



2013/14 Annual Report



Croquet New Zealand Level 5 Compudigm House, 49 Boulcott St, PO Box 11 259, Wellington



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I am pleased to report another very successful year for Croquet New Zealand. It is very heart-warming to hear from players that they feel that the sport is so positive at the moment, I believe it is due to the hard work put in by the staff, executive members and all our valuable volunteers.

Congratulations to the MacRobertson Shield Team— Aaron Westerby, Jarrod Coutts (Manager), Paddy Chapman, Chris Clarke, Greg Bryant, Jenny Clarke and Toby Garrison—on the amazing win of this prestigious trophy and title. The commitment you all put in to the lead up as you worked together to challenge for the shield was truly impressive. It was wonderful to see the team unity and for your efforts to be richly rewarded. You did New Zealand proud.



I am also particularly pleased with the progress made with youth croquet activities. It is a delight to see the young players at the croquet club, enjoying themselves and providing a real energy for the sport. The work done on promoting the secondary school tournament, the secondary schools programme and the associated youth development squads will provide great benefits over time, but the key is to provide consistency across the country and an environment where the young people want to come and play. The rate of progress amongst our youth players has been phenomenal, as shown by the tournament wins they have achieved and the recognition through nominations for the Most Improved Player awards.

Executive

Phillip Drew and the Player Development committee have seen their efforts over the last few years rewarded by the dominant performance of the MacRobertson Shield team. Plans have been put in place to duplicate this success in the next Golf Croquet teams event and to continue our success at winning medals in WCF Singles championships.

Baubre Murray continues to lead the Finance Audit and Risk committee. We are worried about the likely loss of SportNZ Community Sport investment and the continued risks around gaming trust funding and lack of sponsorship. We have again been given an unqualified audit which is a testament to the work the committee does in conjunction with the Executive Director.



Brian Boutel and the Laws committee continue to consider a number of issues relating to refereeing, qualifications, the AC laws & GC Rules, with some crossover with the Tournament committee on regulations.

Lester O'Brien and the Tournaments committee have made a number of changes to the format of tournaments, taking advice from a number of sources to help improve the tournament experience for players.



Annie Henry and the Organisation Development committee have been very busy. Pamela George's editorship of Croquet Matters has been exceptional and this has been well received throughout the croquet community. Thank you Pamela! The committee has responded to feedback from members about the yearbook and the 2014/15 yearbook has been trialled in a number of formats. Support in strategic planning, membership recruitment and finance have been provided to clubs through the work of the Sport Development Officer.



Dallas Cooke has been an integral part of all the executive sub committees and sharing her wealth of knowledge from her vast playing and sport administrative experience

Lester leaves the Executive at the AGM and we thank him for his work on the Executive and wish him all the best in his future endeavours in the Hawkes Bay.

I want to acknowledge the work done by the Executive Director and the Sport Development Officer. We have a terrific team in the office who achieve a great deal with the limited resources available to them. We often hear about larger sports who have staffing of eight/ten/twelve, and are still struggling—compare this to our two who certainly get through a mountain of work for us.

Finally, a big thank you to all the volunteers in croquet who work hard to administer the sport, provide the morning teas, maintain and set out the lawns, and all the other tasks that make it possible for over 4,000 people to enjoy their croquet. We couldn't do it without you.

Sue Roberts
President

It is my pleasure to report on the activities of the National Office during the 2013/14 financial year.

Financial

Financially it was a difficult year. It continued to be difficult to gain external funding from gaming trusts and sponsorship. We made applications to gaming trusts totalling more than \$120,000 and were only successful in securing \$26,500. We thank the New Zealand Community Trust and the Infinity Foundation for their support, which was vital in producing the end-of-year result that we did.

The most significant expense was the MacRobertson Shield where we were committed to both hosting expenses and team expenses. We were slightly over budget, but provided an excellent event for players, officials and spectators, made more so by the New Zealand win (more on that below).

We unfortunately incurred \$8,552 in unexpected legal expenses as a result of an appeal over a disciplinary hearing decision.

High Performance

The year started with the excellent performance of Paddy Chapman at the WCF Association Croquet World Championships in England, winning the silver medal. MacRob player Jenny Clarke made it to the quarter-finals which boded well for the MacRob which followed five months later. Brian Bullen and Peter Filbee played in their first World Championships and we hope they are better from the experience and continue their improvement.



The highlight of the year though was the MacRobertson Shield. What a terrific result by Aaron Westerby (captain), Jarrod Coutts (manager) and the team of Greg Bryant, Paddy Chapman, Chris Clarke, Jenny Clarke and Toby Garrison. The skill of our players was exceptional to watch, especially combined with the difficult and varied playing conditions experienced during the tournament. Aaron was a fantastic captain and absolute gentleman – but I don't think anyone will really know or understand the huge commitment he made to the campaign behind the scenes.



