



2010/11 Annual Report

Contents	Page
President's Report	4-6
Executive Director's Report	7-9
Selectors Reports	10-11
International Results	12
Tournament Committee Report	13
Laws Committee Report	14
Auditor's Report	15
Financial Statements	16-20
Notes to Financial Statements	21-25
Material Differences on Movements in the Financial Accounts	26

Charles Jones' tragic death in Thailand in late August was a shock to his many friends and colleagues in croquet. Charles was known to many players both as a club member at a number of clubs in the country and for his contribution at the national level. Charles' greatest contribution to croquet was on the administration and support side.

Charles was the preferred team manager for Trans-Tasman and Mac Robertson Shield teams. Charles' team management skills were impressive. He was chief cook and bottle washer, mentor and organiser.

Paddy Chapman had the following to say:

I had the pleasure of playing in many teams with Charles as manager. His managing style was like no other – he could always be relied upon to lighten the mood after a “hard day at the office” with his witty personality, irreverent jokes and treasure trove of old croquet stories. His excellent cooking was always something to look forward to – a highlight for me was his Lentil Splat.

NZ teams' success over the last sixteen years owe a great deal to Charles' commitment and support.

Charles convened the association croquet selectors' panel for many years. He had a good eye for talent and many young players have acknowledged, in recent days, the important role Charles played in their development as elite players. Charles gave the same attention to encouraging and supporting recreational players.

Charles held senior leadership positions in the Wellington and Canterbury Associations and was a regular attendee at Croquet New Zealand AGMs.

Charles was elected Croquet New Zealand President in 1999, serving for four years. Charles' tenure saw the start of Croquet New Zealand's moves to establish a strong national office supporting the game throughout the country.

Golf Croquet was becoming popular and Charles' efforts made sure that the game became an important part of the NZ croquet scene. He played a pivotal role in putting the game's administration on a more professional basis.

Charles' contribution was acknowledged when he joined the small band of life members at last year's AGM.

Charles' contribution to international croquet was not limited to managing NZ teams. He played at both golf and association croquet world championships. He refereed and managed at a number of international events from 2002 to earlier this year.

Charles joined the World Croquet Federation's management committee in 2004. He was elected President of the Federation in 2010, being the second New Zealander to take this role in the WCF's twenty five years.

Charles' contribution to international croquet administration is summarised perfectly by Martin French, the WCF Secretary General. He said in an email:

Charles' forthright, honest and often colourful contributions to these discussions and the vigorous email traffic generated by his Management Committee colleagues played a significant part in energising the work of the committee. He deserves much of the credit for the significant improvement in the relationship between the Management Committee and the larger WCF member countries over the last year.

Charles' contribution to croquet will be remembered for many years.

Organisational Capability

National Office's responsiveness to association and club needs continues to be impressive. A highlight of the year was the turf care workshops. These were made possible with funding from the Southern Trust, and the expertise of the New Zealand Sports Turf Institute. Lawns are such an important asset and it was great to see the enthusiastic response to the workshops and the associated manual.

The provision of workshops and publications to support associations and clubs relies on outside funding. Levies meet the day-to-day costs of the National Office but all other activity needs sponsorship. The graph with the annual accounts tells the story.

We have good relations with a number of the gaming trusts. As I said last year, we need to build new sponsorship relationships to reduce our reliance on gaming funds. Sponsorship packages with businesses must be the next step if we are to maintain and extend National Office's support for players and clubs.

Access to club members can be a deal breaker for potential business sponsors. The draft privacy policy proposed at this meeting is an important step to reassure club members that we meet all the requirements of the privacy legislation.

The Executive Director's continuing involvement with the national sports organisation forum provide an important link with other sporting codes. This has helped the Board keep in touch with developments in other code. There is a lot we can learn from each other.

Regional sports trusts (RSTs) provide a network for associations to keep in touch with other codes, local sports issues and capability support. I would urge all associations to develop an active relationships with their RST.

Increasingly clubs and individuals are contacting National Office for help when they should be discussing the issue with their club and/or association first. The consequences include associations inadvertently being kept out of the loop about issues they would have an interest. Associations have a duty to monitor CNZ's performance.

Player Development

The transfer of coaching responsibilities to the National Office continues to be successful. The Office's support in this area has been pivotal in maintaining the momentum of implementation of the coaching programme. The programme focuses on both recreational players and those seeking higher honours.

Tournaments and Laws

The timing of invitations needs fine tuning and the Tournament Committee has been working on this.

Brian Monckton led the review of examinations required to qualify as an association croquet referee or umpire. That was a big job and has been completed in time to be implemented this calendar year.

Brian, Gordon Smith and Alex Begg each lead a group focussing on association croquet laws, golf croquet laws and national tournaments. It can be frustrating work and I thank them and their teams for the time and effort they give.

Finance, Audit and Risk

Support for the MacRobertson Shield team has resulted in a loss for the last year, as expected. The international team programme needs \$45,000 for the four year cycle. The Board has established a policy where it will accumulate funds each year to meet those costs, which will artificially boot our funds held for three of every four years. The Board believes this is a prudent way to fund the activity. Financial support for international players will be reviewed in the 2011/12 year.

