



# ANNUAL REPORT 2019-20

## Croquet New Zealand

Email: [croquet@croquet.org.nz](mailto:croquet@croquet.org.nz)

Website: [www.croquet.org.nz](http://www.croquet.org.nz)

Tel: (04) 916 0258

Level 13, 49 Boulcott Street  
Wellington 6022



# CONTENTS

President's report	3
Executive Director's Report	5
Community	7
Coaching Coaches	7
Officials	7
Competitions	9
Youth Squad	9
National Tournaments	10
International Tournaments	12
Financials	16
People	26
Funders and Sponsors	28

# PRESIDENT'S REPORT



Kathie Grant  
CNZ President

As President of Croquet New Zealand, I am delighted to present the annual report for 2019 – 2020.

The Executive has brought a range of expertise to the table, including legal and financial. Their croquet experience ranges from representing NZ to exploring croquet as a sport.

Key priorities in 2019/20 for the Executive included:

- Developing Governance strategies.
- Ensuring we remain financially viable.
- Rewriting the Constitution to bring this document in line with current practises.

The Executive has developed into a constructive team where different approaches and ideas have been respected. One of the more difficult decisions the Executive made after seeking a vast amount of information and analysis was to remove the Trans-Tasman series from the tournament calendar. After several years of negotiation with Australia and lack of progress made in these negotiations to improve conditions for New Zealand, the Executive felt these negotiations needed to be brought to a close. This was a strategic decision taking into account the purpose of the Trans-Tasman and the outcomes of these matches.

A strategic partnership was signed with the New Zealand Sport Collective in order to develop croquet. Croquet New Zealand is one of 50 sports to be included in this collective. This has the potential to introduce a new community to croquet.

Finance and cost saving procedures have been carefully considered by the Executive. The Executive has voted to not accept an honorarium during the fourth quarter of 2019-20 and have not included an honorarium in the 2020-21 budget to enable CNZ to have a little more flexibility in expenditure. This line remains in the budget as future members may make a different decision.

The Constitution rewrite committee has been very active with the focus to bring the CNZ Constitution in line with modern day performance and procedures. This new Constitution will be presented at the AGM for approval by the Associations.

Croquet New Zealand has worked diligently to ensure information regarding the impact of the Covid 19 pandemic has been promptly distributed to Associations. The current Covid-19 environment is so unpredictable the Executive has produced a one-year strategic plan with the focus on surviving the

impacts of this pandemic. The intention is to continue developing the five-year strategic plan during 2020-21 for presentation at the 2021 AGM. This is assuming New Zealand doesn't succumb to further waves of the pandemic. Having this plan gives a direction for CNZ and is important to enable the Executive Director to form a business plan to achieve these goals.

I look forward to continuing to work for you in the coming year and with the team to guide the future direction for Croquet New Zealand.



Kathie Grant  
President Croquet New Zealand



## EXECUTIVE DIRECTOR'S REPORT



Jake Inwood  
CNZ Executive Director

When looking back on 2019-20, no sports phrase better captures the year than – “*it was a game of two halves*”. Entering the final year of the 2016-20 Strategic Plan, there was a lot of promise and hope. Planning was well under way for our new strategic period with an abundance of excitement of what we could achieve. However, the emergence of Covid-19 on our shores changed all of that as the nation quickly adapted to manage our way through this unprecedented period.

2019-20 provided many highlights for me personally, many of which I am sure our entire croquet community share.

On the international stage, we continued to demonstrate what a dominant force New Zealand is as a croquet playing nation. Edmund Fordyce became the 4<sup>th</sup> New Zealander to win the U21 Golf Croquet world championship in July 2019. What is even more remarkable about this feat is that fact that this event has only been held 5 times. Shortly following Edmund’s success, Josh Freeth became a Bronze medalist at the Golf Croquet World Championships. Edmund and Josh then combined with Felix Webby and Duncan Dixon to win the Golf Croquet World Teams Championships held in Nelson in January 2020, defending the title New Zealand had won in England in 2016.

The Golf Croquet World Teams Championships also marked another milestone for croquet. It was croquet’s first event to be streamed to Sky Sport Next. With the 2-day final between New Zealand and Egypt being streamed live, more than 5,000 people tuned in to watch. People were able to enjoy the high-quality coverage all around the world. The coverage has now been viewed over 22,500 times. This is an exciting opportunity for croquet to be broadcast to a wider audience and we look forward to being able to showcase future events on the same platform. A sincere thank you to the New Zealand Sport Collective and Sky for their support and making this possible.

Although success on the world stage is great, it would be remiss not to acknowledge the growth and development we are achieving at grassroots level thanks to the dedicated team of volunteers at Association and Club level. For the 6<sup>th</sup> straight year, we have seen an increase in membership and we have now grown to more than 4,750 members!



