

# Croquet New Zealand

2020-21 Annual Report



# 2020-21 Annual Report

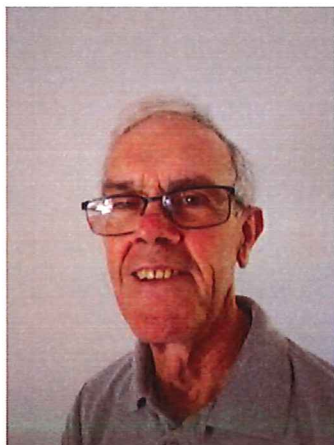
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## Chair's Report

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As Chair of the Croquet New Zealand (CNZ) Board, I take great satisfaction in presenting the 2020-21 Annual Report. In a year dominated by Covid-19, we have built on the established base and emerged stronger than ever. The Board priorities for the year included:

- Establishment of the Appointment Panel and recruitment of two independent Directors.
- Development of a five-year strategic plan beginning in the 2021-22 season.
- Containing costs in a year when Covid-19 impacted revenue.

The constitution, adopted at the 2020 AGM, has led to a strengthening of the governance of CNZ by diversifying its membership and separating the Board from operational matters. Julie Hood, Sport NZ's Business capability consultant for governance and planning, joined Aaron Westerby and myself to Chair the Panel appointed to recruit two independent Board members.

A robust process was developed, when ratified by the full Board, two independent Directors were appointed and a third candidate seconded following the resignation of Kathie Grant. This provided an influx of a diverse range of skills from the business acumen and sporting achievements of Judith Hanratty CVO OBE, to the academic prowess in sporting matters of Rachel Batty PhD and the local and central government experience of Michael Lulich.

The Strategic plan for 2021 to 2026 was mainly formulated on the weekend of 1<sup>st</sup> and 2<sup>nd</sup> May 2021 and we were fortunate that all the Board could attend at least one day given that the appointment process went to mid-April. The document presented at the 2021 AGM is the culmination of the combined efforts of all Board members and the Chief Executive. It is aspirational and will require much from Associations and CNZ to achieve in its entirety.

Financially we have done better than expected with a surplus of over \$36,000. The good part was that the effort put into grants and sponsorship was effective whilst equipment sales held up better than expected and club membership increased. Unfortunately, due to the Covid-19 pandemic several CNZ tournaments had to be cancelled. This meant the loss on CNZ tournaments was less than budgeted which contributed to the surplus and, as expected, we had no international expenses.

After Gateball New Zealand approached CNZ to be recognised by our organisation, CNZ tried to collaborate with them and suggested items that needed discussion to resolve likely difficulties. There was some disappointment when Gateball New Zealand eventually replied by saying they did not want to proceed. CNZ acknowledged their decision but offered them the opportunity to continue discussions in the future should they choose to.

On behalf of the Board, I would like to thank Jake and Greg for their work throughout the year and also the vast majority of croquet members who willingly volunteer to assist our Clubs, Associations and CNZ. The 2019 SportNZ survey showed Croquet to be the outstanding sport in terms of voluntary effort.

The Board is convinced that we can look forward to more growth in the number of people enjoying playing croquet. We have a strong outlook for the 2022 year and beyond and are well positioned to capitalise on the opportunities available.

This is only my second year on CNZ's governing body and I am grateful for the assistance I have had from two previous Presidents of CNZ: Annie Henry and Kathie Grant, to my fellow elected Board members: Grant Poulton, Dallas Cooke and Dennis Bulloch, and the three new members, Rachel Batty, Judith Hanratty CVO OBE and Michael Lulich, who were welcomed at the May meeting. It is with regret that the Board accepted the resignation of Rachel Batty in August 2021.

A handwritten signature in blue ink that reads "A. F. O'Donnell". The signature is written in a cursive, flowing style.

A. F. (Tony) O'Donnell

Board Chair

## Chief Executive Report

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Planning for the 2020-21 season was made difficult due to the current Covid-19 pandemic and New Zealand emerging from the initial Covid-19 lockdown in March-May 2020. Due to this, Croquet New Zealand (CNZ) took a conservative approach with the budget to ensure we were able to operate within our available resources and were positioned to support the sport once we reached some level of 'normality'.

Croquet as a whole responded remarkably well to the challenges that came our way. From CNZ's perspective, our focus in the early stages of the year was to ensure that we got relevant, informative information to Associations in a timely manner to ensure that they were able to support their Clubs. This resulted in plenty of communication around the varying restrictions at each of the Covid-19 Alert Levels. I would like to thank each and every Association Secretary for their patience as CNZ worked through their questions and gained clarity from Government agencies, such as Sport New Zealand, and for their ongoing support of the Clubs in their regions.

The other aspect CNZ focused on was how we could safely carry out our sport within the Covid-19 Alert Level restrictions. This resulted in the development of the 2020-21 Tournament Guidelines following a survey of players, guidelines around when the Coaching Coaches and other programmes could proceed and moving the AGM to a 1-day event.

Thanks to an incredible amount of work from the volunteers on the committees of Associations and Clubs, the croquet season was able to begin around the usual time so that our members could enjoy the sport they love. This of course included new measures such as contact tracing, social distancing and an increased focus on personal hygiene. These efforts resulted in croquet membership growing in 2020-21 by 0.6% from last year. This marked the 7<sup>th</sup> consecutive year of growth.

