



ANNUAL REPORT 2023-24

croquet
new zealand

Cover Photo: The New Zealand Team competing in the 2023 GC Women's World Championship L-R

Jessica Bullen (Wellington), Ashley Cooke and Dallas Cooke (Bay of Plenty), Jenny Clarke (Canterbury), Helen Reeves (Hawkes Bay)

CONTENTS

Letter from the Board Chair.....	2
Letter from the Chief Executive	4
Community.....	6
Sport Development Officer Report.....	6
Inclusion Officer Report	9
CNZ Membership	11
Qualifications	12
Competitions.....	14
Overview	14
National Tournament Winners	16
World Rankings	17
Connections	18
Partners and Sponsors	18
Grant Providers	18
Sport NZ	18
Financial Information.....	19
Awards	34
CNZ Governance	36
Partners, Sponsors & Grant Providers	38

LETTER FROM THE BOARD CHAIR



The year to the 30th June 2024 has been another challenging year. However, the croquet community has responded well and there has been several areas of growth. This is due to the many volunteers that assist in the running of their clubs, serve on their Associations, officiate at tournaments, coach fellow player and work on CNZ'S Committees. You have worked hard to maintain and expand croquet as a sport. It is encouraging to see increased participation in CNZ programs ranging from disability events, through community coaching, the relaunching of Secondary School croquet, CNZ tournaments and in attaining certification as coaches, and referees.

With no WCF international team events in the year, travel and accommodation costs are lower so the Board would normally expect to make a profit. For the 2023-24 year the Board budgeted for a loss of \$20,359. The Covid years had disrupted many of the CNZ programs such as the Secondary Schools Competition, tournaments, community and inclusion coaching. Overall these programs were subsidised by CNZ and so the disruption enabled CNZ to build its reserves. For 2023-24 we planned to use part of the surplus to assist the relaunching of these programs. Careful financial management has enabled a small reduction in the deficit.

The additional expenditure has enabled CNZ staff to travel the country to re-invigorate several programs. The Secondary Schools Programme has been relaunched by working with School Sport NZ, the NZ Sports Collective, Regional Sports Trusts, existing school contacts, Associations and host clubs. This year the final will be held in Auckland. Consideration is being given to having a North Island and a South Island final in future. The Sport Development Officer, Greg Bryant, and the Inclusion Officer, Oliver Field, also worked with Associations and Clubs on other CNZ programs such as Coaching for Coaches, community coaching including introducing Rush, High Performance training, recruiting and training in livestreaming work, widening the disability program and improving the equipment to allow those with disabilities to enjoy our sport. Together with our Office Administrator assisting part-time with accounts and administration, our efficient Chief Executive has built a great team.

A major project is to provide templates for constitutions which comply with the requirements of the new Incorporated Societies Act (2022). Potential challenges for smaller Associations caused the Board to change its approach to the new Act from a "top Down" approach to a "Bottom up" approach. In a first phase clubs have been provided with templates for both a club constitution and a resolution of adoption. These were provided towards the end of the 2023-24 season and subsequently many queries have been answered.

LETTER FROM THE BOARD CHAIR

Three Board Members whose terms expired during the year did not seek re-election/re-appointment. I would like to thank Michael Lulich, Michael Naylor and Fiona Martin for the contributions they made over their approximately two-year terms. It is unfortunate that changes in their lives have deprived CNZ of their service, whether it is moving to another country or the pressures of busy lives. We welcome Baubre Murray elected at the 2023 AGM and who has also chaired the Board's Finance, Audit and Risk Committee when it became vacant with Stefan's appointment as Chief Executive. The Appointment Panel received a number of applications for the two Board vacancies. However, only one person had the mix of skills required and we welcomed Bonnie Johnstone to the Board in May this year.

A handwritten signature in blue ink that reads "A. F. Donnell." The signature is written in a cursive style and is positioned above a thin horizontal line.

Tony O'Donnell – Board Chair

LETTER FROM THE CHIEF EXECUTIVE



Welcome to the Annual Report of Croquet New Zealand for 2023-24, a year which has seen further membership growth, improved participation across our tournaments and progress in some areas of our strategic goals.