An increase of 0.7% from 2018-19 and an overall increase of 12% across the 2016-20 strategic period. Our youth development programme continues to be the envy of every croquet playing nation which is contributing to enthusiasm for growth and development in the club space. The influx of youth has seen the under 18 membership increase by 9% since 2018-19 and an astonishing 117% over the 2016-20 strategic period. This growth has undoubtedly assisted with the competitive nature of the sport.

Thankfully, Covid-19 emerged towards the end of our playing season meaning that a large portion of our revenue had already been received so we were not heavily impacted from a financial perspective. This year, we posted a surplus of \$14,745. Our cash reserves have increased to \$256,776 providing assurance that we could survive another rainy day, like Covid-19.

While 2019-20 provided its challenges, there was still plenty to be proud of as a sport. I look forward to the challenges and opportunities that will come with 2020-21!

*Jake Inwood*

Jake Inwood

Executive Director



# COMMUNITY

## Coaching Coaches

A key focus of our Sport Development Officer has been to carry out coaching at clubs throughout the country. Croquet New Zealand understands that while this is often a highlight for many clubs, it is not sustainable.

Over the past 6 years, the Coaching Coaches Programme has been developed, run and evolved with our learnings to help foster the croquet coaches of the future. The intention of this program is to provide more quality coaches within each region to provide players with coaching to assist the development of their game.

2019-20 saw a significant amount of work put into continuing the coach development nationwide and building on the learnings from previous seasons. This now includes information being circulated to qualified coaches to ensure they are kept up to date with key principles and national coaching resources to maximise their coaching ability which will ultimately benefit the participant.



Throughout 2019-20, there were coaching coaches' workshops planned in 5 regions and evaluation sessions held in 3 regions. Unfortunately, due to Covid-19, one workshop had to be postponed.

The evaluation sessions have led to 2 new Level 1 Association Croquet coaches and 1 new Golf Croquet coach.

Over the strategic period 2016-20, Croquet New Zealand has increased the number of

coaches by 270% from 10 to 37. This is a massive achievement and we encourage Clubs and Associations to utilise the qualified coaches.

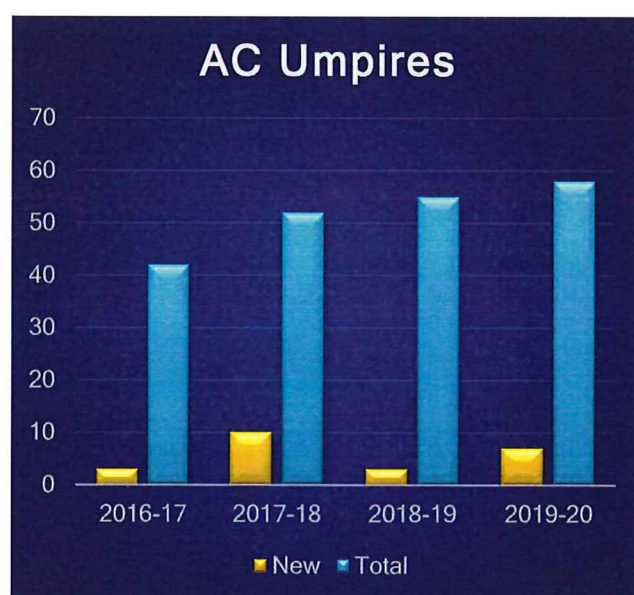
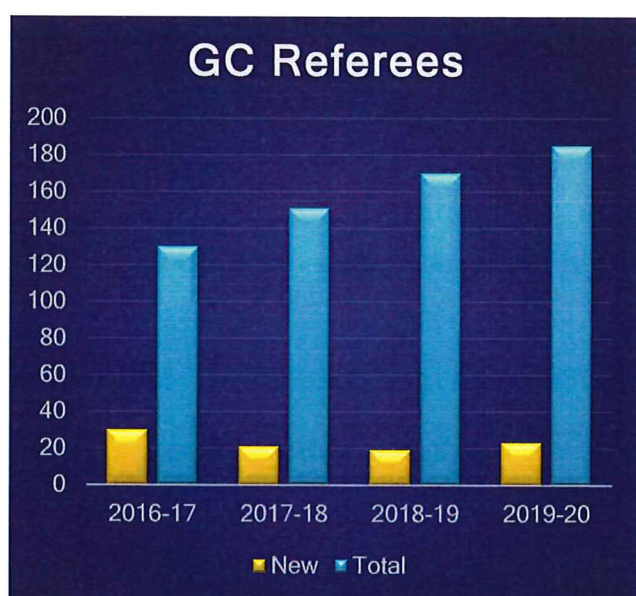
## Officials

Officials are vital to the game, ensuring someone is available to up-hold the rules of the game and settle any disputes should they arise.

Becoming an Umpire or Referee is a great way to expand your knowledge of the game and give back to the sport. Croquet is in a relatively unique situation where tournament participants can also help officiate in the same tournament should they have the required qualifications.