Income from gaming trusts provided crucial income for supporting services to associations and clubs. Changes in gaming trust income and other funding continues to be a risk for us and the focus on rebuilding Christchurch has impacted on the availability of gaming funds.

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

International Competition

The 2011/12 year was a mixed bag. We performed very well at the MacRobertson Shield in 2010, and travelled to Australia in April 2011 to defend the Camden Park Trophy. Australia won the Trans Tasman series for the first time since it started in 1995.

Discussions with the Australian Croquet Association to extend the Trans Tasman competition to include golf croquet look promising.

World Croquet Federation

Gordon Smith continues to serve on the WCF Management Committee, maintaining a NZ presence on the committee.

Communications with the Federation have improved significantly over the last twelve months. New decision-making processes have resulted in a clearer and more open relationship with members.

National Office

Murray Taylor, Executive Director, and Raewyn Williams, 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 Board and the many volunteers in the associations and clubs.

Board

The Board has worked very hard this year. I want to thank them all, Bill Dyall, Baubre Murray, James Carver, Brian Monckton 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, providing the morning teas, set out the lawns, and all the other tasks that make it possible for over 4000 people to enjoy their croquet. We couldn't do it without you.

Sue Piper
President

It is a pleasure to comment on the activities of Croquet New Zealand for 2010/11. It has again been a very successful year on and off the lawns.

Financial

Croquet New Zealand recorded a loss of \$31,186 for the 2010/11 financial year. There are a couple of key items to keep in context when comparing to previous years' results.

Firstly, it is currently Croquet New Zealand policy to fully fund the MacRobertson Shield team when it competes. International tours such as this (over three weeks away from home) can cost a considerable amount of money, especially when there is a team of six and a manager to consider. This year cost in excess of \$40,000. We were unable to find any direct sponsorship to defray this cost, so this was essentially funded from the surpluses made in the previous financial years. It is the Executive's policy to look at the financial position of Croquet New Zealand over a full four year cycle when considering the support for international competition.

Therefore, members should expect Croquet New Zealand to make surpluses during the upcoming financial years as it "tucks away" some money for the next MacRobertson Shield event - which is scheduled for the 2013/14 financial year (January 2014).

Secondly, the tightening in gaming machine funding impacted on Croquet New Zealand, with less money being successfully received in the financial year. However, in saying that, there was continued support for the Executive Director's salary (albeit less than previous years), and support for projects such as the turf management seminars and tournament manager's training course.

We achieved three of our four 2010/11 sport development goals agreed with SPARC

- An increase of school age players by 20% (achieved);

- 1% increase in adult members (not achieved, numbers were basically constant);

- 20% increase in the number of recognised volunteer officials (achieved);

- 20 volunteers participating in development and/or training opportunities (achieved)

International Competitions

Croquet New Zealand in conjunction with the Bay of Plenty Association successfully bid for the Women's World Golf Croquet Championships, after Canada withdrew from hosting when they could not find the base funding.

The Bay of Plenty Association set up an incorporated society to be the legal entity running the event (this will be Croquet New Zealand's recommendation for any future hosting of World Championship events) and the organising committee has been working tirelessly to put together a great event, which is scheduled for 19-26 November 2011.

The MacRobertson Shield and inaugural World Teams Championship was held in England in August 2010. After two successive fourth place finishes, there was a determination about the team. There were several camps held and the team left New Zealand well prepared. A tough warm-up match was arranged with a composite England side and this held our players in good stead.

We beat Australia comfortably in the first test. The second test against Great Britain showed the ability for marked swings in momentum that can occur in test match croquet. Great Britain held the upper hand over the first three days, and at the conclusion of the penultimate day required only win from six matches on the last day, and were expected to wrap up the test quickly on the last day. However, New Zealand gained some early momentum and won two matches early on. Great Britain began to look vulnerable. New Zealand won another (3-0 on the day) and then another (4-0). A mighty upset looked possible. Unfortunately it was not to be as Great Britain captain Keith Aiton managed to sneak a win over Jenny Clarke to score the point required for a Great Britain test victory. New Zealand continued our good form in the test match with the USA. Jenny Clarke and Greg Bryant became the first New Zealanders to win all their matches in a MacRobertson Shield test.

We took on Australia in the Trans Tasman test series over in Melbourne in April 2011. After sharing the first two tests 1-1 (8-4 to Australia in the first test, 8-4 to New Zealand in the second), Australia played well very in the final test to wrap up the series 2-1, to wrest the trophy off New Zealand for the first time since 1995.

The World Croquet Federation has announced that a Golf Croquet World Teams Championships will be held in November 2012 in South Africa. Teams will consist of four players and the tournament will run for nine days. Combined with this, we continue to discuss with Australia the possibility of starting a Golf Croquet Trans Tasman. It is our hope that these international competitions will provide excellent international playing opportunities for the golf croquet community.