The financial performance for the year was slightly ahead of budget, with more details available in the Financial Information later in this report.

2023-24 saw Croquet New Zealand make a significant investment in development through community coaching, re-launch of the Secondary Schools Programme and developing new coaches. Our Sport Development Officer Greg Bryant visited our associations to coach Advantage GC and 'Rush', a new game that can be used as a coaching tool or can be enjoyed as a game.

Greg also invested significant time and effort to work with associations and Regional Sports Trusts to re-launch our Secondary Schools Programme. We are pleased to advise that we will be holding our first national Secondary Schools Final in four years in early September in Auckland.

Development of new coaches continues to make progress with Pixie Jones-Merredew joining Jean Kent as a Coach Tutor. We saw multiple Coaching Coaches workshops held across the Upper North Island with several new coaches being qualified and more expected next season. CNZ is now looking to add other Coach Tutors across other regions.

There remain challenges in other areas of our game, with umpire/referee numbers remaining low.

To continue to grow our game, diversify our player base and truly make croquet a game for everyone, we will need to review and rethink how we deliver our development programmes and make our game future proof. There is clearly a need to build up our capabilities in the regions to be able to deliver locally, and we need to develop a structure that can deliver for us.

Participation in our tournaments has again seen an increase on prior year with the player numbers particularly please for Association Croquet (AC). This season we saw some exciting young talent branching out from Golf Croquet (GC) into AC and we also saw some experienced players returning after a few years away from the game.

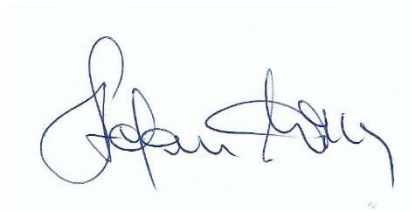
Internationally we saw New Zealand players competing in three World Championships with Jenny Clarke winning silver at the 2023 Over 50's GC World Championship. You can find more details in the Competitions section later in this report.

LETTER FROM THE CHIEF EXECUTIVE

I would like to thank the three Board Members who retired from the CNZ Board, Michael Lulich, Fiona Martin and Michael Naylor, and also welcome our new Board Members Baubre Murray and Bonnie Johnstone. I would further like to welcome Michael Hardman and Andrew Corkill as new members of the Board Appointment Panel and thank retiring members Julie Hood and Aaron Westerby for their contribution since inception of the Appointments Panel.

We continue to be supported by Sport NZ, various sponsors and partners as well as grant providers. Their ongoing support is critical for CNZ to deliver its programmes.

Lastly, I would like to thank all our volunteers across the clubs, associations on various CNZ Committees. As a small amateur sport we could not operate without volunteers, be it those sitting on club committees, managing and refereeing tournaments, coaching our players at all levels, maintaining our lawns, maintaining club houses etc. We could not do it without you!

A handwritten signature in blue ink, appearing to read 'Stefan Horrer', is centered on a light blue rectangular background.

Stefan Horrer - Chief Executive

COMMUNITY

Sport Development Officer Report

The 2023/24 CNZ operational activities have focussed on reestablishment of development programs post-Covid and connecting with our playing membership through Community Coaching sessions held nationally.

Two exciting new game formats were introduced via the Community Coaching sessions; Advantage GC, the new GC Handicap format adopted by CNZ for the 2024-25 season onwards, and Rush TGfU, a short and challenging hybrid presenting AC and GC tactical and technical skills learning opportunities.

Community coaching venues	27
Coaching Sessions held	54
Attendees	
Advantage GC	1,050+
Rush TGfU	870+

The Advantage GC format for handicap games provides a fairer scoring system where the likelihood of winning is much closer to 50% across the handicap range than the previous “extra stroke format” could achieve. With potentially different starting scores for each side and the familiar race to 7 points as played in levels competition, Advantage GC is also far more beneficial format for individual player development and tactical appreciation. The 2024-25 Don Reyland Stars format will be played under Advantage GC rules from this season and clubs are encouraged to prepare accordingly.