In 2019-20, another 23 people qualified as Golf Croquet Referees. This is an increase of 9% from 2018-19 and brings the total number of active Golf Croquet Referees to 185. An overall increase of 85% from the beginning of the strategic period. There were also 7 newly qualified Association Croquet Umpires in 2019-20, an increase of 5% from 2018-19. While the increase over the strategic period for Association Croquet Umpires is not quite as impressive as the Golf Croquet Referees, there was still an increase of 49%.

Congratulations to all who have received a qualification during 2019-20.





# COMPETITIONS

## Youth Squad

Following the 2019 New Zealand Secondary Schools Golf Croquet Championships the annual New Zealand U21 and Youth Squads were announced. New in 2019-20 were Scholarship awards that are awarded to a maximum of 6 players at the New Zealand Secondary Schools Golf Croquet Championships who did not currently have a club affiliation. The intention of these scholarships is to help transition secondary school players into club membership.

With the establishment of the Golf Croquet 3+ tournament this season, the Youth Squad held a training day on the 5<sup>th</sup> of December 2019 where they went over development pathways to U21 GCWC selection, technical development and tactical '*shot plus*' strategies.

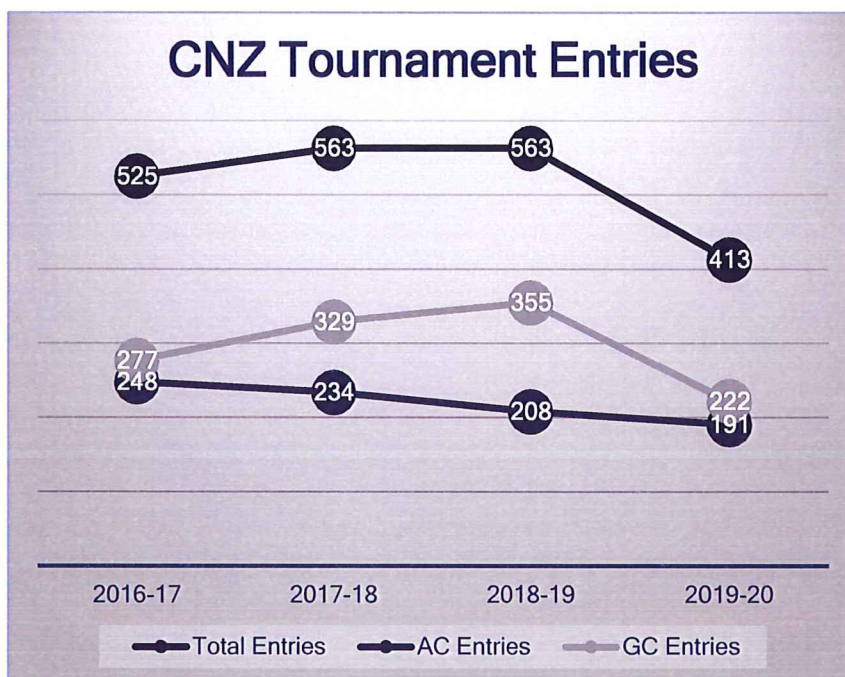
Unfortunately, due to Covid-19, the U21 Squad session scheduled for the day prior the Terminator Mallets U21 Golf Croquet Championships could not go ahead.

The 2019-20 Squads and Scholarship recipients are listed below:

U21 Squad	Youth Squad	Scholarships
Angus Coulter	Jonny Halton	Harry Wilson
Ellie Ross	Ethan Duan	Sen Macmaster
Kaleb Small	Vienna van Heeswyck	Jazmin Davidson
Logan McCorkindale	Finlay Webb	Libby Robb
Nathan Bullen	Isabelle-Alan-Ward	
Te Kiri King	Jacob Mildenhall	
Michael Lauer	Alyssa Meadowcroft	
Paul Kaiser	Alanna Meadowcroft	
Robbie Spooner	Flynn Moses-Jones	
Isabelle Tong	Ali'I Posimani	
Josh Winter	Joel Steele	
	Jessica Bullen	
	James Duggan	
	Myles Duggan	
	Levi Franks	
	Stephen Turner	

## National Tournaments

The 2019-20 season saw a decrease in the overall number of tournament entries, down 26% to 413 total entries. A number of factors contributed towards this decrease including moving the Golf Croquet Nationals to December to accommodate the Golf Croquet World Teams Championships and the cancellation of the U21 Golf Croquet Championships and Golf Croquet Invitations due to the Covid-19 Pandemic.



Despite a decrease in overall participation, an action packed 2019-20 CNZ Tournament schedule was still completed. 16 CNZ Tournaments (10 Association Croquet and 6 Golf Croquet) were held providing plenty of excitement and quality croquet.

