



# ANNUAL REPORT 2022-23

**croquet**  
new zealand



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## LETTER FROM THE BOARD CHAIR

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The year to the 30th June 2023 has been a challenging one for Croquet New Zealand with the transition from the disruption of Covid, the loss of key staff and the re-establishment of international competition.

Our Chief Executive resigned after five years and we thank Jake Inwood for the leadership he provided over that period and wish him well in his future in sports administration. Due to changed circumstances we also lost the services of our volunteer accountant, John Farrell, who has been so helpful. The Board was pleased, and somewhat surprised, with the number and quality of applicants for the position of Chief Executive

An extensive recruitment process led to the appointment of Stefan Horrer and his performance since August 2022 has been above expectations. A part-time Office Administrator, Anyes Dupré has completed our staffing and, together with our Sport Development Officer, Greg Bryant, and Inclusion Officer, Oliver Field, make up a very strong team. We have welcomed Darla Blake's active participation on the Board following her election and the resignation of Dennis Bulloch at the 2022 AGM.

Covid caused a reduction in membership and in both national and international competition. Momentum in under 18 membership as the secondary schools competition grew has reversed with the cancelling of this competition. Covid also slowed the training of coaches, umpires and referees. However, it did result in some accumulation in funds. These trends have been reversed in the 2022-23 year and projects are established to continue these trends in the 2023-24 year. The Chief Executive will discuss in more detail how we are meeting these challenges.

The re-opening of international competition saw New Zealanders playing in four events but were unable to feature in the knockout finals. The High Performance plan is in place but results will not be available for two years. Entries in national competitions are increasing but are not yet at pre-covid levels. Again, the Chief Executive will give more detail on our approach and will also comment on how the use of increased funds from the covid years will be used.

Croquet is a sport that is mainly serviced by volunteers and I am truly grateful for their efforts at club, association and national levels. It is you that increase our membership, maintain and grow our facilities, and build resilience into our organisations. I must also thank my fellow Board members, the four staff members, those serving on the advisory committees, the Association Executives, the Officials controlling play, the Club Committees and all who play Croquet. Thank you.

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

Tony O'Donnell - Board Chair

## LETTER FROM THE CHIEF EXECUTIVE

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The 2022-23 season was a year of transition, with most pandemic related restrictions lifted, the return of international competition with New Zealand hosting two World Championships and renewed growth in membership and participation in competitions.

While we saw pleasing developments across membership and competition, we also were presented with challenges around youth participation, qualifications and willingness of hosting CNZ tournaments. More details can be found under Community and Competition further on in this annual report.

The CNZ team changed as well with my predecessor Jake Inwood moving on to take up a new role with Hockey Manawatu, and our volunteer accountant John Farrell moving to Waikato to be closer to his family. In January this year Anyes Dupré joined CNZ as Office Administrator on a part time basis. I would like to thank Jake and John for their contribution over the years and welcome Anyes.

There is also continuity with Greg Bryant continuing his work as Sport Development Officer and Oliver Field as our Inclusion Officer. Greg will be supported from this year by Jean Kent as our new Coach Tutor. Welcome Jean!

We continued to roll out our inclusion programme across new regions with the support of clubs and associations. More detail can be found in the Inclusion Officer's Report.

Unfortunately, during the 2022-23 season Croquet lost CNZ Life Members Don Reyland, John Prince and Gordon Smith; as well as two former New Zealand representatives, Aiken Hakes and Bob Jackson over the last year. All five individuals had a lasting impact on croquet in New Zealand and beyond and they will be missed.

The financial performance for the year showed as expected the first loss in six years. Strict cost management ensured that the loss remained below the budget loss and is credit to the oversight of the Board and the FAR Committee and the work of all staff. This loss follows several years of profits during the pandemic where CNZ was unable to invest on development activities across all levels due to restrictions in place.

Tackling the challenges mentioned above, and putting measures in place to address the issues in the short term and set up structures for the longer term, will be at the core of our plan for next season.

The Board has agreed to invest surpluses generated over the last few years to fund the work outlined in the Sport Development Officers Report, such as the relaunch of our Secondary Schools Programme, extensive community coaching and club development workshops.



## LETTER FROM THE CHIEF EXECUTIVE

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This investment will also allow our Inclusion Officer to continue the roll out of our programme to the remaining regions, while at the same time retaining the momentum in the regions where the programme already exists.

Our operational committees will also be working on initiatives, such as the Laws Committee reviewing and adapting the qualification system with the aim to attract and retain more referees/umpires at all levels. The Tournament Committee is working on additional support for tournament managers through additional or improved documentation and direct support.

All these initiatives will require the participation, buy-in and ongoing support from associations and clubs and I am looking forward to seeing these plans being implemented with your support. Thank you!

Lastly, I would like to thank all our volunteers. As an amateur sports organisation we rely on the tireless work of volunteers participating on committees, managing tournaments, refereeing, preparing lawns and in many other roles. CNZ could not do what we do without you and your efforts are very much appreciated. Thank you!

A handwritten signature in blue ink, appearing to read 'Stefan Horrér', is displayed within a light blue rectangular box.

Stefan Horrér - Chief Executive

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## Sport Development Officer Report

It is with some relief that we are now seemingly beyond the wrath of Covid 19 impositions, however the inactivity through lockdowns and frustrating cancellations has not been kind to our development programmes. The year past has been one of reassessment and recovery across most development objectives.

### **Coaching Coaches**

Outstanding qualification assessments for attendees of 2020-22 Coaching Coaches workshops were conducted with 3x Level 1 GC and 1x Level 1 AC qualification being achieved. Congratulations, and thank you to these members who contribute so much to the croquet community.