Rush, a short, interactive, and tactically rich game has rapidly become a game option that many clubs are incorporating alongside regular club activities, and reporting that it’s a great option for club members of each code to participate in the same activity together. Initially intended as a future extension of the CNZ secondary school program, Rush is an exciting addition to our game repertoire that can be enjoyed now by new and seasoned players alike. Some regions are intending to host Rush tournaments this season and support for its development at club level is available from CNZ and the SDO.

Video resources are being produced this season for Advantage GC and Rush formats to support game knowledge and appreciation.

COMMUNITY

CNZ Coaching Program

2023-24 has been a very progressive year for CNZ coach development. An increase of workshops held, assessments done, and qualifications achieved has been greatly assisted by the accreditation of two additional Coach Tutors, Jean Kent and Pixie Jones, who are also providing support for Auckland's almost achieved "Coach in each Club" campaign. I would like to thank them for their significant efforts and congratulate those that have achieved coaching qualifications over the season.

Workshops held	6
Workshop Attendees	35
Assessment sessions	14
Qualifications (GC 11, AC 1)	12
Coach Tutor Accreditation	2

It is intended that additional Coach Tutors will be established to provide membership support across the country more effectively. More support for coaches will also be developed this season with topical and improved communications systems being developed. Seek out your local coaches and engage them in your player development and membership initiatives. Doing so supports their development and yours!

Secondary Schools

RST / Coordinator meetings	10, including term meetings, have-a-go and PD4PE sessions
Assn. Youth Coordinator roles	7
Sanctioned events/ Associations	7 sanctioned events covering 10 Associations

Following the Covid hiatus, it is very encouraging to see regional participation opportunities returning for our rangatahi, and, at long last, the return of our SSNZ Secondary Schools event this September. It is very important for us to maintain growth momentum in youth participation and CNZ is very appreciative of the efforts so many volunteers put in to making this happen. I'd like to acknowledge those that achieved RST regional event sanctioning status this year especially. While achieving this may not always guarantee an event, it is a significant move forward to having croquet included in school sport calendars whilst opening doors for ongoing growth opportunities.

CNZ is intending to replace the national competition with North and South Island secondary school events in September 2025 with SSNZ support. Regional feedback suggests that this option will support higher entry numbers and regional participation over the coming years. There is also a growing interest in junior years 7&8 participation in some regions and we intend to explore this in future.

COMMUNITY

Livestreaming

With the support of our partners, Māori Active and the NZ Sports Collective, the CNZ U21 GC Championship and latter stages of the CNZ Open were livestreamed to the Whakaata Māori YouTube channel last season.

Under the direction of Ian Campbell and his Canterbury team, the NZ Open event was one of the best we have produced and well worth a watch! Thank you to all of our volunteers that contributed to these livestreams and congratulations on these excellent productions.

We're continuing with the development and training of our voluntary crews in the main tournament regions and welcome any members that would like to be contribute to future events. Watch out for the GC Secondary Schools event and AC NZ Open again this season.

Operational support

A Player Development committee has been convened to support the SDO role and the increasing development demands. Members will see the initiatives and opportunities created by this committee over the coming season, including coach and player resources, access to new networking initiatives, and for many, the opportunity to participate in the High-Performance arena with the establishment of our 2027 Open AC Worlds and Women's GC Worlds player development groups.

Greg Bryant

CNZ Sport Development Officer

COMMUNITY

Inclusion Officer Report

Over the first 18 months of the programme, eleven regions hosted various events with more than 200 athletes with disabilities getting a chance to try croquet. Over the past year, six new partnerships between various clubs and organisations were forged, while over 100 players returned through ongoing events.

New and Existing Ties with Disability Organisations

Disability inclusivity spread to new regions as croquet was a part of the inaugural iAM Games in Southland, organised by Inclusive Activity Murihiku, while Sport Hawkes Bay hosted fully inclusive sessions in Havelock North.

There were also sustained programmes through Parafeds or other regional organisations within Manawatu, Wellington, Bay of Plenty, Taranaki and Canterbury. In many of these cases, the Clubs and Associations took the lead, harnessing knowledge learnt through previous sessions and feedback from the providers was extremely positive.



Croquet was also part of the Halberg National Games in Auckland, and although there were some weather difficulties over the weekend, families that learnt the basics and played matches had great enjoyment.