This season saw Eleanor Ross (Nelson) win her third consecutive Women's Golf Croquet title, Aiken Hakes (Wellington) win his second NZ Open title and a new Golf Croquet Nationals Champion, Logan McCorkindale (South Canterbury), was crowned. What can only be described as an uncommon event, saw Matthew Spooner (Wellington) win the Arthur Ross Memorial Final a year after his son, Robbie, had won the same event.

### Association Croquet Tournament Results

<p><b>NZ Open Championship:</b> Open Singles – Aiken Hakes (Wgtn) Open Doubles – Greg Bryant (WC) &amp; Edmund Fordyce (Cant)</p>	<p><b>Arthur Ross:</b> Handicap Singles – Matthew Spooner (Wgtn)</p>
<p><b>95<sup>th</sup> North Island Championship:</b> Open Singles – Tony Stephens (HB) 0-3.5 Singles – Cindy Clarke (BOP) Doubles – John Christie (TV) &amp; Tony Stephens (HB)</p>	<p><b>Men’s and Women’s Championships:</b> Men’s Singles – Greg Bryant (WC) Women’s Singles – Carissa Price (MW) Mixed Doubles – Greg Bryant (WC) &amp; Eleanor Ross (Nsn)</p>
<p><b>84<sup>th</sup> South Island Championship:</b> Open Singles – Felix Webby (Tar) Open Doubles – Kathleen Colclough (Aus) &amp; Chris Clarke (Cant) 0-3.5 Singles – William Rush (Nsn)</p>	<p><b>AC Invitations:</b> CA Silver Tray – Aaron Westerby (Akl) Edwina Thompson – John Christie (TV) Roger Murfitt – Ali’I Posimani (Wgtn) Copper Tray – Graeme Simpson (SC) Women’s Invite – Sonya Sedgwick (HB)</p>

### Golf Croquet Tournament Results

<p><b>GC Nationals:</b> Open Singles – Logan McCorkindale (Sth Cant) Open Doubles – Chris Clarke (Cant) &amp; Josh Winter (Cant)</p>	<p><b>U21 GC Championship:</b> Not held due to Covid-19.</p>
<p><b>North Island GC Championship:</b> Open Singles – Hamish McIntosh (Akl) Open Doubles – John Christie (TV) &amp; Nelson Morrow (Akl)</p>	<p><b>South Island GC Championship:</b> Open Singles – Logan McCorkindale (Sth Cant) Open Doubles – Duncan Dixon (Cant) &amp; Josh Freeth (Cant)</p>
<p><b>Women’s GC Tournament:</b> Open Singles – Eleanor Ross (Nsn)</p>	<p><b>Don Reyland Stars:</b> Handicap Singles – Colin Menzies (Wgtn)</p>
<p><b>GC Invitations:</b> Not held due to Covid-19.</p>	<p><b>NZ Secondary School Finals:</b> Open Doubles – Cashmere High School (Levi Franks and Myles Duggan)</p>



## International Tournaments

U21 Golf Croquet World Championship – 20-24 July 2019 at Nottingham, England

<b>New Zealand Participants</b>
Edmund Fordyce
Christopher Spittal
Logan McCorkindale
Isobelle-Alan Ward
Jeffrey Gatchell
Nathan Bullen
Kaleb Small
Eleanor Ross
Jason Hodgett

New Zealand has a rich tradition of excellent performances in the U21 Golf Croquet World Championships. Initially being held in 2009, a New Zealand player has won 3 of the first 4 championships. Looking to continue New Zealand's dominance at this championship, a strong New Zealand contingent headed to Nottingham, England, to try and make it 4 from 5.

Two-time New Zealand Golf Croquet Nationals Champion, Edmund Fordyce, entered as tournament favourite and advanced through the block stages winning all 5 of his matches without dropping a game.

Fordyce was joined in the knock-out stage by fellow Kiwis, Kaleb Small, Chris Spittal, Nathan Bullen, Jeff Gatchell, Jason Hodgett and Eleanor Ross.



Edmund Fordyce - U21 GC World Champion

Living up to his tag as pre-tournament favourite, Fordyce moved through the knock-out stage to reach the final against Englishman, James Galpin. After dropping the first two games, Fordyce rallied to win three straight, winning the 2019 U21 Golf Croquet World Championship 4-7, 5-7, 7-5, 7-5, 7-5. Fordyce became the fourth New Zealander to win the title.

In the other sections, Logan McCorkindale was the runner up in the plate. Spittal won the Bowl and Bullen beat Ross in the Shield final.

Golf Croquet World Championship – 27 July to 4 August 2019 at Southwick, England

An experienced contingent of New Zealanders contested the 2019 Golf Croquet World Championship in England.

All of the New Zealand players competed admirably in the early stages with Josh Freeth, Hamish McIntosh, Duncan Dixon and George Coulter all advancing to the main Knock-out draw. Freeth was the most successful Kiwi, reaching the semi-finals where he went down to eventual champion, Ben Rothman (USA) 7-2, 7-3, 3-7, 5-7, 5-7. Securing a bronze medal.