Aaron and I first discussed the 2014 campaign in September of 2010 and were regularly in contact throughout the intervening period – discussing issues, challenging each other's views, and working through the campaign in great detail. He did the same with many of the team members. You can be very proud Captain Fantastic!!!

Tournament Hosting

A big thank you to the organising committees at United, Te Mata, Marewa and Mt Maunganui who did a fantastic job of preparing the lawns for the MacRobertson Shield and providing excellent hospitality (which was commented on favourably by the opposition teams and supporters).

Thanks also to Kevin Fellows for managing the tournament, Graeme Roberts for acting as Referee of the tournament and the referees who volunteered throughout the three week period.

We now look forward to hosting the Under 21 Golf Croquet Worlds in Christchurch and the Open Worlds in the Bay of Plenty in February 2015. The organising committees are doing a brilliant job and I'm sure we will see these events delivered superbly.

National Office

Greg Bryant continues to deliver excellent service to associations and clubs. I'll leave him to outline his achievements in his report (following). Jarrod Coutts has been a terrific worker from Croquet in a coaching role and also in managing our teams. He has left NZ shores on an O.E. and is currently teaching in the UK. We wish him well and hope that he re-integrates himself into the croquet community on his return. Pamela George volunteered to give Croquet Matters a boost and certainly delivered. The newsletter is a real hit and people seem to be talking about it and debating issues which can only be beneficial for the sport. I'd also like to acknowledge all the contributions from around the country... it is your newsletter so make the most of it by letting everyone know what you are up to!



The volunteer contribution of the committees (Tournaments, Laws, Finance, Player Development and Organisation Development) and the selection panels continues to impress. We have many people contributing to improving the organisation and I thank them for their contributions.

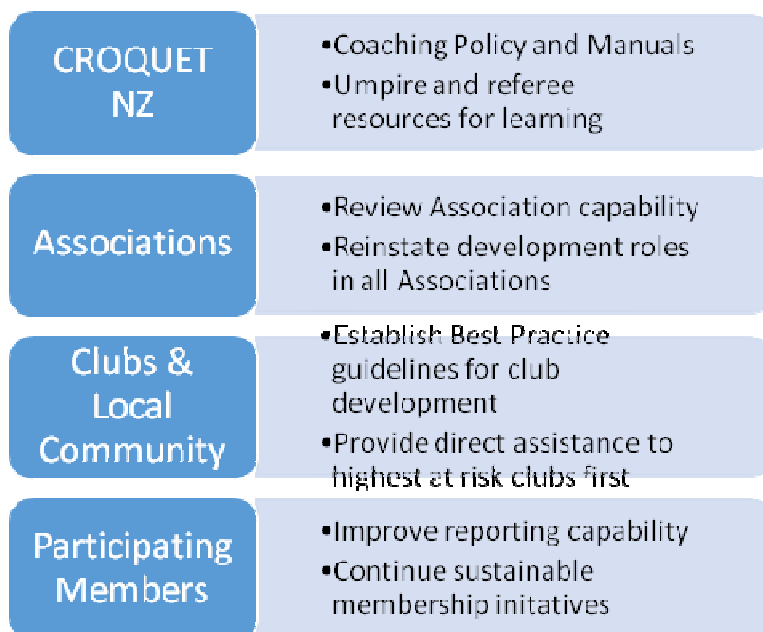
We are proud of what Croquet New Zealand has achieved over the last twelve months and look forward to continuing to make the sport enjoyable for all.

Murray Taylor
Executive Director

Time to reflect on the objectives for the SDO's role that I put forward last year in my 2013 presentation.

Croquet NZ

The Level 1 CNZ Coaching Programme is complete and presented at this AGM. I am confident that we have produced the best in-house Croquet Coach Education programme on the planet and that the CoachApproach principles on which it is based will provide coaches and players with more effective and rewarding coaching experiences. Development of the Level 2 programme will continue over the next term alongside the establishment of Coach Tutors and encouragement for the reestablishment of Association Coaches in all regions to assist coaching delivery.



Umpires and Referee's resources for learning are still being collated. It is intended that an online resource will be developed in this term. Thank you to Brian Boutel and his Laws Committee for their assistance with this project.

Associations

On the basis of the 2013 Questionnaire review and follow-up discussions this year, I am meeting with Association Committees in this term to establish capability initiatives. Aligning, and in many cases establishing strategic policies that reflect real community needs, and increasing RST and Council support for Association activities will ultimately benefit their membership. It is hoped annual *Association conferences* can be established from next year to coordinate this.

Working with a number of at-risk clubs around the country is contributing to the development of resources and initiatives that have the potential to benefit all clubs. As these are worked through and results are achieved, an online Clubkit facility will be made available to assist all clubs with governance and promotional resources. I expect a good number of resources will come available to clubs over this term. Some of the results being achieved within the existing group of clubs is exceptional.



