

Croquet New Zealand

2021-22 Annual Report

2021-22 Annual Report

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Chair's Report



It is a great pleasure to present the Annual Report for the year to the 30th June 2022. The year completed the transition to the new Constitution with the appointment of Fiona Martin and Michael Naylor PhD to the Board. Fiona's legal skills and sports administrative experience as NZ Rugby's Integrity Manager will be even more valuable as we seek to build in this area over the next two years. Michael is a Senior Lecturer in the Sport Leadership and Management Department at AUT and brings a clarity of evaluation, clear communication and marketing knowledge. Dennis Bulloch is leaving the Board at this AGM and I thank Dennis for his contribution and regret that he is not standing for re-election

In August the Board welcomed Stefan Horrer as Chief Executive and farewelled Jake Inwood. Over Jake's five year tenure, Croquet NZ

(CNZ) has grown and developed and the Board is grateful for his successful leadership of our sport. It has been a pleasure and a privilege to work with Jake and we wish him well in his next step in sports administration.

A Chartered Accountant Stefan had a successful international career before moving to New Zealand in 2016. He has held positions at Club, Association and was Chair of CNZ's Finance, Audit and Risk Committee. An AC Referee, he is a scratch AC player and has a GC handicap of 3.

The Chief Executive is ably supported by an outstanding team. Greg Bryant develops some of the best players in the world. Being only one person his designs draw on others to assist in both the High Performance and the Coaching for Coaches programs. Oliver Field's work on the Inclusion Project is ground breaking and is expected to help in gradually boosting club membership. The Board is grateful for their continued contribution.

Unfortunately, Covid-19 precluded the holding of World Croquet Federation (WCF) tournaments so we were unable to measure ourselves against the world's best. This coming season should provide that competition and will mark the start of our new High-Performance program which provides assistance for the two years prior to targeted individual world championships. Regretfully the WCF did not agree with our suggested calendar of world events so financial restraints will preclude CNZ from targeting every world individual championship.

Increased income from grants and sponsorship has enabled CNZ to initiate the Inclusion Project, make the cost of the Lawn Maintenance Book very affordable and become self-sufficient in streaming capabilities whilst still exceeding the budgeted surplus.

The budget for the 2022-23 year shows a deficit largely due to the cost of the Inclusion Project and the upcoming MacRobertson Shield fixture. The Board believes this is acceptable given the expectation of surpluses over the competition cycle. The 2022-23 budget also shows the effect of inflation over both levies and expenses. Pleasingly the large increase in grants and sponsorships achieved in the current year is expected to grow still further as CNZ strives to do more without raising levies in real terms.

The Board is thankful for the many hours of work put in by the volunteers supporting CNZ. These include Association Executives, Committee members reporting to either the Board or the Chief Executive, officiating at Tournaments, assisting in areas such as the production of Croquet Matters, of streaming content, holding workshops and the Treasurer who assists with administration.

I would also like to thank the Board. Your directors demonstrate a range of skills, with thought, experiential and social diversity, plus a range of relevant experience for CNZ's governance. Their hard work and commitment since the change in Constitution has enabled CNZ to draw on a wider base and provided CNZ with a strong platform for growth.

Finally, I would like to thank you all for your support of CNZ and for attending the meeting today. We remain committed to reimaging the sport by putting our players at the heart of everything we do.

A. F. (Tony) O'Donnell

A7. ODonnell.

Board Chair

Chief Executive Report



As we complete year one of the new 2021-2026 Strategic Plan, Croquet New Zealand is extremely proud of the initial progress and excited for the future.

Despite Covid-19 causing disruptions in the first half of the year, causing a number of national tournaments to be cancelled, croquet responded admirably to ensure local croquet could continue safely under the Government guidelines.

Community

Croquet has a great community nationwide with passionate individuals that help make our clubs so welcoming and enable croquet to happen.

It was exciting to be able to recruit our third staff member, the Inclusion Officer, to assist with making croquet a sport for everyone. With 3 disability inclusion programmes run in 2021-22, and a new resource to assist club capability, we are well on our way to opening the door to the 1.1 million New Zealanders who identify as having a disability (Statistics NZ, Disability Survey 2013) and work towards our goal of 6,000 members by June 2026.

Despite a slight decrease in membership in 2021-22, down 1.1% from 2020-21, we are well positioned to grow. This was the first decrease since 2013-14 and we have increased overall membership by 21% since then. The work with the Inclusion Project, and refocusing on the Secondary School event post Covid will provide growth opportunities moving forward. While the new High-Performance Plan and the Coaching Coaches programme will assist with retaining members.

The work completed with the Laws Committee has seen the officials' exams updated and the establishment of the GC Senior Referee. These pieces of work are imperative for ensuring quality croquet experiences at all levels.

Competition

Due to the pandemic, New Zealanders once again did not participate in World Championships in 2021-22. However, there was still plenty happening in New Zealand to provide competitive croquet and get players ready for World Championships once they are available in 2022-23.

This included the large project of developing the High-Performance Plan which will focus on providing campaign support to a wider group of players. This will ensure we are developing more players increasing the level of competition beginning in 2022-23 with the campaign aligned to the 2024 Golf Croquet World Championships.