After bowing out of the knock-out draw in the first round, Coulter went on to win the Bowl event, beating Harry Fisher (England) in the final. Dixon added to the New Zealand trophy haul after defeating Englishman, Tobi Savage in the Shield final.

<b>New Zealand Participants</b>
Joshua Freeth
Hamish McIntosh
Brian Bullen
Helen Reeves
Duncan Dixon
George Coulter



R-L: George Coulter, Duncan Dixon and Josh Freeth

Golf Croquet World Teams Championship – 6-12 January 2020 at Nelson, New Zealand

<b>New Zealand Team</b>
Felix Webby (Captain)
Duncan Dixon
Joshua Freeth
Edmund Fordyce
Phillip Drew (Manager)

New Zealand entered the third edition of the Golf Croquet World Teams Championship hoping to defend the title won in England back in 2016.

The 2020 team consisted of Felix Webby (Captain), Duncan Dixon, Joshua Freeth, Edmund Fordyce and they were aptly supported by manager, Philip Drew.

With an average age of just 23, the team had an abundance of experience with each of the team members having won the U21 Golf Croquet World Championship as well as combining for 11 Golf Croquet National Titles.

New Zealand quickly got down to business in the Block Stages accounting for Australia (5-1), Ireland (6-0) and England (5-1) with relative ease.



The semi-final against USA was a tight affair that went down to the wire. New Zealand held their composure to grind out a tough 7-6 win in the best of 13 Test.

The final was once again contested between New Zealand and Egypt. Egypt reached the final on the back of a commanding 12-1 semi-final win over England.

Day 1 of the two-day final was long and a tightly contested battle. Egypt took the advantage leading 3-2 with the match between Felix Webby and Amr Alebiary being pegged down due to fading light with the score tied at 4-4 in the third and deciding game.

Day 2 saw New Zealand take charge with Egypt only being able to contribute one additional match win to their overnight score. New Zealand running out victors, 7-4 in the best of 13 final.



Felix Webby & Duncan Dixon



New Zealand Golf Croquet World Teams Championship Team from left to right: Edmund Fordyce, Duncan Dixon, Felix Webby (C) and Josh Freeth.



Association Croquet World Championship – 15-23 February 2020 at Melbourne, Australia

Completing an action-packed international calendar for 2019-20 was the Association Croquet World Championships held in Australia.

New Zealand had a strong representation in the field of 80 with 13 players flying the New Zealand flag, including defending champion Paddy Chapman.

6 New Zealand players (Jenny Clarke, Greg Bryant, Paddy Chapman, Felix Webby, Chris Shilling and Logan McCorkindale) advanced beyond the block stages and qualified for the main knock-out draw. Clarke and Webby fared the best, however both bowed out in the quarter finals.

Shilling went on to make the final of the Bowl, losing to Englishman Samir Patel. While Webby came second in the Salver, losing to James Death (England)

After exiting in the block stages, this year's NZ Open Champion, Aiken Hakes, rallied to reach the final of the Plate where he lost to Englishman, Alain Giraud.

<b>New Zealand Participants</b>
Vincent Commarieu
Aiken Hakes
Harps Tahurangi
Jenny Clarke
Michael Wright
Nelson Morrow
Paddy Chapman
Felix Webby
Chris Shilling
Logan McCorkindale
Dennis Bulloch
Greg Bryant
John Christie

# FINANCIALS

---

2019-20 was another positive year for Croquet New Zealand's financial position. Croquet New Zealand posted a surplus of \$14,745 which increased cash reserves to \$256,776.

Covid-19 had a small impact on Croquet New Zealand's finances. Firstly, Grant applications to NZCT and Infinity Foundation which were submitted in early 2020 were not considered due to the impacts of the Alert Level 4 lockdown. This was off-set by the assistance received through the Government Wage Subsidy. Covid-19 also impacted on the overall tournament participation numbers which in turn meant we did not receive the revenue, or have the expenditure, from the cancelled events.

The strong financial performance was aided through prudent budgeting for the Golf Croquet World Teams team costs. With the assistance of the team manager, Philip Drew, this event came in under budget by over \$5,000.

At the 2017 AGM, a remit was passed to increase the annual player levy to \$46 with \$2 going towards youth development. 2019-20 saw over \$6,500 raised through the levies to contribute towards the youth programme. Following the issues encountered at the 2017 U21 Golf Croquet World Championships, it was agreed some of this fund would go towards ensuring a CNZ representative attended the championships in 2019 to advocate for the New Zealand players if necessary. This, along with the U21 Squad, Youth Squad, scholarship programme, national tournament subsidy and staff time resulted in over \$15,000 being directly put into youth development.