Adapted Equipment

Through feedback from players from various programmes, Doug van Belle created an updated set of mallets for wheelchair users which features adjustable handles and weights. These mallets have been trialled briefly but will get far more use in the coming year and players will be able to purchase them.



Various grant providers also enabled us to provide four more Associations with shorter mallets that have a range of uses. We also received strong feedback from our Associations who received these mallets at the end of last season.

COMMUNITY

COMMUNITY

The Year Ahead

CNZ's main focus in the inclusive space will be ensuring sustained participation within the established regions and empowering Clubs and Associations to best welcome players of all abilities. We will also look to establish events in regions not yet covered and create a fully inclusive Secondary Schools National Championship.

CNZ would like to thank all the volunteers, committees, clubs and Association members who have helped to continue the momentum of the Inclusion Programme and to truly make croquet a sport for all.

Oliver Field

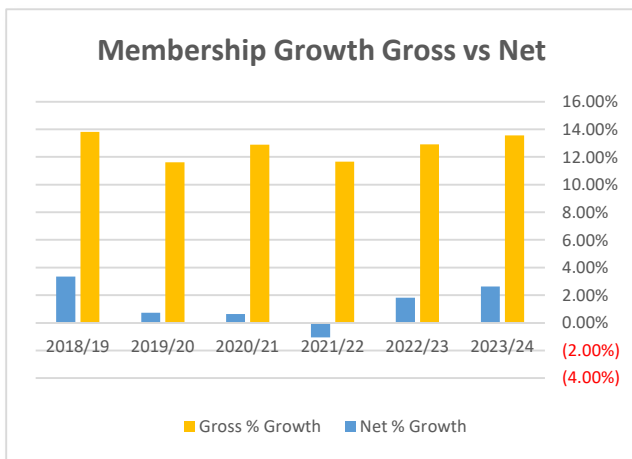
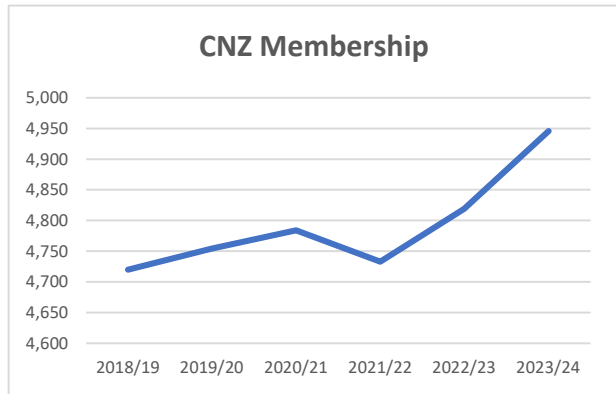
CNZ Inclusion Officer

COMMUNITY

CNZ Membership

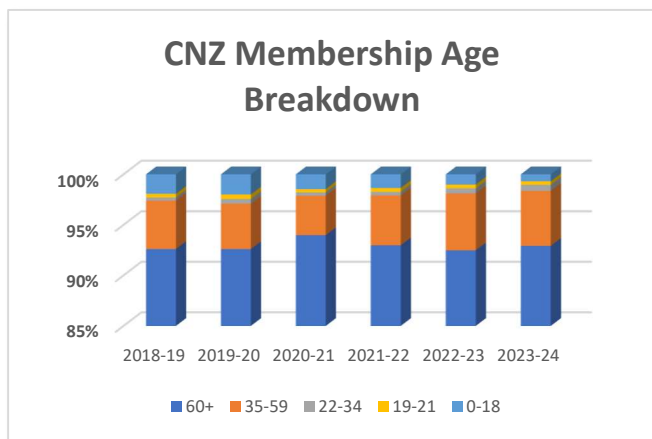
The number of our affiliated members continued to grow in 2023-24, increasing by 2.6% to approximately 4,950 players across our 113 clubs. As indicated in last year’s annual report, the impact of Covid from 2020 to 2022, has disrupted the long-term goal of reaching 6,000 members by 2026 under the CNZ Strategic Plan.

The graph on the right shows overall membership growth over the last six seasons, demonstrating a clear rebound following the Covid related drop in membership during the 2021-22 season.



