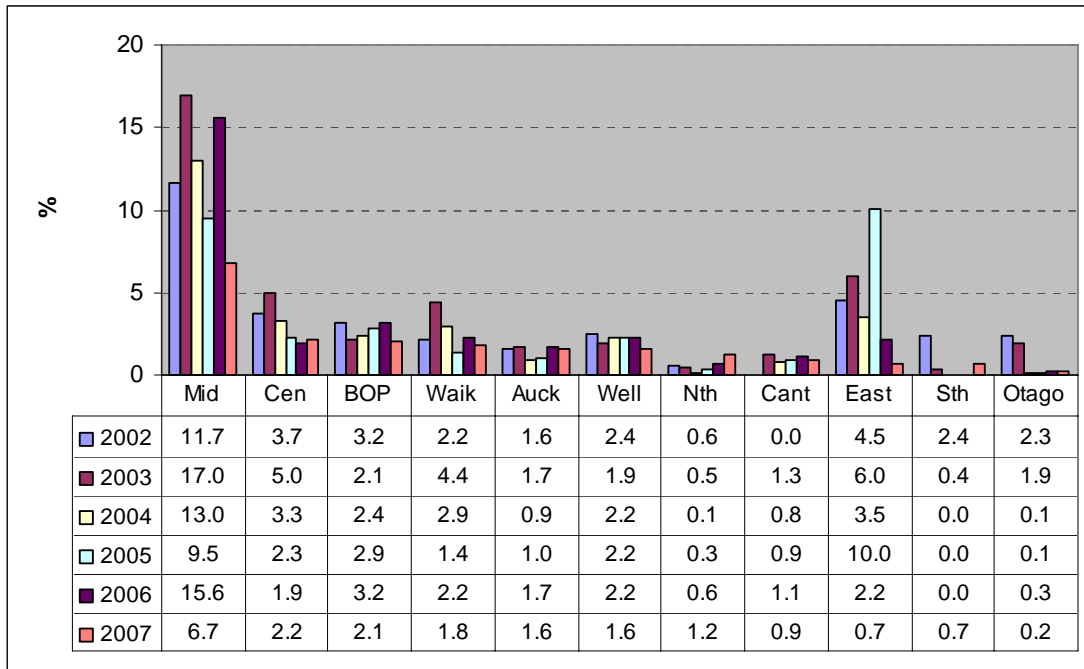
**Ratio 3: Development costs as a % of total income**



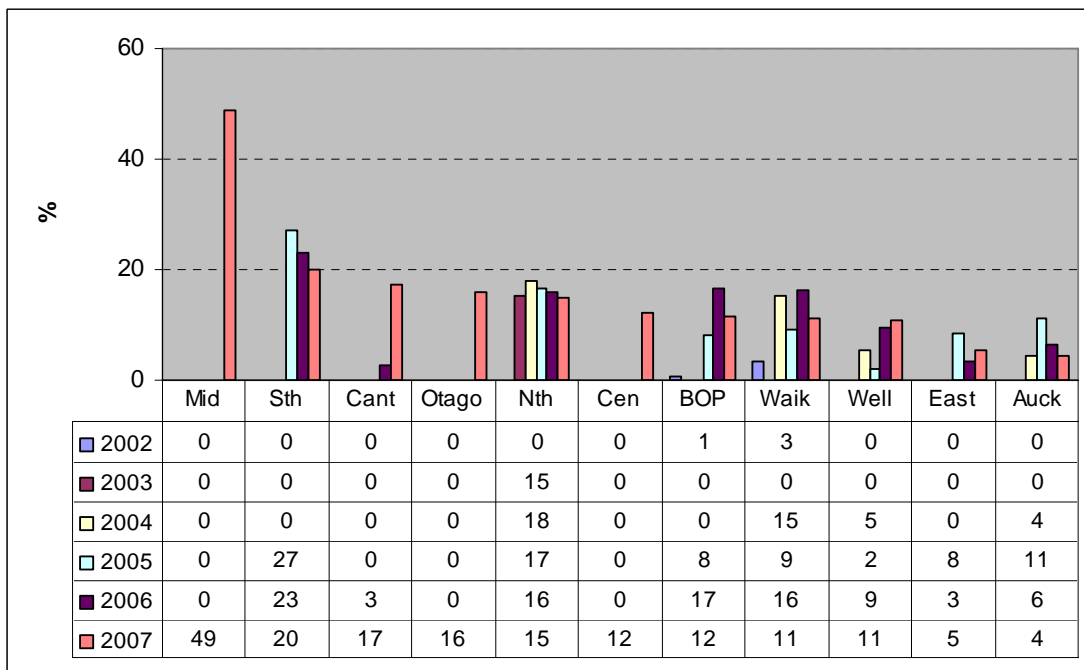
**Ratio 4: Competition costs as a % of total income**



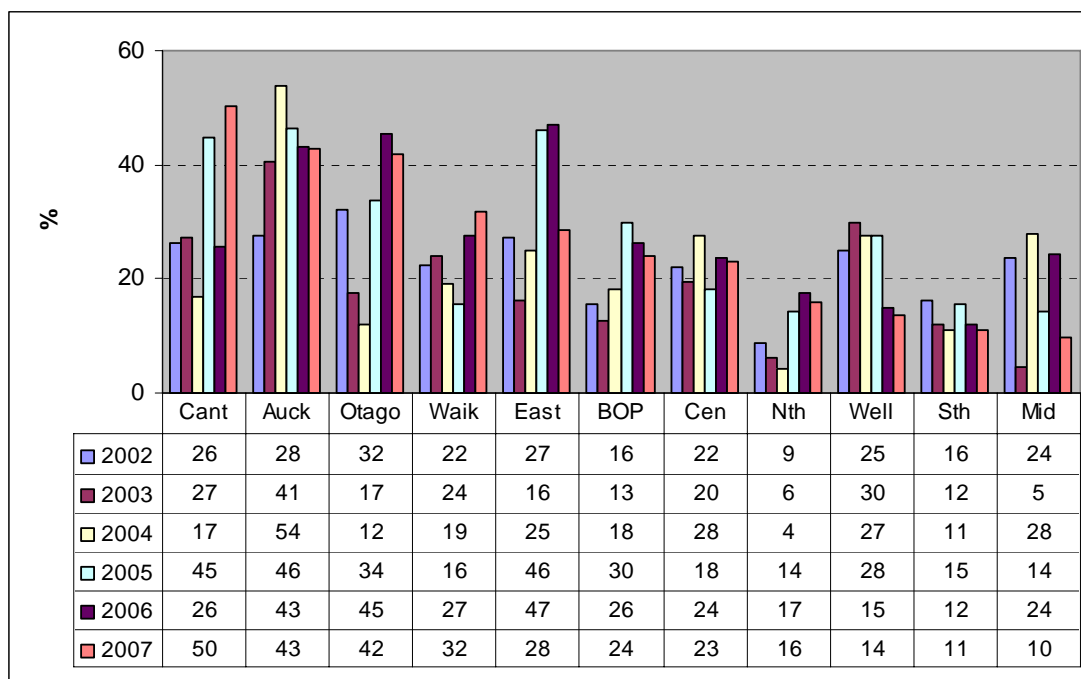
**Ratio 5: Governance costs as a % of total income**



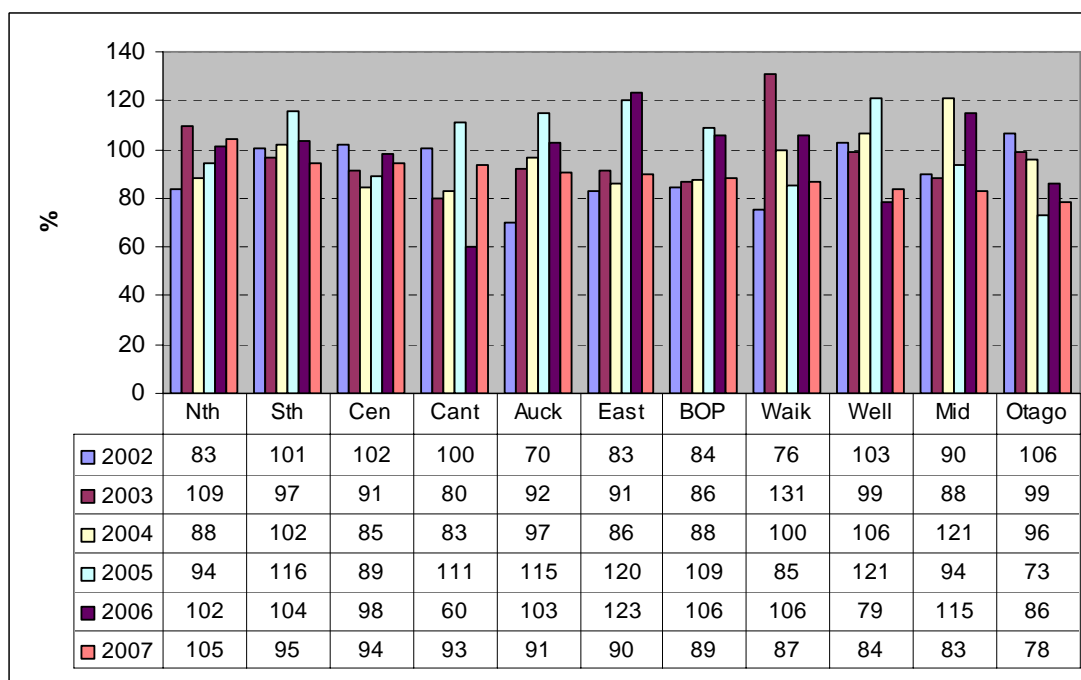
**Ratio 6: High performance costs as a % of total income**