The ability to be flexible and adaptive as we worked through the changing Government restrictions was imperative to enabling CNZ national tournaments to be held. Thank you to Clubs, Managers, Officials, and players for your support, patience and understanding as we worked through these changes to make croquet happen.

Connections

Relationships are a vital part of growing and developing our sport, and this is why it is a key pillar within the 2021-26 Strategic Plan. Throughout the past year, we have developed partnerships with a number of new sponsors including PGG Wrightson Turf, Audika, Classic Uniforms and Sportswear, and Ricoh. These partnerships will provide additional support for Clubs, while also enabling Croquet New Zealand to offer more to assist with the delivery of our other strategic goals.

However, more importantly, we have taken steps to measure our relationship with our Member Associations through the implementation of the annual Association Satisfaction Survey. This survey will provide the opportunity for Associations to provide Croquet New Zealand feedback, while giving us insights into the challenges each Association is facing. The initial responses were very pleasing and we look forward to building stronger relationships with Associations and we continue on our journey to make croquet a sport for everyone.

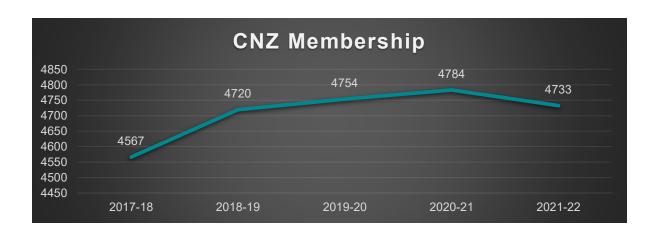
Unfortunately, this report will be my last with Croquet New Zealand as I move on from this role in late August 2022. I would like to take this opportunity to thank everyone that has supported myself, and Croquet New Zealand over the past 5 years. It has been a great pleasure serving the croquet community.

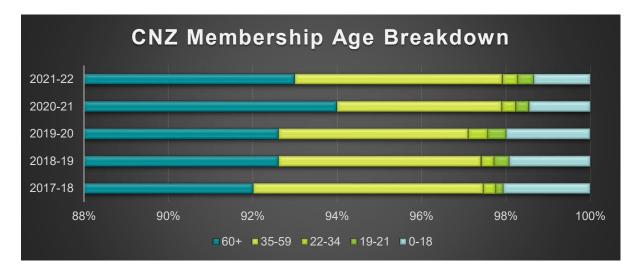
Jake Inwood

Chief Executive

Fake Inwood

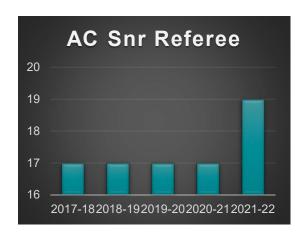
CNZ by the Numbers

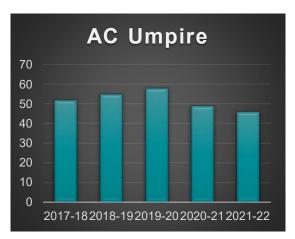




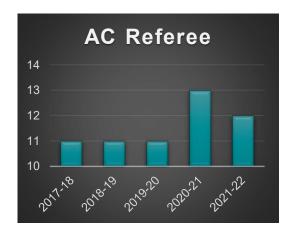


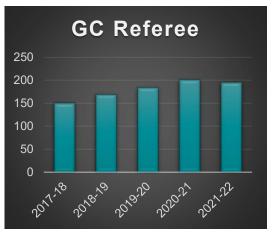




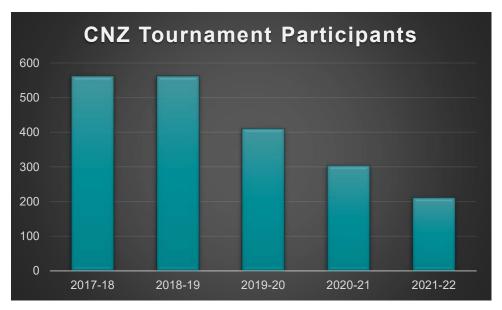














Community

Coaching

The Coaching Coaches programme continues to play an integral part of developing croquet players in New Zealand. Whether they are aiming to be world beaters or simply trying to master a new skill to demonstrate at club days. Developing more coaches throughout New Zealand will enable more croquet players access to quality coaching which will enhance their enjoyment and provide encouragement to compete in tournaments.

Workshop attendee	s
Otago	6

Unfortunately, due to Covid-19 restrictions in the early stages of 2021-22, only one Coaching Coaches workshop was able to be held during the year. This workshop was held in Otago and had 6 attendees.

The dedication and contributions our coaches provide to the croquet community are enormous, and it is inspiring to see the development of coaching being extended to school age participation in regions like Otago and Taranaki.

Another 3 courses were scheduled in Auckland, Manawatu-Wanganui and Hawkes Bay, but due to Covid delays, these have been postponed until 2022-23.

Like with the Workshops, Covid-19 interruptions has also restricted opportunities for coaches to complete the practical elements of the programme and gain their qualification. However, two qualifications were achieved in 2021-22, both by Anne McKenzie from the Wellington Association who is now a Level 1 AC and GC coach.

