



2008-09
Annual Report

Contents	Page
President's Report	3-4
Executive Director's Report	5-6
AC Selectors Report	7
GC Selectors Report	8
Coaching Report	9
Tournament and Laws Report	10-11
International Results	12
Tournament Results	13
Auditor's Report	14
Financial Statements	15-22
Explanation of Key Variances	23

Organisational Capability

National Office continues to develop the recommendations in the 06/07 report evaluating the governance and administration capability of Croquet NZ. Murray has reported on the development of the turf maintenance manual and funding initiatives.

National Office's responsiveness to association and club needs has been impressive. The new arrangements with Ryman Healthcare is a wonderful initiative which will be of great value to clubs as they develop relations with the company.

The Executive has been delighted with the positive response to *Croquet Matters*. This has proved to be a wonderful format for spreading news to clubs and players.

The Executive has attended a number of SPARC courses designed to improve organisational capability. We have found them useful for developing governance skills and sharing experiences with other national sporting organisations.

Player development

The transfer of coaching responsibilities to National Office is proving successful. The Office continues to rely on the experience of many across the country to ensure that the programme is focused on the needs of both elite and recreational players.

The executive is carefully reviewing the selection policy and procedures. This has taken longer than we hoped as we want to do a thorough job. Issues to be determined include appointment of selection panels, review of selection criteria, and identification of appeal procedures. An expansion of the panel's responsibility to include the identification and development of elite players will be discussed during the coming year.

Tournament and Laws

Further improvements to the arrangements for both invitations and national events have been approved by the Executive. These changes seek to improve the tournament arrangements for players and their development.

National Office's engagement if a web-based tournament entry system is designed to improve the administrative support for national tournaments. It will be a boon for players and tournament managers.

Finance, Audit and Risk

The committee has been busy reviewing policies and practices through the year.

National Office's successful fundraising has resulted in a positive result for the 2008/09 financial year. The Executive is cautiously optimistic that this will continue in the current financial year. Changes in gaming trusts and other funding continues to be risk for the administration of croquet.

The support from the New Zealand Community Trust, Pub Charity, Infinity Foundation, Southern Trust, The Trusts Charitable Foundation, the Mainland Foundation and SPARC has been a major contribution to our success in the last year. Thank you to them all.

International competition

The Executive Director and Charles Jones have recorded our successes and disappointment during the last year, and I endorse their comments.

The World Croquet Federation has decided expand the competition for national teams with a three tier tournament to be held at the same time as the MacRobertson Shield. The MacRob will be the first tier with two further for other national associations. This will be held for the first time in conjunction with next year's MacRob.

National Office

Murray Taylor and Elizabeth Hett, the office administrator, continue to build a responsive and relevant administration centre for croquet in New Zealand.

Thank you both for the support you have given the Executive and the many volunteers in the associations and clubs.

Murray has been developing useful relationships with other national sporting organisations. I am sure that this has contributed to the good reputation of Croquet NZ in the sector.

Executive

Pam Fisher is stepping down from the executive. Pam has made a significant contribution to the national administration of croquet. Her contribution and coordination of the Tournament and Laws Committee over the last t has been sterling work. Thank you Pam..

The Executive co-opted James Carver and Baubre Murray to the Executive during the year. I want to thank them, Pam and Alex Begg for a challenging and successful year.

Thank you

Finally, a big thank you to association and club executives and all the volunteers in croquet who work hard to administer the sport, provide the morning teas, set out the lawns and all the other tasks that make it possible for over 4,000 people to enjoy their croquet.

Sue Piper
President

I am pleased to present my second report as Executive Director for Croquet New Zealand. 2008/09 has been a very successful year for the sport of Croquet on many fronts, and I hope to be a part of further success in 2009/10.

Financial

Croquet New Zealand has reported a surplus of \$56,166 during the 2008/09 financial year. We were fortunate to see increased levels of revenue whilst at the same time keeping many expense items below budgeted levels.

During the year we improved the financial and cashflow management processes of Croquet New Zealand as well as the financial reporting to the Board.

International Performances

It was another successful year for New Zealand.

The Trans-Tasman team (ably led by Jenny Clarke) retained the Camden Park Trophy in Palmerston North in February 2009. Aaron Westerby was a well deserved "Player of the Series", winning all his matches, singles and doubles. It was also a pressure filled tournament for the newly capped players Pam Fisher and Nina Mayard-Husson. Both won some tight matches which contributed to the overall win. Thanks also goes to Manager Charles Jones and Team Coach Kevin Fellows for their support in preparing and managing this team so well.