## **INDEPENDENT AUDITOR'S REPORT**

### **To the Members of the New Zealand Croquet Council Incorporated**

#### **Report on the Audit of the Financial Statements**

##### **Opinion**

We have audited the financial statements of The New Zealand Croquet Council Incorporated ('the Council') on pages 5 to 11, which comprise the statement of financial position as at 30 June 2020, and the statement of financial performance, statement of movements in equity and statement of cash flows for the year then ended, and notes to the financial statements, including significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the Tax Administration (Financial Statements) Order 2014.

Our report is made solely to the Members of the Council. Our audit work has been undertaken so that we might state to the Members of the Council those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members of the Council as a body, for our audit work, for our report or for the opinions we have formed.

##### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council in accordance with Professional and Ethical Standard 1 (Revised) *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

##### **Emphasis of Matters**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements have been prepared in accordance with a special purpose reporting framework. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Council and the Executive



of the Council and should not be distributed to parties other than the Council or the Executive. Our opinion is not modified in respect of this matter.

We draw attention to Note 10 of the financial statements, which describes the known and anticipated effects on the Council's operational and financial performance of the COVID-19 pandemic. Our opinion is not modified in respect of this matter.

In the prior year, our audit opinion was qualified with respect to the completeness of cash revenue, because there were limited controls over cash collection and no procedures we could undertake to ensure that cash revenue was complete. This matter affects only the corresponding figures, not the current year's figures.

### **Responsibilities of the Executive for the Financial Statements**

The Executive is responsible on behalf of the Council for the preparation and fair presentation of the financial statements in accordance with the Tax Administration (Financial Statements) Order 2014, and for such internal control as the Executive determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive is responsible on behalf of the Council for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive either intends to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the External Reporting Board's website at:

<https://xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>



**BAKER TILLY STAPLES RODWAY AUDIT LIMITED**

**Wellington, New Zealand**

14 August 2020

# THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

## STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2020

	NOTE	Budget Unaudited	2020 \$	2019 \$
<b>REVENUE</b>				
Levies		169,728	175,799	172,934
Interest Income		5,290	4,827	5,876
Sport New Zealand Income	7	20,000	22,000	20,000
Grants - Charitable	7	13,500	2,036	17,514
Grants - Government Wage Subsidy	7	-	6,092	-
Sponsorship		5,000	2,174	1,870
Group Insurance		5,500	5,659	3,751
Equipment and Publications	4	13,744	28,911	27,777
Tournaments Income		17,880	13,617	19,843
Player contribution to World Events		6,413	7,569	7,095
Yearbook Income	5	17,803	16,552	23,950
Miscellaneous Income		870	2,806	9,479
Floor Expense Reimbursement		16,805	8,417	17,523
<b>TOTAL REVENUE</b>		<u>292,533</u>	<u>296,460</u>	<u>327,612</u>
<b>LESS EXPENSES</b>				
ACC Levy		850	621	841
Administration		13,161	15,748	14,533
Floor Expenses		21,256	12,252	22,822
Audit Fees		5,000	7,000	5,100
Badges and Trophies		3,239	2,446	3,291
Council Expenses		23,598	27,147	22,878
Depreciation	3	3,500	4,867	2,492
Executive Honoraria		3,500	1,625	800
Legal Fees		1,000	-	-
Lease Charges		10,740	10,740	10,740
Salaries and Reimbursements		107,167	111,731	108,589
Subscriptions and Affiliation Fees		1,500	624	1,475
Update/Newsletter Expenses		150	-	-
Equipment and Publications Expenses	4	10,083	20,543	18,833
Group Insurance Expense		5,500	5,337	3,577
Tournaments Expenses		19,755	17,342	22,609
Yearbook Cost of Sales	5	10,289	10,073	12,564
International Expenses		30,096	23,559	33,743
Development Expenses		12,800	10,060	22,281
Other Expenses		3,000	-	-
<b>TOTAL EXPENSES</b>		<u>286,184</u>	<u>281,715</u>	<u>307,168</u>
<b>NET SURPLUS FOR THE YEAR</b>		<u>6,349</u>	<u>14,745</u>	<u>20,445</u>

*This statement should be read in conjunction with the accompanying notes*



# THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

## STATEMENT OF FINANCIAL POSITION

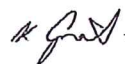
AS AT 30 JUNE 2020

	NOTE	2020	2019
		\$	\$
<b>EQUITY</b>			
Accumulated Funds		<u>246,357</u>	<u>231,612</u>
<b>REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank	2	126,776	108,353
Short-Term Investment		130,000	130,000
Accounts Receivable		2,544	10,113
Accrued Interest		1,836	35
Inventory		4,498	2,686
Prepayments		4,372	4,748
GST receivable		<u>2,992</u>	<u>2,806</u>
<b>TOTAL CURRENT ASSETS</b>		<u>273,019</u>	<u>258,741</u>
<b>NON CURRENT ASSETS</b>			
Intangible Assets - Membership database		-	-
Fixed Assets (as per schedule)	3	<u>11,201</u>	<u>3,812</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>11,201</u>	<u>3,812</u>
<b>TOTAL ASSETS</b>		284,220	262,553
<b>LESS LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Company Visa		1,150	31
Income in Advance		12,849	3,254
Accounts Payable and Accruals		<u>23,865</u>	<u>27,656</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>37,864</u>	<u>30,942</u>
<b>NET ASSETS</b>		<u><u>246,357</u></u>	<u><u>231,612</u></u>