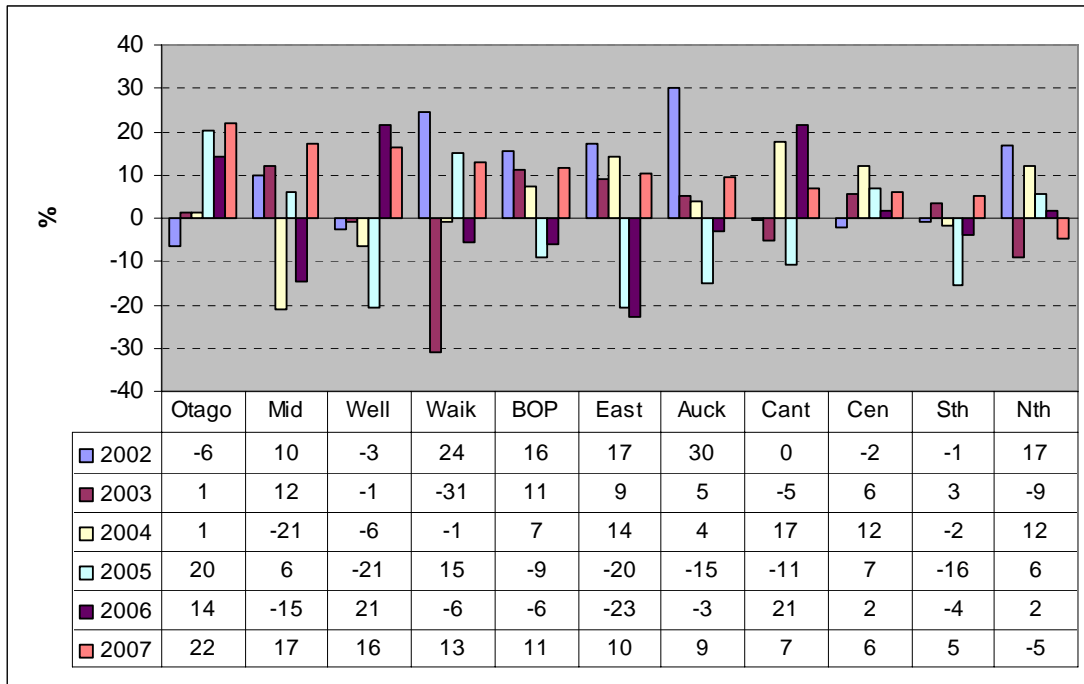
### Ratio 7: Administration / financial costs as a % of total income



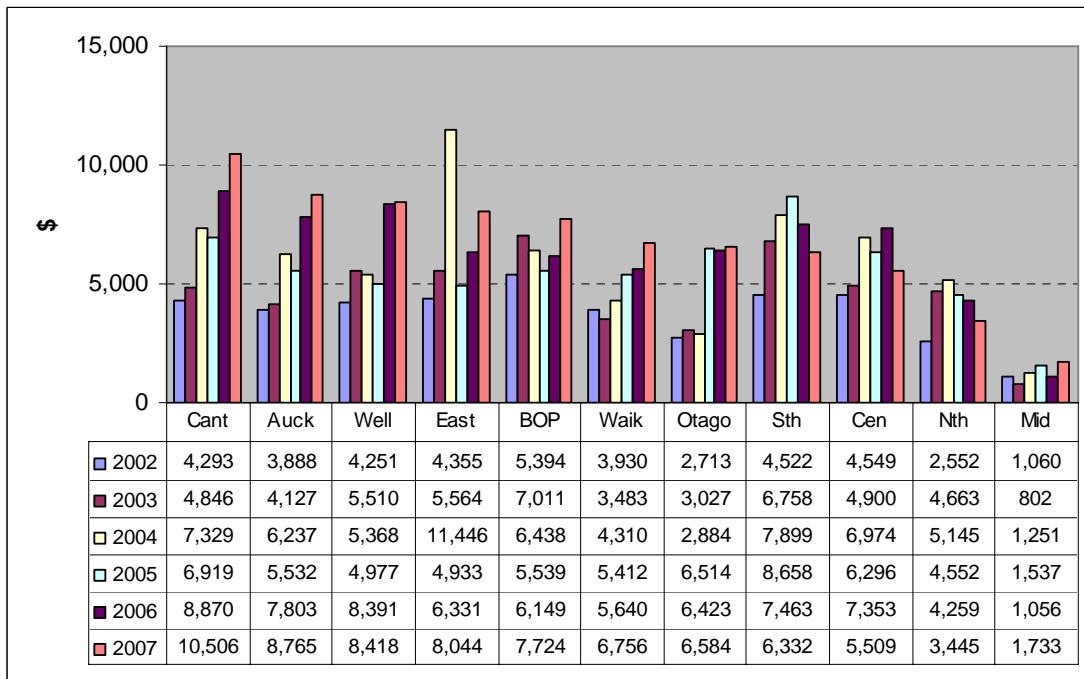
### Ratio 8: Total costs as a % of total income



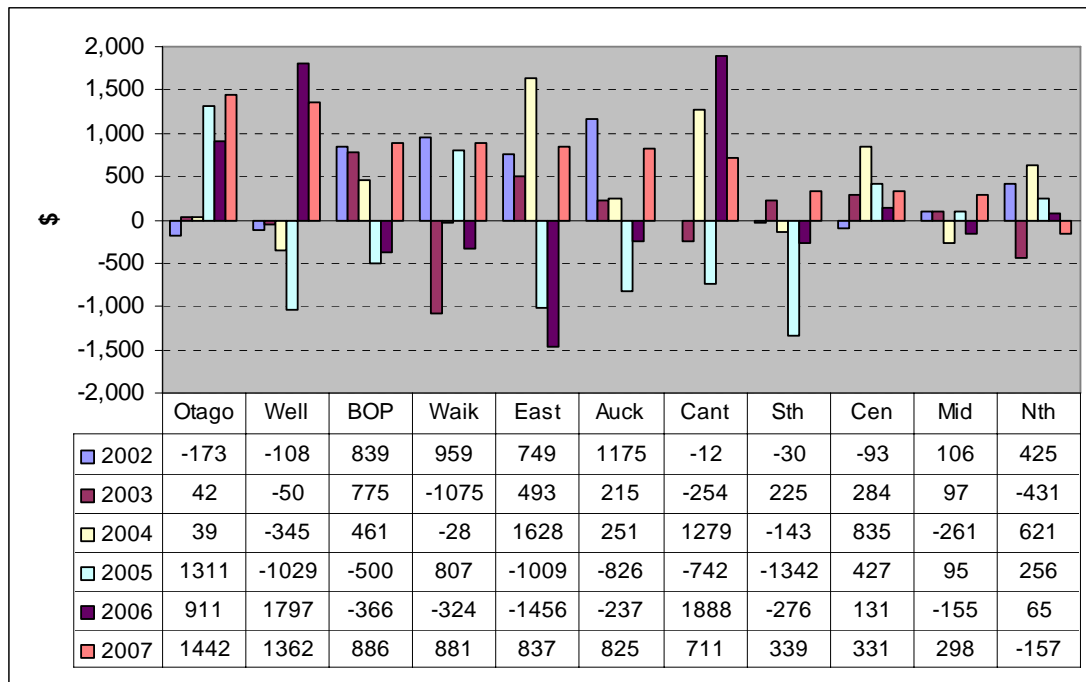
**Ratio 9: Net surplus as a % of total income**