Participating Members

Significantly, the development of youth croquet is going from strength to strength. Buy-in by RST's with support for our Secondary Schools programme is improved this year, youth Club Membership is increasing, the secondary schools event final met venue capacity, we have established a second youth development squad this season, half of the Ranking nominations for the U21 Worlds are Kiwis and a good number of CNZ Award nominations are for youth squad members. I have 4 Associations delivering the Secondary Schools programme this season and I am seeking 4 more for the 2015-16 season.

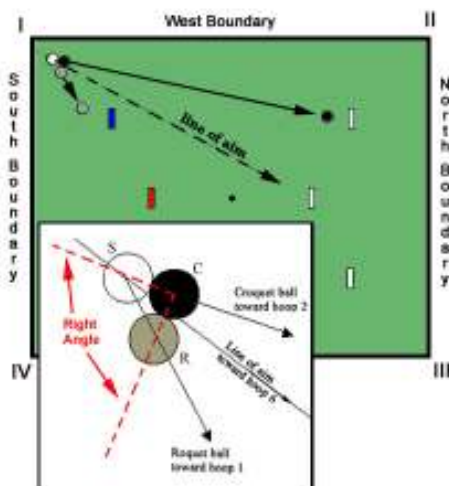


The Green Prescription Programme has been delayed with a few *hitches* along the way, however we have improved the potential outcomes of this programme by gaining the support of the Ministry of Health for delivery directly into the 'prescription' context of the programme (beyond GRx have-a-go programmes).

-And we won the Mac!

Greg Bryant

Sport Development Officer



This year ended 30 June 2014 Croquet NZ made a loss of \$16,677. This compares with a surplus of \$17,256 last year.

This year's loss is mainly attributed to the reduction in charitable grants received during the year. These grants reduced from \$42,373 last year to \$26,500 this year, a reduction of \$15,873 or nearly 40%. This reflects the general difficulty of attracting grant funding throughout the sporting, charitable, and community sectors. This year's loss has been funded from reserves which have decreased from \$251,730 to \$233,795 over the year, an amount comparable to our reserves at 30 June 2012. These reserves are kept at a relatively stable level to allow for running the office for a year in case of an emergency and to preserve accumulated funds. The annual budget is set to cover costs.

As a general principle, levies and interest income are used to fund national office operations, and costs are well contained in this area. The only significant increase this year was in salaries which increased from \$71,959 to \$88,872. The salaries figure is lower in 2012/13 as for a portion of the year there was no administration assistant or Sport Development Officer. The money "saved" from not having an administration assistant was used to fund the Sport Development Officer role on a part-time basis. The benefits of this position have been highlighted with increased professional coaching and the development of resources for clubs and associations.

The only unusual item this year was the legal fees of \$8,552, incurred as the result of a player appealing a disciplinary process decision. This is an item that we may have to budget for at a higher level in the future.

The MacRob was an expected expense that we fund along with other international tournaments by setting an annual budget based on a small surplus in three years out of every four. The cost was split across the last two years. Now there is also a Golf Croquet Teams Championship which adds to the financial pressure.

As well as monitoring the financial position during the year the Finance, Audit and Review Committee (FARC) also prepares the annual budget and regular forecasts, supports other committees in reviewing financial proposals, prepares and updates financial policies and procedures, oversees the annual audit process, approves payments and investments, and considers the annual levy in light of the budget.

As part of the budget review process this year we identified the likelihood that we will no longer meet the criteria for funding from Sport NZ from next year. We understand Sport NZ Community Sport Investment is to focus on encouraging youth development. We have received \$35,000 funding since at least 2004/5 when I became involved and this was used to strengthen the governance of the organisation and to develop player participation. Sport NZ funding has been the largest source of income other than levies for a number of years and its loss (or significant reduction) will have a major impact on our financial position. It currently reduces member levies by around \$9 a year.

Separately over the last few years, we have been exploring other revenue sources, mainly because of the uncertainty around grant funding. We have prepared a proposal pack which we have presented to a number of potential sponsors (tailored to each), including the major retirement home providers. While small one off amounts have been provided at a local level we have not been able to secure any longer term funding from a sponsorship partner, yet.

In the meantime, to maintain national office services at current levels, we have proposed a levy increase of \$4 per member for each of the next two years - equivalent to a cup of coffee each year – and we will review the situation as part of the budget process each year.

Thanks to the members of FARC, Dallas Cooke and the Executive Director for their work and support throughout the year.