Qualifications	
AC Level 1	1
GC Level 1	1

Consequently, there are follow-up and assessment opportunities across several Associations, including trainees from workshops that were held prior to Pandemic lockdowns, which will now take place in 2022-23.

Officials

Association Croquet

The 7th edition of the AC Laws came into effect in New Zealand on 1 July 2021. The Laws Committee arranged for a series of workshops on the new AC Laws (for officials and others interested) over the 2021 winter. Two of these had been held in June and the remaining 5 were held during July and August in Auckland, Thames Valley, Nelson, Canterbury and Otago with Graeme Roberts as facilitator.

The Laws Committee also updated the Umpire and Umpire re-qualifying exams ready for the start of the 2021-22 season. A major revision of the AC Referee exam was completed in March 2022.

Association Croquet Laws Workshops

Location	# Of Attendees
Wellington (2020-21)	29
Manawatu-Wanganui (2020-21)	25
Nelson	20
Canterbury	20
Otago	17
Thames Valley	16
Auckland	10

Between June and August 2022, the Croquet New Zealand Laws Committee ran 7 workshops to help AC Officials, and other interested parties, understand the new Laws which came into effect from 1 July 2021.

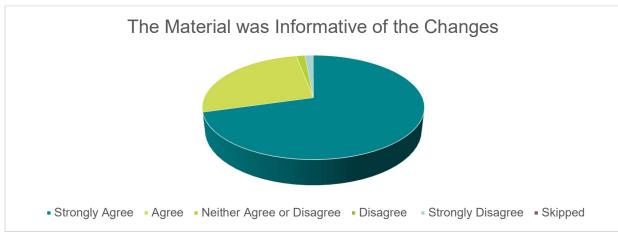
The workshops were structured to try and ensure noone had to travel more than 2 hours to attend. This was to encourage all Associations to be represented. In total, 137 individuals attended the 7 workshops with each of the 19 Associations being represented.

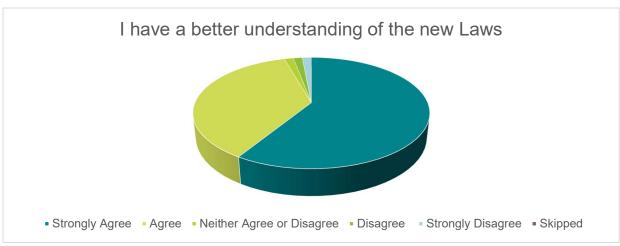
Following the conclusion of each workshop, a survey was administered to determine the effectiveness of the workshop. 50% of the individuals that attended the

workshops completed the survey which gives a strong indication of how the workshops were received.

A large portion of those attending the workshop did not already have qualification. It is exciting to see such interest from those not currently holding a qualification as these individuals can be encouraged to become qualified officials which will help with tournaments ranging from club to the NZ Open.

The following graphs illustrate how well the workshops were received.





Golf Croquet

During the season an examination for the new qualification of GC Senior Referee was produced, modified after some feedback, and then updated for the new GC Rules which came into effect on 1 June.

Twelve experienced GC Referees were appointed as the first GC Senior Referees. These 12 were also made Examining Referees for the GC Senior Referee qualification to conduct the first examinations for the new qualification. Three candidates have subsequently been examined and qualified as GC SR and one of these so far has been appointed as an Examining Referee for that qualification.

The GC Referee examination has been revised for the new Rules. The Laws Committee thanks the following additional GC Referee examiners for their work in producing these new or revised exams: John Wall, Cathy Lythe and Sue Cleveland.

Player Development

Merit Awards

The Association Croquet Merit Awards provide players with targets to achieve as they develop their Association Croquet games and mark milestones in their development. In 2021-22 a total of 11 Merit Awards were achieved.

8 players achieved their first break of 10 or more hoops using bisques to earn the Bronze Merit Award.

2 players achieved their first break of 12 or more points without using bisques to earn the Silver Merit Award.

1 player achieved their first triple peel to earn the Gold Merit Award.

High Performance Plan

A highlight of the Sport Development Officer's year has been the development of a Croquet New Zealand High Performance Plan (HPP) to achieve the mission of a sustainable and supportive environment for the long-term development of world class players and teams. Our vision is to have New Zealand croquet players on international podiums and to fulfil this, the HPP provides participation opportunities for a wider range of player groups, each supported in their preparations for specific WCF World Championship events. The CNZ Tournament Calendar supports the HPP and it will be implemented this year, commencing with the GC Invitation selections and preparations for the 2024 GCWC.

NZ Select vs U21 Match



UNITED CROQUET CLUB - JANUARY 2022

NZ Select	NZ U21	
Felix Webby ©	Joshua Winter ©	
Duncan Dixon	Paul Kaiser	
Edmund Fordyce	Levi Franks	
Jenny Clarke	Joel Steele	
Sonya Sedgwick	Michael Lauer	
Helen Reeves	Jessica Bullen	

A GC U21 v NZ Select 2-Test Series was held last January in Christchurch and was livestreamed to our YouTube Channel.

The NZ Select team took a commanding lead after the doubles in the first Test, charging out to a 3-0 lead in the best of 9 matches Test. The experience of the NZ Select team was on full display in the afternoon session on day 1, winning 5 of the 6 singles matches to win the first Test 8-1. Jessica Bullen secured the U21's match win to ensure it was not a whitewash.