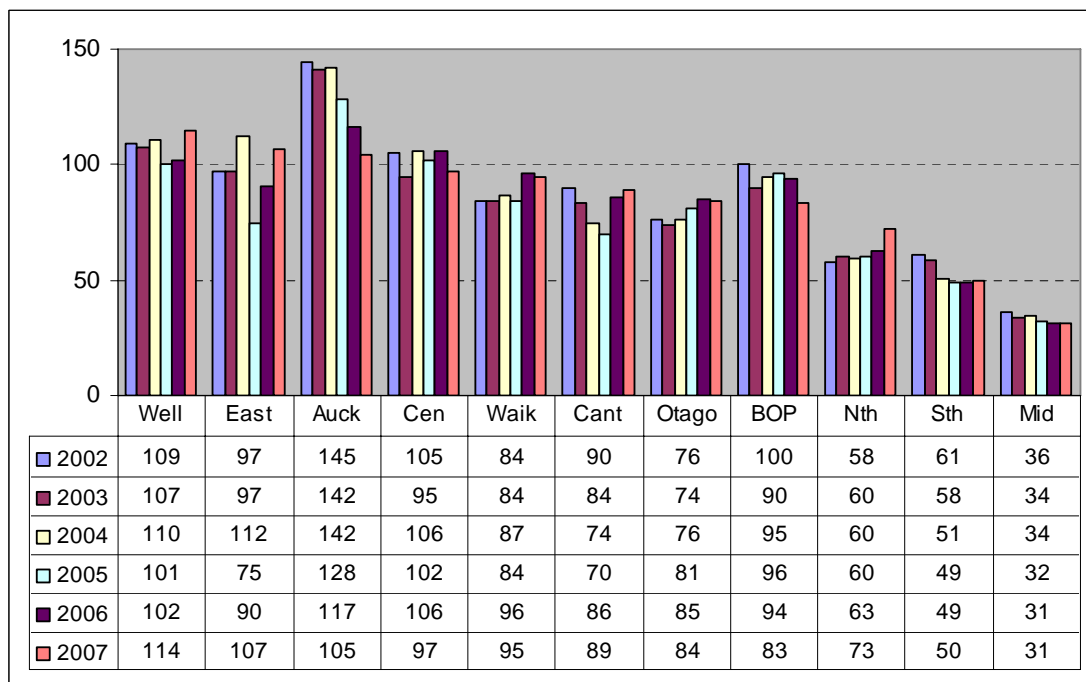
**Ratio 10: Total income per club**



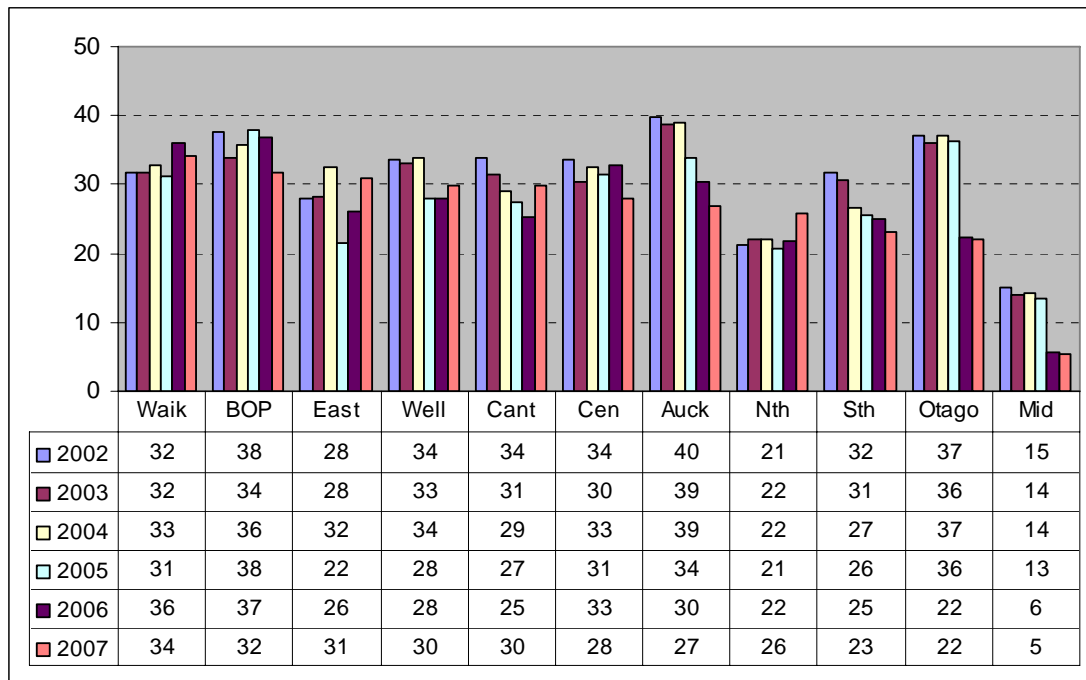
### Ratio 11: Net surplus per club



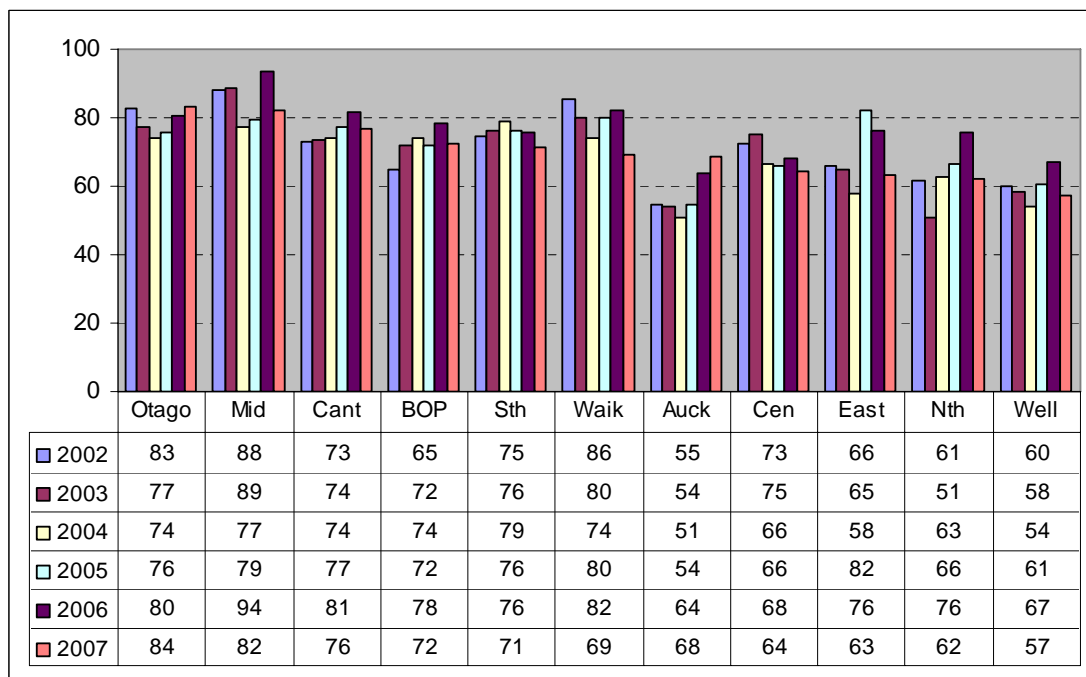
### Ratio 12: Average number of members per club



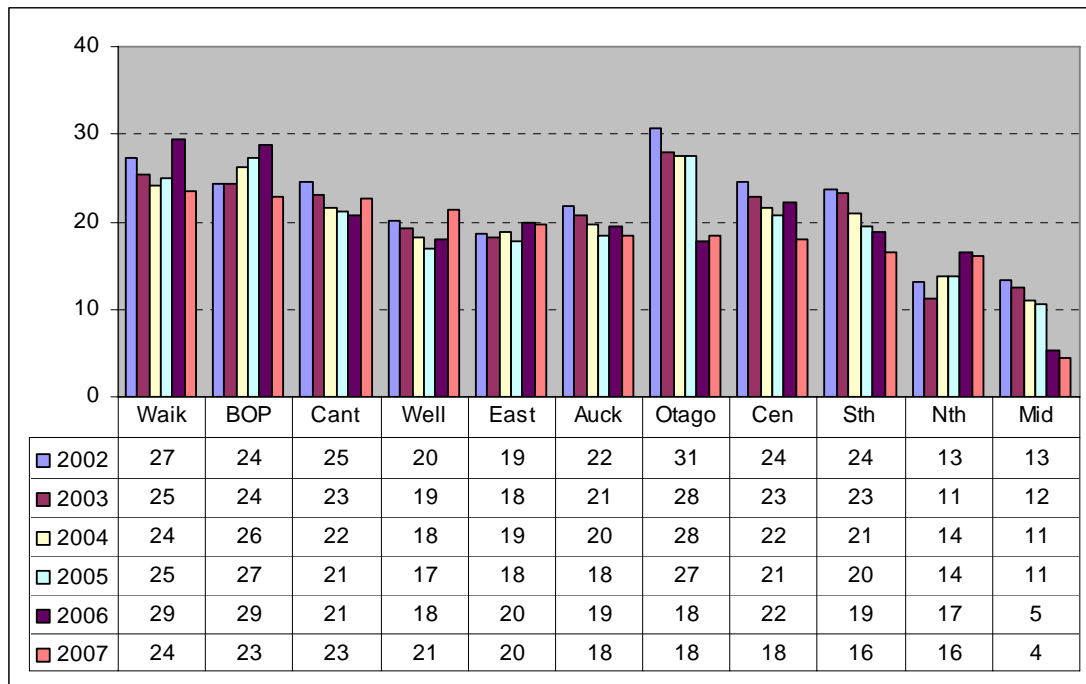
**Ratio 13: Number of members per court**



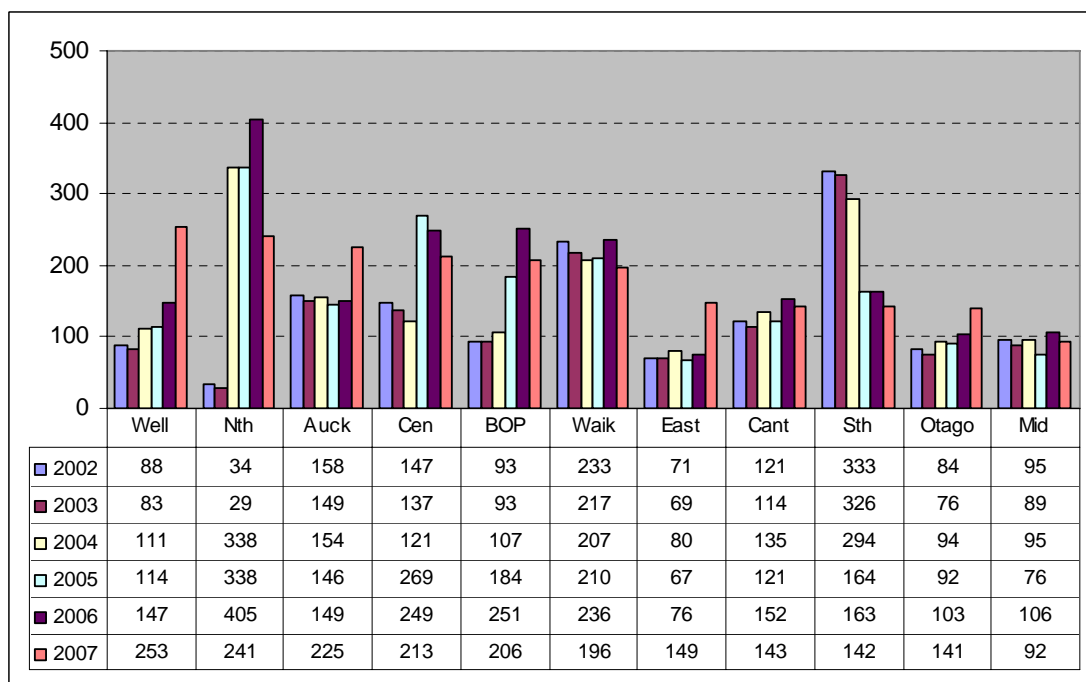
**Ratio 14: Graded members as a percentage of total club members**