Baubre Murray FCA
Convenor - FARC

2013 WCF World Championships in Association Croquet London, England

Paddy Chapman	2nd= Block D	Silver Medal
Jenny Clarke	4th= Block F	Quarterfinalist
Harps Tahurangi	4th= Block B	
Peter Filbee	7th= Block A	
Dennis Bulloch	7th= Block C	
Aiken Hakes	7th= Block G	
Brian Bullen	3rd Block E	1st Round KO

MacRobertson Shield

New Zealand Team

Aaron Westerby (Captain)

Jarrold Coutts (Manager)

Greg Bryant

Paddy Chapman

Chris Clarke

Jenny Clarke

Toby Garrison

Test One—Christchurch (United Croquet Club)

New Zealand	20	vs	USA	1
England	16	vs	Australia	5

Test Two—Hawkes Bay (Te Mata & Marewa Croquet Clubs)

New Zealand	15	vs	Australia	4 (2 unfinished)
England	18	vs	USA	3

Test Three—Bay of Plenty (Croquet Mt Maunganui)

New Zealand	13	vs	England	7
Australia	17	vs	USA	4



I would like to thank Pam Fisher, Phillip Drew, Annie Henry, Dallas Cooke, Ann Sharp, Brian Boutel and Greg Bryant for their contributions to the tournament committee over the last twelve months.

The tournament committee has acknowledged the large number of Croquet NZ tournaments on the calendar. We have completed a review of the tournaments and have made several changes. Firstly the Gold & Silver Mallets and the Bronze & Silver Medals will be played on alternate years. We have changed the format of the Gold & Silver Stars to be the GC equivalent to the Arthur Ross – we hope that GC players will embrace this format and ensure the success of the event.

The changes to tournaments formats that were made last season (making several of the tournaments into Knockout from the start, with associated consolation events) has proven to be popular with players, so we plan to continue with these formats. In addition, all CNZ tournaments will be seeded for 2014/15 and onwards

After the AGM last year, the tournament committee was charged with looking into the handicap ranges under which the GC Silver Badge competition would be played. The new handicap ranges are not listed in the Croquet NZ yearbook. However, this left the GC competitions with an anomaly – the Silver Badges are now in four grades, the North Island and South Island GC Grades are played in three grades and the GC Nationals are played in two grades. So the tournament committee has some work ahead of it to work through this.

The tournament committee has also agreed that a clubhouse fee of \$5 per player per day will apply during all Croquet NZ tournaments. This is to assist clubs with the costs of hosting (not only tea/coffee/biscuits but also the associated costs (toilet paper, hot water etc)).

A considerable amount of time and energy was put into improving and updating the tournament regulations. We trust that the publication of these will be useful for players and managers.

All the best with your play for 2014/15

Lester O'Brien
Convenor

Player Development Committee

I'd like to thank Aaron Westerby, Peter Filbee, Pam Fisher and Paul Skinley for their work on the AC Selection Panel, and John Christie, Tony Stephens and Duncan Dixon for their work on the GC Selection Panel. A special thanks to Aaron Westerby who has stepped down from the selection panel after the MacRobertson Shield, and to Peter Filbee who has since taken over as convenor. We welcome the Chris Clarke to the AC Selection Panel.

Congratulations to the MacRobertson Shield team on the excellent win, our first since 1986 and building on the efforts of the 2010 team.

On a positive note, we have agreed the dates and format for the first Golf Croquet Trans Tasman which will be played in Nelson from 30 November 2015 to 6 December 2015. New Zealand has already had a Squad activity in preparation and plan for another one in April 2015.

Given the unavailability of Jarrod Coutts and Greg Bryant in MacRobertson Shield preparations, the nationwide coaching series which was so popular unfortunately had to be abandoned. However, Greg Bryant will be returning in the first half of the 2014/15 season. Thank you Greg for your efforts in preparing this.

We are still looking for someone to take up the position of Coach Co-ordinator and oversee the Coaching Level 1 Programme. This programme will be launched at the AGM and materials will be available from the National Office. Another big thank you to Greg for getting this programme put together. It will be of great benefit to any aspiring coach at club or association level.

The WCF has instituted a new procedure for allocating places in WCF events. Part (roughly half) of the field is now allocated to players by ranking. The balance of the field is made up of membership places (of which New Zealand gets two), host places and wildcard places. Each member is unrestricted on who they allocate their membership places to, which makes the selectors job more about talent development and providing opportunities. The 2015 Golf Croquet World Championships (and Under 21s) are the first events to use this new system.

Lastly, my congratulations to all players who have achieved a merit award or reduction in handicap over the last season. Well done and I wish you all the best for the coming season.

Phillip Drew
Convenor, Player Development Committee

AC Selection Panel

The AC Selection panel has changed somewhat over the last 12 months. Aaron Westerby was the Convenor of the Association Croquet Selection Panel until March 2014, when I took over as convenor. Chris Clarke joined the panel at this time so we currently are a panel of four (myself, Chris, Pam Fisher and Paul Skinley).

With the MacRobertson Shield team and the World Championships selected, the work of the selection panel in the last financial year consisted of selecting players for the invitations.

The women's invitation:

It was pleasing to reward several players for their tournament results with Carissa Price, Baubre Murray and Robyn Black all playing in this event for the first time. There is still some concern about the depth in womens croquet at the present, but hope that the upcoming womens AC world Championships in 2015 will encourage improvement.