As with every summer sport, although we enjoyed most of the season, unfortunately some tournaments and activities were casualties to the heightened Covid-19 Alert Levels when Covid-19 threatened outbreaks in October 2020 and February 2021. Thank you to everyone for your understanding with the difficult decisions CNZ had to make around cancelling tournaments. The safety of our players, volunteers and spectators was and is paramount to CNZ.

In response to the Covid-19 pandemic's impact on the Play, Sport and Active Recreation Sector, Sport New Zealand developed a recovery plan which will inject \$265million into the sector across three key focus areas; Reset & Rebuild, Strengthen & Adapt and Different & Better. CNZ was able to secure \$5,000 through the Reset & Rebuild portion of this funding which enabled us to visit each Association to fully understand the challenges facing Clubs due to Covid-19 and to assist with starting discussions around how croquet can adapt to ensure we continue to grow. These visits provided valuable intel to help CNZ's decision making moving forward.

Work on the streaming project continued following the successful streaming of the Golf Croquet World Teams Championship in January 2020. CNZ is building our own internal capability and we look forward to bringing you more croquet action on the Sky Sport Next platform in the not-too-distant future!

As mentioned above, due to the uncertainty caused by Covid-19 CNZ set a conservative budget. Thanks to the membership increase (we had forecasted a slight decrease), Grant funding resuming to normal levels and Clubs being in a strong position to purchase equipment, CNZ was able to post a healthy surplus. Prudent financial management over the last four years has enabled CNZ to grow cash reserves to the point where we can make investments into the streaming project to grow croquet viewership and to weather the Covid-19 storm without impacting the overall financial sustainability of the organisation moving forward.

I would like to acknowledge and thank our Sport Development Officer, Greg Bryant, for his ongoing commitment to developing and growing the sport of croquet. Even with a number of big projects on the go, he willingly stepped up to deliver the Reset and Rebuild project nationwide which included delivering 50 coaching sessions to 792 members. We are incredibly lucky to have people such as Greg, and all the amazing volunteers throughout the country, to help make croquet a sport for everyone.

While 2020-21 provided plenty of challenges, there are so many things to be proud of as a sport and so much more to look forward to in 2021-22. Keep an eye out for our new, 2021-26 Strategic Plan which will guide our operations and how we will grow croquet over the next five years.

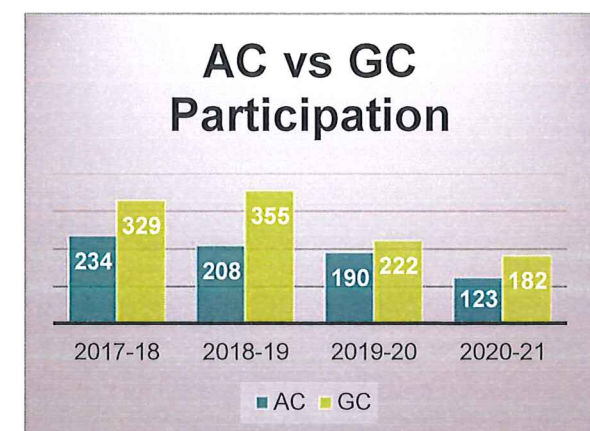
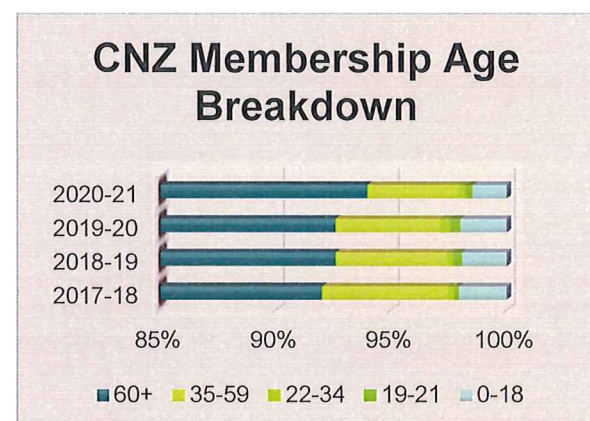
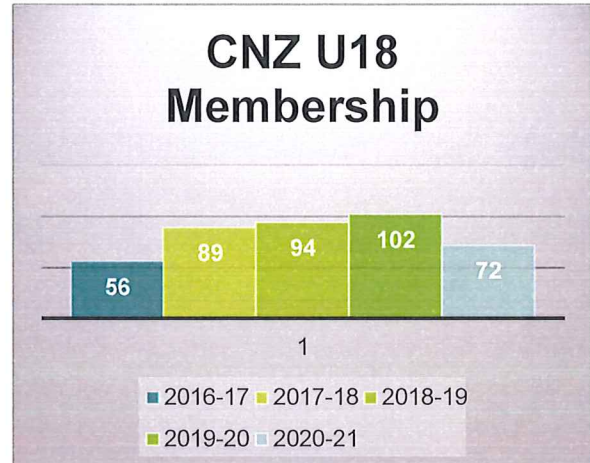
*Jake Inwood*