A small group of five players competed in the Association Croquet World Championships in Florida in May. Robert Lowe made the first round of the knock-out, but unfortunately none of the others progressed from the Block Play. However, Duncan Dixon played well to win the Plate competition, and bring some silverware back to New Zealand.

A few months later, Duncan led the New Zealand team of four at the inaugural Under 21 Golf Croquet World Championships in Cairo. Duncan played extremely well to be the first winner of this event. Jared Keeman, Jarrod Coutts and Hamish McIntosh played well throughout the tournament, and Jarrod also came home with some silverware, after he beat Hamish in an all-New Zealand Plate final.

National Tournaments

The NZ Open provided a lot of interest again this year. There were a number of top English players in New Zealand to win the title, and a number of Australians seeking to get some play on New Zealand lawns prior to the Trans Tasman series. There was a player's meeting during the tournament to discuss format changes for the future, and changes have since been made by the Tournament committee to implement a number of the positive initiatives/suggestions.

The Golf Croquet Nationals in Wanganui were again well attended, which is a pleasing sign for this side of the sport. The Golf Croquet Invitations were very much oversubscribed, and the selectors used their initiative when going through the nomination process.

We will be launching at the Annual General Meeting a new online entry system which we hope will streamline the entry procedure, allow for electronic payments, provide a receipt for entry along with additional information for entrants, as well as the ability to allow tournament managers to check on entries.

Coaching

With the retirement of Phyllis Young from the Executive, the responsibility for the coaching activities of Croquet New Zealand has been passed to the National Office.

For the up-coming season we have arranged for a number of coaching clinics for both Association Croquet and Golf Croquet. We hope that they will be well attended so that we have the impetus to continue in the future.

The Youth Squad is proving to be an excellent way for young players to improve, with five members of the squad representing New Zealand at World Championships in 2008/09. Laura Whittaker, the 15 year old from Christchurch who won the Arthur Ross Memorial trophy this year has been added to the Squad, and is a very promising player for the future.

Turf Maintenance Manual

This is a project which has been in the Croquet New Zealand strategic plan since the plan was agreed in 2005. I am pleased to report that at the Annual General Meeting we will launch the new manual, and they will be available to clubs shortly afterwards. It has been a long time coming but I believe that it will be a very useful resource for all clubs. My thanks go out to David Ormsby of the New Zealand Sports Turf Institute for his work in compiling the bulk of the information, to Terry Walker for his valuable contributions and expertise as well as those who critiqued the publication from their local perspective.

Office Management

In last year's report I touched on a few areas where we planned to focus Croquet New Zealand's energies over the financial year. I believe that we have made significant progress towards these targets (turf manual, coaching, funding plans etc). I look forward to the next twelve months with optimism, and hope to present another report full of positive news.

Murray Taylor
Executive Director

It has been a very busy and productive year for the selection committee. This has included new members on the committee, Trans Tasman selections, MacRobertson Shield squad selection, World Championship selections and Invitation selections.

The highlight of the year was the success of the Trans Team in Palmerston North in February. It was rewarding to see selection initiatives come off with the successful defence of the Camden Park Trophy. Once again the selectors were faced with the problem of a lack of depth of women players playing at the Premier level. Two new women players were capped in this series and came to the fore when the chips were down which was great to see. The management team of Kevin Fellows and Charles Jones also proved once more how important it is at international level to have a cohesive, well organised team. Congratulations are extended to all the team on their fine performance.

This year Aaron Westerby joined the selection team and what an exciting addition he has been. Aaron's sage advice, particularly at the top international level has been of great assistance to the selectors. Once again Paul Skinley proved invaluable with his vast knowledge of players around New Zealand, particularly at the 0-3 and 4+ levels which he takes a great interest in. My thanks also go to Sue Piper (ex officio) for her ability to see potential issues that may arise from initiatives considered by the selection team. My thanks also to Murray and Elizabeth in the office for the support they have given us.

It was disappointing to see so many players that were available and selected for the World Championships in Florida not take their places due to lack of available funding, world recession, and some personal reasons. Watching the top seeds dropping off in Florida I could not help thinking this could have been our year, as the testing conditions would have really suited some of our experienced selected players. Our congratulations to Duncan Dixon on winning the World Plate at this event.

The Invitation selections proved interesting once again. Players are reminded that if they wish to be selected for Top Events then they also need make themselves available for International Selection. Top invitation events assist in selecting for international events and are also used to develop and test budding international players. If players do not make themselves for international selection whatever their ranking, they should not expect to be selected for Top Invitations prior to International events.

This will be my last report as Chairman of Selectors. Given that it is likely that I will be elected as President of the World Croquet Federation in December of this year I did not feel that it was appropriate to be an office holder on a national body. It is now 10 years since I became Chairman of the Selection Committee and probably time someone else took over this often unpopular task. I said when I took over that my goal was to bring fairness into selections and if you played well you would be recognised. I think we have realised this goal.