The Silver Tray

Understandably, some of the MacRobertson Shield players were unavailable, but that allowed Mike Crashley and Harps Taurangi be rewarded with places in this event for the first time.

2nd Eight and 3rd Eight

Again there was some difficulty in filling these events. It is likely that this area will be tightened up in future years.

Copper Tray & Gold Cup

It was good to see players nominated by their association for consideration in these events. We look forward to following the progress of these players in future years for continual improvement.

A squad of players has been selected by the panel to form the basis of a MacRobertson Shield defence. This will be started with a weekend training event in October.

We wish all players a successful 2014-2015 season.

Peter Filbee
Chairman, AC Selection Panel

GC Selection Panel

My thanks go to Tony Stephens and Duncan Dixon for their contributions to the selection discussions.

The GC A vs B (which we selected after the 2012/13 season was finished) provided to be a success with the weekend decided by one match. It was good to see that all the players selected for this event bought into the concept and made themselves available. It helped the selectors greatly in terms of the future.

The GC Invitations were well attended. Congratulations to Chris Clarke for winning the Yvonne Yeates invitation undefeated. In the Duncan Dixon there was strong competition between Youth Squad members Hemi Mellars and Lachy Hughes with Lachy coming out on top. The selectors were also interested in the play of Ashley Cooke, Jasmine Rule, Sue Roberts and Robyn Black with the first GC Trans Tasman now confirmed. Another Youth Squad member George Redpath won the Gordon Smith invitation.

The 2015 Golf Croquet World Championships and Under 21s were the first events to be selected under the new WCF allocation method.

For the GCWC we had 10 players given places through ranking places. We were allocated eight places (membership places (2) and Host places (6)). So New Zealand will have at least 18 places in the 80 player draw next February – we may get a couple extra through the qualifying event or the top 2 in the Under 21 event.

In the Under 21 allocation, a couple of NZ players missed out on ranking places because they were yet to play 10 ranking games in the last 12 months, which was somewhat disappointing, but we still received 8 ranking places and 2 wildcard places. We were able to select an additional four (2 membership and 2 host places) and there is the potential for more once we know how many other countries are sending.

We have high hopes of gaining medals in both events and look forward to the Championships.

John Christie
Convenor, GC Selection Panel

Last year's Laws Committee report concerned itself entirely with Association Croquet, Golf Croquet Rules being dealt with separately. A consequence of this separation was that the two codes had developed different policy and procedures, and an observer might well have wondered whether these different approaches were necessary or desirable. The incoming CNZ Executive decided at its first meeting to combine the two groups, and the new Committee has worked to align the ways of operating.

The Laws committee membership is now:

Brian Boutel (Convenor), Dallas Cooke, Brian Monckton, Vince Neall, Lester O'Brien, Graeme Roberts, Gordon Smith, Nairn Smith, Geoff Young, and the President (ex officio).

The two major tasks accomplished by the Committee during the year have been:

- 1) Updating the Golf Croquet referee Examination to reflect the changes in the GC rules adopted in November 2013, and
- 2) Revision of the procedures for conducting and reporting on examinations.

The examinations processes are worthy of further comment. Historically each Association elected an Official Referee, who originally, before the rise of GC, would have been concerned only with AC. This person, as well as any local responsibilities, organised the conduct of AC examinations. Some Associations added GC responsibilities to this role, while others appointed a separate person. GC Examiners were approved centrally, and there could be some confusion between this appointed role and that of the locally elected official.

The new system takes the best from both systems. It has a single nation-wide list of Examining Referees, each of whom may be authorised for AC, GC or both. The elected official at Association level may be an examiner, but it is not a necessity, their primary role being to organise referee cover for tournaments and arrange training courses. They may approach any Examining Referee to conduct examinations, not necessarily one from their own area, which is useful where there is a shortage.

The role of the Examinations Coordinator in supplying examination papers and record keeping has been expanded to include GC. All papers may now be distributed electronically, and examiners may now retain papers up to the level of their own qualifications.

The initial list of Examining Referees was formed from those elected Association Officials who were sufficiently qualified, together with other senior figures who were drawn to the Committee's attention. It has been added to during the year, and now consists of 11 for GC only, 15 for AC only, and 11 for both codes. Every Association except Wairarapa has at least one Examiner.

Other matters that the Laws Committee has discussed include checking of hoops. Hoop-checking has become an issue with the increasing tendency in major tournaments to set hoops to very small clearances. At the request of the Executive, all AC and GC officials should be able to test hoops for width, alignment and firmness, although initial setting is seen as the responsibility of the Tournament Manager. The Committee is looking at adding appropriate questions on this topic to the examinations.

Members of the committee also undertook reformatting and correction of the laws and regulations sections of the yearbook. In conjunction with the Tournament Committee changes were made to the wording of Regulations 8 and 27, primarily to clarify procedures where they were incomplete or ambiguous.