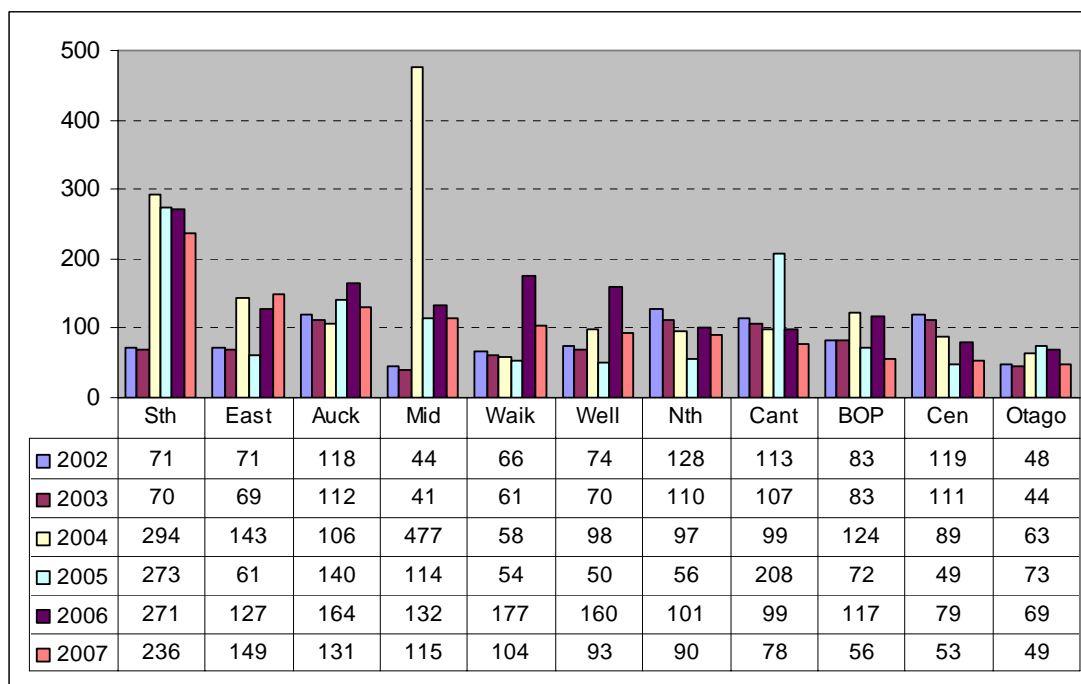
### Ratio 15: Graded players per court



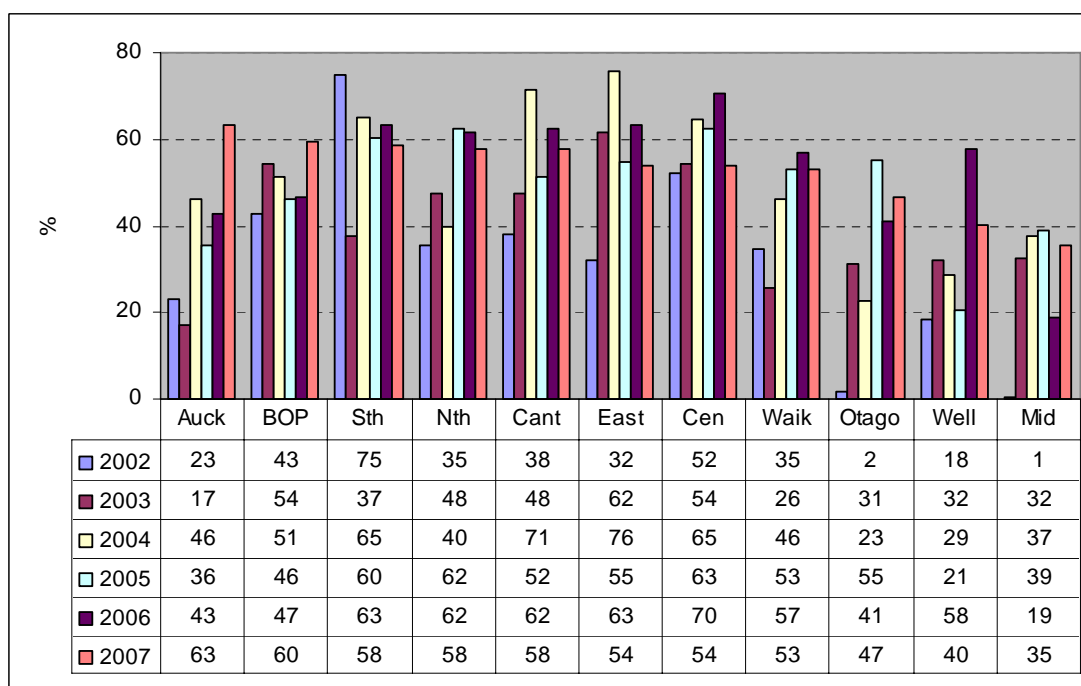
### Ratio 16: Graded players per referee



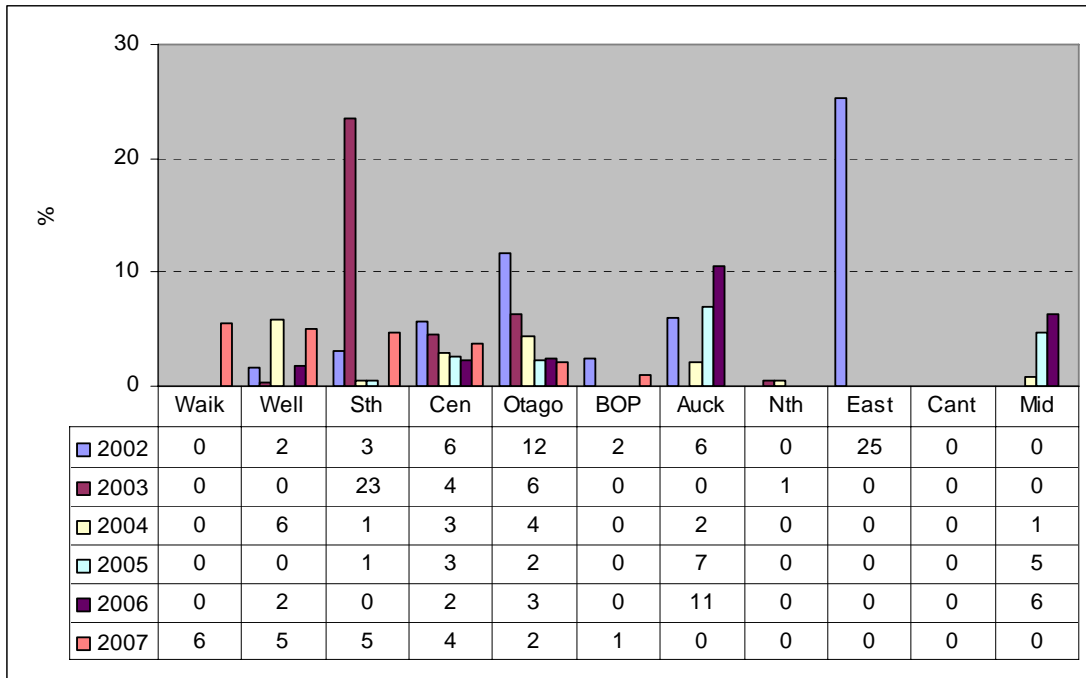
### Ratio 17: Graded players per coach



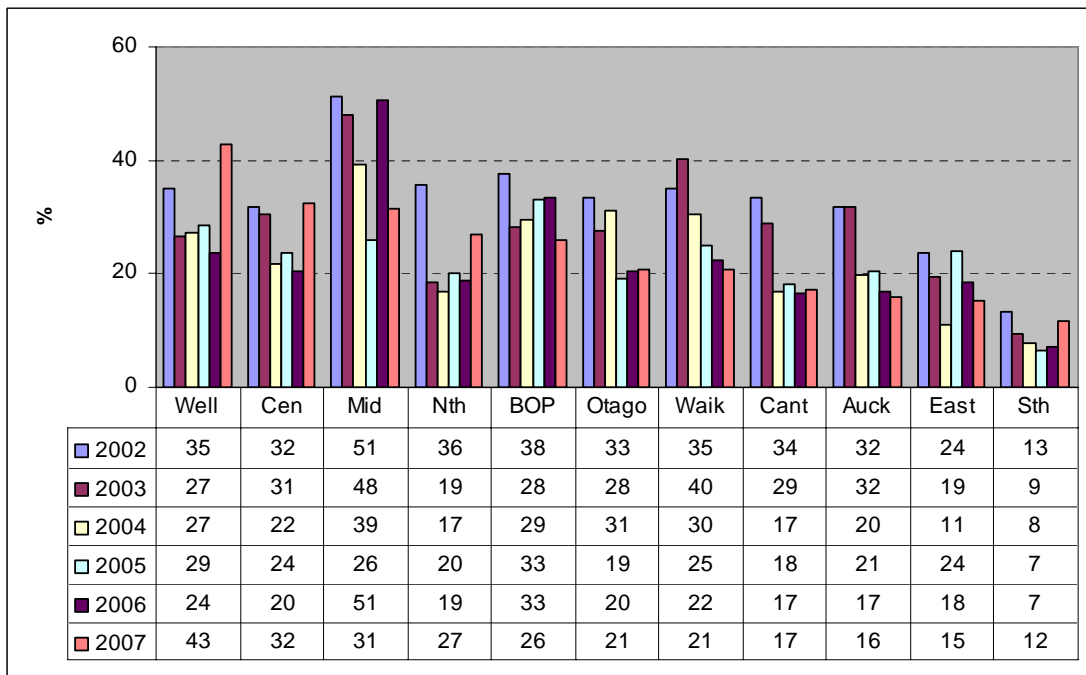
### Ratio 18: Grants / funding as a percentage of total income



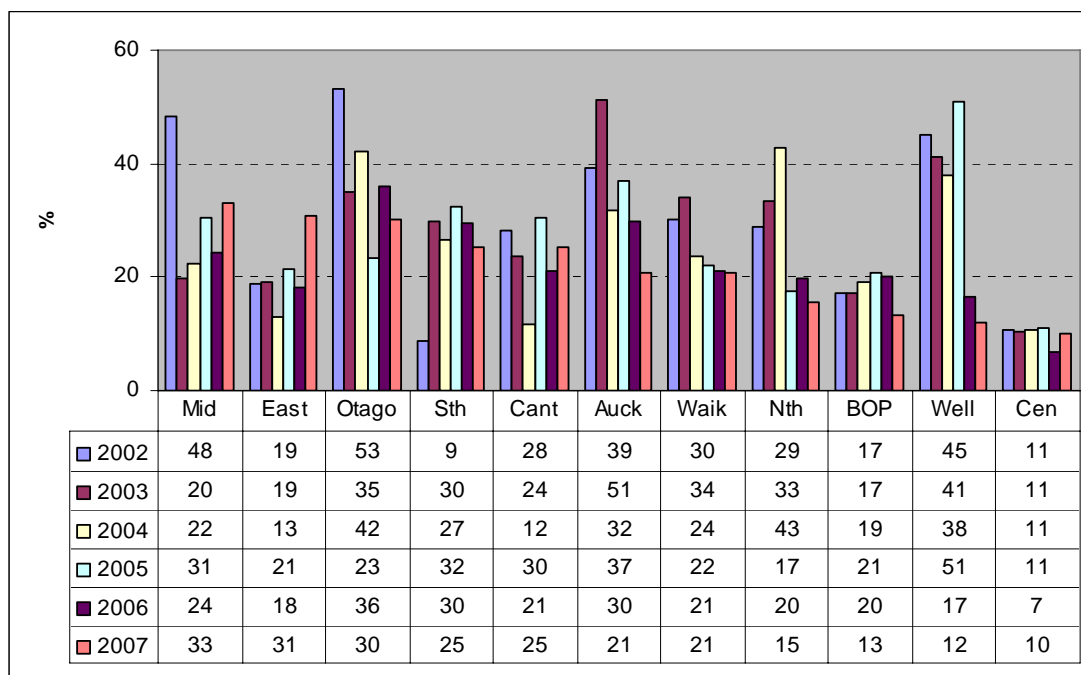
**Ratio 19: Sponsorship as a percentage of total income**