Jake Inwood

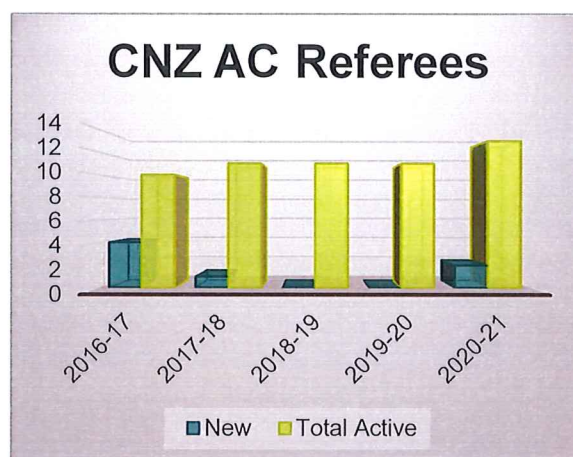
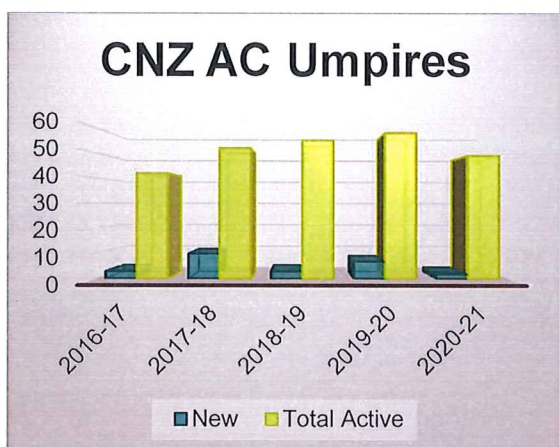
Chief Executive



## CNZ by the Numbers







## Community

### Coaching

Croquet New Zealand continues to advocate for the quality of experience for all individuals that participate in croquet. That is why the guiding principle for the Coaching Coaches programme is the Player-Centric Coaching Approach.

This approach teaches coaches to base their sessions on how the player best learns, adapting for each individual. This approach also ensures the enjoyment of the player which will not only encourage them to come back, but also allows individuals to learn at their own pace.

During 2020-21, three workshops were held in Canterbury, Marlborough and South Taranaki. There was a fourth workshop planned for Otago, however due to the heightened Covid-19 Alert Levels in March 2021, this workshop has been postponed. These workshops enabled 18 individuals to begin on their own coaching journeys.

Across this year, another three coaches were also qualified. This brings the total to 32 qualified coaches under the Croquet New Zealand Coaching qualification. The breakdown of these qualifications is illustrated in the table below.

CNZ Qualified Coaches	
AC Level 1	8
GC Level 1	24

The continued development of the Coaching Coaches programme will ensure that all individuals wishing to access quality coaching will have a CNZ qualified coach within their region. This will not only improve the overall standard of croquet in New Zealand, but will ensure members are able to achieve their desired skill level to maximise their enjoyment.

#### L1 COACHES



**10%**

2020-21 - 32 Total Level 1 Coaches

### Officials

As we are all well aware, being an official can be a thankless task. Responsible for ensuring that our sport is played within the Rules or Laws, we simply cannot enjoy the tournaments we have without the officials, so on behalf of the croquet community, thank you!

The Laws Committee, along with the Examining Referees, have continued to progress the development of officials during 2020-21. In 2020-21, there was an increase in 3 of our 4 recognised official qualifications. These included 2 new AC Umpires, 2 new AC Referees and an impressive 25 new GC Referees.

#### GC REFEREES

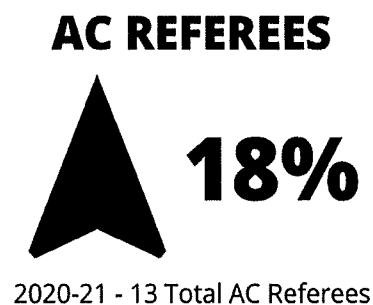


**14%**

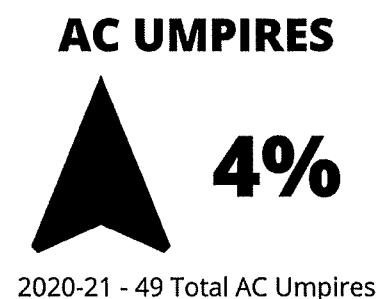
2020-21 - 202 Total GC Referees

The continued growth of the number of officials in New Zealand supports tournament play around the country whether that be local club competitions or the New Zealand Nationals.

In January 2021, the WCF Council approved the 7<sup>th</sup> Edition of the Laws of Association Croquet. While these only came into effect in New Zealand on the 1<sup>st</sup> of July 2021, the Laws Committee have been working on planning and delivering workshops around the country to ensure AC Referee, Umpires and players all understand the changes in the new Laws. The first two workshops were completed in Plimmerton (29 attendees) and Feilding (25 attendees) during June 2021. 5 more sessions are planned for winter 2021 in Auckland, Thames Valley, Nelson, Canterbury and Otago. New AC Umpire exams for the 7<sup>th</sup> Edition Laws have been produced and new exams for AC Referee and AC Senior Referee are under development.



Finally, work is well advanced on the development of another GC qualification, the GC Senior Referee. During 2021-22 it became clear that as Golf Croquet has continued to grow, we needed to acknowledge the vast difference in knowledge and experience required when officiating at the various tournaments. The qualification of Golf Croquet Senior Referee will be for those that have demonstrated to have experience and the ability to handle complex situations. The final touches are being put on the GC Senior Referees exam, ready for the beginning of the 2021-22 season.



## Player Development

New Zealand has a history of strong performances on the world stage and of developing players so that they can fulfil their goals. This is important to Croquet New Zealand. Following the withdrawal from the Trans-Tasman in May 2020, plenty of work has gone into the development of our new Performance Plan.

Key aspects to the Plan include:

- Campaigns centred around World Championships with a Campaign Lead to help identify and address the playing group's needs.
- Self-nominated mechanism for entry, aligned to CNZ tournaments, into the campaigns making it accessible for more players.
- An incentivised mentoring programme to share knowledge and experience.
- A revamped tournament calendar to support the Performance Plan.