### **CNZ High Performance Programme (HPP)**

A new High Performance Programme has been completed and launched, along with an HPP Players Guide to the programme. It is expected that the HPP will support the development and achievements of many more players than our previous spending in this area had, now extending to all CNZ Invitation recipients across both codes.

### **Secondary Schools Programme**

With almost zero activity in this space over the last few years, the September 2022 national secondary schools competition was again cancelled due to insufficient entries.

The drop-off of Regional Secondary School competitions each March (Regional Sports Trusts (RST) sanctioned or otherwise) is very disappointing and an area requiring significant input for re-development. CNZ has established mechanisms and relationships with stakeholders for the development of the programme but on the ground, student participation in croquet has declined to the levels of 2013 when the programme was first introduced. A major focus of the 2023-24 season is to re-establish the basic infrastructure of regional coordinators and relationships with their RSTs, in line with the objectives of the CNZ Secondary Schools Programme.

The 2023 event has been sanctioned with School Sport NZ as a “Cup Event”, downgraded from a Championship Level event. The criteria of a Cup Event provide more leniency around potential student eligibility to participate (home school, composite teams, wider age groups), in turn supporting development of the sector more effectively.

# COMMUNITY

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## **Live Streaming**

Two events, the WCF Women's AC World Championship in Canterbury and U21 GC World Championship in the Bay of Plenty were livestreamed via Maori Active's Whakaata Maori YouTube channel, and the latter stages of the NZ Open was streamed to our inhouse channel in February. To date, 29,000 original views across these two events is encouraging. Thank you to our volunteer crews without whom this type of exposure would not be possible.

## **The year ahead**

An extensive development schedule has been set for the coming season, commencing with CNZ community coaching sessions across all associations from August to November 2023. These sessions will prepare our clubs and players for a transition to a new Golf Croquet Handicap play format, Advantage GC, which will be adopted as the official GC Handicap format in the 2024-25 season. Also, in response to many coach requests for the support of players progressing into association croquet and those seeking to extend their personal skill set in both codes, a new Teaching Games for Understanding (TGfU) "Rush" will be introduced concurrently. It is also intended that Rush will later become an additional game activity of our Secondary School Programme.

In the latter half of this season a series of Club Development Workshops will be offered within each association to take count of where we are now, what our challenges are and where we are heading. Organised community sport, as the surveys are showing is in a state of flux across numerous sectors with new challenges emerging.

Reestablishing our Secondary Schools Programme infrastructure is a major objective post-Covid. We'll be working with Regional Sports Trusts, School Sport NZ, the NZ Sports Collective and our associations to reestablish sanctioned regional events at the end of Term 1 each year. We've also rebranded our national event to 'Cup Event' status, opening eligibility to composite teams, home schooled students, and a wider age group in the future.

Youth Squads will adopt a transition from 'player selections' to player invitations to participate this season, commencing with a CNZ Youth Coaching Session at the GC 3+ tournament in Thames Valley.

The NZ U21 Squad session will take place in conjunction with the tournament, supporting players in their preparations for the 2024 U21 GC World Championship.

Additional Coaching Coaches Workshops and assessments are being scheduled over this season to catch up on postponed coach development events over the last few years. An additional Coach Tutor, Jean Kent from Northland, is enthusiastically supporting trainee coaches and players in the Upper North Island, extending our capability significantly.

Thank you Jean!



## COMMUNITY

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Opted-in players who are preparing for the 2024 GC World Championship will be supported through the HPP and 3rd Invitation players of both codes will be offered a development session and support for their development. Other High Performance player groups will commence in line with the WCF tournament calendar and CNZ's potential hosting outcomes.

We will again live stream events to the Whakaata Maori YouTube channel during the upcoming season. Contracts with our streaming partners will expire this season and a priority to renew these is essential to our promotional aspirations.

I would like to thank committee members and other volunteers at all levels for their contributions and dedication over what has been a very difficult few seasons. Thank you for helping to keep our communities safe and active when possible! Your efforts are commendable, and we would simply not exist if it weren't for your contributions to our game.

Greg Bryant  
CNZ Sport Development Officer

COMMUNITY

# COMMUNITY

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## Inclusion Officer Report

After the launch of the Inclusion Project in December 2021, three programmes were held in the 2021/22 season. This season, 11 further programmes took place, across eight regions, with more than 200 athletes with disabilities getting a chance to try croquet. CNZ would like to thank all the clubs and volunteers who made themselves available over the last 12 months for these meaningful sessions.

### Parafeds and other Disability Organisations

We worked with seven regional disability organisations to provide a session that would meet the needs of their members. These included: Disability Sport Auckland, Parafed Bay of Plenty, Parafed Waikato, Parafed Taranaki, d sport Wellington, Parafed Canterbury and Parafed Otago. These sessions had some mixed numbers in terms of attendees and disability types. Participants were given further information on clubs, and feedback from the organisations has been positive, with at least an annual event scheduled for each in the future.



We also ran sessions with the help of Special Olympics Lower North Island. This gave us direct contacts with special needs departments at schools in the Wellington and Wairarapa regions who then hosted sessions of their own.

### Halberg Games

Croquet was invited to be part of two of the Halberg Regional Games in October 2022, and the National Games held in Auckland in April 2023. CNZ now has an entrenched relationship with the Halberg Foundation, which is one of the leading advocates for young people with physical disabilities in the country. All three events were held off-site, with adaptations needing to be made on the day. This was a positive way to expose our sport and the future aim is to have croquet as a competitive element of the National Games.