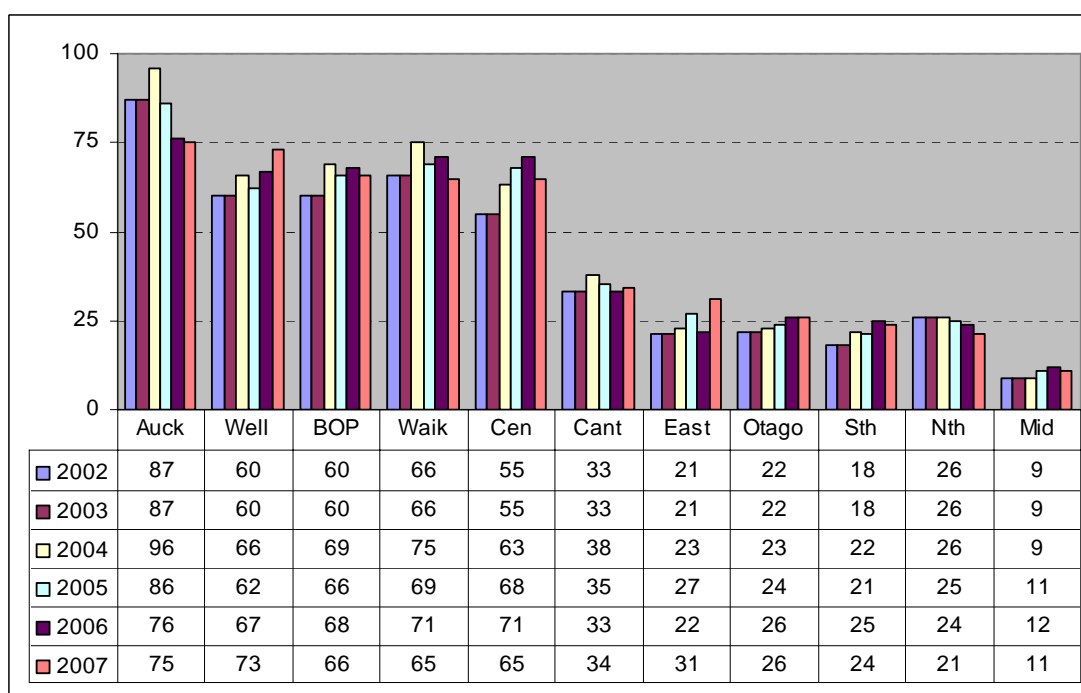
**Ratio 20: Levies / SEM as a percentage of total income**



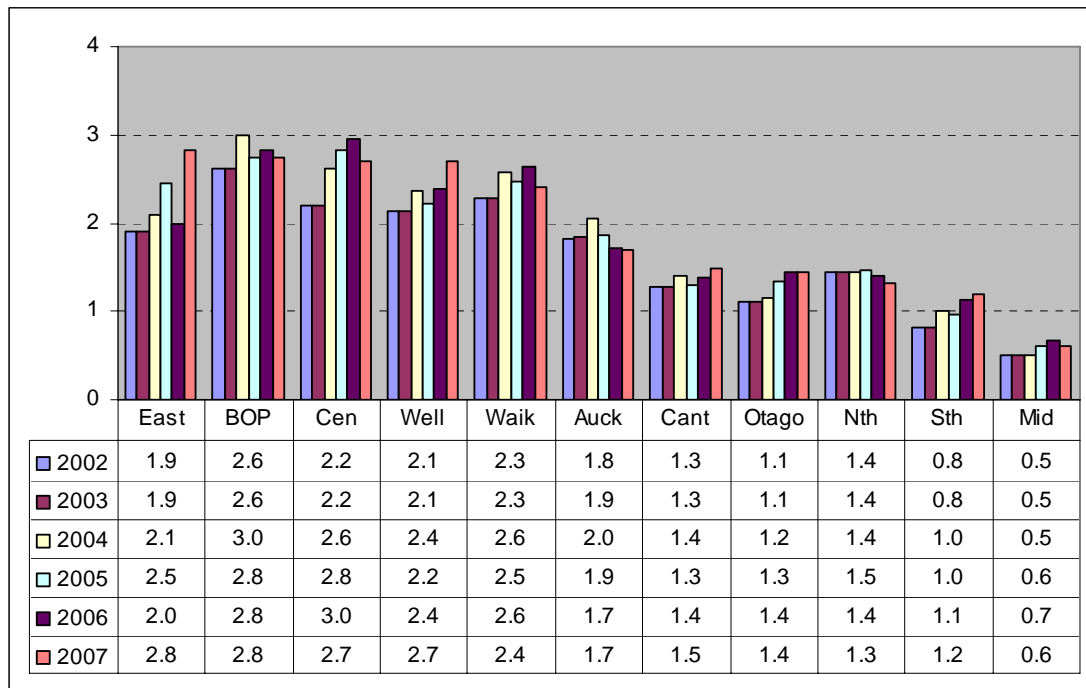
### Ratio 21: Other income as a percentage of total income



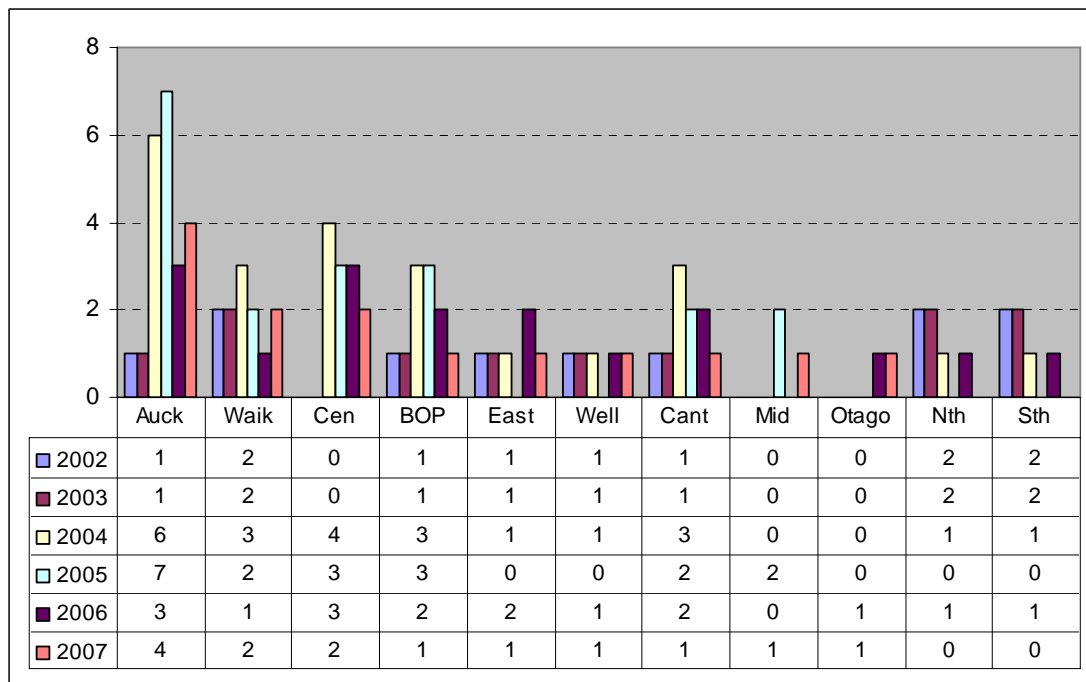
### Ratio 22: Number of tournaments per district



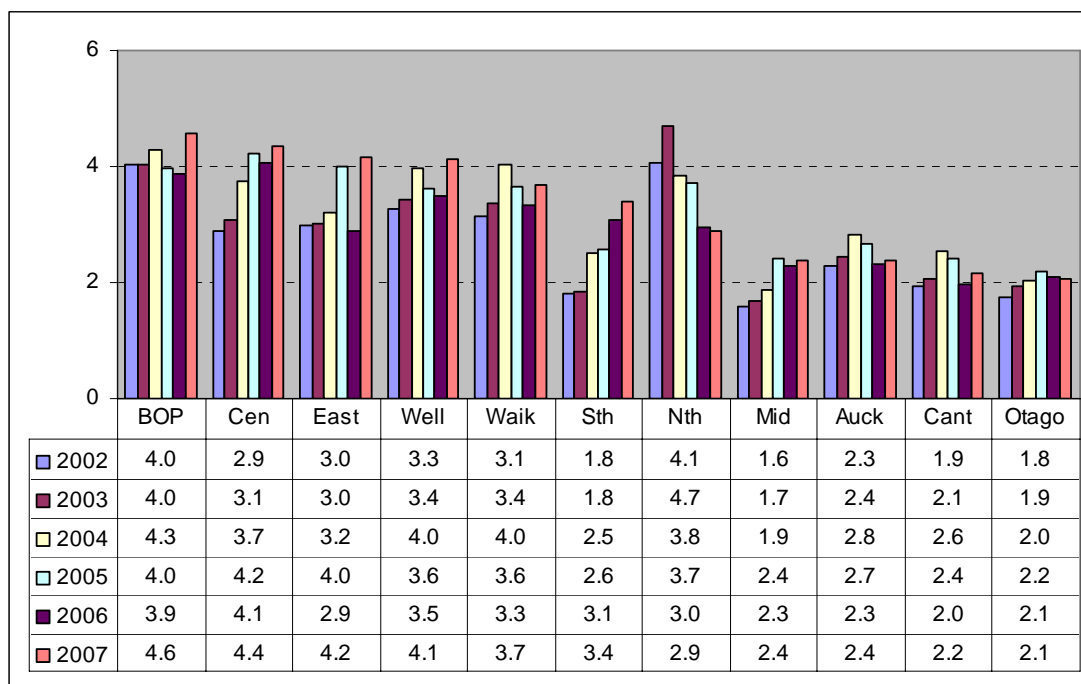
### Ratio 23: Number of tournaments per club