The U21 team started strongly in the second Test, taking the first doubles match, before the NZ Select team won the other two to take a 2-1 lead after the morning session. The U21 team continued their improvement over the weekend as Bullen picked up her second singles match win of the weekend, while Joel Steele also won his match. However, it wasn't enough to trouble the strong NZ Select side which went on to win the second Test 6-3, and secure a 2-0 series victory.

This series provided sorely missed elite competition by most of NZ's top GC players. The emerging players of the U21 side performed inspiringly well against a world class NZ Select and it is exciting to be looking forward to the U21 GC World Championship at Mt Maunganui in February 2023.

This was the first endeavour of Croquet New Zealand to stream an event "in-house", we were extremely pleased with the results. The three videos which can be found on the Croquet New Zealand YouTube channel have had over 5,500 views combined.

We were lucky enough to be joined by the ever-talented Lesley Murdoch for commentary on Day 1 with local players James and Myles Duggan. The Duggan's continued the excellent coverage on Day 2 ensuring viewers were well entertained and informed as they watched the stream.

Inclusion Project

Background

In August 2021, Croquet New Zealand embarked on its Inclusion Project. This initiative was established to help demonstrate CNZ's vision - Croquet: a sport for everyone. To deliver this, a new role of Inclusion Officer was created, with the task of fostering relationships between clubs, associations and organisations that support athletes with disabilities to ensure that there are long-term opportunities for all New Zealanders to play croquet. This position was filled, and Oliver Field started the role in December 2021.

The initial focus of the project was supporting tamariki and rangatahi with disabilities through the help of the Parafed network. After consultation with Sport NZ about how to best implement its goals, CNZ approached Parafed Manawatu to see whether they would have any interest in trying croquet. Parafed Manawatu responded positively and were interested in a four-week programme. Rose Gardens CC agreed to be the hosting venue of the pilot programme scheduled for February and March 2022.

dsport, the Parafed organisation for Wellington, also showed an interest in having croquet as an option for its members, and a one-day session was scheduled for April 2022 at Wellington Municipal CC. Ignite Sport's Empower Group, supporting rangatahi with special needs, approached CNZ, and a programme was arranged at Waimarie Hutt Valley CC starting in February 2022.

Over the course of the coming year, CNZ will continue to work in regions with a central Parafed organisation to provide opportunities in croquet for New Zealand's young athletes with disabilities.

Parafed Manawatu Programme

CNZ's first ever inclusion programme began in late February under Covid-19 protocols at Rose Gardens CC. Parafed Manawatu's members showed strong interest in the sport, although some found swinging with the club's mallets quite challenging initially.

One of the volunteers of the programme, Doug van Belle, stepped up to design adapted mallets with shorter handles. These offered great assistance and used successfully by three wheelchair users. Doug has continued to adapt and develop mallets for players with different needs which CNZ will use in projects around the country.

The four-week programme consisted of two weeks to learn the basics of the sport, and two weeks to compete in casual matches against the members who had coached them. This meant that strong bonds were formed between the volunteers from Rose Gardens CC and the players from Parafed Manawatu. The programme culminated in a barbecue and extended for a further four weeks until Easter.

We were able to learn a lot from these pilot sessions, which would help set up ideas for future projects around the country. CNZ would like to thank Josh Smith and his team for all the hard work in preparation for the programme, and the excellent delivery of it.



dsport Wellington Programme

Our second major session took place on Anzac Day at Wellington Municipal CC. The timing of it on a public holiday meant that most members of the family could attend and try out the sport, showcasing that it can be played by everyone. Following an Inclusion Training session led by the Halberg Foundation earlier in the week, club volunteers, led by Jacqueline Owen, welcomed the seven families and introduced them to the sport.



After forty minutes of getting used to equipment, 7hoop GC matches took place on one lawn with free play available on another. The dsport members and their siblings competed in some tight games, and many more were initiated after the young players got the basic gist of the rules. Players were given excellent coaching advice, and the response by families was very positive.

Just as in Manawatu, the day was rounded off with a barbecue to complete the experience. The dsport group is looking forward to more opportunities within croquet.

Ignite Sport Programme

Ignite Sport's Empower Group, based in Lower Hutt, is comprised of Secondary School students who are given access to various sports as part of the Duke of Edinburgh Awards.

This group took advantage of the practice lawn available at Waimarie Hutt Valley CC to learn techniques and tactics of GC through three bi-weekly sessions. As this training took place during club days, members of Waimarie Hutt Valley were able to help with coaching, and students were able to watch matches taking place on other lawns to learn more about the sport.

In the fourth week, club President Margaret Lissette invited the group to take part in matches on full lawns against club members. This proved an excellent way for them to get a true feel for croquet while forming relationships with their playing partners.

The Ignite group will continue to play at the club from late July 2022.

The Project by Numbers (as of 30 June 2022)

CNZ Inclusion Programmes

Players with a disability

Playing family members

Support family & staff

New people to croquet

Inclusion Resources

CNZ launched a Disability Inclusion Page on its website in May 2022 with information about upcoming events, key steps for clubs, ways to join the sport and further resources.