There has been an apparent decline in the numbers of officials, although exact numbers are difficult to obtain. In particular the records of AC Umpires and Referees kept by the Laws Committee are at variance with the CNZ Database as presented in the Yearbook. The Laws Committee has started to record qualifications for GCRs, but has no historic data, so the accuracy of the database cannot be checked. Associations are requested to liaise with the Laws Committee to resolve these differences.

The figures that we have are, with change since last year in parentheses:

From the Yearbook

U 141(-33) R 19(-5) SR 24(-1) GCR 154(+22)

Laws Committee Records

U 162(-17) R 23(-7) SR 23(-3) GCR 20 passes in last 6 months.

The increase in GCR numbers, if accurate, is heartening, but the decline in the AC numbers is a cause for concern.

Brian Boutel
Convenor, Laws Committee

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After 2013's AGM I took over from Bill Dyall as convenor of the Organisation Development Committee. A new committee was formed comprising of Dallas Cooke, Marion Prentice, the Sport Development Officer and the Executive Director.

The aim of the Committee is to develop structure that is needed for CNZ to grow. Developing and supporting clubs and associations are important to the health and wellbeing of croquet.

Activities from CNZ's strategic and business plans were reorganised and prioritized into 4 areas:

- ◆ Support for the CNZ vision of "more people playing better croquet more often";
- ◆ Internal communication between CNZ and associations & clubs;
- ◆ Grievance procedures; and
- ◆ Publicity

Support for the CNZ vision of "more people playing better croquet more often"

The Sport Development Officer has been busy assisting clubs with strategic planning, recruitment, and club development. Levin, Rangatira, Kaikoura, Punga, are just a few who have benefited from Greg's work. If your club wants or needs assistance please contact Greg directly at the national office.

Green Prescription is a Ministry of Health "product" that has potential for croquet. Our Sport Development Officer is pursuing additional information that will be supportive.

Another activity is to explore incorporating croquet in retirement villages into their village designs. Thanks to Murray and Greg for initiating talks with retirement villages.

Improving internal communication

Croquet Matters was the first priority of the Committee. We were fortunate to have Pamela George volunteer to take over this publication. She has taken the recommendations from the Committee and turned them into a powerful and vital link for croquet players. We owe her an enormous thanks for making *Croquet Matters* informative, readable and a great communication link for croquet.

Another task was to have supportive written information that outlines the benefits of being affiliated with CNZ. This document has proven to be a valuable tool for clubs and CNZ to promote better understanding of CNZ.

Next was providing a Yearbook in a format that is useful for all members. Suggestions were made and CNZ has trialled offering different options for purchasing the Yearbook from the full version to individual booklets. Feedback from clubs and associations will be important in our future efforts.

Grievance Procedures

After a number of complaints recently, the Complaints Procedure has been revised. An improved process will follow with more flexibility to settle minor disputes without the necessity of (and time involved with) formal disciplinary hearings.

Publicity

Building on the recommendations from previous AGMs for more structured publicity, the Executive has approved having someone who will be the Publicity Officer for CNZ. A request has been made through *Croquet Matters* for a volunteer.

There are additional activities that the Committee is developing plans to address such as reviewing the Constitution, increasing publicity, and greater support for both codes.

A special note of appreciation is given to the Committee: Greg Bryant, Dallas Cooke, Marion Prentice and Murray Taylor. Their work has made possible all we have accomplished. I particularly would like to thank Murray and Greg for following up with each of the tasks to ensure they are progressing.

Feedback, ideas, and support are crucial for the Committee to function well. Suggestions would be well received.

D. Annie Henry
Convenor

**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 2014, 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.

Board's Responsibility for the Financial Statements

The Board 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 Board 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 2014 and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.



28 August 2014
Staples Rodway Wellington
Chartered Accountants
Wellington



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2014

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2014

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THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2014

	NOTE	Budget	2014 \$	2013 \$
REVENUE				
Levies		115,000	117,996	113,549
Interest Income		11,000	8,886	9,487
SPARC Grants	7	35,000	35,000	35,000
Charitable Grants	7	47,000	26,500	42,373
Sponsorship		1,000	-	2,500
Group Insurance		6,000	5,906	4,408
Equipment and Publications	4	30,000	35,237	52,178
Tournaments Income	8	15,000	12,620	17,152
Player contribution to World Events	8	-	2,557	2,928
Yearbook Income	5	17,000	14,447	16,033
PEGS income	7	-	15,000	61,250
Miscellaneous Income		1,000	904	669
TOTAL REVENUE		<u>278,000</u>	<u>275,053</u>	<u>357,527</u>
LESS EXPENSES				
ACC Levy		1,500	781	1,009
Administration		18,000	16,443	17,778
Audit Fees		5,000	3,200	3,900
Badges and Trophies		3,000	2,861	1,146
Consultancy		1,000	-	-
Council Expenses		25,000	18,999	17,269
Coaching		17,000	13,217	20,358
Depreciation	3	1,500	1,630	304
Amortisation of membership database			2,286	2,286
Executive Honoraria		3,500	2,725	2,900
Legal Fees		1,000	8,552	-
Lease Charges		9,000	8,640	8,705
Salaries and Reimbursements		85,000	87,614	71,959
Subscriptions and Affiliation Fees		1,500	1,766	1,643
Update/Newsletter Expenses		1,500	-	-
Promotions and Development		1,500	-	-
Equipment and Publications Expenses	4	25,000	28,921	42,484
Group Insurance Expense		5,000	5,229	5,091
Tournaments Expenses	8	17,000	16,516	20,494
Yearbook Cost of Sales	5	11,000	9,139	11,548
World Events Expenses	8	43,000	48,211	50,147
PEGS Expense		-	15,000	61,250
TOTAL EXPENSES		<u>276,000</u>	<u>291,730</u>	<u>340,271</u>
NET SURPLUS FOR THE YEAR		<u>2,000</u>	<u>- 16,677</u>	<u>17,256</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 2014