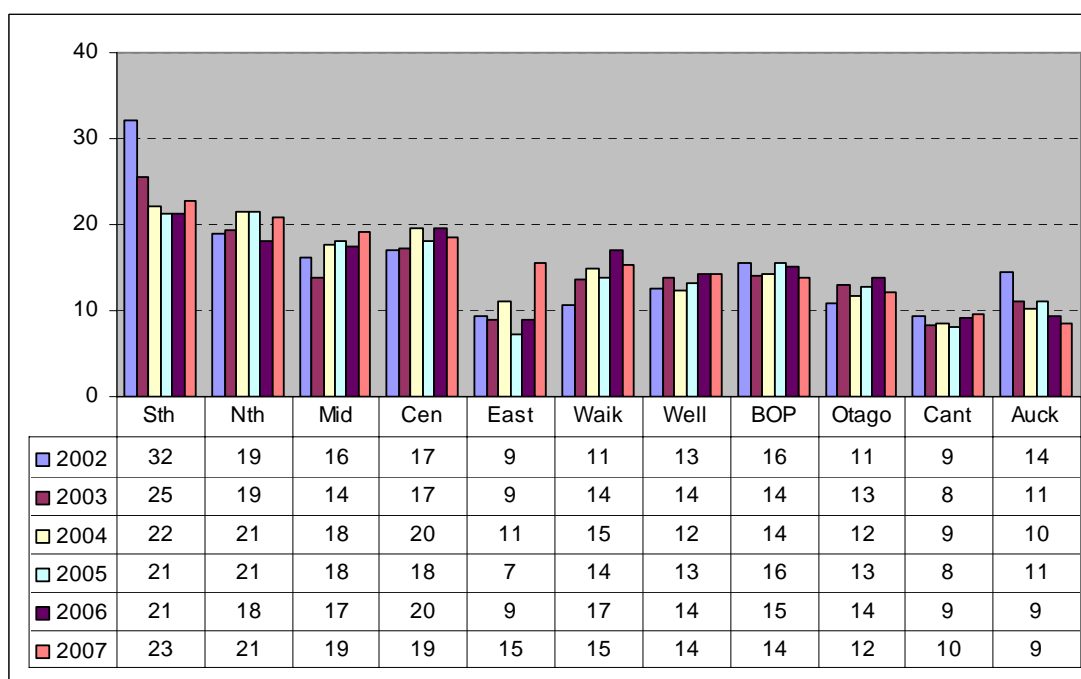
### Ratio 24: National events per district



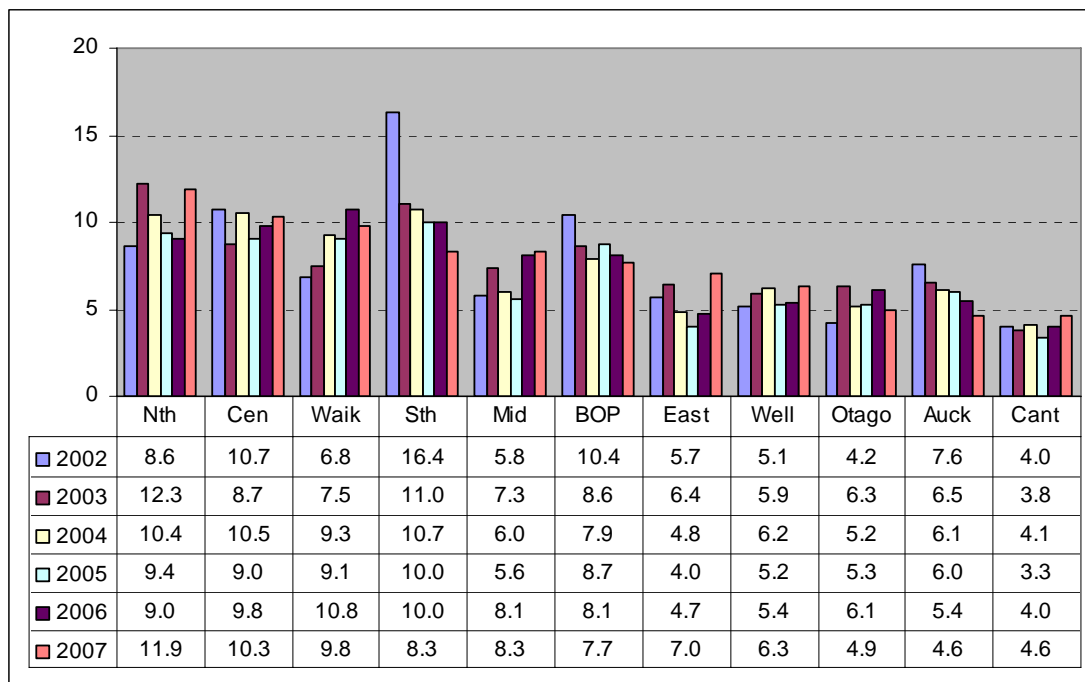
### Ratio 25: Number of tournaments per 100 graded players



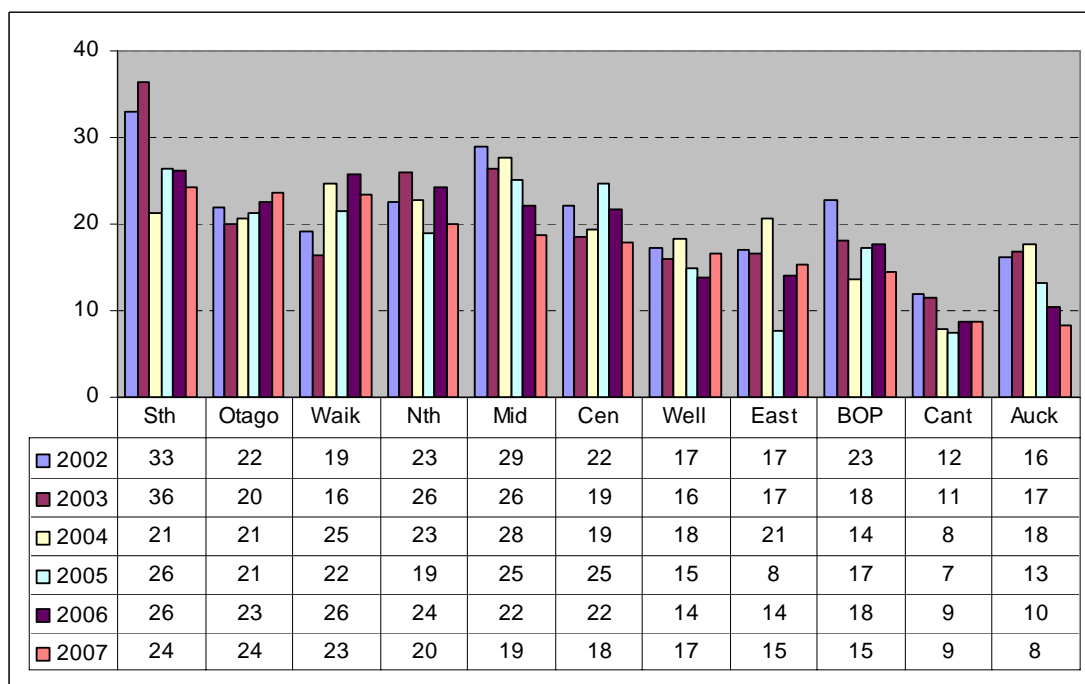
### Ratio 26: Junior male members per 1000 junior males in the region



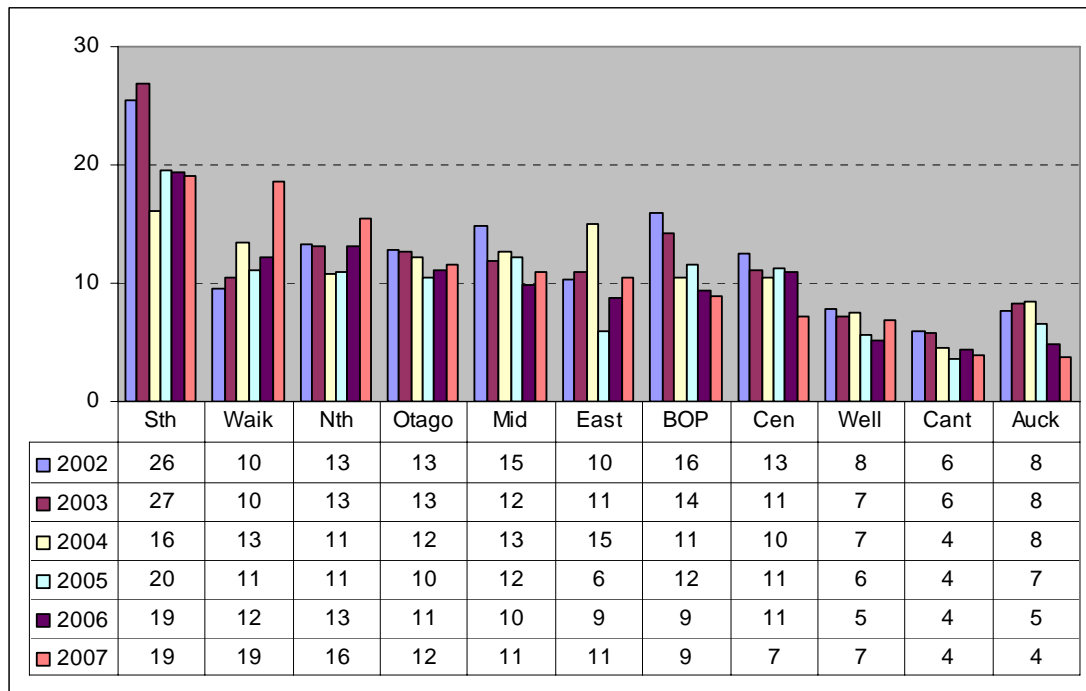
**Ratio 27: Junior female members per 1000 junior females in the region**



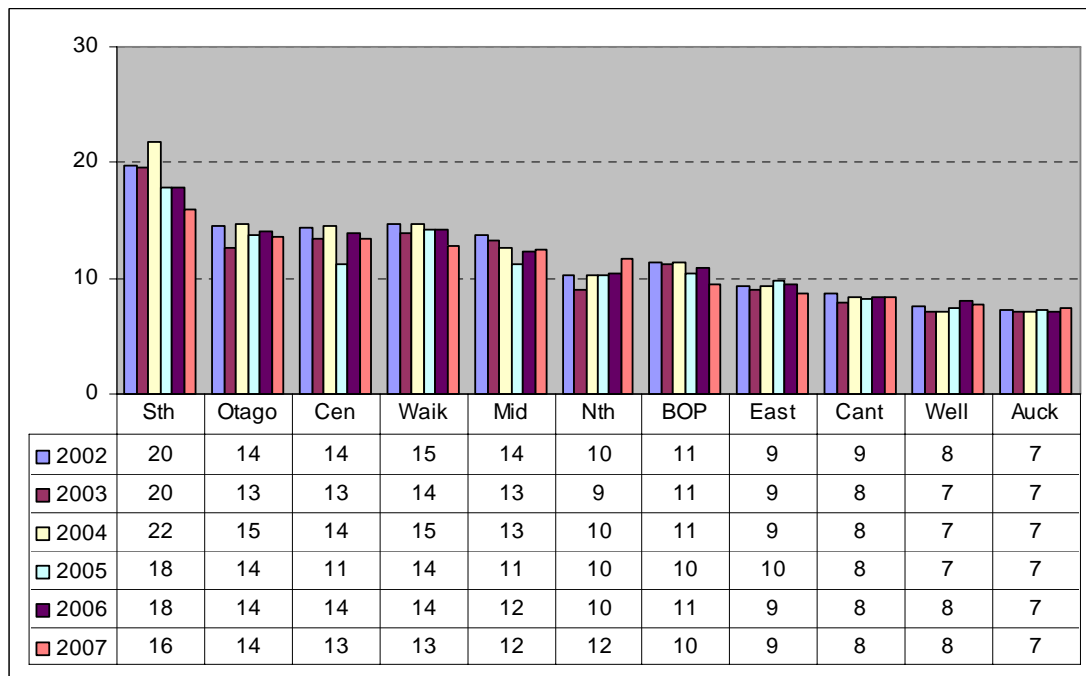
**Ratio 28: Senior male members per 1000 senior males in the region**