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

Date: 14th August 2020

President:



Date: 14<sup>th</sup> August 2020

Executive Director:



*This statement should be read in conjunction with the accompanying notes*



**THE NEW ZEALAND CROQUET COUNCIL INCORPORATED**

**STATEMENT OF Cashflow**

**AS AT 30 JUNE 2020**

	NOTE	2020	2019
<b>Operating Activities</b>			
Receipts from customers		306,982	315,586
Payments to suppliers and employees		<u>-279,328</u>	<u>-300,493</u>
Net Cash Flows from operating Activities		27,654	15,093
<b>Investing Activities</b>			
Payment for fixed assets		<u>-12,257</u>	<u>-</u>
Net Cash Flows from Investing Activities		-12,257	-
<b>Financing Activities</b>			
Other cash items from financing activities		<u>3,026</u>	<u>5,857</u>
Net Cash Flows from Financing Activities		3,026	5,857
Net Cash Flow		<u>18,423</u>	<u>20,950</u>

**THE NEW ZEALAND CROQUET COUNCIL INCORPORATED**

**STATEMENT OF MOVEMENTS IN EQUITY**

**YEAR ENDED 30 JUNE 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
OPENING EQUITY	231,612	211,167
Net surplus/(deficit) current year	<u>14,745</u>	<u>20,445</u>
CLOSING EQUITY	<u>246,357</u>	<u>231,612</u>

*This statement should be read in conjunction with the accompanying notes*

# THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

## NOTES TO THE 2020 FINANCIAL STATEMENTS

### 1) STATEMENT OF ACCOUNTING POLICIES

These financial statements are special purpose financial statements and have been presented in accordance with the Tax Administration (Financial Statements) Order 2014.

#### 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 financial performance 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%	Diminishing Value
Fixtures and fittings	9	to	20%	Diminishing Value
Croquet equipment	20	to	25%	Diminishing Value
Vehicle			30%	Diminishing Value

##### **Amortisation**

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

Database	20%	Straight Line
----------	-----	---------------

##### **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 over the term of the financial instrument.

##### **Inventories**

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

##### **Term Deposits**

Term deposits are recognised as Investments on the balance sheet when the term is greater than the period of 90 days.

##### **Revenue**

Revenue derived from levies, yearbooks, national tournaments and equipment sales is recognised on an accrual basis. Revenue through grants is recognised when the funds are received in the bank account.

### 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 2020 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2020	2019
	\$	\$
GBP account	21	21
Paypal account	126	126
ANZ Cheque account	1,579	35
Kiwibank operating account	125,048	108,168
Call accounts	3	3
	126,776	108,353

NB: Croquet New Zealand has a visa credit limit of \$20,000  
 Card 1: Executive Director (Jake Inwood) - currently \$15,000  
 Card 2: Sport Development Officer (Greg Bryant) - currently \$5,000

3) FIXED ASSETS	2020			Current
	Cost	Accumulated Depreciation 30 June 2020	Book Value	Depreciation
	\$	\$	\$	\$
Vehicle	12,257	3,371	8,886	3,371
Office equipment	11,709	11,604	105	798
Croquet equipment	11,449	9,238	2,211	698
	35,415	24,213	11,202	4,867

	2019			Current
	Cost	Accumulated Depreciation 30 June 2019	Book Value	Depreciation
	\$	\$	\$	\$
Office equipment	11,709	10,806	903	1,619
Croquet equipment	11,449	8,540	2,909	873
	23,158	19,346	3,812	2,492

4) EQUIPMENT AND PUBLICATIONS	2020	2019
	\$	\$
Total Income	28,911	27,777
Less Total Expenses	20,543	18,833
Gross Profit	8,368	8,944

5) YEAR BOOK	2020	2019
	\$	\$
Total Income	16,552	23,950
Less Total Expenses	10,073	12,564
Gross Profit/Loss	6,480	11,387

#### 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 2017.

	2020	2019
Operating Lease Commitment	\$	\$
Payable within one year:	-	10,740
Payable later than one year, but not later than two year	-	-
Payable more than two years:	-	-
Total	-	10,740

Following balance date, a one year lease agreement was entered into for the office space at 49 Boulcott Street, Wellington on 16 July 2020. The commitment of the lease is \$10,740 and will expire on 31 July 2021.