Clubs across the country have been very successful at recruiting new members, demonstrated by a gross membership growth of 13.6%, however our sport loses over 10% of its membership each year. The percentage of members lost has remained fairly consistent for the last six seasons and is not unexpected considering our membership demographic.

The ability to attract younger players, not only in the Under 21 group, but across the working population remains challenging. The relaunch of the Secondary Schools Programme should provide momentum in recruiting Under 21 players. The first National Final of the Secondary Schools Programme in four years will be held in Auckland in early September. In order to attract new members who are still in the workforce, we will need to look at new ways to make our sport accessible, outside the traditional club days.



COMMUNITY

Qualifications

Laws

We continue to see challenges in attracting new umpires and referees to support the sport at club, association and national level. Similarly, we see difficulties in retaining referees and umpires once they are qualified. During the year we surveyed former referees and umpires to better understand why they did not renew their qualifications and to identify opportunities to help retain those qualified.

The main reason identified for not requalifying was around age and mobility. The need to requalify every five years was not a significant factor for those who responded.

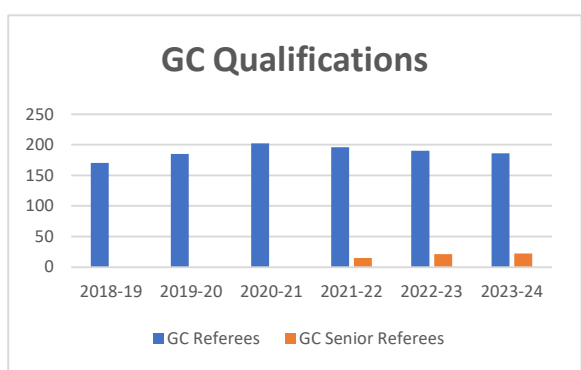
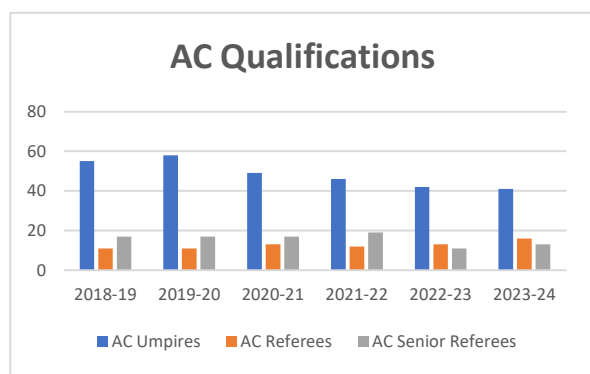
Some of those surveyed were not aware their qualification had expired, so we introduced a process to remind those whose qualifications are about to expire in the next three months.

CNZ has also invested in providing referee/umpire courses and qualification in regions with no referees to grow the capabilities in those associations, with the first course held in Marlborough.

We will continue to look at these and other new opportunities.

Association Croquet

Overall, we saw a small increase in AC Laws qualifications during 2023-24, with the number of referees increasing by three to 16, while the number of senior referees remained steady. During the season we also saw the number of umpires decreasing by one.



Golf Croquet

The number of GC Referees continued to decrease with a drop of four, which was partially offset by an additional GC Senior Referee.

COMMUNITY

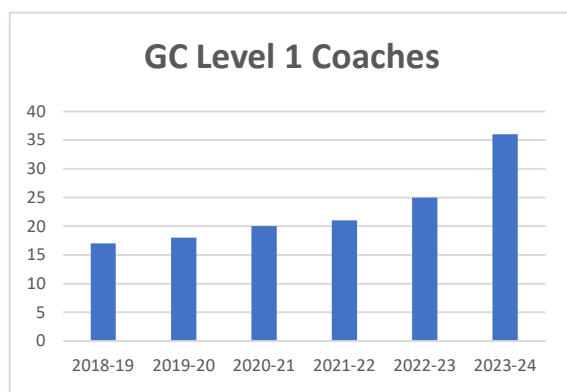
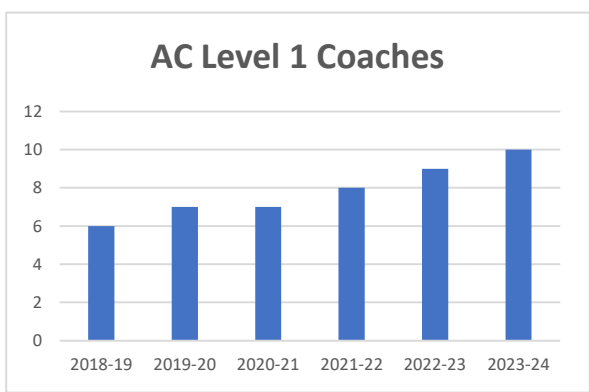
Coaching