### Aotearoa Gaming Trust Funding

Through our first sessions, a need was identified for shorter mallets, to be used by players with disabilities, but also primary and intermediate students who attended. As a result, a funding application was made to Aotearoa Gaming Trust for 65 mallets of four different lengths. These were given to the 11 Associations which fell within the Gaming Trust's funding areas. Other grant providers are now being identified for the remaining eight regions, and work will be ongoing to create the best possible mallet for wheelchair users using insights gained this season.

## COMMUNITY

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### **The Year Ahead**

CNZ will continue to roll-out further programmes in new regions in the coming season, while also entrenching the relationships in established regions. Further work will be done in terms of equipment development, and collaboration with Blind Sport NZ to create kits for blind / low vision players.

Oliver Field  
CNZ Inclusion Officer

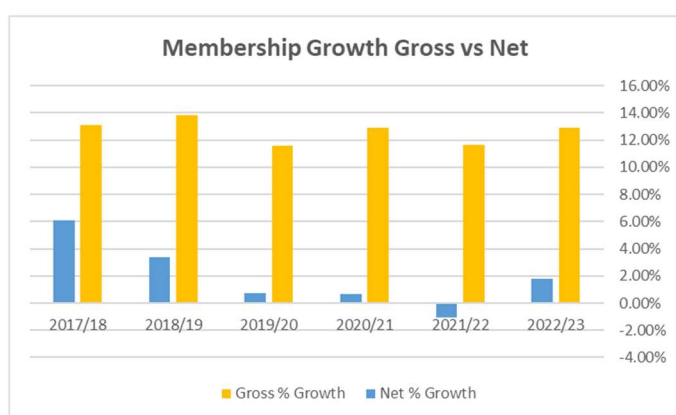
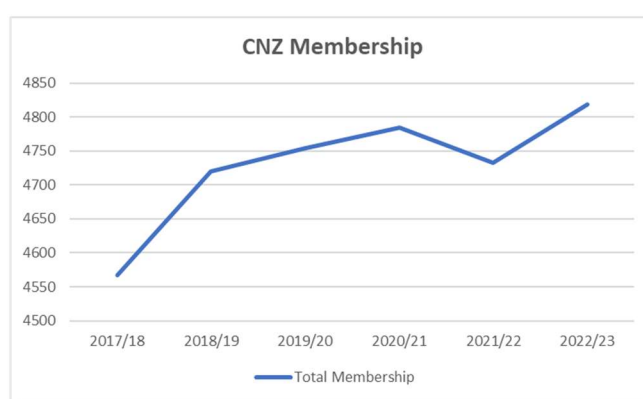
COMMUNITY

# COMMUNITY

## CNZ Membership

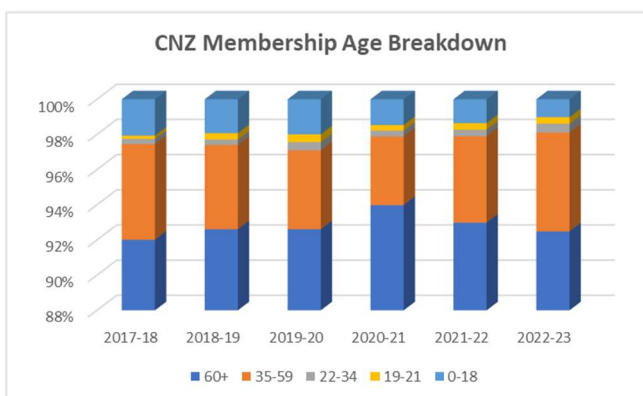
Following a year of declining membership last year, 2022-23 saw the number of affiliated members increase by 1.8% to just over 4,800. After three years of navigating the challenging environment of the pandemic we should see further growth ahead. While it is pleasing to see the membership base growing again, the impact of the pandemic is felt in overall membership and it will be a significant challenge to achieve the longer term goal of 6,000 affiliated members by 2026 as outlined in the CNZ Strategic Plan.

This graph shows overall growth in affiliated members over the last six years, with growth during the pandemic slowing down significantly before declining in 2021-22 and rebounding in 2022-23.



Gross membership growth throughout the pandemic remained high at above 10%, however this was not reflected in net growth, suggesting that a larger number of members than usual left our sport during that period. The rebound in 2022-23 does not show the same level of retention seen before the pandemic.

The pandemic has had a significant impact on youth membership, dropping by app. 50% largely due to the cancellation of the national final of the Secondary Schools Programme over the last three years. It is pleasing to see that membership in the 35-59 age bracket has seen a modest increase last season but the challenge to attract a younger demographic remains. The relaunch of the Secondary Schools Programme as outlined in the Sports Development Officer Report will be critical and will require the support of associations.



# COMMUNITY

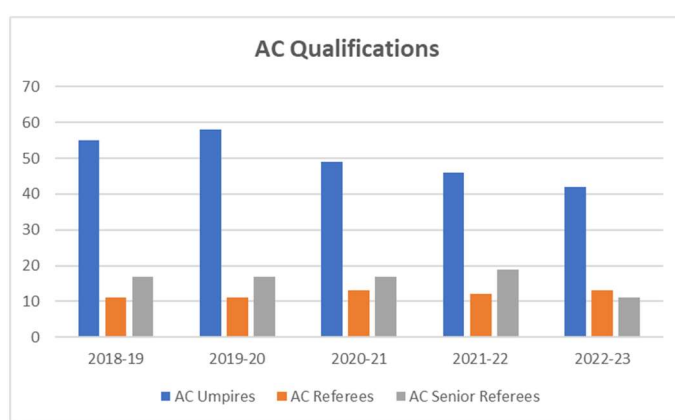
## Qualifications

### Laws

Attracting and retaining Referees and Umpires across both codes remains challenging. It requires significant commitment from individuals to obtain the qualification and to then support the community by officiating at tournaments at all levels, and continue to retain their qualifications. CNZ and the Laws Committee are looking at opportunities to make the qualifications more attractive, accessible and relevant for a broader group of individuals.