I have enjoyed the past ten years, especially our success in the Trans Tasman Contest where we have been unbeaten in the last five encounters. I offer my sincere thanks to all those people who have assisted me on the selections team over this time and thank my detractors for their criticism. It is always healthy to keep the selectors honest. A special thanks to the Executive Directors I have worked with over this time. Their assistance and input has been invaluable. Finally I would like to thank all the Associations who have assisted me in the selection task. Your hard work and input was appreciated.

Charles Jones QSM JP
Chairman of Association Croquet Selection Panel

Since the WCF Rules were developed for Golf Croquet, turning it into an International game, there have been 8 World Championships and 2 Women's World Championships, all of which have been won by Egyptian players.

We selected a group of four young players to compete in the inaugural Under 21 World Championships (which were to be held in Egypt). New Zealand's Duncan Dixon won the event. It was great to see Duncan do so well, not just from a parochial New Zealand viewpoint but also to see successful competition from non-Egyptians against the classiest Egyptians on the world stage. Jarrod Coutts won the all-New Zealand Plate final against Hamish McIntosh.

During the year we selected a strong team of women to play in the 3^d Women's World Championships in Melbourne in November. We wish them well with the hope that one of them will match Duncan's success.

The adoption of the WCF rules in New Zealand has also led to another exciting form of croquet being played here. It continues to grow both in the numbers playing it and in the skill and tactical "know how" shown. There are also growing numbers of tournaments and other competitions being offered around the country. Golf Croquet is in good heart.

Gordon Smith
Chairman, GC Selection Panel

The responsibility for running the coaching programme has been taken on by the National Office. It is the intention to do more in this area over the coming year.

Youth Development Squad

The Youth Development Squad is proving to be a valuable part of the coaching programme. The skills of the young players are really improving under the watchful guidance of former World Champion Chris Clarke. A number of the Squad represented New Zealand during the year – Duncan Dixon, AJ Hakes, Phillip Drew, Jared Keeman and Jarrod Coutts. There are several new additions to the Youth Squad for the coming season, including Laura Whittaker (who won the Arthur Ross Memorial Trophy at just 15 years old), and Hamish McIntosh (who represented New Zealand at the U21 Golf Croquet Championships).

Coaching Sessions

Chris Clarke also ran a coaching session for the Northern and Central Talent Development Squads in Wanganui prior to the Magak tournament. Joe Hogan took a session in Christchurch for the Southern Squad but again attendance was disappointing. Discussions have revealed that the Squad system is not working as well as it might, so for 2009/10, we will try a different approach to delivering coaching to interested parties. We plan to have a number of day-long coaching sessions throughout the country. By having more sessions in a variety of locations we hope to ensure as many players as possible gain the benefits of these coaching sessions.

A women's Golf Croquet Squad was selected, and these players had a weekend of coaching from Tony Stephens in the Hawkes Bay in April. There were a number of players experiencing their first squad selection and the feedback was that they learnt a lot from the coaching and interacting with the more experienced squad members. The Trans Tasman team assembled for a coaching weekend last November in preparation for the Trans Tasman Test Series (which we went on to win). This was a useful exercise to develop doubles combinations and some team unity.

Merit Awards

The first Platinum award was won by AJ Hakes in completing a sextuple peel against John Wall at the Men's and Women's Championships in Dannevirke. Jarrod Coutts completed his first triple peel to win a Gold award during the season, and then went on to complete several more during his trip to England prior to the U21 Golf Croquet World Championships.

Our congratulations go to all the players who were awarded bronze, silver, gold or platinum awards during the season. We hope that they will strive to achieve a higher level award during the coming season.

Publications & Courses

During the year Mavis Brogden finished writing an excellent coaching publication, which we were delighted to publish. The initial print-run was snapped up enthusiastically and we have even had interest from overseas. Level 1 coaching courses are still being run in various locations around the country and it is great to see people willing to give their time and effort to coach other players.

Tournaments

We continue to see good entries for the Golf Croquet Nationals, the New Zealand Open, and the Veterans' tournaments. We have purchased additional trophies for the Veteran's events so that all winners can be recognised for their achievements. However, many of the other events have been poorly attended during the 2008/09 season.

The NZ Men's and Women's Championship was played at Easter as it was suggested that this may make it more attractive to players. Unfortunately this was not the case as the event would have been cancelled due to a lack of entries had it not been for a last opportunity for play by the players heading to the Florida World Championships a few weeks later. Other events have only proceeded after the Manager has scrounged together a few local players at the last minute to make a decent draw.