National Tournaments

The national tournament programme experienced several problems in 2010/11: Firstly, the timing of the invitations did not work. There was not enough time for people to confirm travel arrangements once the selections had been made. In addition, with both the New Zealand Open and the AC Invitations being held in the South Island, some players elected to play only in the New Zealand Open (cost and time commitments).

The selectors and tournament committee have made some changes to the Invitation process for the coming season, and we hope that this will meet the liking of the players and also return some of the prestige back to being selected for an Invitation.

Secondly, there were several incidents of disputes between players and managers. Rightly or wrongly, players now have higher expectations when playing in tournaments, and this relates to management as well. However the confrontational way in which these expectations were displayed on several occasions was not acceptable in a sport managed exclusively by volunteer managers.

Coaching

Duncan Dixon and Dennis Bulloch completed a number of North Island Golf Croquet coaching sessions building on the success of last year. Jarrod Coutts travelled extensively throughout the South Island, coaching both Association Croquet and Golf Croquet. More than 200 players attended Jarrod's coaching sessions, and were very well received judging by the feedback received into the office

The Youth Squad will be coached by Aaron Westerby in the coming season.

Office Management

Raewyn Williams has now been with Croquet New Zealand for more than a year and is proving to be a very good assistant.

We have been continuing to identify areas where the National Office can improve processes and procedures. We believe that improving the Croquet New Zealand database can assist in improving the capture of player contact data, collection of levies, and changes in handicaps. This project is underway with the expectation that it will be ready to go for the November 2011 levies collection.

Christchurch Earthquakes

The major Christchurch earthquakes in September and February had a big impact on the people of Christchurch. It was terrific to see the number of croquet clubs who raised more than \$7,000 towards helping the affected clubs. Thank you very much to everyone who contributed.

We are looking forward to another great year for Croquet.

Murray Taylor

Executive Director

ASSOCIATION CROQUET

With the cancellation of the invitation events due to lack of player availability our main selection task was the NZ team to contest the Trans-Tasman Series at Cairnlea (Victoria) in April. The selectors were fortunate to have good availability of our top Men, however finalising our Women's line up was a more difficult task with a smaller pool of players, a few with comparable claims to a place. With the retirement from international croquet of several of our former top Women players, depth here is of increasing concern.

Women

Jenny Clarke (Canterbury) (Captain)
Pam Fisher (Auckland)
Nina Mayard-Husson (Wellington)
Marion McInnes (Wellington)
Alison Robinson (Wellington) (Reserve)

Men

Greg Bryant (Nelson)
Paddy Chapman (NZ)
Toby Garrison (Wellington)
Paul Skinley (Wellington)
Phillip Drew (Wellington) (Reserve)

The series was hard fought with Australia prevailing for the first time since 1995

At our meeting in May, we developed a recommendation to the Tournament committee and Executive (subsequently accepted) to slightly reduce the number of players involved in the invitation events and to revert back to 'inviting' players as a means of increasing their prestige. The selectors agreed that the Silver Tray, Edwina Thompson and Roger Murfitt invitation events would be selected on merit from those players who met the following criteria: (a) have played in a CNZ event in the preceding 12 months, and (b) those ranked in the top 50 in NZ. A reserve list would be drawn up, and they would be used as required by withdrawals. Once the named reserves were used then any further withdrawals would see the cancellation of events.

The selection of the RA Clarke Copper Tray (0-3) and the Gold Cup (4-9) invitations would be made in a different manner. In the first instance association handicappers would be requested to nominate players. Once these were received these nominations will be made public via the CNZ website and there will be a short window to allow additional players to self nominate. The selectors would then look at the handicap cards and determine the invitation list. There would not be a requirement to fill 16 places. The selectors would invite a number of players up to that number based upon the worthiness of the nominations. The selectors would then provide input into the format of the tournament based upon the number of nominations. The women's invitation would continue in its current format.

To give some form to our international player development programme, the selectors agreed to trail a NZ A Team v NZ B Team 3 day test match. The objective of this fixture is to provide a strong team-based training opportunity to allow our top and developing players to gain valuable test match experience.

Looking ahead to next year's selection tasks, we have the Open and Women's Invitation Events and the World Championships to be played in Adelaide, South Australia (28th April - 6th May, 2012).

Aaron Westerby
AC Convenor of Selectors

GOLF CROQUET

Our main tasks during the year were the selections for the invitations, and selecting players to represent CNZ at the World Championships (Under 21s, Open, and Womens) which are all to be played in the next financial year. Congratulations to Hamish McIntosh who won a bronze medal at the Open World Championships in July.

The number of players who made themselves available for the Invitations was disappointing, for reasons described elsewhere in this annual report. However, we made do.

The selectors agreed that the Yvonne Yeates and Duncan Dixon invitation events would be selected on merit from those players who met the following criteria: (a) have played in a CNZ event in the preceding 12 months, and (b) those ranked in the top 50 in NZ. A reserve list would be drawn up, and they would be used as required by withdrawals. Once the named reserves were used then any further withdrawals would see a reduction in the size of the events or the cancellation of events.