These resources include CNZ's own Disability Inclusion Toolkit. Taking advice from various organisations, including Sport NZ, Parafed Manawatu, The Halberg Foundation and Aktive - Auckland Sport and Recreation, the toolkit was developed to empower clubs to welcome and coach players with disabilities. This document will continue to be revised as more programmes occur and different challenges are faced.





Competition

National Tournament Results





As has been the case over the past couple of years, Covid-19 wreaked havoc on the 2021-22 CNZ National Tournament calendar. With restrictions in place, all tournaments prior to Christmas were either postponed or cancelled. This resulted in six events being cancelled, the most for one season during the Covid-19 Pandemic.

With preparation for the MacRobertson Shield in mind, the NZ Open was rescheduled from the original dates prior to Christmas, to February. With a reduced format, there was a bounce back from 2020-21 with 42 entries competing across the doubles and singles. This year's edition marked the return of New Zealand's number 1 ranked AC player with Paddy Chapman going undefeated to claim both the singles and doubles titles.

The Golf Croquet Nationals had a smaller field than normal, with just 8 pairs in the doubles and 14 individuals entering the singles. However, that did not detract from the quality on display. Josh Winter and Levi Franks combined to defend the Doubles Title they originally won together in 2020-21. This also marked Winter's third consecutive Doubles Title.

Winter then went on to secure his first GC Nationals Singles title with a tight victory over 9-time champion Duncan Dixon. Winter had to withstand intense pressure to secure his first title on the 13th hoop of game 5 in the best of 5 match, winning 4-7, 7-4, 5-7,

7-5, 7-6.

The GC Nationals Final, which spanned over 6 hours, was streamed to the CNZ YouTube channel which has been viewed over 4,000 times.

Overall, 2021-22 saw a decrease in total entrants of 30%. This can be attributed to a number of factors including the cancellation of 6 championships which have averaged 217 participants since the 2017/18 season, and the reservation of some players to travel under such uncertainty still.

The move to the Traffic Light system in late 2021 has enabled CNZ to develop plans which enables National Croquet Tournaments to proceed under each setting, providing assurance for members in 2022-23 that tournaments will be able to proceed and will not be subject to last minute cancellations due to the movements between alert levels.

Association Croquet Tournament Results

NZ Open Championship:	AC Invitations:
Singles: Paddy Chapman (Waikato-King Country)	Women's AC: Jenny Clarke (Canterbury)
Doubles: Paddy Chapman (Waikato-King Country) & Greg Bryant (Wellington)	Top 8: Paddy Chapman (Waikato-King Country) Second 8: Vincent Commarieu (Auckland)
Arthur Ross Memorial Event Final: Handicap Winner: Greg Bryant (Wellington)	Third 8: Carissa Price (Manawatu-Wanganui) 0+: Steve Costigan

Not Held due to Covid-19: North Island AC Championships, South Island AC Championships, & Men's and Women's Championships.

Golf Croquet Tournament Results

GC Nationals:	GC Invitations:
Singles: Josh Winter (Canterbury)	Top 10: Brian Bullen (Wellington)
Doubles: Josh Winter (Canterbury) & Levi Franks (Canterbury)	Second 10: Vanessa Hanna (Waikato-King Country)
GC 3+:	Third 10: Callum McKinnon (Manawatu-
Singles: Melanie Stevenson (Canterbury)	Wanganui)
Women's GC:	Don Reyland Stars:
Singles: Dallas Cooke (Bay of Plenty)	Handicap Winner: Ricardo Pintor (South Taranaki)
U21 GC Championship:	
Singles: Josh Winter (Canterbury)	
Doubles: Josh Winter (Canterbury) & James Duggan (Canterbury)	
Note that the temporal and the second	* 0

Not Held due to Covid-19: New Zealand Secondary School GC Final, North Island GC Championships, & South Island GC Championships.

World Rankings

As at 30 June 2022

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

NB: Only includes the top 5 teams.

^{*} currently World Teams Champion

AC Individual World Rankings as at 30 June 2022				
NZ Ranking	World Ranking	Player		
1 st	4 th	Paddy Chapman		
2 nd	12 th	Jenny Clarke		
3 rd	15 th	Aaron Westerby		
4 th	17 th	Felix Webby		
5 th	25 th	Logan McCorkindale		

GC Individual World Rankings as at 30 June 2022				
NZ Ranking	World Ranking	Player		
1 st	24 th	Duncan Dixon		
2 nd	25 th	Jenny Clarke		
3 rd	52 nd	Paddy Chapman		
4 th	57 th	Josh Winter		
5 th	88 th	Sabri Mullaaliu		

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

Connections

Partnerships

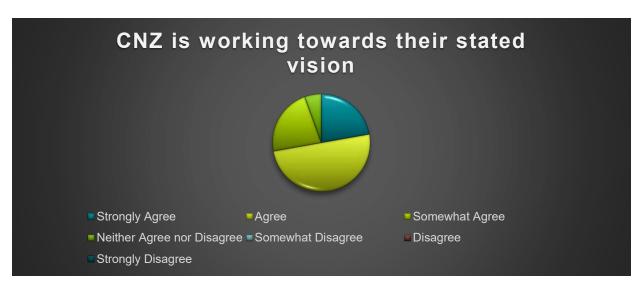
2021-22 saw Croquet New Zealand create a number of new partnerships to help grow and develop croquet. We would like to welcome these companies to the croquet family.