The tournament committee will consider any and all comments relating to the suitability of the tournament programme in order to make it better for player demands. Please complete the feedback forms after each tournament and please feel free to send in any suggestions to the National Office.

Arthur Ross Event

Entries continue to dwindle in, what was in the past, a very popular event for players of all abilities. Due to the lack of entries and the policy that finalists' travel is paid by Croquet NZ, this event has for several years has made a large loss for the tournament programme. The final was again a very successfully run event by the Waimarie Club. 17 Associations provided representatives to the final.

NZ Open

The New Zealand Open featured a number of players from the UK and Australia, which provided some tough opposition to the top New Zealand players. Responses from the player feedback forms after last year's tournament was taken into account and a player's meeting was held in Christchurch during the NZ Open and there was considerable discussion over the format of the event. Aaron Westerby has led the tournament committee in providing a new flexible format for the Heenan Plate to be run in Wanganui in 2010.

GC Nationals

The GC Nationals in Wanganui were well attended with almost 60 entries. It is clear that Golf Croquet is extremely popular and this is also having an effect at international level with very good results from the U21 players and also the large representation of women selected for the Women's GC World Championships coming up.

On-line Entry

We have been asked on numerous occasions if on-line entry will become available. This year will be a trial of an on-line entry system for Croquet New Zealand tournaments. We hope that this system will make it easy for players to enter and pay for their entries. Please note that entries will still be accepted by filling in a paper entry form and sending it in to the National Office with a cheque if this is the easiest way for you!

I wish to thank all Associations who have hosted tournaments on behalf of Croquet NZ during the season. A big "Thank You" to all the Managers who have successfully run tournaments and to all the players who have entered and supported the tournaments.

Finally, thank you to the members of the Tournament Committee. Your expertise and experience have contributed to improvements in the tournament programme.

Pam Fisher Convener Tournament Committee

Trans Tasman Test Series
Palmerston North
11-16 February 2009

Won by New Zealand 6-6 8-4 7-5

Jenny Clarke (Captain)
Sue Lea
Nina Mayard-Husson (new cap)
Pam Fisher (new cap)
Aaron Westerby
Paul Skinley
Paddy Chapman
Greg Bryant
Michael Wright (reserve)

Aaron Westerby awarded Player of the Series

2009 WCF Association Croquet Championships
Palm Beach, Florida, USA
11-19 May 2009

Phillip Drew	5 th Yellow Group	
Duncan Dixon	5 th Blue Group	Won Plate
Robert Lowe	4 th Green Group 1	Lost 1 st round knockout, Semifinalist Plate (Draw)
AJ Hakes	4 th = White Group	
Anthony Ritchie	9 th Black Group	Semifinalist Plate (Process)

Yvonne Yeates Golf Croquet Invitation

Claudlands Club, Hamilton

Winner—Dennis Bulloch

Runner-up—Steve Piercy

Gordon Smith Golf Croquet Invitation

Aorangi Club, Timaru

Winner— Steve Bashall

Runner-up—Marlene McCaa

The Croquet Association Silver Tray Invitation

Marewa Club, Napier

Winner—Paddy Chapman

Runner-up—Aaron Westerby

The Miss Edwina Thompson Silver Tray Invitation

Te Mata Club, Havelock North

Winner—Anthony Ritchie

Runner-up—William Rush

The Mrs R.A. Clarke Copper Tray Invitation

Richmond Club, Richmond

Winner—John McInnes

Runner-up—Alison Wall

The Croquet Association Gold Cup Invitation

Rotorua Club, Rotorua

Winner—Jarrod Coutts

Runner-up—John Lammin

The Women's Invitation Event

Richmond Club, Richmond

Winner—Alison Wall

Runner-up—Marion McInnes

The New Zealand Championships

Christchurch 17-25 January 2009

NZ Open Championship

Winner—Stephen Mulliner

Runner-up—Keith Aiton

Heenan Plate

Winner—Malcolm Fletcher

Runner-up—Nairn Smith

NZ Championship Doubles

Winner—Ian Lines & Michael Wright

Runner-up—Stephen Mulliner
& Mike Jenner

NZ Golf Croquet Nationals

28 February -3 March 2009

NZ Golf Croquet Open Singles

Winner—Chris Clarke

Runner-up—Tony Stephens

NZ Golf Croquet Open Doubles

Winner—Bob Jackson

& Aaron Westerby

Runner-up—Peter Batchelor

& Don Reyland

NZ Golf Singles

Winner—Patrick Spence

Runner-up—Colleen Reynolds

NZ Golf Croquet ' Limited' Doubles

Winner—Marlene Smith

& Jean Corbin Thomas

Runner-up—Gretchen Benvie

& Carol Piercy

Arthur Ross Finals—Wellington

13-15 March 2009

Arthur Ross Memorial Event

Winner—Laura Whittaker (Canterbury)