The selection of the Gordon Smith invitation would be made in a different manner. In the first instance association handicappers would be requested to nominate players. Once these were received these nominations will be made public via the CNZ website and there will be a short window to allow additional players to self nominate. The selectors would then look at the handicap cards and determine the invitation list. There would not be a requirement to fill 12 places. The selectors would invite a number of players up to that number based upon the worthiness of the nominations. The selectors would then provide input into the format of the tournament based upon the number of nominations.

Gordon Smith
Convenor, GC Selection Panel

2010 WCF World Team's Championships in Association Croquet
(MacRobertson Shield)
England
6-22 August 2010

New Zealand – 2nd place

Charles Jones – Manager
Aaron Westerby – Captain
Greg Bryant
Paddy Chapman
Jenny Clarke
Paul Skinley
Michael Wright

Phillip Drew (non-travelling reserve)

2011 Trans Tasman Test Series in Association Croquet
Cairnlea, Melbourne Australia

Australia wins the series for the first time since 1995

First Test – Australia wins 8-4
Second Test – New Zealand wins 8-4
Third Test – Australia wins 7-5

Gordon Smith – Manager
Jenny Clarke – Captain

Greg Bryant
Paddy Chapman
Paul Skinley
Toby Garrison
Nina Mayard-Husson
Pam Fisher
Marion McInnes

Phillip Drew (non-travelling reserve)
Alison Robinson (non-travelling reserve)

My thanks, first of all, to members of the tournament committee who have worked this last year to try to make NZCC tournaments accessible, successful and enjoyable for all who entered. Thanks also to those associations, their managers, groundspeople, club members, referees, umpires and all helpers who hosted NZCC events.

And Gordon Smith, Rodger Lane and Chris Clarke who held a very successful weekend seminar on tournament management. From this I am sure we will gain new managers.

I would like to emphasise that all tournament feedback forms and comments are sent to me, and I do read them! Several changes to the system have been made as a result of feedback. Please continue to help us in this way.

Changes have been made also as a result of suggestions made at players' meetings at national tournaments. The selection committee is also consulted and some tournament dates have been changed to make their job easier and more accurate.

The Invitation events will be true invitations with no entry fee and will be held as long as there are sufficient players of the standard required, available to play and selected by the selection committee

We are trying to balance the tournament income & expenditure. NZCC Tournament entry fees and prize money have been changed. The Arthur Ross Memorial Event tournament in particular has been making increasing losses (over \$2000 per year).

While we appreciate those who have hosted national events, we would encourage more to do so, to reduce the pressure on willing clubs and associations

As we asked last year, would associations please remember when setting their tournament programmes, to give priority to any NZCC events in their area and not hold local events on the same dates.

When completing yearbook advertisements for NZCC events, please enter the name of the tournament referee, rather than TBA. (We need a confirmed referee as per regulations, prior to the event).

The tournament committee joins others in congratulating the World Junior Golf Croquet players for their performances.

We wish you all a successful 2011-2012 season.

Alex Begg
Tournaments Committee Convenor

The following AC examinations have been made available during the year:

Umpire Re-qualifying Examination 8th November 2010

Referee Examination 27th December 2010

Referee Re-qualifying Examination 14th August 2011.

With the Umpire examination being released in the previous season, this leaves only the Senior Referee Supplement to complete the set of fully oral qualifying examinations. It should be noted that a Senior Referee examination involving both oral and written sections is available.

All referees whose qualifications have been rolled over during the period without an examination available will be given until 1st October 2012 to renew their qualification. However, the new Referee examinations will require a minimum of a senior referee and a referee to conduct the examination. Being entirely oral, it will require a thorough knowledge of the contents by both examiners. For this reason, a referee who acts as an examiner will not be required to him- or herself undertake the re-qualifying examination within a period of two years of the last time they acted as examiner.

Now the examinations are available, it only remains for candidates to attempt them. I am aware there is a number of Associations unable to conduct them because of a lack of suitably qualified officials. In this case, it will be necessary either for a candidate or an official to travel to an adjacent Association. In this event Croquet New Zealand may consider some contribution towards travel costs, and Association referees have been advised of this. The Laws Committee is available to assist with organisation of such examinations.

The Committee has had an input into the ILC new Tournament Regulations for Referees.

This season, two important tasks for the Committee will be the completion of the Senior Referee Supplement, and a review of its responsibilities.

I wish to thank all members of the Committee for their advice, work and support. In particular I would like to express my appreciation of the work done by Gordon Smith, who in spite of all the difficulties generated by living in an earthquake zone, together with all his other responsibilities, always participated fully in the discussions of the Committee and oversaw the production of the Referee Re-qualifying examination within the time frame given.

Brian Monckton
Convenor

PKF Martin Jarvie
Chartered Accountants

PKF

Accountants &
Business Advisers

INDEPENDENT AUDITOR'S REPORT
To the Members of the New Zealand Croquet Council Incorporated

We have audited the financial statements of The New Zealand Croquet Council Incorporated on pages 3 to 9, which comprise the statement of financial position as at 30 June 2011, and the statement of financial performance and statement of movements in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Executive Council's Responsibility for the Financial Statements

The Executive Council is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand).