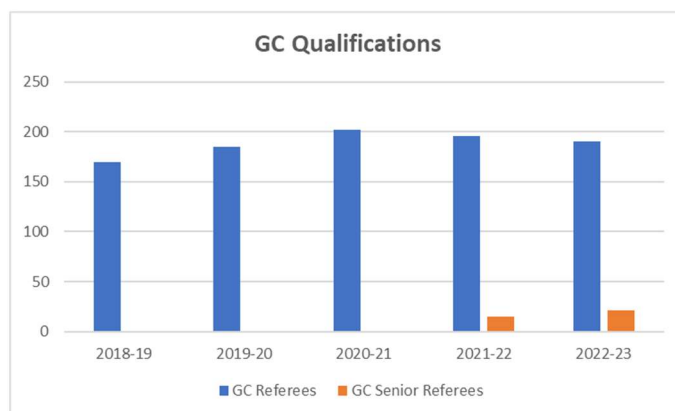
### Association Croquet

The number of AC qualifications has seen a further decline during 2022-23 with the exception of AC Referees increasing by 1. The number of Umpires continued to decrease, with the number of AC Senior Referees dropping significantly from 19 to 11, despite three individuals qualifying as Senior Referees last season.



### Golf Croquet

The new GC Senior Referee qualification was introduced at the beginning of 2022 and we have seen the number of Senior Referees increase from 15 to 21. The number of Referees however saw a slight decrease from 196 to 190, despite 28 new qualifications last season.



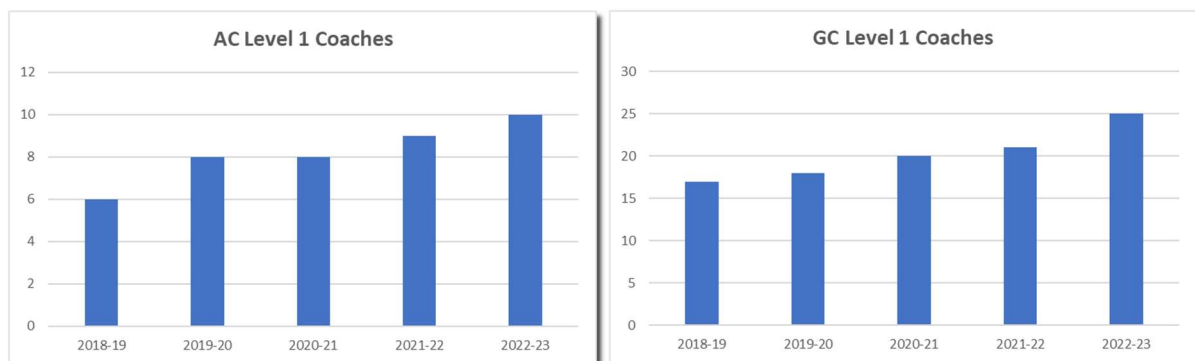
# COMMUNITY

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## Coaching

Club and Association Coaches are essential to develop our sport across the country and to provide all our members with on the ground coaching.

During 2022-23 we saw additional AC and GC Coaches qualify as outlined in the Sport Development Officer's Report. The below two tables show the development of Coach numbers for the last five years for both codes.



The upcoming season will again see several 'Coaching Coaches' workshops held across the country by our Sport Development Officer and our new Coach Tutor Jean Kent. This will hopefully result in new qualified coaches across the country and in regions, that currently do not have any coaches.



# COMPETITIONS

## Overview

Following the removal of restrictions imposed during the pandemic CNZ was able to hold planned tournaments and also to welcome back international players. New Zealand hosted two World Championships during last season, first the Women's AC World Championship in early January held in Christchurch at the United, Cashmere and St James Park Croquet Clubs and hosted by the Canterbury Croquet Association, second the Under 21 GC World Championship hosted by the Bay of Plenty Croquet Association and held at Croquet Mount Maunganui and the Tauranga Croquet Club.

Both tournaments were incredibly well run and well received by all visitors, thanks to the meticulous planning and preparation work by the two organising committees and their tireless groups of volunteers.

While the events did not see New Zealand represented in the finals, we saw three local players in the semi-finals and winning bronze medals. Congratulations to Jenny Clarke, semi-finalist in the Women's AC World Championship, and to Joel Steele and Te Kiri King, who both reached the semi-final and won bronze medals in the Under 21 GC World Championship.

Both World Championships saw the Shield and the Bowl events won by local players. Miranda Chapman won the Shield event and Cindy Clarke the Bowl event at the Women's AC World Championship, while Levi Franks and Josh Winter won the Shield and Bowl events respectively at the U21 GC World Championship.

Earlier in the season we saw Jenny Clarke and Nelson Morrow representing New Zealand at the GC World Championship in England, with Jenny Clarke reaching the knock-out phase of the top 32 players.

In November 2022 our MacRobertson Shield Team of Jenny Clarke, Paddy Chapman, Edmund Fordyce, Felix Webby, Aaron Westerby and led by captain/manager Greg Bryant, travelled to Melbourne to compete against England, USA and hosts Australia. The mix of experience and youth proved to be a solid combination, and while the team in the end finished third it was only two game wins away from winning the MacRobertson Shield.

Domestic tournaments saw more players return to tournament play; however the season was again impacted by the cancellation of some tournaments, most notably the national final of our Secondary Schools Programme.