Significant progress has been made in developing coaches, especially in the north of the country. CNZ now has two coach tutors across Auckland and Northland with Pixie Merredew-Jones and Jean Kent, working closely with our Sport Development Officer, running coaching coaches workshops and qualification assessments.

During the 2023-24 season we saw 7 coaching coaches courses being held across the country, 14 assessment sessions were held and we saw twelve new coaches qualifying. Of the twelve new coaches eleven qualified as GC Coaches with the other one qualifying as an AC Coach.

This increased the number of our GC Coaches from 25 last year to 36, representing a 44% increase.

The below graphs show the progress we have made over the years across the two codes:



Looking ahead CNZ will continue building its coaching group, through identifying and developing additional coach tutors across the country and providing development opportunities for aspiring coaches. As with all development initiatives CNZ will require the support of clubs and our regional associations.

COMPETITIONS

Overview

The 2023-24 season saw again the Secondary Schools National Final cancelled due to lack of entrants, however all other CNZ tournaments were held as planned and consequently we saw participation numbers increase on prior year. In addition to supporting our national tournaments, several players also competed on the international stage across several events.

International Tournaments

London hosted the AC World Championship in July 2023, in which four New Zealand players participated. The reigning NZ Open champion Logan McCorkindale was the only player of the four to reach the knock-out phase. Logan reached the quarterfinal in which he was defeated by eventual winner and six times world champion Robert Fulford.

During August 2023 the World's best female players met in Southwick, England, to compete for the 2023 GC Women's World Championship. New Zealand had five representatives at the event and four of our five players reached the knock-out phase. While Helen Reeves, Ashley and Dallas Cooke were eliminated in the first round of the knock-out, Jenny Clarke went on to reach the quarter-final where she lost to eventual runner up Rachel Gee. In the Plate competition teenager Jessica Bullen from Paraparaumu, went all the way winning the Plate Final against American Cheryl Bromley.

In October 2023 Bunbury, Western Australia, played host for the 2023 Over 50's GC World Championship. New Zealand was represented by six players, of which four reached the knock-out phase. Brian Bullen went on to reach the quarterfinal while Jenny Clarke reached the final against 2015 GC World champion Ahmed El Mahdy, in which she won the silver medal.

National Tournaments

National Tournaments saw the return of some former champions as well as some of our young players continuing their progress and playing across both codes. Former AC World Champion Joe Hogan returned to competitive play and won the Men's Championship in his first season back.

The player to beat across both codes was Logan McCorkindale, who won both the AC and GC Open tournaments.

The full list of winners of CNZ Tournaments can be found on page 16.