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the New Zealand Croquet Council Incorporated.

Opinion

In our opinion, the financial statements on pages 3 to 9 present fairly, in all material respects, the financial position of the New Zealand Croquet Council Incorporated as at 30 June 2011 and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

PKF Martin Jarvie

13 September 2011
PKF Martin Jarvie
Wellington

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THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2011

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2011

CONTENTS

	Page
Statement of Financial Performance	3
Statement of Financial Position	4
Statement of Movements in Equity	5
Notes to the 2011 Financial Statements	6-9
Fixed Asset and Depreciation Schedule.....	10

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2011

	NOTE	Budget	2011 \$	2010 \$
REVENUE				
Levies		104,000	107,901	109,345
School Levies		-	-	133
Interest Income		7,500	10,801	8,079
SPARC Grants	7	35,000	35,000	35,000
Charitable Grants	7	46,000	30,139	68,909
Sponsorship		-	1,000	551
Group Insurance		3,000	4,967	3,250
Apparel Sales (net)		-	4	18
Equipment and Publications	4	50,000	51,256	69,683
Tournaments Income	8	16,000	12,783	12,943
Player contribution to World Events	8	500	1,127	5,488
Yearbook Income	5	23,000	17,747	19,312
PEGS income	7	90,000	77,500	8,750
Miscellaneous Income		1,500	743	1,000
TOTAL REVENUE		<u>376,500</u>	<u>350,970</u>	<u>342,462</u>
LESS EXPENSES				
ACC Levy		1,500	1,330	1,082
Administration		23,000	14,658	14,755
Audit Fees		6,000	3,839	4,178
Badges and Trophies		2,000	3,626	2,734
Consultancy		2,000	-	-
Council Expenses		25,500	16,583	13,681
Coaching		15,000	11,386	10,079
Depreciation	3	1,500	1,942	1,687
Executive Honoraria		3,500	2,725	2,375
Legal Fees		1,000	462	-
Lease Charges		9,000	8,640	8,640
Salaries and Reimbursements		80,000	82,904	74,198
Subscriptions and Affiliation Fees		2,500	1,162	1,927
Update/Newsletter Expenses		1,500	-	4,410
Promotions and Development		1,500	1,249	329
Equipment and Publications Expenses	4	45,000	49,186	60,331
Turf Maintenance Manual Project		-	-	18,886
Group Insurance Expense		2,500	4,120	2,740
Tournaments Expenses	8	19,000	15,471	17,626
Yearbook Cost of Sales	5	18,000	10,272	12,985
World Events Expenses		20,500	66,876	19,914
Handicappers Workshop		-	-	4,280
Field-days		-	8,168	-
Tournament Managers Course		6,000	-	-
PEGS Expense		90,000	77,556	8,750
TOTAL EXPENSES		<u>376,500</u>	<u>382,156</u>	<u>285,587</u>
NET SURPLUS FOR THE YEAR		<u>-</u>	<u>- 31,186</u>	<u>56,875</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 2011

	NOTE	2011 \$	2010 \$
EQUITY			
Accumulated Funds		<u>203,817</u>	<u>235,003</u>
REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank	2	202,169	181,541
Accounts Receivable		5,445	14,469
Accrued Interest		1,231	0
Stock: Publications		1,875	1,875
Stock: Equipment		13,128	12,559
Prepayments		8,338	37,883
GST receivable		<u>0</u>	<u>1,174</u>
TOTAL CURRENT ASSETS		<u>232,187</u>	<u>249,501</u>
NON CURRENT ASSETS			
Fixed Assets (as per schedule)	3	<u>1,760</u>	<u>3,702</u>
TOTAL ASSETS		<u>233,947</u>	<u>253,203</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Company Visa		448	0
Accounts Payable and Accruals		16,158	10,983
Income in Advance -Year Book		2,130	7,218
Income in Advance - international		5,619	0
Income in Advance - Grants/Funding	7	<u>5,775</u>	<u>0</u>
TOTAL CURRENT LIABILITIES		<u>30,130</u>	<u>18,200</u>
NET ASSETS		<u><u>203,817</u></u>	<u><u>235,003</u></u>

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

Date: 13.9.2011


 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 2011

	2011	2010
	\$	\$
OPENING EQUITY	235,003	178,128
Net surplus/(deficit) current year	<u>-31,186</u>	<u>56,875</u>
CLOSING EQUITY	<u>203,817</u>	<u>235,003</u>

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



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2011 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 2011 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2011	2010
		\$
Petty Cash	0	5
GBP account	21	21
Cheque account	11,861	21,464
Call accounts	20,287	50
Term Investment	170,000	160,000
	<u>202,169</u>	<u>181,541</u>