This approach will look to support more players who have aspirations of competing on the world stage. By developing a wider base of players, it will create more competitive tournaments in New Zealand which will in turn assist with developing the standard of play in New Zealand.

Croquet New Zealand will continue to develop the finer details of the plan through 2021-22 with the intention to introduce the campaigns from 2022-23.



In conjunction with the new Performance Plan, there are of course still the Association Croquet (AC) Merit Awards, designed to encourage players to develop their games. During 2020-21, 8 AC Merit Awards were awarded. There were 5 Bronze Merit Awards for players completing their first break of 10 or more hoops (including bisques) in tournament play and 3 Silver Merit Awards for their first break of 12 or more points (without using bisques) in tournament play.

Congratulations to every player that achieved an AC Merit Award during 2020-21.

The Sport Development Officer was also able to carry out 50 coaching sessions during 2020-21 thanks to the Reset & Rebuild Tour.

## Reset & Rebuild Tour

Covid-19 provided plenty of challenges for the Play, Sport and Active Recreation Sector. The timing of the initial lockdown resulted in the end of the 2019-20 season being cancelled and plenty of uncertainty about when we may be able to return to croquet.

To support the sector, Sport New Zealand put together a \$265million plan. This plan focused on three key areas;

1. Reset and Rebuild
2. Strengthen and Adapt
3. Different and Better

Through the Reset and Rebuild portion of this funding, Croquet New Zealand received funding to assist with the development and implementation of the Reset and Rebuild Tour. A project designed to get out to the Associations, understand better what they have done to adapt, what challenges they are facing because of Covid-19 and to provide insights into the next steps for Croquet New Zealand. These sessions also encouraged attendees to discuss new innovative ways they could operate to ensure that their clubs remain vibrant and growing.

Throughout March to May 2021, 25 sessions were held around the country which were attended by 285 individuals. Due to heightened Covid-19 Alert Levels in early March, there are still three sessions to be completed in Southland, Otago (Dunedin) and Nelson.

R&R Tour Coaching		
Sessions	# Of Sessions	# Of Attendees
Intro to AC	1	5
AC Coaching	24	172
GC Coaching	25	615

In addition to the Reset & Rebuild presentation, this tour enabled Croquet New Zealand to offer coaching by the Sport Development Officer, Greg Bryant. The table to the left gives a summary of the number of sessions and how many individuals attended these sessions.

This turn out indicates that there is an appetite for more coaching in the region and illustrates the importance of the Coaching Coaches workshops and qualifying more coaches around New Zealand.

## Competition

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### National Tournament Results

The emergence of Covid-19 in early 2020 meant that the 2019-20 season came to a premature end with the GC Invitations and U21 GC Championships being cancelled as New Zealand went into Covid-19 Alert Level 4 lockdown. While New Zealand had moved back down the Alert Levels, easing restrictions prior to the start of the 2020-21 season, the pandemic still provided plenty of uncertainty. Due to this uncertainty, CNZ surveyed players prior to the season to establish the 2020-21 CNZ Tournament Guidelines. These guidelines provided players with certainty around how CNZ would make decisions if New Zealand was forced to ascend the Covid-19 Alert Levels again, which happened on several occasions during 2020-21.

Unfortunately, like 2019-20, several tournaments fell victim to the Covid-19 Alert Level restrictions and had to be cancelled in line with the 2020-21 CNZ Tournament Guidelines. The tournaments that were cancelled included the New Zealand Secondary Schools GC Finals, Women's GC Tournament, Women's AC Invitation and the Arthur Ross Memorial Event Final. However, despite this, there was plenty of high-quality croquet played in the CNZ tournaments that were able to go ahead.

At the Golf Croquet Nationals, it was the familiar name of Duncan Dixon that lifted the singles trophy after fighting back from being down 2-1 in the best of 5 games final. Dixon's win over Josh Winter (7-6, 6-7, 5-7, 7-1, 7-5) ensured he would claim his record extending 9<sup>th</sup> CNZ GC Singles National Title. Bob Jackson and Don Reyland are next on the list of most GC Singles National Titles with 3 each. Winter had previously defended his GC Nationals Doubles title with new partner, Levi Franks, beating Paul Kaiser and Robbie Spooner in the final 7-5, 7-4, 7-5.

The New Zealand Open saw a new national AC champion crowned, Felix Webby. Webby's accomplishment means he joins the exclusive group of Tony Stephens, Bob Jackson and Chris Clarke as the only players to win both the AC and GC New Zealand National Titles during their playing careers. Webby beat another first time NZ Open Singles finalist in Logan McCorkindale 16-26, 26-21, 26-10. McCorkindale had previously won the doubles with partner, Aaron Westerby, when they beat Toby Garrison and Jarrod Coutts 26-6, 26-15.

That title was one of five won by McCorkindale during the 2020-21 season as he also won the South Island GC Singles, South Island AC Singles, South Island AC Doubles and the U21 GC Singles.

With the presence of Covid-19, it is difficult to draw any conclusion from the trends in tournament participation over the past couple of seasons, with tournament participation decreasing by 26% in 2020-21 to 305. This was made up of 182 entries in GC tournaments and 123 in AC tournaments. Despite this, Croquet New Zealand are committed to providing national tournaments that members want to participate in. The overall player satisfaction survey score reduced by 0.55% to 4.19 out of 5. This takes into account players satisfaction with all aspects of the tournament including format, number of games, the manager and whether they would likely attend the tournament again. Although it decreased, it is still a very pleasing score. What we are more pleased about is the overall satisfaction with managers increased by 1.09% to 4.56 out of 5. This is a result of the managers training courses run in 2019-20 and the ongoing support provided by the Tournament Committee.