Runner-up—Harry Murrell (Wairarapa)

PKF Martin Jarvie
Chartered Accountants



Accountants &
Business Advisers

Audit Report

To the Members of The New Zealand Croquet Council Incorporated ('Croquet Council')

We have audited the financial report on pages 3 to 9. The financial report provides information about the past financial performance of the Croquet Council and its financial position as at 30 June 2009. This information is stated in accordance with the accounting policies set out on page 6.

Executive Council's Responsibilities

The Executive Council is responsible for the preparation of a financial report which fairly reflects the financial position of the Croquet Council as at 30 June 2009 and the results of its operations for the year ended on that date.

Auditor's Responsibilities

It is our responsibility to express to you an independent opinion on the financial report presented by the Executive Council.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial report. It also includes assessing:

- the significant estimates and judgements made by the Executive Council in the preparation of the financial report; and
- whether the accounting policies are appropriate to the Croquet Council's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with New Zealand Auditing Standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the financial report is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial report.

Other than in our capacity as auditor we have no relationship with, or interest in, the Croquet Council.

Unqualified Opinion

In our opinion the financial report on pages 3 to 9 fairly reflects the financial position of The New Zealand Croquet Council Incorporated as at 30 June 2009 and the results of its operations for the year ended on that date.

Our audit was completed on 10 September 2009 and our unqualified opinion is expressed as at that date.



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PKF Martin Jarvie is an independent member of PKF International

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2009

	NOTE	Budget	2009 \$	2008 \$
REVENUE				
Levies		99,000	101,671	99,082
School Levies		100	44	89
Interest Income		2,500	9,205	11,272
SPARC Grants	7	40,000	39,522	35,000
DF Governance Funding		-	-	17,500
Charitable Grants	7,8	40,000	59,906	52,781
Sponsorship		2,500	-	-
Group Insurance		3,000	3,250	3,285
Apparel Sales (net)		500	36	655
Equipment and Publications	4	38,000	127,285	52,710
Tournaments Income	8	15,000	12,870	27,727
Player contribution to World Events	8	-	24,592	-
Yearbook Income	5	19,000	17,895	17,303
PEGS income	7	5,000	5,000	10,000
Miscellaneous Income		-	984	-
TOTAL REVENUE		<u>264,600</u>	<u>402,260</u>	<u>327,404</u>
LESS EXPENSES				
ACC Levy		800	1,173	793
Administration		21,800	13,716	20,831
Audit Fees		4,000	6,872	4,500
Badges and Trophies		1,500	3,425	1,099
Consultancy		4,000	450	3,330
Council Expenses		32,300	27,638	23,897
Depreciation	3	4,000	1,132	4,548
Executive Honoraria		3,500	2,725	3,275
Legal Fees		1,000	-	802
Lease Charges		9,000	8,640	8,750
Salaries and Reimbursements		75,150	72,166	74,437
Subscriptions and Affiliation Fees		2,500	1,798	1,750
Update/Newsletter Expenses		7,200	3,108	1,570
Promotions and Development		3,500	1,540	-
Equipment and Publications Expenses	4	29,000	114,461	48,317
Governance Project		-	-	25,884
Turf Maintenance Manual Project		-	1,500	-
Group Insurance Expense		3,000	2,785	2,820
Tournaments Expenses	8	39,500	64,542	52,122
Yearbook Cost of Sales	5	13,075	13,423	13,905
World Champs Expenses		-	-	33,489
Loss on Disposal		-	-	687
PEGS Expense		5,000	5,000	10,000
NZCC Coach		-	-	-
TOTAL EXPENSES		<u>259,825</u>	<u>346,094</u>	<u>336,806</u>
NET SURPLUS FOR THE YEAR		<u>4,775</u>	<u>56,166</u>	<u>- 9,402</u>