Across both codes we saw our young players leading the way with Levi Franks dominating golf croquet and Logan McCorkindale excelling in both codes. Pleasingly there were also some new names winning national tournaments.

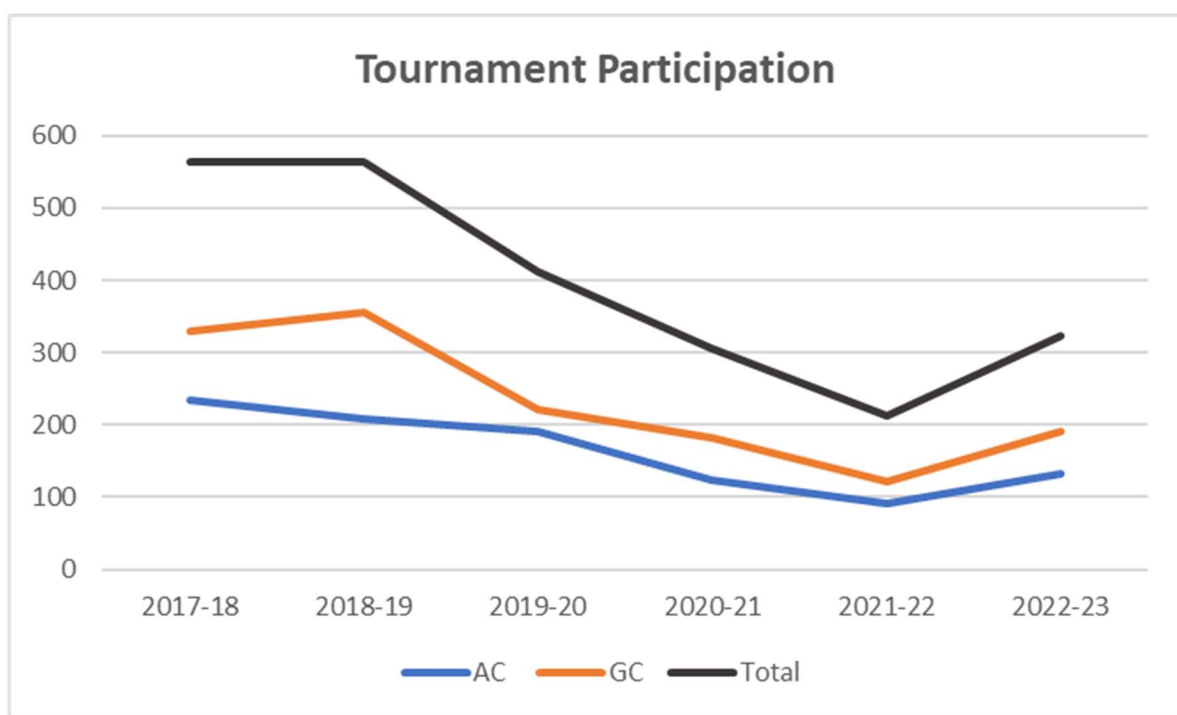
The full list of winners of CNZ Tournaments can be found on page 15.

# COMPETITIONS

## Tournament Participation

Domestically we saw tournament participation pick up again across both codes, despite the cancellation of a few tournaments. Increased participation was particularly pleasing for AC tournaments (up 45%), reversing a trend of decreasing numbers that started in 2016. Disappointing however was the cancellation of the South Island AC Championship due to lack of entries.

GC saw its first increase in participation numbers (up 57%) since before the pandemic. Overall participation increased by 52% across both codes. The below table shows tournament participation over the last six years.



The Tournament Committee continues to monitor tournament participation and obtaining player feedback to ensure we continue to adapt and make tournaments as attractive as possible to increase participation.

The Tournament Committee is also working on improving support for tournament managers, e.g. through a new manual for managers, direct support for managers in the lead up and during tournaments.

# COMPETITIONS

## National Tournament Winners

### Association Croquet

CNZ NZ Open Championship	
Singles Winner	Logan McCorkindale
Doubles Winners	Paddy Chapman & Greg Bryant

CNZ Arthur Ross Memorial	
Winner	Luke Rive

CNZ AC Invitations	
Women's	Carissa Price
Top 8	Paddy Chapman
Second 8	Vincent Commarieu
Third 16	Callum McKinnon

CNZ Men's & Women's Championship	
Women's Singles	Miranda Chapman
Men's Singles	Harps Tahurangi
Mixed Doubles	Alison Robinson & Doug van Belle

### Golf Croquet

CNZ National GC	
Singles Winner	Levi Franks
Doubles Winners	James Duggan & Levi Franks

CNZ North Island Open	
Singles Winner	Paddy Chapman
Doubles Winners	Nelson Morrow & Helen Reeves

CNZ 3+ Championship	
Winner	Don Walls

CNZ Don Reyland Stars	
Winner	Patrick Conolly

CNZ U21 GC Championship	
Singles Winner	Levi Franks
Doubles Winners	Levi Franks & Joel Steele

CNZ GC Invitations	
Women's	Ashley Cooke
Top 10	Logan McCorkindale
Second 10	Stephen Green
Third 16	Kevin Freeth

COMPETITIONS

# COMPETITIONS

## World Rankings

Country World Rankings (As at 30 June 2023)

World Ranking	Golf Croquet	Association Croquet
1 <sup>st</sup>	Egypt	England
2 <sup>nd</sup>	England	Australia
3 <sup>rd</sup>	USA	New Zealand
4 <sup>th</sup>	New Zealand	USA
5 <sup>th</sup>	Australia	Wales

GC Individual World Rankings (As at 8 August 2023)