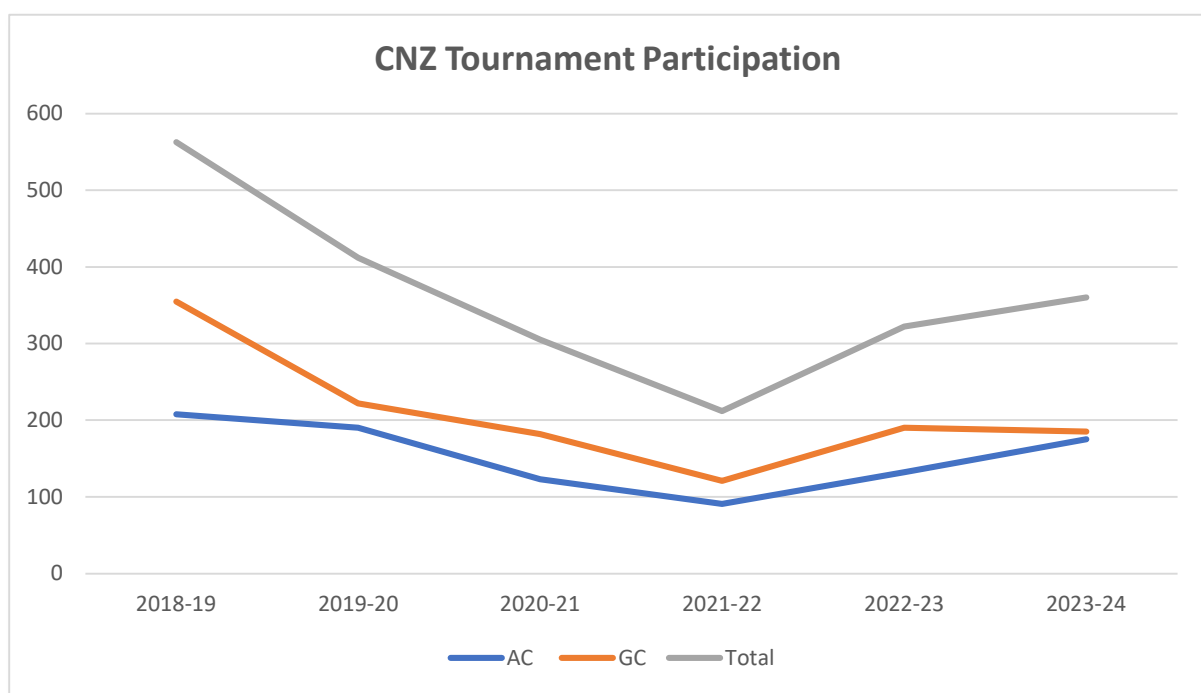
Tournament Participation

Last year we saw a rebound in participation following a few years of declining player numbers throughout the pandemic.

COMPETITIONS

In 2023-24, participation in CNZ tournaments continued to grow overall by 12% following the 52% increase last year. AC Tournaments saw an increase of over 32% following the 45% increase last year. Participation in GC declined slightly by 2.6%, however this came of the back of a 57% increase last year.

Player numbers in CNZ tournaments this season were almost evenly distributed between AC and GC tournaments with 175 players competing in AC events compared to 185 in GC tournaments.



The Tournament Committee has continued to work on support for our tournament managers, releasing a guide on how to use Croquetscores, which was very well received both nationally as well as internationally.

Before the start of the new season further support will be made available, and the direct support for managers will again continue this season with each manager being supported by two individuals appointed by the Tournament Committee.

COMPETITIONS

National Tournament Winners

Association Croquet

CNZ AC Open Championships	
Singles Winner	Logan McCorkindale
Doubles Winners	Toby Garrison & Jarrod Coutts

CNZ North Island AC Championships	
Singles Winner	John Christie
Doubles Winners	John Christie & Nelson Morrow

CNZ AC Invitations	
Women's	Bonnie Johnstone
Top 8	Paddy Chapman
Second 8	Luke Rive
Third 16	Nicholas Flood

CNZ Men's & Women's Championships	
Women's Singles	Miranda Chapman
Men's Singles	Joe Hogan
Mixed Doubles	Pam Fisher & John Christie

CNZ Arthur Ross Memorial Event	
Winner	Nikhil Taduka

Golf Croquet

CNZ GC Open Championships	
Singles Winner	Logan McCorkindale
Doubles Winners	Paul Kaiser & James Galpin (Eng)

CNZ South Island GC Championships	
Singles Winner	Josh Winter
Doubles Winners	Josh Winter & Levi Franks

CNZ 3+ Championship	
Winner	John Watson

CNZ Don Reyland Memorial Stars Event	
Winner	Ricardo Pintor

CNZ U21 GC Championships	
Singles Winner	Levi Franks
Doubles Winners	Levi Franks & James Duggan

CNZ GC Invitations	
Women's	Helen Reeves
Top 10	Paul Kaiser
Second 10	Mark Thornton
Third 16	Geoff Price

CNZ Women's GC Championship	
Winner	Dallas Cooke

COMPETITIONS

World Rankings

Country World Rankings (As at 30 June 2024)