This statement should be read in conjunction with the Notes on pages 6 - 10



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2009

	NOTE	2009 \$	2008 \$
EQUITY			
Accumulated Funds		<u>178,128</u>	<u>121,962</u>
REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank	2	193,782	127,209
Accounts Receivable		127	1,612
Stock: Publications		1,875	1,875
Stock: Equipment		11,696	9,990
Prepayments		1,965	350
PEGS		0	625
GST receivable		<u>3,312</u>	<u>0</u>
TOTAL CURRENT ASSETS		<u>212,757</u>	<u>141,661</u>
NON CURRENT ASSETS			
Fixed Assets (as per schedule)	3	<u>1,803</u>	<u>3,610</u>
TOTAL ASSETS		<u>214,560</u>	<u>145,271</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable and Accruals		12,619	10,128
Income in Advance -Year Book		5,313	2,991
Income in Advance - Tournaments		0	1,378
Income in Advance - Grants/Funding	7	18,500	4,522
GST Payable		<u>0</u>	<u>4,290</u>
TOTAL CURRENT LIABILITIES		<u>36,432</u>	<u>23,309</u>
NET ASSETS		<u><u>178,128</u></u>	<u><u>121,962</u></u>

The Executive of The New Zealand Croquet Council Incorporated authorise these financial statements for issue on

Date: 10.09.09

President: 

This statement should be read in conjunction with the Notes on pages 6 - 10



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF MOVEMENTS IN EQUITY

YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
OPENING EQUITY	121,962	131,364
Net surplus/(deficit) current year	56,166	-9,402
CLOSING EQUITY	<u>178,128</u>	<u>121,962</u>

This statement should be read in conjunction with the Notes on pages 6 - 10



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2009 FINANCIAL STATEMENTS

1) STATEMENT OF ACCOUNTING POLICIES

These financial statements have been presented in accordance with the Incorporated Societies Act 1908 and have been prepared in accordance with generally accepted accounting practice in New Zealand, as defined in the Financial Reporting Act 1993.

A. GENERAL ACCOUNTING POLICIES

The general accounting policies recognised as appropriate for the measurement and reporting of results and financial position under the historical cost method, are followed in the preparation of the financial statements.

B. PARTICULAR ACCOUNTING POLICIES

The following particular accounting policies, which significantly affect the measurement of deficit and financial position, are applied.

Depreciation

Depreciation is calculated at the maximum rates approved for taxation purposes. The rates and methods applied are as set out below:

Office equipment	20.0	to	48%	dv
Fixtures and fittings	9.5	to	20%	dv
Croquet equipment	20.0	to	25%	dv

Fixed Assets

Fixed Assets of the Council are stated at their depreciated historic cost.

Accounts Receivable

Accounts Receivable are stated at estimated realisable value, after due allowance for amounts which are not considered recoverable.

Goods and Services Tax (GST)

All revenue and expense transactions are recorded net of GST. Where applicable, all assets and liabilities are stated net of GST with the exception of receivables and payables which are stated inclusive of GST.

Income Tax

The Council is tax exempt under the Income Tax Act 2007 for promoting amateur game and sport.

Interest Income

Interest income is accounted for as earned.

Inventories

Inventories are valued at the lower of cost on an average cost basis, or net realisable value after due allowance for obsolescence.

Differential Reporting

As the Council is not publicly accountable and does not qualify as a large entity, it has taken advantage of all differential reporting concessions available to it.

C. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2009 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2009	2008
		\$
Petty Cash	5	5
Cheque account	4,151	32,316
Call accounts	19,626	0
Term Investment	170,000	94,687
	<u>193,782</u>	<u>127,208</u>

NB: NZCC has a company visa with a limit of \$3,500

3) FIXED ASSETS	2009			
	Cost	Accumulated Depreciation 30 June 2009	Book Value	Current Depreciation
	\$	\$	\$	\$
Office equipment	22,368	21,074	1,294	1,004
Croquet equipment	1,345	836	509	128
	<u>23,713</u>	<u>21,910</u>	<u>1,803</u>	<u>1,132</u>

	2008			
	Cost	Accumulated Depreciation 30 June 2008	Book Value	Current Depreciation
	\$	\$	\$	\$
Office equipment	22,368	20,671	2,297	3,162
Croquet equipment	11,180	9,816	1,312	1,386
	<u>33,498</u>	<u>29,889</u>	<u>3,610</u>	<u>4,548</u>

4) EQUIPMENT AND PUBLICATIONS	2009	2008
	\$	\$
Total Income	127,285	52,710
Less Total Expenses	114,461	48,217
Gross Profit	<u>12,824</u>	<u>4,493</u>

5) YEAR BOOK	2009	2008
	\$	\$
Total Income	17,894	17,303
Less Total Expenses	13,422	13,905
Gross Profit/Loss	<u>4,472</u>	<u>3,398</u>

6) COMMITMENTS & CONTINGENCIES

The Council has a lease commitment in relation to the rent of office premises. The lease was entered into on 1 July 2005 for three years and was renewed for three more years.