	NOTE	2014	2013
		\$	\$
EQUITY			
Accumulated Funds		<u>235,053</u>	<u>251,730</u>
REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank	2	206,847	267,539
Accounts Receivable		6,933	322
Accrued Interest		91	118
Stock: Publications		1,875	1,875
Stock: Equipment		9,176	4,298
Prepayments		4,111	9,361
GST receivable		<u>2,108</u>	<u>0</u>
TOTAL CURRENT ASSETS		<u>231,141</u>	<u>283,513</u>
NON CURRENT ASSETS			
Intangible Assets - Membership database		6,018	8,304
Fixed Assets (as per schedule)	3	<u>9,400</u>	<u>376</u>
TOTAL ASSETS		<u>246,559</u>	<u>292,193</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Company Visa		1,558	4,925
GST Payable		0	5,074
Accounts Payable and Accruals		9,948	13,979
Income in Advance -Year Book		0	1,485
Income in Advance - Grants/Funding	7	<u>0</u>	<u>15,000</u>
TOTAL CURRENT LIABILITIES		<u>11,506</u>	<u>40,463</u>
NET ASSETS		<u><u>235,053</u></u>	<u><u>251,730</u></u>

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

Date: *28 August 2014*

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 2014

	2014	2013
	\$	\$
OPENING EQUITY	251,730	234,474
Net surplus/(deficit) current year	<u>-16,677</u>	<u>17,256</u>
CLOSING EQUITY	<u>235,053</u>	<u>251,730</u>

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



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2014 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	to	60%	dv
Fixtures and fittings	9	to	20%	dv
Croquet equipment	20	to	25%	dv

Amortisation

Amortisation of intangible assets is calculated using rates so as to allocate the costs of the assets over their useful life

Database	20%	sl
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Intangible Assets

The intangible assets of the Council are stated at their amortised historic cost

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 2014 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2014	2013
		\$
GBP account	21	21
Paypal account	550	1,115
Cheque account	24,689	14,819
Call accounts	357	51,584
Term Investment	181,230	200,000
	<u>206,847</u>	<u>267,539</u>

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

Card 1: Executive Director (Murray Taylor) - currently \$7,500

Card 2: Manager (Jarrod Coutts) - had a limit of between \$1,000 and \$2,500 during the financial year but now cancelled

Card 3: Sport Development Officer (Greg Bryant) - currently \$2,500

3) FIXED ASSETS	2014			
	Cost	Accumulated Depreciation 30 June 2014	Book Value	Current Depreciation
	\$	\$	\$	\$
Office equipment	3,577	3,577	0	168
Croquet equipment	11,449	2,049	9,400	1,462
	<u>15,026</u>	<u>5,626</u>	<u>9,400</u>	<u>1,630</u>

	2013			
	Cost	Accumulated Depreciation 30 June 2013	Book Value	Current Depreciation
	\$	\$	\$	\$
Office equipment	3,577	3,409	168	252
Croquet equipment	795	587	208	52
	<u>4,372</u>	<u>3,996</u>	<u>376</u>	<u>304</u>

4) EQUIPMENT AND PUBLICATIONS	2014	2013
	\$	\$
Total Income	35,237	52,178
Less Total Expenses	<u>28,921</u>	<u>42,484</u>
Gross Profit	<u>6,316</u>	<u>9,694</u>

5) YEAR BOOK	2014	2013
	\$	\$
Total Income	14,447	16,033
Less Total Expenses	<u>9,139</u>	<u>11,548</u>
Gross Profit/Loss	<u>5,308</u>	<u>4,485</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. The lease has now been extended for another three years from 1 July 2014

The Council has a lease commitment in relation to a Sharp photocopier. The lease was entered into on 1 Jan 2013 for four years.