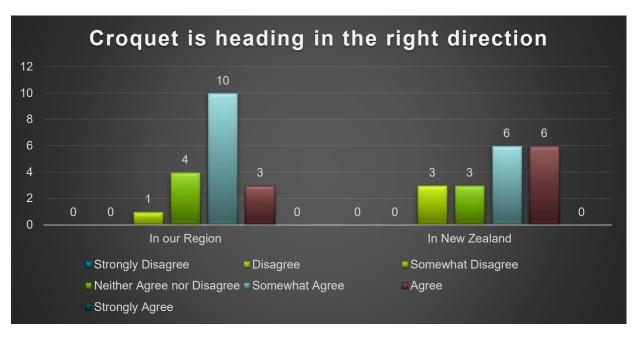
Associations

Croquet New Zealand initiated the Association Satisfaction Survey in 2021-22 to better understand how our Association's feel about our operations, and the direction of croquet while also learning more about the regional challenges each of them face. This survey will be administered annually to track the overall satisfaction of Croquet New Zealand's work towards achieving the Strategic Plan.

It was pleasing to see 18 of the 19 Associations respond to the survey, with an overwhelmingly positive response to the work Croquet New Zealand is doing for the sport.







Financial

Croquet New Zealand's budget for 2021-22 was developed with the expectation that operations would largely be back to normal following the Covid-19 pandemic, with the exception of international competition.

With astute financial stewardship from Management, the Finance, Audit and Risk Committee, and the Board, Croquet New Zealand has continued to build on fits strong financial position. 2021-22 saw a surplus of \$24,876, this was \$16,403 above budget.

Another strong surplus has lifted Croquet New Zealand's cash position to \$317,941. Ensuring long term financial sustainability of the sport, while providing Croquet New Zealand the opportunity to reinvest back into the sport to ensure that croquet becomes a sport for everyone.

Key variances from budget include;

- Increase in Grant funding of \$35,490. This enabled the Inclusion Project and production of the updated Lawn Maintenance Book which increased Salaries and Development expenses respectively.
- Sponsorship increased by \$11,613.
- AGM expenses came in under budget by just over \$6,000. This included getting cheaper flights, and a reduction in Board expenses with 2 Board Members based in Wellington and 2 others in neighbouring Associations.



Financial Statements

YEAR ENDED 30 JUNE 2022

Financial Statements

YEAR ENDED 30 JUNE 2022

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Baker Tilly Staples Rodway Audit Limited Level 6, 95 Customhouse Quay, Wellington 6011 PO Box 1208, Wellington 6140 New Zealand

T: +64 4 472 7919
F: +64 4 473 4720
E: wellington@bakertillysr.nz



INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To Members of Croquet New Zealand Incorporated

We have reviewed 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 2022, the statement of financial performance, the statement of cashflow and the statement of movements in equity for the year then ended, and notes to the financial Statements, including the statement of accounting policies.

Board Members' Responsibility for the Financial Statements

The Board members are responsible 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 Board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

This report is made solely to Croquet New Zealand Incorporated's members, as a body. Our review work has been undertaken so that we might state those matters which we are required to state to them in a review report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Croquet New Zealand Incorporated and Croquet New Zealand Incorporated's members, as a body, for our review work, for this report or for the opinions we have formed.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires us to comply with relevant ethical requirements.

A review of the financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on these financial statements.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in Croquet New Zealand Incorporated.



Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements of Croquet New Zealand Incorporated do not present fairly, in all material respects:

- the financial position of Croquet New Zealand Incorporated as at 30 June 2022,
- the financial performance and cash flows of Croquet New Zealand Incorporated for the year then ended;

in accordance with the Tax Administration (Financial Statements) Order 2014.

Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statements are prepared in accordance with a special purpose reporting framework, the Tax Administration (Financial Statements) Order 2014. As a result, the financial statement may not be suitable for another purpose.

Baker Tilly Staples Rodway Audit Limited

Baker Tilly Staples Rodway

Wellington, New Zealand

16 August 2022

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2022

	NOTE		2022	2021
		Budget	\$	\$
REVENUE		Unaudited		
Levies		180,293	176,235	176,810
Interest Income		2,908	3,301	2,697
Sport New Zealand Income	7	15,789	15,789	24,211
Grants - Charitable	7	18,000	53,490	16,438
Grants - Government Wage Subsidy		-	-	7,967
Sponsorship		9,800	21,413	3,374
Group Insurance		6,820	7,442	6,856
Equipment and Publications	4	13,891	19,806	19,978
Tournaments Income		18,619	6,896	10,854
Player contribution to World Events		· -	=	· ••
Yearbook Income	5	15,000	16,717	14,450
Miscellaneous Income		, -	4,891	2,041
Floor Expense Reimbursement		3,344	6,928	4,737
TOTAL REVENUE		284,464	332,908	290,413
LEGG EVERNOEG				
LESS EXPENSES				
ACC Levy		850	667	631
Administration		17,337	31,232	21,376
Floor Expenses		10,993	13,380	17,558
Audit & Review Fees		7,500	4,000	6,300
Badges and Trophies		2,255	2,853	4,059
Council Expenses		24,048	13,910	15,718
Depreciation	3	8,671	11,076	5,009
Legal Fees		1,000	881	-
Lease Charges		9,360	12,257	10,740
Salaries and Reimbursements		116,661	145,478	115,200
Subscriptions and Affiliation Fees		1,500	1,505	1,464
Equipment and Publications Expenses	4	10,253	11,635	13,403
Group Insurance Expense		6,615	7,208	6,620
Tournaments Expenses		25,593	12,549	13,014
Yearbook Cost of Sales	5	9,344	8,756	9,509
International Expenses		-	-	-
Development Expenses		17,800	22,760	8,864
Vehicle Expenses		791	3,516	4,103
Other Expenses		5,420	4,369	497
TOTAL EXPENSES		275,991	308,032	254,065
NET SURPLUS FOR THE YEAR		8,473	24,876	36,348