	2009	2008
	\$	\$
Operating lease commitment		
Payable within one year	8,640	8,640
Payable later than one year, but not later than two years	8,640	8,640
Payable more than two years	0	8,640
	<u>17,280</u>	<u>25,920</u>

Other Commitments

A contract was entered into with the New Zealand Sports Turf Institute on 29 April 2009 to write a New Zealand handbook on the construction and maintenance of croquet lawns. The total contract price is \$13,300 (plus gst) of which \$1,500 (plus gst) had been paid by balance date. Funding has been received to cover the majority of the cost of the publication and is included as Income in Advance in these financial statements.

There were no Capital commitments

There were no commitments as at 30 June 2008.

There were no contingent liabilities at year end (2008:nil)



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2009 FINANCIAL STATEMENTS (Continued)

7) GRANTS/FUNDING	Income in Advance 2007/08	Funding Received	Income Applied	Funding returned	Income in Advance
		\$	\$		\$
SPARC: Sports Development Funding	0	35,000	35,000	0	0
SPARC: Strategic Plan	0	0	0	0	0
SPARC: Campaigning Int' Tournament	4,522	0	4,522	0	0
subtotal	<u>4,522</u>	<u>35,000</u>	<u>39,522</u>		<u>0</u>
SPARC: FEGS (Jenny Williams)	0	5,000	5,000	0	0
New Zealand Community Trust (Salaries)	0	40,000	40,000	0	0
Pub Charity (AGM Expenses)	0	5,000	5,000	0	0
Infinity Foundation (Uniforms)	0	5,555	5,555	0	0
Trusts Charitable Foundation (Tournaments)	0	3,397	3,046	351	0
Mainland Foundation (Flights for Youth Development Squad)	0	965	965	0	0
Pub Charity (NZ Team Accommodation - Trans Tasman Test)	0	3,840	3,840	0	0
Southern Trust (Lawn Care Manual production costs)	0	20,000	1,500	0	18,500
					0
					0
subtotal	<u>0</u>	<u>78,757</u>	<u>59,906</u>	<u>351</u>	<u>18,500</u>
TOTAL	<u>4,522</u>	<u>113,757</u>	<u>99,428</u>	<u>351</u>	<u>18,500</u>



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2009 FINANCIAL STATEMENTS (Continued)

8) TOURNAMENTS

National	2009				2008			
	Income	Expenses	Funding recd	Profit/ Loss	Income	Expenses	Funding recd	Profit/ Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Golf Croquet Nationals	240	1,085	818	973	1,351	1,027	0	324
Golf Croquet Grades	604	506	208	306	853	747	0	106
Golf Croquet Gold and Silver Stars	178	260	153	71	276	116	0	160
Arthur Ross	880	2,851	0	-1,071	924	2,751	0	-1,827
Invitations	894	2,958	850	-214	2,394	2,803	0	-419
NZ Championships	2,688	3,229	0	-544	2,640	2,964	0	-324
NZ Handicap	408	420	0	-11	231	381	0	-150
Men's and Women's Championships	156	275	0	-119	0	0	0	0
North Island Championships	1,610	1,223	0	392	1,173	1,060	0	113
South Island Championships	787	770	0	17	1,232	1,020	0	212
Gold and Silver Mallets	89	108	78	59	213	349	0	-132
"A" and "3" Bisques Championships	640	689	0	-49	1,034	1,171	0	-167
Veterans	1,560	1,262	465	763	1,742	1,300	0	442
Silver and Bronze Medals	132	91	0	42	213	441	0	-228
Island School Age Championships	0	0	0	0	0	0	0	0
National School Age Championships	0	0	0	0	0	0	0	0
Totals	12,870	15,727	2,572	-285	14,236	16,132	0	-1,894
International								
WCF AC Hosting	0	0	0	0	953	6,344	0	-5,391
WCF AC Qualifier	0	0	0	0	1,557	610	0	947
WCF AC Participation	18,713	24,219	812	-4,894	0	7,387	0	-7,387
WCF GC Participation	5,879	7,394	657	-858	336	4,888	0	-4,552
WCF Womens GC Participation	0	364	364	0	10,643	16,758	0	-6,115
MacRob Participating Income	0	0	0	0	0	0	0	0
MacRob Participating Expense	0	0	0	0	0	0	0	0
WCF Championships: Association Croquet	0	0	0	0	0	0	0	0
WCF Championships: Golf Croquet Qualifier	0	0	0	0	0	0	0	0
WCF Championships: Golf Croquet	0	0	0	0	0	0	0	0
Trans Tasman Test	0	18,818	8,110	-8,708	0	0	0	0
NZ "A"	0	0	0	0	0	0	0	0
Totals	24,592	48,815	9,763	-14,460	13,489	35,989	0	-22,499
Total Tournament								
Income/Expense/Funding	37,462	64,542	12,335	-14,745	27,727	52,122	0	-24,395