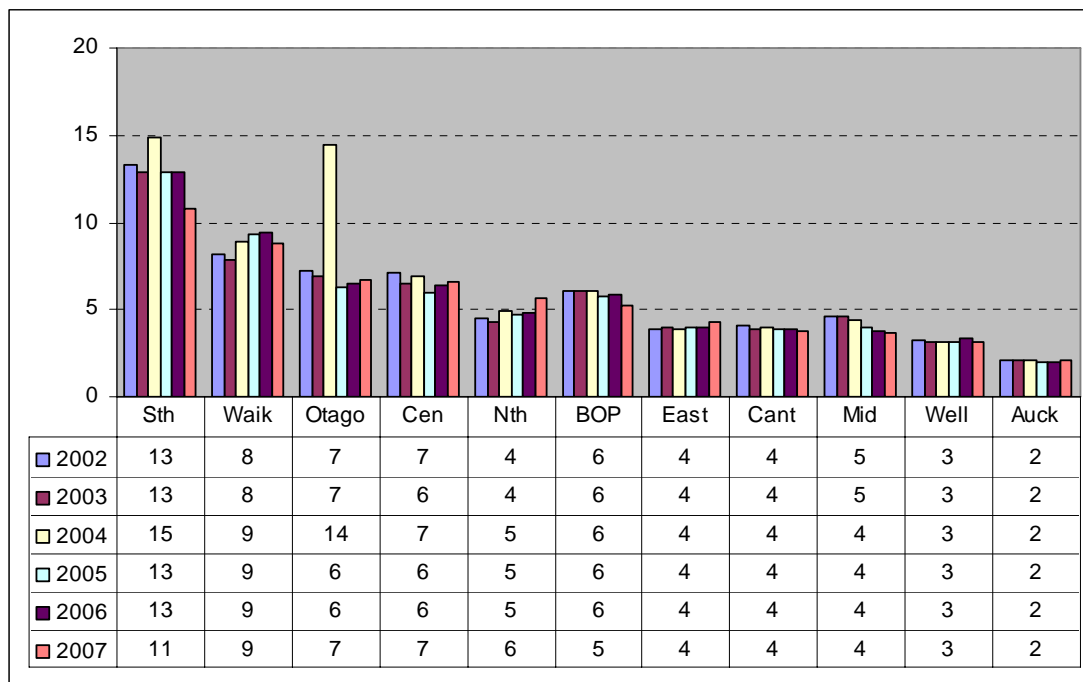
**Ratio 29: Senior females per 1000 senior females in the region**



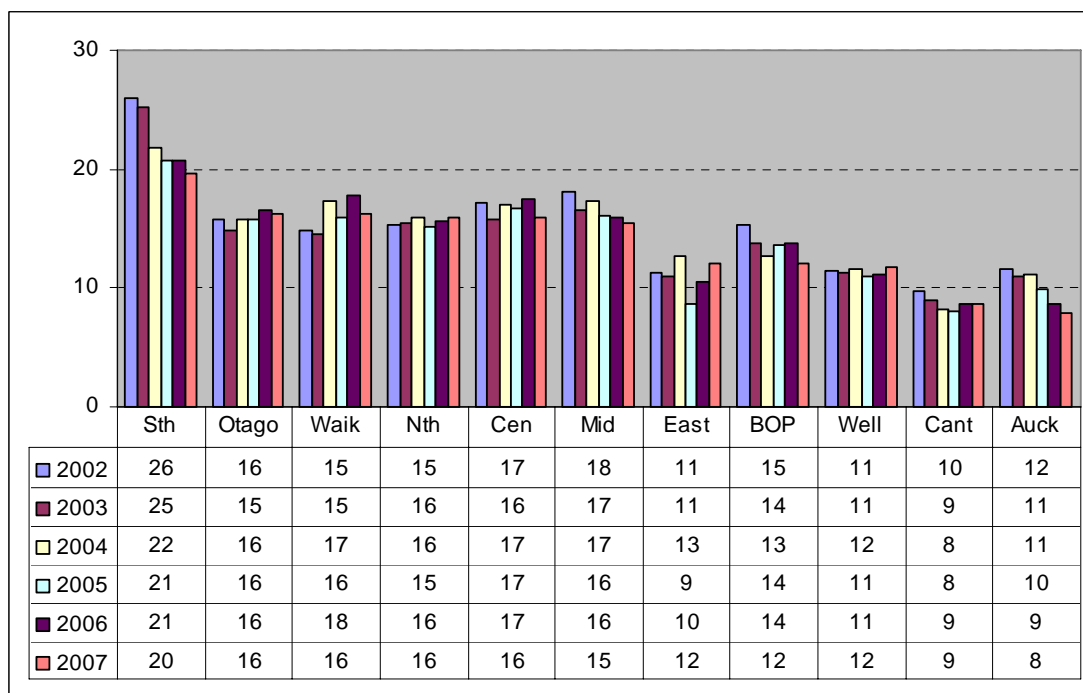
**Ratio 30: Masters male members per 1000 masters males in the region**



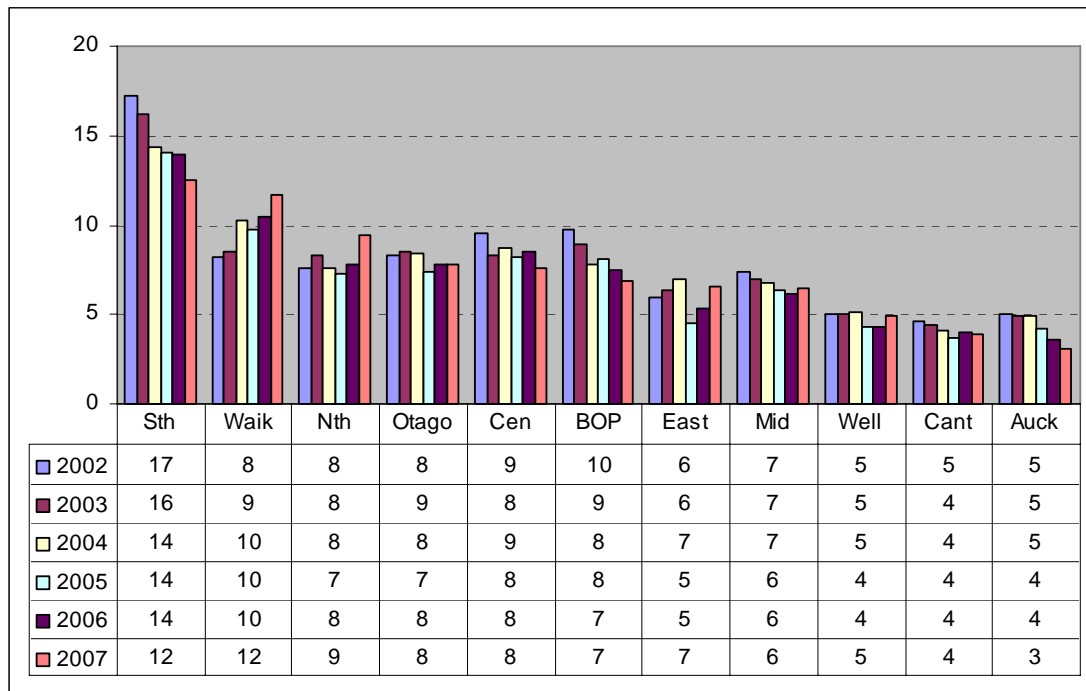
**Ratio 31: Masters female members per 1000 masters females in the region**



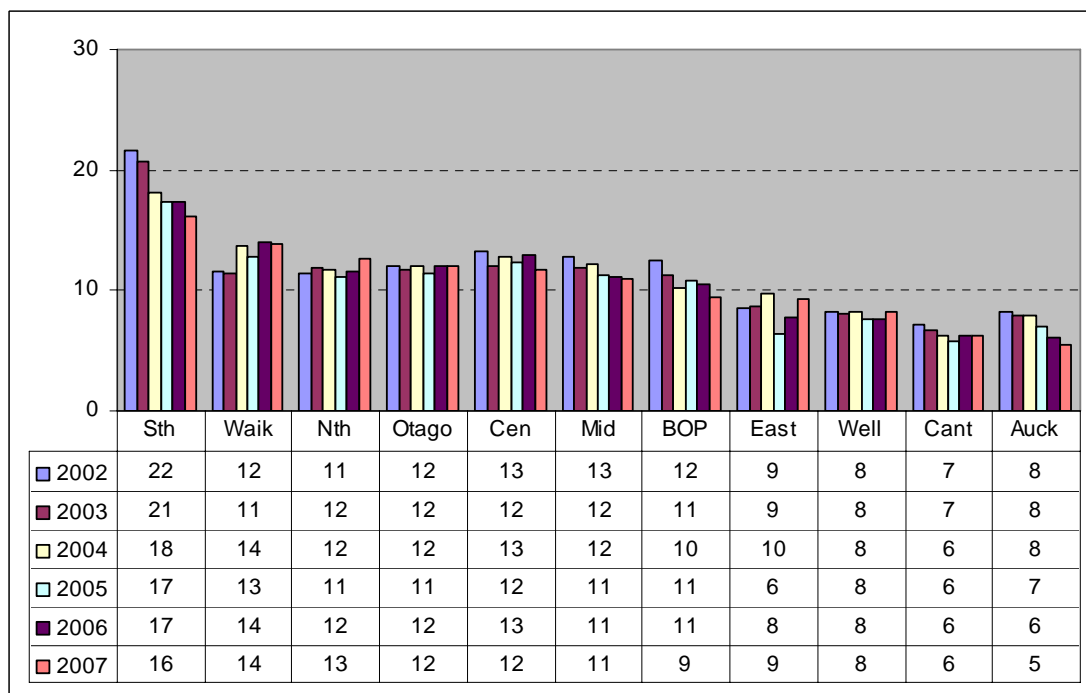
**Ratio 32: Male members per 1000 males in the region**