This statement should be read in conjunction with the accompanying notes



STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
EQUITY Accumulated Funds		Ф 307,581	Ψ 282,705
REPRESENTED BY			
CURRENT ASSETS		407044	10.070
Cash at Bank	2	107,941	48,278
Short-Term Investment		210,000	150,000
Accounts Receivable Accrued Interest		3,678	1,460
Inventory		3,546 1,358	2,230 2,688
Prepayments		4,304	4,919
GST receivable		2,407	3,365
TOTAL CURRENT ASSETS		333,234	212,941
NON CURRENT ASSETS			
Long-Term Investment		-	80,000
Fixed Assets (as per schedule)	3	22,079	23,210
TOTAL NON CURRENT ASSETS		22,079	103,210
TOTAL ASSETS		355,313	316,151
LESS LIABILITIES			•
CURRENT LIABILITIES			
Company Visa		2,060	3,003
Income in Advance		6,285	3,199
Accounts Payable and Accruals		39,387	27,245
TOTAL CURRENT LIABILITIES		47,732	33,446
NET ASSETS		307,581	282,705

The Board of Croquet New Zealand Incorporated authorise these financial statements for issue on Date: 16 August 2022

Date: 16 August 2022

This statement should be read in conjunction with the accompanying notes



STATEMENT OF CASHFLOW YEAR ENDED 30 JUNE 2022

12,111 2.110 20 0	O. 1		
	NOTE	2022	2021
Operating Activities			
Receipts from customers		259,069	237,776
Receipts from Grants & Donations		69,279	48,616
Payments to suppliers and employees		-280,726	-252,212
Net Cash Flows from operating Activities		47,622	34,180
Investing Activities			
Receipts from Term Deposits		280,000	150,000
Investment in Term Deposits		-260,000	-250,000
Payment for fixed assets		-9,944	-14,982
Net Cash Flows from Investing Activities		10,056	- 114,982
Financing Activities			
Other cash items from financing activities		1,985	2,304
Net Cash Flows from Financing Activities		1,985	2,304
Net Cash Flow		59,663	-78,498
7101 0 4011 1 1017			
		2022	2021
Opening Cash		48,278	126,776
Closing Cash		107,941	48,278
		,	.0,22.0



STATEMENT OF MOVEMENTS IN EQUITY YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
OPENING EQUITY	282,705	246,357
Net surplus/(deficit) current year	24,876	36,348
CLOSING EQUITY	307,581	282,705

This statement should be read in conjunction with the accompanying notes



NOTES TO THE 2022 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 unless there are unmet conditions, in which case they are carried forward as income in advance.

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.



NOTES TO THE 2022 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2022	2021
	\$	\$
Paypal account	_	126
ANZ Cheque account	2,944	6,301
Kiwibank operating account	104,994	41,849
Call accounts	3	3
	107,941	48,279

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		2022		
	Cost	Accumulated Depreciation Cost 30 June 2022		Current Depreciation
	\$	\$	\$	\$
Vehicle	12,257	7,903	4,353	1,866
Streaming equipment	18,260	7,502	10,757	6,157
Office equipment	14,799	9,617	5,182	2,605
Croquet equipment	10,654	8,867	1,787	447
	55,969	33,890	22,079	11,076

	Cost	2021 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
	46,024	22,814	23,210	5,009

4) EQUIPMENT AND PUBLICATIONS	2022	2021
	\$	\$
Total Income	19,806	19,978
Less Total Expenses	11,635	13,403
Gross Profit	8,171	6,575
5) YEAR BOOK	2022	2021
	\$	\$
Total Income	16,717	14,450
Less Total Expenses	8,756	9,509
Gross Profit/Loss	7,961	4,941

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. The lease now rolls over on a month by month basis with no committed term. Croquet New Zealand also has renewed the lease with Ricoh for the photocopier on the 11 March 2022 for 36 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.