NZ Ranking	World Ranking	Player
1 <sup>st</sup>	18	Logan McCorkindale
2 <sup>nd</sup>	31	Duncan Dixon
3 <sup>rd</sup>	38	Jenny Clarke
4 <sup>th</sup>	52	Paddy Chapman
5 <sup>th</sup>	68	Levi Franks

NZ Ranking	U21 World Ranking *	U21 Player
1 <sup>st</sup>	6	Levi Franks
2 <sup>nd</sup>	7	Josh Winter
3 <sup>rd</sup>	14	Nathan Bullen
4 <sup>th</sup>	15	Joel Steele
5 <sup>th</sup>	16	Te Kiri King

\* Unofficial, extracted from Overall World Ranking

AC Individual World Rankings (As at 8 August 2023)

NZ Ranking	World Ranking	Player
1 <sup>st</sup>	3	Paddy Chapman
2 <sup>nd</sup>	12	Logan McCorkindale
3 <sup>rd</sup>	16	Toby Garrison
4 <sup>th</sup>	17	Aaron Westerby
5 <sup>th</sup>	21	Edmund Fordyce

# CONNECTIONS

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## Partners and Sponsors

The generous support of our Partners and Sponsors, Terminator/Quadway, Wood Mallets, PPG Wrightson Turf, Audika, the New Zealand Sport Collective, Māori Television/Whakaata Māori, CUS and Ricoh New Zealand has been invaluable.

A new partnership with 2degrees was established this year, while not directly funding CNZ it provides our affiliated members as well as their families and friends access to discounted mobile phone plans.

## Grant Providers

CNZ has continued its established relationships with grant providers such NZCT, Pelorus Trust, One Foundation, Four Winds Foundation, who have again been very generous in their support for CNZ both for community work as well as competitions.

During the last season CNZ also approached new grant providers or ones that have not been approached for several years. These new relationships allowed us to support our community by purchasing custom croquet mallets for our Inclusion Programme, purchasing of presentation equipment for our new Coach Tutor, and funding coaching manuals and thereby making them free for attendees of our Coaching Coaches workshops.

We welcome Aotearoa Gaming Trust and Trillian Trust and welcome back Grassroots Trust Central and Pub Charity.

## Sport NZ

Sport NZ continues to support CNZ with an annual investment. The coming season will be the final year under the current investment agreement and we are looking forward to working with Sport NZ on a new agreement for the next few years.

We would like to thank all our Partners, Sponsors, Grant Providers for their ongoing support.

## FINANCIAL INFORMATION

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Croquet New Zealand remains in a strong financial position following surpluses over the last few years. The financial budget for the 2022-2023 financial year did forecast the first loss in several years, mainly due to the MacRobertson Shield held in Australia, the hosting of two world championships, the first full year of the Inclusion Programme and the build out of our live streaming capability including the streaming of the two world championships held in New Zealand.

The budget loss of \$25,813 compares to the actual loss for the financial year of \$21,348, \$4,465 lower than budget.

CNZ income of \$378k was \$8k ahead of budget mainly due to product and publications sales of \$10k not budgeted, which however were profit neutral. Sponsorship income was lower than budget, and was partially offset by higher grant and Sport NZ income as well as interest income.

CNZ expenses of \$400k were \$4k higher than budget, which includes \$10k of product and publication expenses offsetting the additional income mentioned above. Budgeted expenses came in lower due to strict cost management in particular on the MacRobertson Shield campaign and high performance/player development, the cancellation of the national Secondary Schools tournament and related streaming costs and more broadly reduced operating expenses including rent and telecommunications costs.

The full Financial Report of Croquet New Zealand for the year ended 30 June 2023 can be found on the next page.





# Croquet New Zealand Incorporated

FINANCIAL REPORT FOR THE YEAR ENDED  
30 JUNE 2023

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## 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 4 to 12 which comprise the statement of financial position as at 30 June 2023, the statement of financial performance, the statement of cash flows, 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's Responsibility for the Financial Statements

The Board is 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 2023,
- 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 of the financial statements, on page 8, 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 statements may not be suitable for other purposes.



Baker Tilly Staples Rodway Audit Limited  
Wellington, New Zealand

22 August 2023

# Statement of Financial Performance

For the Year Ended 30 June 2023

	Note	Year Ended 30 June 2023 \$	Year Ended 30 June 2022 \$
<b>Income</b>			
Revenue from Operating Activities	2	<b>251,074</b>	223,985
Other Income	2	<b>127,759</b>	108,924
<b>Total Income</b>		<b>378,833</b>	332,909
<b>Expenses</b>			
Operating Expenses	2	<b>172,797</b>	118,492
Rental Expenses		<b>11,754</b>	12,257
Depreciation and Amortisation		<b>9,946</b>	11,076
Salaries and Staff Related Expenses		<b>193,454</b>	153,559
Auditor Fees		<b>4,280</b>	4,000
Other Expenses	2	<b>7,950</b>	8,649
<b>Total Expenses</b>		<b>400,181</b>	308,033
<b>(Deficit) / Profit for the Year</b>		<b>(21,348)</b>	24,876