Congratulations to all CNZ tournament winners in 2020-21!

## Association Croquet Tournament Results

<b>NZ Open Championship:</b> Open Singles – Felix Webby (Wgtn) Open Doubles – Aaron Westerby (Akl) & Logan McCorkindale (Sth Cant)	<b>Men's and Women's Championships:</b> Men's Singles – Dennis Bulloch (Man-Wang) Women's Singles – Heather Richardson (Man-Wang)
<b>96<sup>th</sup> North Island Championship:</b> Open Singles – Steve Clarke (BOP) 0-3.5 Singles – Cindy Clarke (BOP) 4+ Singles – Nicholas Flood (Man-Wang) Doubles – Peter Filbee (Sth Tar) & Cole Wenmoth (Tar)	<b>AC Invitations:</b> Edwina Thompson – Steve Clarke (BOP) Roger Murfitt – Len Lea (Wgtn) Copper Tray – Bonnie Johnstone (Sth Tar)
<b>85<sup>th</sup> South Island Championship:</b> Open Singles – Logan McCorkindale (Sth Cant) 0-3.5 Singles – Marion Prentice (Nsn) Open Doubles – Logan McCorkindale (Sth Cant) & Reece McCorkindale (Sth Cant)	

Not Held: Women's AC Invitation & Arthur Ross Memorial Event Final.

## Golf Croquet Tournament Results

<b>GC Nationals:</b> Open Singles – Duncan Dixon (Cant) Open Doubles – Josh Winter (Cant) & Levi Franks (Cant)	<b>GC 3+:</b> Singles: Claire Horncastle (Cant)
<b>North Island GC Championship:</b> Open Singles – Paul Kaiser (Man-Wang) Open Doubles – Paul Kaiser (Man-Wang) & Dennis Bulloch (Man-Wang)	<b>South Island GC Championship:</b> Open Singles – Logan McCorkindale (Sth Cant) Open Doubles – Graeme Simpson (Cant) & Suzanne Cleveland (Sth Cant)
<b>GC Invitations:</b> Yvonne Yeates – Te Kiri King (Sth Tar) Duncan Dixon – John Byers (Tar)	<b>Don Reyland Stars:</b> Handicap Singles – Keelan Macfadyen (Wgtn)
<b>U21 GC Championship:</b> Open Singles – Logan McCorkindale (Sth Cant) Open Doubles – Edmund Fordyce (Sth Cant) & Chris Spittal (Sth Cant)	

Not Held due to Covid-19: New Zealand Secondary School GC Final & Women's GC Tournament.



# World Rankings

As at 30 June 2021

Team World Rankings as at 30 June 2021		
World Ranking	Golf Croquet	Association Croquet
1 <sup>st</sup>	Egypt	England
2 <sup>nd</sup>	England	Australia*
3 <sup>rd</sup>	<b>New Zealand*</b>	<b>New Zealand</b>
4 <sup>th</sup>	Australia	USA
5 <sup>th</sup>	Spain	Scotland

NB: Only includes the top 5 teams.

\* currently World Teams Champion

AC Individual World Rankings as at 30 June 2021		
NZ Ranking	World Ranking	Player
1 <sup>st</sup>	4 <sup>th</sup>	Paddy Chapman
2 <sup>nd</sup>	19 <sup>th</sup>	Felix Webby
3 <sup>rd</sup>	28 <sup>th</sup>	Logan McCorkindale
4 <sup>th</sup>	37 <sup>th</sup>	Chris Shilling
5 <sup>th</sup>	40 <sup>th</sup>	Greg Bryant

GC Individual World Rankings as at 30 June 2021		
NZ Ranking	World Ranking	Player
1 <sup>st</sup>	6 <sup>th</sup>	Edmund Fordyce
2 <sup>nd</sup>	11 <sup>th</sup>	Duncan Dixon
3 <sup>rd</sup>	20 <sup>th</sup>	Josh Freeth
4 <sup>th</sup>	37 <sup>th</sup>	Logan McCorkindale
5 <sup>th</sup>	79 <sup>th</sup>	Josh Winter

NB: Only includes the top 5 New Zealand players for each code.

## Financials

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Croquet New Zealand (CNZ) developed a conservative budget for 2020-21 as the impacts of the Covid-19 pandemic and Alert Level 4 lockdown were unknown. This budget was set to ensure that we could continue to operate within our available resources, while still aiming to post a \$5,995 surplus.

Recent strong financial years ensured that CNZ had plenty of reserves so that if another lockdown was required during 2020-21 which would impact some of the revenue streams, it would not have an immediate impact on the future financial viability of the organisation and sport.

The timing of the lockdown and the positive response from Associations and Clubs assisted CNZ in posting a surplus of \$36,348, \$30,353 above budget. This increased cash reserves to \$278,278.

Key variances from budget which contributed to the strong surplus include;

- Membership increased by 0.6% from 2019-20, while we had budgeted a 5% decrease. This increased levy revenue by \$7,000.
- Gaming Trusts returned to full capacity sooner than anticipated, while we had budgeted a 50% decrease in Grant revenue. This increased Grant revenue by \$7,500.
- Equipment and Publications sales were much better than anticipated. This increased revenue by \$14,500 and had a net impact on the Financial Statements of over \$5,000.
- AGM expenses came under budget by just over \$4,000. This included getting some flights cheaper than budget and reducing the cost for the CNZ Board to attend following the move to make it a 1-day event.