NB: Croquet New Zealand has a company visa with a limit of \$10,000

3) FIXED ASSETS	2011			
	Cost	Accumulated Depreciation 30 June 2011	Book Value	Current Depreciation
	\$	\$	\$	\$
Office equipment	25,954	24,520	1,434	1,860
Croquet equipment	1,345	1,019	326	81
	<u>27,299</u>	<u>25,539</u>	<u>1,760</u>	<u>1,941</u>

	2010			
	Cost	Accumulated Depreciation 30 June 2010	Book Value	Current Depreciation
	\$	\$	\$	\$
Office equipment	25,954	22,659	3,295	1,585
Croquet equipment	1,345	938	407	102
	<u>27,299</u>	<u>23,597</u>	<u>3,702</u>	<u>1,687</u>

4) EQUIPMENT AND PUBLICATIONS	2011	2010
	\$	\$
Total Income	51,256	69,683
Less Total Expenses	49,186	60,331
Gross Profit	<u>2,070</u>	<u>9,352</u>

5) YEAR BOOK	2011	2010
	\$	\$
Total Income	17,747	19,312
Less Total Expenses	10,272	12,985
Gross Profit/Loss	<u>7,475</u>	<u>6,327</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 2008 for three years and was renewed for three more years.

	2011	2010
	\$	\$
Operating lease commitment		
Payable within one year	8,640	8,640
Payable later than one year, but not later than two years	8,640	0
Payable more than two years	8,640	0
	<u>25,920</u>	<u>8,640</u>

Other Commitments

There were no Capital commitments (2010: nil)

There were no contingent liabilities at year end (2010:nil)

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2011 FINANCIAL STATEMENTS (Continued)

	Income in Advance 2009/10	Funding Received	Income Applied	Funding returned	Income in Advance
		\$	\$		\$
7) GRANTS/FUNDING					
SPARC: Sports Development Funding	0	35,000	35,000	0	0
SPARC: Strategic Plan	0	0	0	0	0
SPARC: Campaigning, Int'l Tournament	0	0	0	0	0
subtotal	0	35,000	35,000	0	0
SPARC: PEGS (Jenny Clarke)	0	15,000	15,000	0	0
SPARC: PEGS (Aaron Westerby)	0	12,500	12,500	0	0
SPARC: PEGS (Paddy Chapman)	0	12,500	12,500	0	0
SPARC: PEGS (Greg Bryant)	0	12,500	12,500	0	0
SPARC: PEGS (Paul Skinley)	0	12,500	12,500	0	0
SPARC: PEGS (Michael Wright)	0	12,500	12,500	0	0
subtotal	0	77500	77500	0	0
New Zealand Community Trust (Salaries)	0	20,000	20,000	0	0
Pub Charity (Tournament Managers Course)	0	5,775	0	0	5,775
Infinity Foundation (Uniforms)	0	0	0	0	0
Trusts Charitable Foundation (Tournaments)	0	0	0	0	0
Pelorus Trust (GC Coaching)	0	2,000	2,000	0	0
Trust House Community Trust (GC Coaching/tournament expenses)	0	1,500	1,139	361	0
Southern Trust (Regional Fielddays)	0	7,000	7,000	0	0
					0
					0
					0
subtotal	0	36,275	30,139	361	5,775
TOTAL	0	148,775	142,639	361	5,775

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2011 FINANCIAL STATEMENTS (Continued)

8) TOURNAMENTS

National	2011				2010			
	Income	Expenses	Funding recd	Profit/Loss	Income	Expenses	Funding recd	Profit/Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Golf Croquet Nationals	1,678	1,939	0	-261	827	1,035	0	-208
Golf Croquet Grades	488	525	0	-37	529	465	0	64
Golf Croquet Gold and Silver Stars	139	112	0	27	249	210	0	39
Arthur Ross	689	3,256	385	-2,182	729	2,943	0	-2,214
Invitations	961	1,773	610	-202	1,959	3,385	0	-1,426
NZ Championships	3,769	2,379	0	1,390	3,224	3,747	0	-523
NZ Handicap	243	395	0	-152	444	304	0	140
Men's and Women's Championships	347	514	0	-167	218	366	0	-148
North Island Championships	1,416	988	0	428	1,787	1,413	0	374
South Island Championships	634	724	0	-90	613	772	0	-158
Gold and Silver Mallets	470	354	0	116	213	145	0	68
"A" and "3" Bisques Championships	347	565	0	-218	569	579	0	-10
Veterans	1,098	1,187	0	-89	1,142	1,599	0	-456
Silver and Bronze Medals	191	168	0	23	160	0	0	160
Island School Age Championships	0	0	0	0	0	0	0	0
National School Age Championships	313	364	144	93	280	218	0	62
Totals	12,783	15,243	1,139	-1,321	12,943	17,181	0	-4,237
online fees		228						445
		15,471						
International								
WCF AC Hosting	0	0	0	0	0	0	0	0
WCF AC Qualifier	0	0	0	0	0	0	0	0
WCF AC Participation	0	0	0	0	0	0	0	0
WCF GC Participation	0	0	0	0	0	0	0	0
WCF Womens GC Participation	0	0	0	0	2,183	13,107	0	-10,924
MacRob Participating Income	0	0	0	0	3,305	3,178	0	127
MacRob Participating Expense	0	42,382	0	-42,382	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	2,860	0	-2,860	0	0	0	0
Trans Tasman Test	0	20,160	0	-20,160	0	0	0	0
U21 GC	0	1,474	0	-1,474	0	3,629	0	-3,629
NZ "A"	0	0	0	0	0	0	0	0
Totals	0	66,876	0	-66,876	5,488	19,914	0	-14,426
Total Tournament								
Income/Expense/Funding	12,783	82,347	1,139	-69,564	18,431	37,540	0	-19,108