#### Other Commitments

There were no Capital commitments (2019: nil)  
 There were no contingent liabilities at year end (2019: nil)



## THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

### NOTES TO THE 2020 FINANCIAL STATEMENTS (Continued)

	Income in Advance 2018/19	Funding Received	Income Applied	Funding returned	Income in Advance
<b>7) GRANTS/FUNDING</b>					
SportNZ: Sports Development Funding	-	\$ 22,000	\$ 22,000	-	-
subtotal	-	22,000	22,000	-	-
Pelorus Trust	-	890	723	167	-
Four Winds	-	1,313	1,313	-	-
Infinity Foundation	-	-	-	-	-
Government Wage Subsidy	-	14,059	6,092	-	7,967
subtotal	-	16,262	8,129	167	7,967
<b>TOTAL</b>	-	<b>38,262</b>	<b>30,129</b>	<b>167</b>	<b>7,967</b>

#### 8) Related Parties

No associated person transactions were undertaken in the year (2019: nil)

#### 9) Reclassification of Accounts

##### Miscellaneous Income

2019 Miscellaneous Income has been reclassified in order to be comparable to the 2020 accounts. In 2019, Miscellaneous income was reported as \$11,349. This is now represented in Sponsorship, \$1,870, and Miscellaneous Income, \$9,479.

##### International Expense

For more accurate reporting, the International Expense line has been divided into International Expenses and Development Expenses. The 2019 total of \$56,024 has been reclassified as \$22,281 Development Expense and \$33,743 International Expense.

#### 10) Covid-19

On March 22, 2020, the World Health Organisation declared the outbreak of Covid-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its Covid-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all non-essential businesses and workplaces were closed. Subsequently, the lockdown was lifted on the 18th of May 2020.

At the date of issuing the financial statements, the Council's internal operations were not significantly adversely affected. Based on the revised forecasting of the 2021 financial year, there is expected to be a decrease in charitable grants, sponsorship revenue and equipment revenue. The Council believes it has adequate reserves available to absorb any negative impact of this lost revenue.

# PEOPLE

<b><u>Executive</u></b>	<b>Staff</b>	<b>Life Members</b>
Kathie Grant (President)	Jake Inwood, Executive Director	Roger Murfitt
Rod Templeman (Vice-President)	Greg Bryant, Sport Development Officer	John Prince MNZM
Phyllis Young (Vice-President)		Dr Graeme Roberts
Dallas Cooke		Gordon Smith
Grant Poulton		Paul Skinley
George Coulter		Geoff Young
Tony O'Donnell		
Dr Annie Henry (immediate-past President)		

## Governance Committees

<b>Finance, Audit &amp; Risk Committee</b>	<b>Constitution Re-write Committee</b>	<b>Management Committee</b>
Dallas Cooke (Chair)	Phyllis Young (Chair)	Kathie Grant
Tony O'Donnell	Grant Poulton	Rod Templeman
Rod Templeman	Kathie Grant	Phyllis Young
Stefan Horrер	Dr Graeme Roberts	Dr Annie Henry
Kathie Grant	Geoff Young	
	Tony O'Donnell	
	Jake Inwood	

## Operational Committees

<b>Tournament Committee</b>	<b>Rules and Laws Committee</b>	<b>Publicity and Marketing Committee</b>
Sonya Sedgwick (Chair)	Brian Boutel (Chair)	Dr Annie Henry (Chair)
Nelson Morrow	Michael Hardman	Grant Poulton
Greg Bryant	Vince Neall	Jackie Tye
Paddy Chapman	Dr Graeme Roberts	
Paul Kaiser	Geoff Young	
	Nairn Smith	
	Brian Monckton	

**Selection Panels**

<b>Association Croquet Selection Panel</b>	<b>Golf Croquet Selection Panel</b>
Aaron Westerby (Chair)	John Christie
Jarrold Coutts	Mike Crashley
Paul Skinley	Tony Stephens
	Duncan Dixon
	Philip Drew (GCWTC only)
	Hamish McIntosh (GCWTC only)

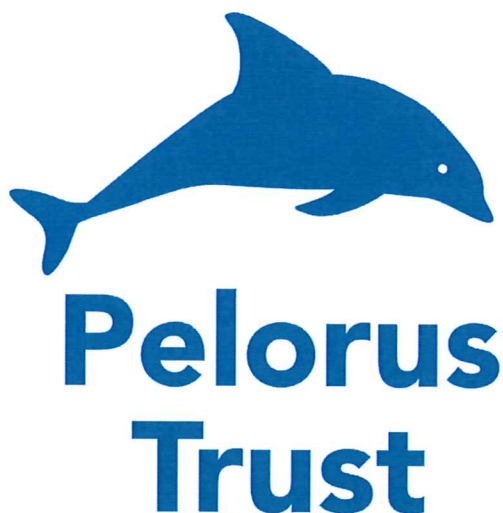


## FUNDERS AND SPONSORS

---

**Terminator**<sup>TM</sup>  
mallets

**Quadway**<sup>®</sup>  
HOOPS



**Four Winds**  
FOUNDATION