## **INDEPENDENT AUDITOR'S REPORT**

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

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

##### **Opinion**

We have audited the financial statements of Croquet New Zealand Incorporated ('the Society') on pages 5 to 11, which comprise the statement of financial position as at 30 June 2021, 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 Society as at 30 June 2021, 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 Society. Our audit work has been undertaken so that we might state to the Members of the Society 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 Society 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 Society 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, Croquet New Zealand 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 Society and the Executive of the Society and should not be distributed to parties other than the Society or the Executive. Our opinion is not modified in respect of this matter.

**Responsibilities of the Directors for the Financial Statements**

The Board of Directors is responsible on behalf of the Society 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 Directors determine 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 Board of Directors is responsible on behalf of the Society for assessing the Society'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 Directors either intend to liquidate the Society 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**

**3 September 2021**

# **CROQUET NEW ZEALAND INCORPORATED**

## **STATEMENT OF FINANCIAL PERFORMANCE**

**YEAR ENDED 30 JUNE 2021**

	NOTE	Budget Unaudited	2021 \$	2020 \$
REVENUE				
Levies		169,434	176,810	175,799
Interest Income		3,378	2,697	4,827
Sport New Zealand Income	7	20,000	24,211	22,000
Grants - Charitable	7	8,750	16,438	2,036
Grants - Government Wage Subsidy	7	7,967	7,967	6,092
Sponsorship		2,474	3,374	2,174
Group Insurance		5,500	6,856	5,659
Equipment and Publications	4	5,261	19,978	28,911
Tournaments Income		19,774	10,854	13,617
Player contribution to World Events		-	-	7,569
Yearbook Income	5	18,120	14,450	16,552
Miscellaneous Income		-	2,041	2,806
Floor Expense Reimbursement		11,843	4,737	8,417
<b>TOTAL REVENUE</b>		<b>272,501</b>	<b>290,413</b>	<b>296,460</b>
LESS EXPENSES				
ACC Levy		850	631	621
Administration		15,113	21,376	15,748
Floor Expenses		20,685	17,558	12,252
Audit Fees		7,500	6,300	7,000
Badges and Trophies		3,490	4,059	2,446
Council Expenses		24,061	15,718	27,147
Depreciation	3	7,672	5,009	4,867
Executive Honoraria		-	-	1,625
Legal Fees		2,300	-	-
Lease Charges		10,740	10,740	10,740
Salaries and Reimbursements		109,289	115,200	111,731
Subscriptions and Affiliation Fees		1,500	1,464	624
Equipment and Publications Expenses	4	4,073	13,403	20,543
Group Insurance Expense		5,500	6,620	5,337
Tournaments Expenses		24,848	13,014	17,342
Yearbook Cost of Sales	5	11,885	9,509	10,073
International Expenses		-	-	23,559
Development Expenses		10,500	8,864	10,060
Vehicle Expenses		1,500	4,103	-
Other Expenses		5,000	497	-
<b>TOTAL EXPENSES</b>		<b>266,506</b>	<b>254,065</b>	<b>281,715</b>
<b>NET SURPLUS FOR THE YEAR</b>		<b>5,995</b>	<b>36,348</b>	<b>14,745</b>

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

# **CROQUET NEW ZEALAND INCORPORATED**

## **STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b>EQUITY</b>			
Accumulated Funds		<u>282,705</u>	<u>246,357</u>
<b>REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank	2	48,278	126,776
Short-Term Investment		150,000	130,000
Accounts Receivable		1,460	2,544
Accrued Interest		2,230	1,836
Inventory		2,688	4,498
Prepayments		4,919	4,372
GST receivable		<u>3,365</u>	<u>2,992</u>
<b>TOTAL CURRENT ASSETS</b>		<u>212,941</u>	<u>273,019</u>
<b>NON CURRENT ASSETS</b>			
Long-Term Investment		80,000	-
Fixed Assets (as per schedule)	3	<u>23,210</u>	<u>11,201</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>103,210</u>	<u>11,201</u>
<b>TOTAL ASSETS</b>		316,151	284,220
<b>LESS LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Company Visa		3,003	1,150
Income In Advance		3,199	12,849
Accounts Payable and Accruals		<u>27,245</u>	<u>23,865</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>33,446</u>	<u>37,864</u>
<b>NET ASSETS</b>		<u><u>282,705</u></u>	<u><u>246,357</u></u>

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

Date: 1 September 2021

Board Chair: A. F. Russell

Date: 1 September 2021

Chief Executive: Mr Wood

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

**CROQUET NEW ZEALAND INCORPORATED****STATEMENT OF CASHFLOW****AS AT 30 JUNE 2021**

	NOTE	2021	2020
<b>Operating Activities</b>			
Receipts from customers		237,775	276,853
Receipts from Grants & Donations		48,616	30,129
Payments to suppliers and employees		<u>-252,212</u>	<u>-279,328</u>
Net Cash Flows from operating Activities		34,179	27,654
<b>Investing Activities</b>			
Receipts from Term Deposits		150,000	130,000
Investment in Term Deposits		-250,000	-130,000
Payment for fixed assets		<u>-14,982</u>	<u>-12,257</u>
Net Cash Flows from Investing Activities		-114,982	- 12,257
<b>Financing Activities</b>			
Other cash items from financing activities		<u>2,304</u>	<u>3,026</u>
Net Cash Flows from Financing Activities		2,304	3,026
Net Cash Flow		<u><u>-78,499</u></u>	<u><u>18,423</u></u>

## **CROQUET NEW ZEALAND INCORPORATED**

### **STATEMENT OF MOVEMENTS IN EQUITY**

**YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
OPENING EQUITY	246,357	231,612
Net surplus/(deficit) current year	36,348	14,745
CLOSING EQUITY	<u>282,705</u>	<u>246,357</u>

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



## **CROQUET NEW ZEALAND INCORPORATED**

### **NOTES TO THE 2021 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
Streaming equipment			40%	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.