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED								
FIXED ASSET AND DEPRECIATION SCHEDULE								
FOR THE YEAR ENDED 30 JUNE 2011								
	Cost	OPENING	Additions	Disposals	DEPRECIATION			CLOSING
	VALUE	VALUE			RATE/BASIS	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	430.54		0.00	39.60%	DV	170.49	260.05
Chair	265.00	0.00		0.00	14.40%	DV	0.00	0.00
Lap top computer	6,610.00	0.00	0.00	0.00	48.00%	DV	0.00	0.00
Croquet 1 computer	1,145.67	808.27	0.00	0.00	60.00%	DV	484.96	323.31
croquet 2 computer	1,154.67	808.27	0.00	0.00	60.00%	DV	484.96	323.31
external backup (weekly)	289.00	260.10	0.00	0.00	60.00%	DV	156.06	104.04
external backup (offsite)	289.00	260.10	0.00	0.00	60.00%	DV	156.06	104.04
video camera	699.00	489.30	0.00	0.00	60.00%	DV	293.58	195.72
Computer #2 (06/05)	1,683.00	0.00		0.00	48.00%	DV	0.00	0.00
Computer #ED (pur Apr08)	1,693.31	238.09	0.00	0.00	48.00%	DV	114.28	123.81
	25,953.65	3,294.67	0.00	0.00			1,860.40	1,434.27
CROQUET EQUIPMENT								
Whyte test hoops	550.00	0.00		0.00	25.00%	DV	0.00	0.00
Woods Hoop Boxes (purch feb08)	795.00	407.04	0.00	0.00	20.00%	DV	81.41	325.63
	1,345.00	407.04	0.00	0.00			81.41	325.63
TOTAL FIXED ASSETS	27,298.65	3,701.71	0.00	0.00			1,941.81	1,759.90

MATERIAL DIFFERENCES ON MOVEMENTS

INCOME

Levies – Our budget of \$104,000 was deemed conservative. The reduction in actual levies was almost entirely due to a small reduction in membership numbers

Interest Income – we exceeded budget by proactively managing the amount of funds on term deposit during the year

Grants – Less applications made and received. Received monies for Executive Director Salary as well as for two projects (Field-days for green-keepers, and tournament manager's course – which was delayed due to the Christchurch earthquake)

Group Insurance – we increased the price to clubs as the overall cost of the group insurance scheme increased.

National tournament Income – this was below budget but similar actual levels to the previous year.

Yearbook Income – Income was down through a reduction in the number of Yearbooks sold.

PEGS Income – our \$90,000 budget factored in a full year of PEGS but they players only received the grants from September (ie 10 months out of 12)

EXPENDITURE

Administration Expenses – Below budget but tightly managed and similar to 2009/10

Badges and Trophies – We ran out of a lot of badges during the year and had to re-stock

Council Expenses – below budget but tightly managed and slightly higher than 2009/10

Coaching – below budget and similar to previous year

Salaries – exceeded because the Executive Director has significant accrued leave (which is to be used in July/ August 2011)

Group Insurance Expense – Cost from Jardines increased

Yearbook Cost – below budget, and lower than the previous year. This was due to problems associated with the quality and delivery time of the Yearbooks (A price lower than quoted was agreed).

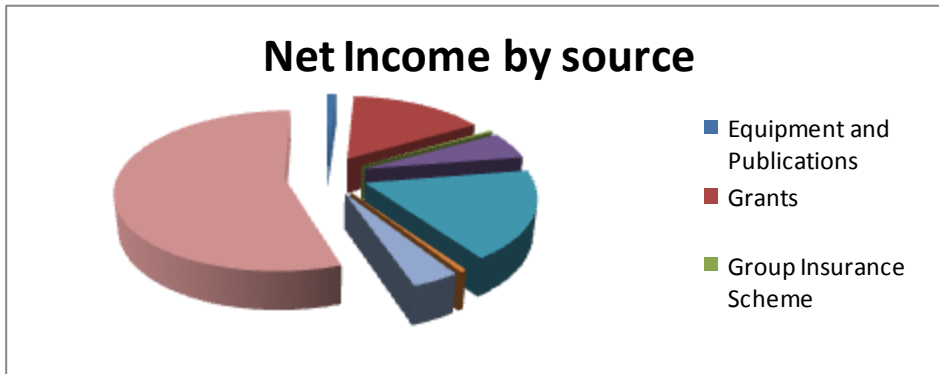
International tournaments Expense – We only budgeted for \$20,500 because we had already spent \$37,883 for the MacRobertson Shield (August 2010) in the previous financial year – shown as prepayments at 30/6/10. In addition, we also agreed to play Australia in the Trans Tasman series in April 2011, which was not budgeted for.