	2014	2013
	\$	\$
Operating lease commitment		
Payable within one year	10,397	10,397
Payable later than one year, but not later than two years	10,397	1,757
Payable more than two years	<u>9,518</u>	<u>2,635</u>
	<u>30,312</u>	<u>14,789</u>

Other Commitments

There were no Capital commitments (2013: nil)

There were no contingent liabilities at year end (2013:nil)



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2014 FINANCIAL STATEMENTS (Continued)

	Income in Advance 2012/13	Funding Received	Income Applied	Funding returned	Income in Advance
		\$	\$		\$
7) GRANTS/FUNDING					
SportNZ: Sports Development Funding	0	35,000	35,000	0	0
subtotal	0	35,000	35,000	0	0
HPSNZ: PEGS (Duncan Dixon)	15,000	0	15,000	0	0
subtotal	15000	0	15000	0	0
New Zealand Community Trust (Salaries)	0	25,000	25,000	0	0
Infinity Foundation (Uniforms)	0	1,500	1,500	0	0
subtotal	0	26,500	26,500	0	0
TOTAL	15,000	61,500	76,500	0	0



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2014 FINANCIAL STATEMENTS (Continued)

8) TOURNAMENTS

National	2014				2013			
	Income	Expenses	Funding recd	Profit/Loss	Income	Expenses	Funding recd	Profit/Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Premier Silver Badges	492	481		11	0	0		0
Golf Croquet Nationals	1,184	1,260		-76	3,013	3,231	0	-218
Golf Croquet Grades	931	606		325	1,142	761		381
Golf Croquet Gold and Silver Stars	950	373		577	365	208		157
Arthur Ross	0	290		-290	0	252		-252
Invitations	0	3,927		-3,927	0	5,021		-5,021
NZ Championships	3,222	3,110		112	7,165	4,530	0	2,635
NZ Handicap	0	0		0	0	0		0
Men's and Women's Championships	506	530		-24	125	323		-198
North Island Championships	1,079	1,269		-190	1,460	1,407		53
South Island Championships	616	963		-347	714	1,129		-415
Gold and Silver Mallets	0	0		0	156	256		-100
"A" and "3" Bisques Championships	413	543		-130	409	433		-24
Veterans	2,407	1,924		483	1,716	1,517		199
Silver and Bronze Medals	194	219		-25	256	256		0
Island School Age Championships	0	0		0	0	0		0
National School Age Championships	626	374		252	622	295		327
Totals	12,620	15,869	0	-3,249	17,152	19,619	0	-2,467
online fees		647				875		
		16,516				20,494		
International								
WCF Womens AC					2,928	2,630	0	298
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	250	0	-250
WCF GC Participation	0	0	0	0	0	3,459	0	-3,459
WCF Womens GC Participation	0	0	0	0	0	0	0	0
MacRob	2,557	48,211	0	-45,654	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	26,603	0	-26,603
Trans Tasman Test	0	0	0	0	0	15,216	2,568	-12,648
U21 GC	0	0	0	0	0	1,989	0	-1,989
NZ "A"	0	0	0	0	0	0	0	0
Totals	2,557	48,211	0	-45,654	2,928	50,147	2,568	-44,651
Total Tournament								
Income/Expense/Funding	15,177	64,727	0	-49,550	20,080	70,641	2,568	-47,993



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED								
FIXED ASSET AND DEPRECIATION SCHEDULE								
FOR THE YEAR ENDED 30 JUNE 2014								
	Cost	OPENING	Additions	Disposals	DEPRECIATION			CLOSING
	\$	VALUE	\$	\$	RATE/BASIS	BASIS	AMOUNT	VALUE
	\$	\$	\$	\$			\$	\$
OFFICE EQUIPMENT								
Croquet 1 computer	1,145.67	51.73	0.00	0.00	60.00%	DV	51.73	0.00
croquet 2 computer	1,154.67	51.73	0.00	0.00	60.00%	DV	51.73	0.00
external backup (weekly)	289.00	16.65	0.00	0.00	60.00%	DV	16.65	0.00
external backup (offsite)	289.00	16.65	0.00	0.00	60.00%	DV	16.65	0.00
video camera	699.00	31.32	0.00	0.00	60.00%	DV	31.32	0.00
	3,577.34	168.08	0.00	0.00			168.08	0.00
CROQUET EQUIPMENT								
Atkins Hoops (purch Nov14)		0.00	10,654.00	0.00	20.00%	DV	1,420.53	9,233.47
Woods Hoop Boxes (purch feb08)	795.00	208.40	0.00	0.00	20.00%	DV	41.68	166.72
	795.00	208.40	10,654.00	0.00			1,462.21	9,400.19
TOTAL FIXED ASSETS	4,372.34	376.48	10,654.00	0.00			1,630.29	9,400.19

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



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



The following gaming machine societies provided Croquet NZ
with valuable funding assistance in 2013/14



Infinity Foundation

Croquet NZ worked closely with the following croquet equipment
Suppliers during 2013/14



WOOD MALLETS