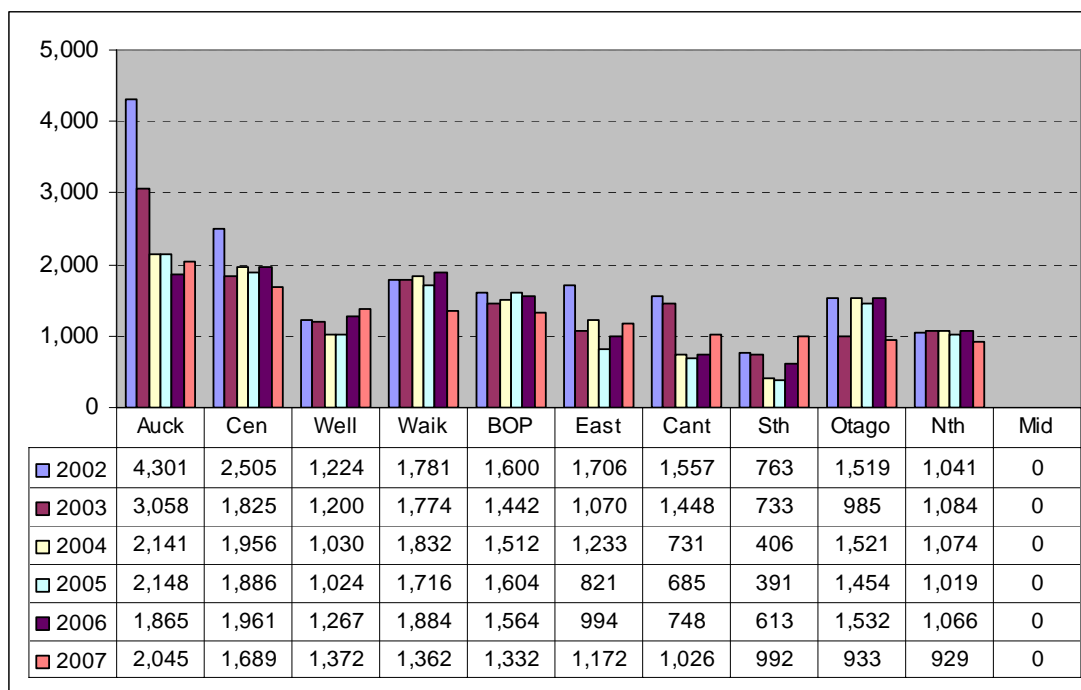
**Ratio 33: Female members per 1000 females in the region**



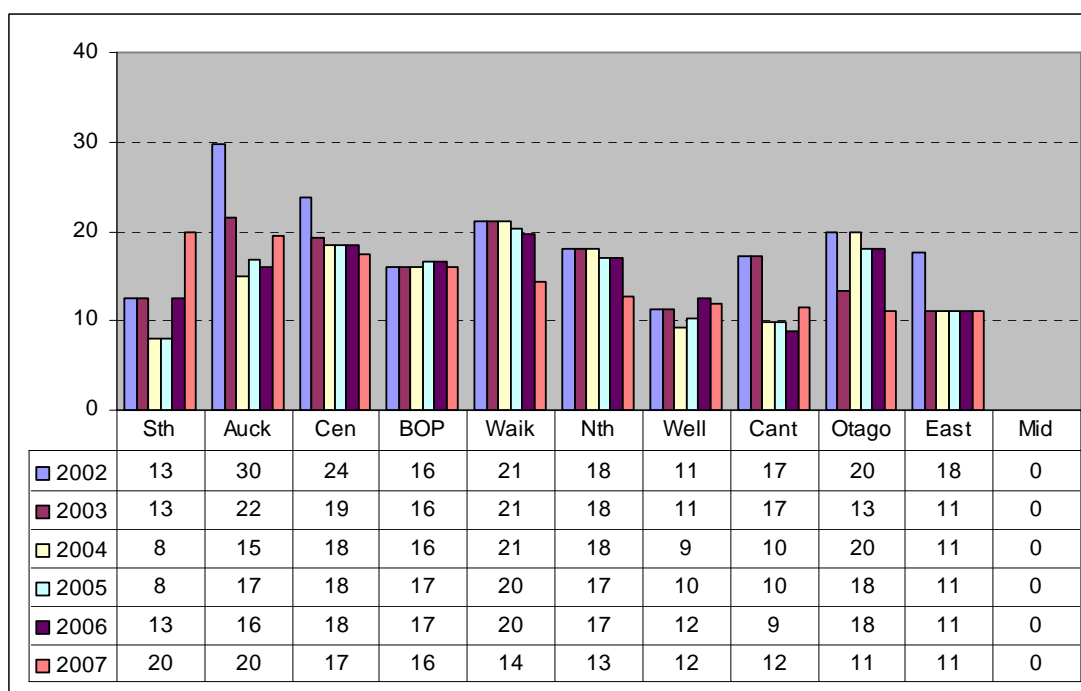
**Ratio 34: Members per 1000 people in the region**



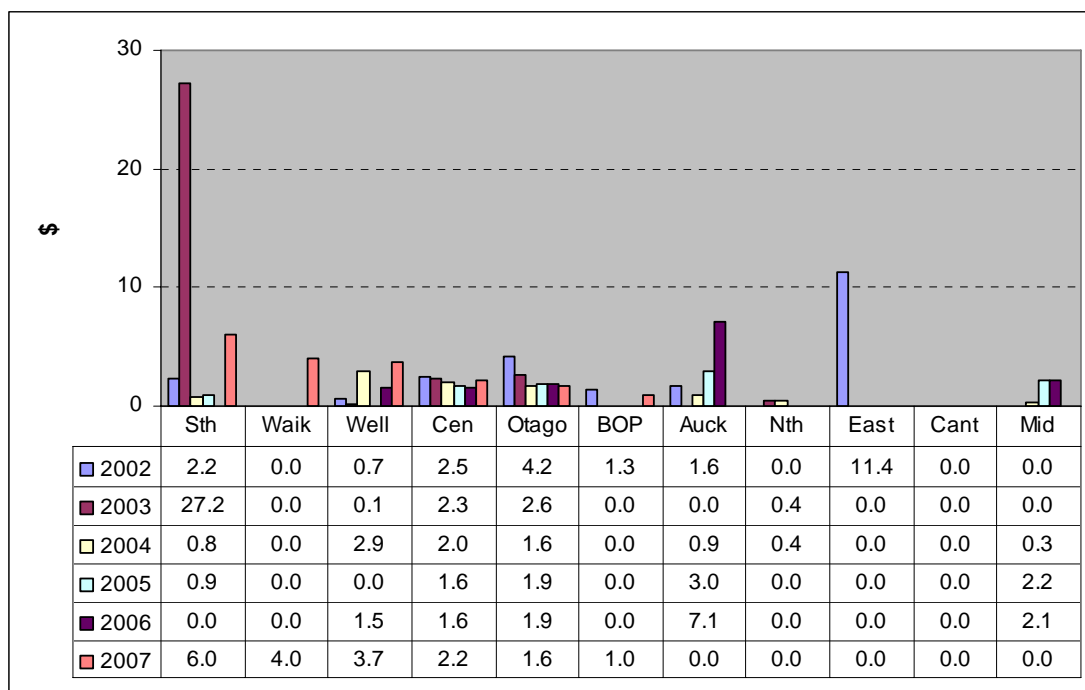
### Ratio 35: Number of members per fulltime equivalent staff



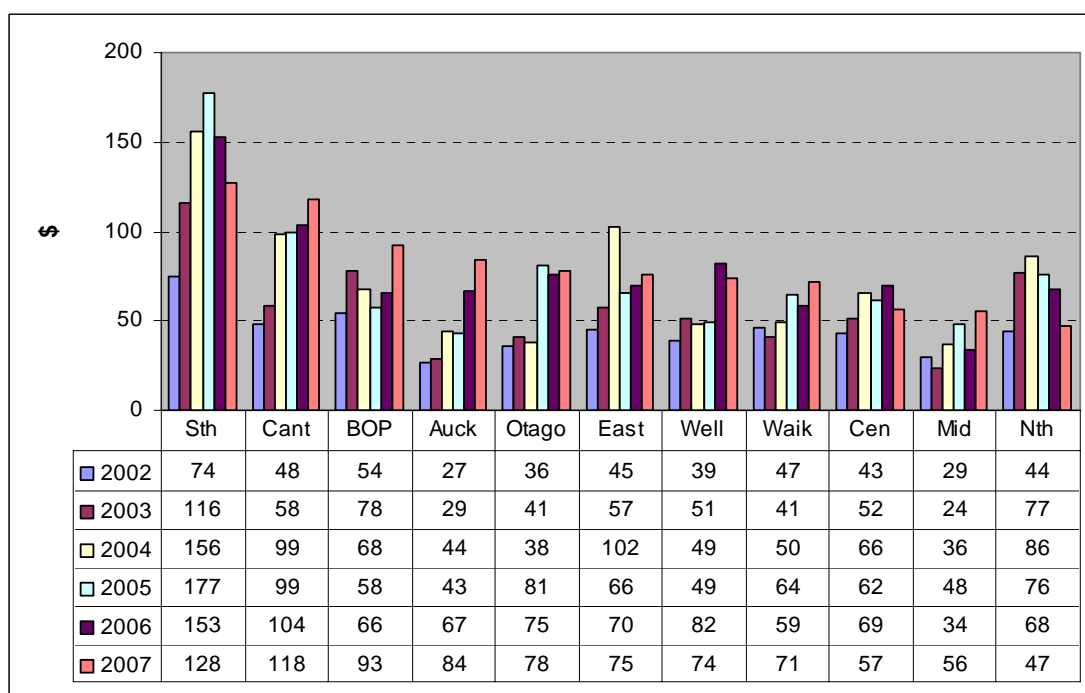
### Ratio 36: Number of clubs per fulltime equivalent staff



### Ratio 37: Sponsorship dollars per club member



### Ratio 38: Total income per club member



**Ratio 39: Total income per 1000 people in the region**