# Statement of Financial Position

As at 30 June 2023

	Note	As at 30 June 2023 \$	As at 30 June 2022 \$
<b>Equity</b>			
Accumulated Funds		<b>286,233</b>	307,581
<b>Current Assets</b>			
Cash at Bank	3	<b>77,610</b>	107,941
Short-Term Investments		<b>210,000</b>	210,000
Accounts Receivable		<b>3,686</b>	3,678
Accrued Interest		<b>6,774</b>	3,546
Inventory		<b>969</b>	1,358
Prepayments		<b>4,008</b>	4,304
GST receivable		<b>2,427</b>	2,407
<b>Total Current Assets</b>		<b>305,474</b>	333,234
<b>Non-Current Assets</b>			
Fixed Assets	4	<b>14,360</b>	22,079
<b>Total Non-Current Assets</b>		<b>14,360</b>	22,079
<b>Total Assets</b>		<b>319,834</b>	355,313
<b>Current Liabilities</b>			
Income in Advance		<b>2,891</b>	6,285
Accounts Payable and Accruals		<b>30,710</b>	41,447
<b>Total Current Liabilities</b>		<b>33,601</b>	47,732
<b>Net Assets</b>		<b>286,233</b>	307,581

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

Date: 21 August 2023

Board Chair:



Anthony O'Donnell

Date: 21 August 2023

Chief Executive:



Stefan Horrér



# Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	Year Ended 30 June 2023 \$	Year Ended 30 June 2022 \$
<b>Operating Activities</b>			
Receipts from customers		325,026	302,675
Receipts from Grants & Donations		91,443	74,250
Payments to suppliers and employees		(452,195)	(329,303)
Net Cash Flows from operating Activities		(35,726)	47,622
<b>Investing Activities</b>			
Receipts from Term Deposits		217,622	281,985
Investment in Term Deposits		(210,000)	(260,000)
Payment for fixed assets		(2,227)	(9,944)
Net Cash Flows from Investing Activities		5,395	12,041
<b>Financing Activities</b>			
Other cash items from financing activities		-	-
Net Cash Flows from Financing Activities		-	-
<b>Net Cash Flow</b>		(30,331)	59,663
Opening Cash		107,941	48,278
Closing Cash		77,610	107,941

# Statement of Movements in Equity

For the Year Ended 30 June 2023

	Note	Year Ended 30 June 2023 \$	Year Ended 30 June 2022 \$
Opening Equity		<b>307,581</b>	282,705
Net (deficit)/surplus current year		<b>(21,348)</b>	24,876
Closing Equity		<b>286,233</b>	307,581

# Notes to the 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. Croquet New Zealand Incorporated (CNZ) is an Incorporated Society and a not-for-profit Entity.

### 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
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#### ***Intangible Assets***

The intangible assets of Croquet New Zealand are stated at their amortised historic cost.

#### ***Fixed Assets***

Fixed Assets of Croquet New Zealand are stated at their depreciated historic cost. Fixed assets with a purchase price of \$1,000 or less are expensed on acquisition.

#### ***Accounts Receivable***

Accounts Receivable are stated at estimated realisable value, after due allowance for amounts which are not considered recoverable.

## 1. Statement of Accounting Policies (Cont'd)

### ***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. Cash flows are presented including GST where applicable.

### ***Income Tax***

The Council is tax exempt under the Income Tax Act 2007 for promoting an 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.

Some comparative information has been reclassified to reflect the change in presentation of the Statement of Financial Performance and the Statement of Cash Flows.

## 2. Income and Expenses

The operating result for the year ended 30 June includes the following specific items of revenue, other income and expense:

	Note	Year Ended 30 June 2023 \$	Year Ended 30 June 2022 \$
<b>Operating Income</b>			
Levies – Affiliated Members		190,738	176,235
Tournament Income – National		8,731	6,896
Tournament Income – International		11,547	-
Product and Publication Sales		40,058	40,854
		<b>251,074</b>	<b>223,985</b>
<b>Other Income</b>			
Grant and Sport NZ Income	6	90,453	69,279
Sponsorship Income		6,667	21,413
Interest Income		10,850	3,301
Group Insurance Income		8,192	7,442
Printing Expense Reimbursement		5,972	6,928
Other Sundry Income		5,625	561
		<b>127,759</b>	<b>108,924</b>
<b>Operating Expenses</b>			
Office, Technology and Communication expenses		33,034	36,839
Travel and Accommodation Expenses		31,077	25,814
Tournament Expenses – National		17,163	15,802
Tournament Expenses – International		53,106	-
Product and Publication Expenses		36,688	38,416
Insurance Expense		1,729	1,621
		<b>172,797</b>	<b>118,492</b>
<b>Other Expenses</b>			
Legal Expenses		-	881
Group Insurance Expense		7,925	7,208
Other Sundry Expenses		25	560
		<b>7,950</b>	<b>8,649</b>

### 3. Cash at Bank

	As at 30 June 2023 \$	As at 30 June 2022 \$
Cash at Bank – ANZ Operating Account	176	2,944
Cash at Bank – Kiwibank Operating Accounts	3,397	104,994
Cash at Bank – Kiwibank Savings Account	74,037	3
	<b>77,610</b>	<b>107,941</b>

NB: Croquet New Zealand has a visa credit card limit of \$20,000

- Card 1: Chief Executive - currently \$15,000
- Card 2: Sport Development Officer - currently \$5,000

### 4. Fixed Assets

	Cost	Accumulated Depreciation 30 June 2023	Book Value	Current Year Depreciation
Vehicle	12,257	9,209	3,048	1,306
Streaming equipment	18,259	11,805	6,454	4,303
Office equipment	9,108	5,679	3,429	3,980
Croquet equipment	10,654	9,225	1,429	357
	<b>50,278</b>	<b>35,918</b>	<b>14,360</b>	<b>9,946</b>

	Cost	Accumulated Depreciation 30 June 2022	Book Value	Current Year Depreciation
Vehicle	12,257	7,903	4,354	1,866
Streaming equipment	18,259	7,502	10,757	6,157
Office equipment	14,799	9,618	5,181	2,605
Croquet equipment	10,654	8,867	1,787	447
	<b>55,969</b>	<b>33,890</b>	<b>22,079</b>	<b>11,076</b>

## 5. Commitments and Contingencies

CNZ has lease commitments in relation to the rent of office premises. The lease was entered into in October 2022 for a one-year contract term from 1 November 2022 to 31 October 2023 with an option to extend. CNZ also has a three-year lease agreement with Ricoh in relation to a printer/photocopier until 11 March 2025.