	2022	2021
Operating Lease Commitment	\$	\$
Payable within one year:	7,334	9,886
Payable later than one year, but not later than two years	7,334	3,381
Payable more than two years:	8,882	9,297
Total	23,550	22,564

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Other Commitments

There were no Capital commitments (2021: nil)

There were no contingent liabilities at year end (2021:nil)



NOTES TO THE 2022 FINANCIAL STATEMENTS (Continued)

7) GRANTS/FUNDING	Income in Advance 2020/21	Funding Received	Income Applied	Funding returned	Income in Advance
,		\$	\$		\$
SportNZ: Sports Development Funding	789	15,000	15,789	-	
subto	al 789	15,000	15,789		-
New Zealand Community Trust Pelorus Trust Four Winds Grassroots Trust Central One Foundation	- - - -	43,000 1,000 4,000 5,000 4,000	39,490 1,000 4,000 5,000 4,000	- - - -	3,510 - - - -
subto	al -	57,000	53,490	_	3,510
тота	AL 789	72,000	69,279		3,510

NZCT Grant increased in 2021-22 which enabled Croquet New Zealand to employ the Inclusion Officer.

8) Related Parties

No associated person transactions were undertaken in the year (2021: nil)

9) Covid-19

The effects of the Covid-19 pandemic were largely known in 2021-22 which assisted with planning, unlike in 2020-21. The budget was set with the expectation that it would be business as usual, with the exception of no international competitions due to the travel restrictions.

Due to the ongoing Covid-19 pandemic, and the Government enforced restrictions, no national tournaments were held prior to Christmas. This drastically reduced both the revenue received from the national tournaments, and the associated expenditure. This had an overall positive impact on the profit and loss.

The tournaments cancelled were the North Island AC Championships, North Island GC Championships, South Island AC Championships, South Island GC Championships, Men's & Women's Championships, and the New Zealand Secondary Schools GC Finals.



Awards

Player of the Year	Most Improved AC	Most Improved GC
2021 – Duncan Dixon &	2021 – Logan McCorkindale	2021 – Te Kiri King
Logan McCorkindale	2020 – Ali'i Posimani	2020 – Levi Franks
2020 – Edmund Fordyce	2019 – Robbie Spooner	2019 – Josh Winter
2019 – Jenny Clarke	2018 – Stefan Horrer	2018 – Eleanor Ross
2018 – Paddy Chapman	2017 – Josh Freeth	2017 – Caitlin Smith
2017- Aiken Hakes	2016 – Felix Webby	2016 – Angus Coulter
2016 – Duncan Dixon	2015 – Felix Webby	2015 – Edmund Fordyce
2015 – Josh Freeth	2014 – Edmund Fordyce	2014 – George Redpath
2014 – Paddy Chapman	2013 – Murray Goldfinch	2013 – Hemi Mellars
2013 – Duncan Dixon	2012 – Mike Crashley	2012 – Andre Murray
2012 – Greg Bryant	2011 – Josh Smith	2011 – Tony Borra
2011 – Jenny Clarke	2010 – Hamish McIntosh	2010 – John Robertson
	2009 – Jarrod Coutts	
	2008 – Nairn Smith	Volunteer of the Year
Contribution to Croquet	2007 – Steve Clarke	2021 – Joan Jenkin
2021 – Michael Hardman	2006 – Duncan Dixon	2020 – Kevin McGlinchy
2020 – Barbara Ward	2005 – Garfield Bullen	2019 – Doug Nottage
2019 – Paul Skinley	2004 – M Huttley	2018 – Brian Boutel
	2003 – Nina Mayard-Husson	2017 – Don Reyland
	2002 – Michael Wright	2016 – Dawnry Slavich
	2001 – R Allport	2015 – Pamela George
	2000 – David Wickham	2014 – Chris Clarke
		2013 – Jo Johnston
		2012 – Geoff Young

People

<u>Board</u>	<u>Staff</u>	<u>Life Members</u>	
Tony O'Donnell (Chair)	Jake Inwood – Chief Executive	Roger Murfitt	
Dallas Cooke	Greg Bryant – Sport Development Officer	John Prince MNZM	
Dennis Bulloch	Oliver Field – Inclusion Officer	Dr Graeme Roberts	
Judith Hanratty CVO OBE		Gordon Smith	
Michael Lulich		Geoff Young	
Grant Poulton – term expired October 2021		Don Reyland	
Michael Naylor – Appointed April 2022			
Fiona Martin – Appointed April 2022			

Finance, Audit & Risk Committee	Golf Croquet Selection Panel	Association Croquet Selection Panel	
Stefan Horrer (Chair)	John Christie (Chair)	Aaron Westerby (Chair)	
Dallas Cooke	Mike Crashley	Jarrod Coutts	
Tony O'Donnell	Duncan Dixon	Toby Garrison	
	Tony Stephens	Nelson Morrow	

Tournament Committee	Laws Committee	Handicap Committee	
Sonya Sedgwick (Chair)	Michael Hardman (Chair)	Robert Wyatt	
Greg Bryant	Gretchen Benvie	Allister McGregor	
Paddy Chapman	Brian Boutel	Tony O'Sullivan	
Jono Hart	Brian Monckton – Resigned December 2021	Jim Wardle	
Nelson Morrow	Vince Neall		
Josh Smith	Dr Graeme Roberts		
	Nairn Smith		
	Geoff Young		
	Wayne Gair – Appointed March 2022		

Board Appointments Panel		
Julie Hood (Chair)		
Tony O'Donnell		
Aaron Westerby		



























RICOH imagine. change.