Field-days – We didn't budget for anything for this project. However, we only agreed to proceed once we had successfully received grant funding from the Southern Trust.

Tournament Manager's course – We budgeted for this but ended up delaying the course until August 2011 because of the Christchurch earthquake.

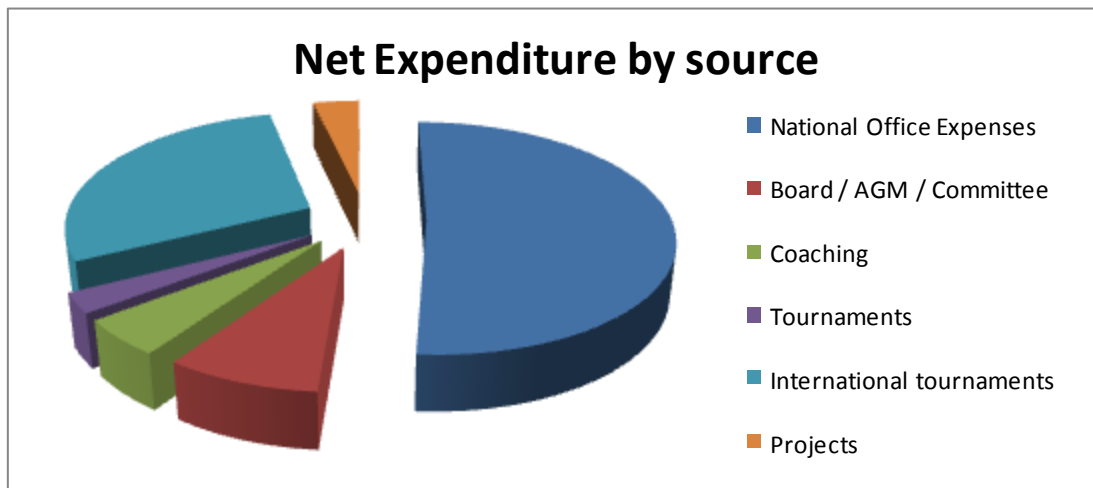
PEGS Expense – see PEGS income for explanation.

FURTHER NOTES TO THE ACCOUNTS

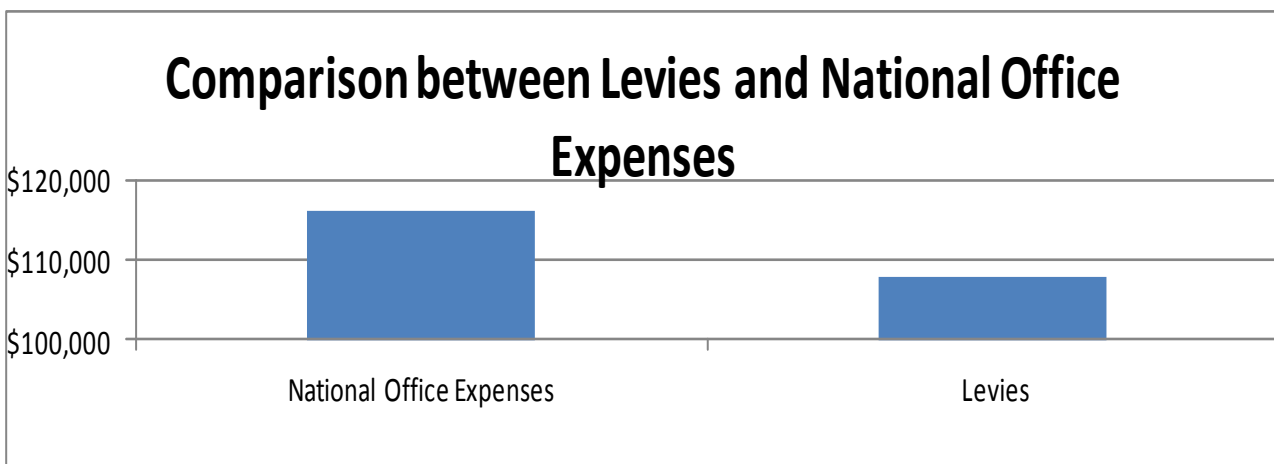


The things to note on this graph are:

- (1) levies make up more than half of net income;
- (2) CNZ does have a number of supporting income streams. (which are required to fund other expenditure – as highlighted below)



It was noted earlier that levies roughly cover national office expenditure and other means of funding are required to support the other activities of Croquet New Zealand, namely tournaments, coaching, and projects such as the turf care workshops (and in previous years the handicapper’s workshop and turf care manual)



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



Trust House Community Foundation
Pelorus Trust

Croquet NZ worked closely with the following croquet equipment sup-
pliers



WOOD MALLETS