	As at 30 June 2023 \$	As at 30 June 2022 \$
<b><i>Operating Lease Commitments:</i></b>		
Payable within one year	<b>7,153</b>	7,334
Payable later than one year, but not later than two years	<b>2,965</b>	7,334
Payable later than two years	-	8,882
	<b>10,118</b>	23,550

CNZ does not have any Capital Commitments (2022: nil) nor any Contingent Liabilities (2022: nil).

## 6. Grants and Other Funding

	Income in Advance Opening Balance	Funding Received	Income Recognised	Funding Returned	Income in Advance Closing Balance
Sport NZ Development Funding	-	20,000	20,000	-	-
Sport NZ Integrity Funding	-	10,000	10,000	-	-
	-	<b>30,000</b>	<b>30,000</b>	-	-
New Zealand Community Trust	3,510	40,000	43,510	-	-
Pelorus Trust	-	3,657	3,612	45	-
Four Winds	-	6,500	6,500	-	-
Aotearoa Gaming Trust	-	6,331	6,331	-	-
One Foundation	-	500	500	-	-
	<b>3,510</b>	<b>56,988</b>	<b>60,453</b>	<b>45</b>	-

## 7. Related Parties

No related party transactions other than on standard CNZ terms and in the normal course of business have been undertaken during the financial year (2021-22: Nil).

## AWARDS

	Player of the Year	Most Improved AC	Most improved GC
2022	Paddy Chapman & Josh Winter	Callum McKinnon	Amy Gust
2021	Duncan Dixon & Logan McCorkindale	Logan McCorkindale	Te Kiri King
2020	Edmund Fordyce	Ali'i Posimani	Levi Franks
2019	Jenny Clarke	Robbie Spooner	Josh Winter
2018	Paddy Chapman	Stefan Horrер	Eleanor Ross
2017	Aiken Hakes	Josh Freeth	Caitlin Smith
2016	Duncan Dixon	Felix Webby	Angus Coulter
2015	Josh Freeth	Felix Webby	Edmund Fordyce
2014	Paddy Chapman	Edmund Fordyce	George Redpath
2013	Duncan Dixon	Murray Goldfinch	Hemi Mellars
2012	Greg Bryant	Mike Crashley	Andre Murray
2011	Jenny Clarke	Josh Smith	Tony Borra
2010		Hamish McIntosh	John Robertson
2009		Jarrold Coutts	
2008		Nairn Smith	
2007		Steve Clark	
2006		Duncan Dixon	
2005		Garfield Bullen	
2004		Mark Huttley	
2003		Nina Mayard-Husson	
2002		Michael Wright	
2001		Ron Allport	
2000		David Wickham	



## AWARDS

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	Volunteer of the year	Contribution to Croquet
2022	Margaret Foxton	Eileen Judd
2021	Joan Jenkin	Michael Hardman
2020	Kevin McGlinchy	Barbara Ward
2019	Doug Nottage	Paul Skinley
2018	Brian Boutel	Lynley Browne
2017	Don Reyland	
2016	Dawnry Slavich	
2015	Pamela George	
2014	Chris Clarke	
2013	Jo Johnston	
2012	Geoff Young	



# CNZ GOVERNANCE

Board
Tony O'Donnell <i>Chair</i>
Darla Blake <i>Elected Oct. 2022</i>
Dennis Bulloch <i>Term Expired Oct. 2022</i>
Dallas Cooke
Judith Hanratty CVO OBE <i>Reappointed April 2023</i>
Michael Lulich
Fiona Martin
Michael Naylor

CNZ Staff
Stefan Horrer <i>Chief Executive</i>
Greg Bryant <i>Sport Development Officer</i>
Oliver Field <i>Inclusion Officer</i>
Anyes Dupré <i>Office Administrator</i>

Life Members
Roger Murfitt
Dr Graeme Roberts
Geoff Young

Board Appointment Panel
Julie Hood <i>Chair</i>
Tony O'Donnell
Aaron Westerby

Finance, Audit & Risk Committee
Baubre Murray <i>Chair</i>
Dallas Cooke
Tony O'Donnell

Tournament Committee
Annie Henry <i>Chair</i>
Tom Berryman
Greg Bryant
Paddy Chapman
Gaylene Jones
Nelson Morrow

Laws Committee
Michael Hardman <i>Chair</i>
Pat Anderton
Gretchen Benvie
Brian Boutel
Steve Clarke
Brian Monckton
Vince Neall
Dr Graeme Roberts

## CNZ GOVERNANCE

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Handicap Committee	AC Selection Committee	GC Selection Committee
Robert Wyatt <i>Convener</i>	Aaron Westerby <i>Convener</i>	John Christie <i>Convener</i>
Alister McGregor	Jarrold Coutts	Mike Crashley
Tony Sullivan	Toby Garrison	Duncan Dixon
Jim Wardle	Nelson Morrow	Tony Stephens

## PARTNERS, SPONSORS & GRANT PROVIDERS

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### Partners and Sponsors



## PARTNERS, SPONSORS & GRANT PROVIDERS

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### Grant Providers and Sport NZ



**Croquet New Zealand Incorporated**

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

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

+64 27 580 3158

PO Box 17, Wellington 6140