## CROQUET NEW ZEALAND INCORPORATED

### NOTES TO THE 2021 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2021	2020
	\$	\$
GBP account	-	21
Paypal account	126	126
ANZ Cheque account	6,301	1,579
Kiwibank operating account	41,849	125,048
Call accounts	3	3
	<u>48,278</u>	<u>126,776</u>

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

3) FIXED ASSETS	2021			
	Cost	Accumulated Depreciation 30 June 2021	Book Value	Current Depreciation
	\$	\$	\$	\$
Vehicle	12,257	6,037	6,220	2,666
Streaming equipment	14,982	1,345	13,637	1,345
Office equipment	8,132	7,012	1,120	440
Croquet equipment	10,654	8,420	2,234	559
	<u>46,024</u>	<u>22,814</u>	<u>23,210</u>	<u>5,009</u>

	2020			
	Cost	Accumulated Depreciation 30 June 2020	Book Value	Current 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
	<u>35,415</u>	<u>24,213</u>	<u>11,202</u>	<u>4,867</u>

4) EQUIPMENT AND PUBLICATIONS	2021	2020
	\$	\$
Total Income	19,978	28,911
Less Total Expenses	<u>13,403</u>	<u>20,543</u>
Gross Profit	<u>6,575</u>	<u>8,368</u>

5) YEAR BOOK	2021	2020
	\$	\$
Total Income	14,450	16,552
Less Total Expenses	<u>9,509</u>	<u>10,073</u>
Gross Profit/Loss	<u>4,941</u>	<u>6,480</u>

#### 6) COMMITMENTS & CONTINGENCIES

Croquet New Zealand has a lease commitment in relation to the rent of office premises. The lease was entered into on 1 July 2008 has been renewed periodically for an additional three years at a time. In July 2020, a one year lease was entered into expiring on 31 July 2021. Croquet New Zealand also has a lease with Ricoh for the photocopier which was entered into on the 8 July 2021 for 11 months. Croquet New Zealand entered into a 5-year agreement with EmploySure on the March 2021 to assist with meeting Health & Safety obligations. This agreement includes ongoing support.

	2021	2020
	\$	\$
Operating Lease Commitment		
Payable within one year:	9,886	-
Payable later than one year, but not later than two years:	3,381	-
Payable more than two years:	<u>9,297</u>	<u>-</u>
Total	<u>22,564</u>	<u>0</u>

#### Other Commitments

There were no Capital commitments (2020: nil)  
 There were no contingent liabilities at year end (2020:nil)

## **CROQUET NEW ZEALAND INCORPORATED**

### **NOTES TO THE 2021 FINANCIAL STATEMENTS (Continued)**

	Income In Advance 2019/20	Funding Received	Income Applied	Funding returned	Income In Advance
<b>7) GRANTS/FUNDING</b>					
SportNZ: Sports Development Funding	-	\$ 25,000	\$ 24,211	-	\$ 789
subtotal	-	25,000	24,211	-	789
New Zealand Community Trust	-	13,000	13,000	-	-
Pelorus Trust	-	870	438	432	-
Four Winds	-	-	-	-	-
Grassroots Trust Central	-	3,000	3,000	-	-
Government Wage Subsidy	7,967	-	7,967	-	-
subtotal	7,967	16,870	24,405	432	-
<b>TOTAL</b>	<b>7,967</b>	<b>41,870</b>	<b>48,616</b>	<b>432</b>	<b>789</b>

#### **8) Related Parties**

No associated person transactions were undertaken in the year (2020: nil)

#### **9) Covid-19**

The Covid-19 pandemic influenced the way we planned for the 2020-21 financial year. The budget was set conservatively as the impacts of the lockdown were unknown.

Croquet New Zealand were in line to host 3 world championships in 2020-21, the Women's AC World Championship, U21 GC World Championship, and the GC World Championship. Due to the pandemic and the New Zealand Government's border policy, these World Championships were postponed.

Prior to the start of the 2020-21 tournament season, CNZ surveyed players to gauge their interest and willingness to attend CNZ tournaments. The 2020-21 CNZ Tournament Guidelines were developed from this survey, stating if New Zealand was not in Alert Level 2 at least 4 weeks prior to the event commencing, it would be cancelled. This resulted in the Women's GC, Women's AC Invitation and Arthur Ross Memorial Event Final being cancelled in 2020-21.

#### **10) Name Change**

The Croquet New Zealand AGM was held at the Brentwood Hotel in Wellington on the 10th of October 2020. During this AGM a new Constitution was approved changing the organisations name from The New Zealand Croquet Council Incorporated to Croquet New Zealand Incorporated.