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED								
FIXED ASSET AND DEPRECIATION SCHEDULE								
FOR THE YEAR ENDED 30 JUNE 2009								
	Cost	OPENING	Additions	Disposals	DEPRECIATION			CLOSING
	VALUE	VALUE			RATE	BASIS	AMOUNT	VALUE
	\$	\$	\$	\$			\$	\$
OFFICE EQUIPMENT								
Office equipment	1,292.00	0.00		0.00	20.00%	DV	0.00	0.00
Office furniture	1,217.00	0.00		0.00	20.00%	DV	0.00	0.00
Shelving	364.00	0.00		0.00	9.50%	DV	0.00	0.00
Screen and bookcase	450.00	0.00		0.00	12.00%	DV	0.00	0.00
Office furniture	448.00	0.00		0.00	18.00%	DV	0.00	0.00
Credenza	450.00	0.00		0.00	14.40%	DV	0.00	0.00
Desk	919.00	0.00		0.00	14.40%	DV	0.00	0.00
Fax machine	645.00	0.00		0.00	39.60%	DV	0.00	0.00
MYOB software	532.00	0.00		0.00	48.00%	DV	0.00	0.00
Printer software/hardware	861.00	0.00		0.00	39.60%	DV	0.00	0.00
Website development	4,947.00	1,180.15		0.00	39.60%	DV	467.34	712.81
Chair	265.00	0.00		0.00	14.40%	DV	0.00	0.00
Lap top computer	6,602.00	0.00		0.00	48.00%	DV	0.00	0.00
Computer #2 (06/05)	1,683.00	236.85		0.00	48.00%	DV	113.58	123.06
Computer #ED (pur Apr08)	1,693.31	880.52	0.00	0.00	48.00%	DV	422.65	457.87
	<u>22,363.31</u>	<u>2,297.32</u>	<u>0.00</u>	<u>0.00</u>			<u>1,003.53</u>	<u>1,293.74</u>
CROQUET EQUIPMENT								
Hoops	9,785.00	676.25	0.00	9,785.00	20.00%	DV	1.25	0.00
White test hoops	550.00	0.00		0.00	25.00%	DV	0.00	0.00
Woods Hoop Boxes (purch feb08)	795.00	636.00	0.00	0.00	20.00%	DV	127.20	508.80
	<u>11,130.00</u>	<u>1,312.25</u>	<u>0.00</u>	<u>9,785.00</u>			<u>128.45</u>	<u>508.80</u>
TOTAL FIXED ASSETS	33,493.31	3,609.57	0.00	9,785.00			1,132.03	1,802.54

Revenue

Levies Levies were under-estimated in the budget

Interest Income Improved policies and management for investment of surplus cashflow

Charitable Grants We had considerable success with gaming trust applications

Sponsorship \$2500 still unable to be generated

Equipment and Publications Income Significant purchases were made by clubs to transfer to Dawson International Balls

Tournaments Income Slightly different presentation this year

Net Budget Position is (15000-39500=-24500)

Tournament Income (12870) + player contribution to Events (24592) less Tournament Expenses (64542) = -27080

(comes within budget when specific charitable grants are applied)

Miscellaneous Income

Income from Annual dinner shown in revenue rather than offset against AGM expenses.

Expenditure

Salaries Under budget due to stable staffing during 2008/09

Administration A number of items within the Administration Budget came in under budget

Council Expenses Standing Committee expenses were below budget as they were not fully spent by the committees. The AGM came in close to budget and the Executive did not spend all of the allocated budget for meetings, primarily as we had less executive members during 2008/09. (reduced honoraria expenses as well)

Depreciation There was no mention in the 08/09 budget for Depreciation.

Special Projects No budget was allocated for special projects, and the monies spent (\$1500) were covered by a successful gaming trust grant (Southern Trust).

Update Less issues of the Update Magazine were produced in 2008/09 as we started an email newsletter to improve communication with members.

Consultancy The new Executive Director required less accountancy support than in previous years.

Badges and Trophies We purchased a significant number of new trophies for the Veterans regional events which was not budgeted for.

Audit Fee The 2008/09 budget was produced prior to receiving the cost for the 2007/08 audit which was higher than expected (and we have allowed for a higher cost again for 2008/09).

Croquet New Zealand is proud to be affiliated to the World Croquet Federation



Croquet New Zealand acknowledges the support of SPARC for assistance with Sport Development Funding



The following gaming machine societies provided Croquet NZ with valuable funding assistance during 2008/09



Croquet NZ worked closely with the following croquet equipment suppliers during 2008/09



WOOD MALLETS