## Obituary



### Honours

2005 -Wellington  
Municipal Croquet Club  
Life Membership

2015 – Wellington  
Croquet Association  
Life Membership

2015 – Croquet New  
Zealand Hall of Fame  
Inductee

2019 – Croquet New  
Zealand Life  
Membership

### National Tournaments Doubles

2x NZ Open Doubles  
Champion

5 x North Island AC  
Doubles Champion

3 x South Island AC  
Doubles Champion

5 x AC Mixed Doubles  
Champion

### National Tournaments Singles

3 x NZ Open Singles  
Champion

10 x Top 8 AC  
Invitation Champion

5 x North Island AC  
Open Singles  
Champion

2 x South Island AC  
Open Singles  
Champion

5 x Men's AC Singles  
Champion

3 x Arthur Ross  
Memorial Event Final  
Champion

### International Honours

9 x Selection in NZ  
MacRobertson Shield  
Team

2 x MacRobertson Shield  
Champion

4 x Selection in NZ AC  
Trans-Tasman Team

2 x AC Trans-Tasman  
Series Champion

Croquet suffered a tremendous loss in March 2021 with the passing of Paul Skinley. Paul's impact on the sport goes far beyond the roles he held at Club, Association and National levels or his achievements on the lawns. The tributes that flowed from around the world illustrated how many lives Paul has touched.

Paul's ability to make anyone feel welcome and valued was truly a unique attribute. His legacy will forever live on in the Wellington Municipal Croquet Club which he joined in 1978. At the club he called, the best little croquet club in the world, Paul's contributions ensured membership grew, new players felt welcomed and got coaching to help them develop and that Association Croquet continued to thrive.

For many, croquet tournaments and visiting the Wellington Municipal Croquet Club simply won't be the same without hearing Paul's voice telling stories or hearing his infectious laugh.

While you might be gone, Paul, you will be sorely missed and will continue to be an inspiration to croquet members throughout New Zealand and worldwide.

Below is a summary of Paul's achievements during his croquet career which spanned 6 decades.

## Awards

<u>Player of the Year</u>	<u>Most Improved AC</u>	<u>Most Improved GC</u>
2020 – Edmund Fordyce	2020 – Ali'i Posimani	2020 – Levi Franks
2019 – Jenny Clarke	2019 – Robbie Spooner	2019 – Josh Winter
2018 – Paddy Chapman	2018 – Stefan Horrер	2018 – Eleanor Ross
2017- Aiken Hakes	2017 – Josh Freeth	2017 – Caitlin Smith
2016 – Duncan Dixon	2016 – Felix Webby	2016 – Angus Coulter
2015 – Josh Freeth	2015 – Felix Webby	2015 – Edmund Fordyce
2014 – Paddy Chapman	2014 – Edmund Fordyce	2014 – George Redpath
2013 – Duncan Dixon	2013 – Murray Goldfinch	2013 – Hemi Mellars
2012 – Greg Bryant	2012 – Mike Crashley	2012 – Andre Murray
2011 – Jenny Clarke	2011 – Josh Smith	2011 – Tony Borra
	2010 – Hamish McIntosh	2010 – John Robertson
<u>Contribution to Croquet</u>	2009 – Jarrod Coutts	<u>Volunteer of the Year</u>
2020 – Barbara Ward	2008 – Nairn Smith	2020 – Kevin McGlinchy
2019 – Paul Skinley	2007 – Steve Clarke	2019 – Doug Nottage
	2006 – Duncan Dixon	2018 – Brian Boutel
	2005 – Garfield Bullen	2017 – Don Reyland
	2004 – M Huttley	2016 – Dawnry Slavich
	2003 – Nina Mayard-Husson	2015 – Pamela George
	2002 – Michael Wright	2014 – Chris Clarke
	2001 – R Allport	2013 – Jo Johnston
	2000 – David Wickham	2012 – Geoff Young



## People

<b><u>Board</u></b>	<b><u>Staff</u></b>	<b><u>Life Members</u></b>
Tony O'Donnell (Chair)	Jake Inwood – Chief Executive	Roger Murfitt
Rachel Batty	Greg Bryant – Sport Development Officer	John Prince MNZM
Dennis Bulloch		Dr Graeme Roberts
Dallas Cooke		Gordon Smith
Judith Hanratty CVO OBE		Geoff Young
Michael Lulich		
Grant Poulton		
Kathie Grant – Resigned May 2021		
Rod Templeman – Resigned November 2020		

<b><u>Finance, Audit &amp; Risk Committee</u></b>	<b><u>Golf Croquet Selection Panel</u></b>	<b><u>Association Croquet Selection Panel</u></b>
Stefan Horrér (Chair)	John Christie (Chair)	Aaron Westerby (Chair)
Dallas Cooke	Mike Crashley	Jarrold Coutts
Tony O'Donnell	Duncan Dixon	Toby Garrison
	Tony Stephens	Nelson Morrow

<b><u>Tournament Committee</u></b>	<b><u>Laws Committee</u></b>	<b><u>Handicap Committee</u></b>
Sonya Sedgwick (Chair)	Michael Hardman (Chair)	Claire Horncastle (Chair) – resigned June 2021
Greg Bryant	Gretchen Benvie	Allister McGregor
Paddy Chapman	Brian Boutel	Tony O'Sullivan
Jono Hart	Brian Monckton	Jim Wardle
Paul Kaiser	Vince Neall	
Nelson Morrow	Dr Graeme Roberts	
Josh Smith	Nairn Smith	
	Geoff Young	

<b><u>Board Appointments Panel</u></b>
Julie Hood (Chair)
Tony O'Donnell
Aaron Westerby

## Funders, Sponsors and Partners

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