World Ranking	Golf Croquet	Association Croquet
1 st	Egypt	England
2 nd	England	Australia
3 rd	New Zealand	New Zealand
4 th	USA	USA
5 th	Australia	Scotland

GC Individual World Rankings (As at 30 July 2024)

NZ Ranking	World Ranking	Player
1 st	14	Felix Webby
2 nd	19	Edmund Fordyce
3 rd	28	Jenny Clarke
4 th	29	Logan McCorkindale
5 th	40	Joe Hogan

NZ Ranking	U21 World Ranking *	U21 Player
1 st	5	Levi Franks
2 nd	7	Josh Winter
3 rd	13	Nathan Bullen
4 th	15	James Duggan
5 th	19	Callum McKinnon

* Unofficial, extracted from Overall World Ranking

AC Individual World Rankings (As at 30 July 2024)

NZ Ranking	World Ranking	Player
1 st	4	Paddy Chapman
2 nd	16	Logan McCorkindale
3 rd	17	Toby Garrison
4 th	25	Jenny Clarke
5 th	29	Greg Bryant



CONNECTIONS

Partners and Sponsors

Our Partners and Sponsors have again provided invaluable support and funding to CNZ, in particular Terminator/Quadway, Wood Mallets, PGGWrightson Turf, Audika, the New Zealand Sport Collective in conjunction with Whakaata Māori / Māori Television, CUS and Ricoh New Zealand.

Grant Providers

While grant funding is becoming harder to obtain, CNZ has continued to receive support from established relationships with NZCT, Pelorus Trust, Grassroots Trust Central, Trillian Trust and Pub Charity.

We also welcome the Lion Foundation who supported the purchase of adapted mallets for our Inclusion Programme in three new regions.

Sport NZ

Sport NZ continues to support CNZ with an annual investment. Last season was the final year under the previous investment agreement and a new agreement has been entered for the period 2024 to 2028. In line with investments by Sport NZ across all sports CNZ has also seen a drop in annual funding from the 2024-25 season forward, but CNZ appreciates the ongoing support by Sport NZ.

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

FINANCIAL INFORMATION

Croquet New Zealand continues to be in a strong financial position despite two consecutive years of financial losses.

As outlined in last year's budget information CNZ Board and Management agreed to use accumulated reserves to invest in the following development initiatives:

- Community Coaching by the Sport Development Officer across all associations: As part of these Coaching sessions affiliated members got the opportunity to receive expert coaching and learn about GC Advantage Play and about 'Rush', a coaching game developed by CNZ.
- Relaunch of the Secondary Schools Programme: Following three years of cancellations of our Secondary Schools Programme it was essential to relaunch this programme. The programme was instrumental in the past in recruiting young players to our clubs, as well as to the success of our young players at international level.

This investment resulted in a budgeted loss of \$20,359, which compares to an actual loss for the financial year ended 30 June of \$17,315.

CNZ Income of \$370k was slightly ahead of budget of \$368k, with grant income declining by \$11k offset by higher interest income, printing reimbursement and other income.

Actual Expenses of \$387k were marginally lower than budgeted expenses of \$389k, with salaries above budget, while travel costs became in below budget. The higher salary expenses are non-cash expenses solely due to accrued annual leave, which are expected to largely reverse in 2024-25.

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 2024

Table of Contents

Independent Assurance Practitioner’s Review Report	2
Statement of Financial Performance	4
Statement of Financial Position	5
Statement of Cash Flows	6
Statement of Movements in Equity	7
Notes to the Financial Statements.....	8
1. Statement of Accounting Policies	8
2. Income and Expenses	10
3. Cash at Bank.....	11
4. Fixed Assets.....	11
5. Commitments and Contingencies.....	12
6. Grants and Other Funding	12
7. Associated Person Transactions	13

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 13 which comprise the statement of financial position as at 30 June 2024, 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 2024,
- 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.

Emphasis of Matter – 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

20 August 2024

Financial Report

For the Year Ended 30 June 2024

Statement of Financial Performance

For the Year Ended 30 June 2024

	Note	Year Ended 30 June 2024 \$	Year Ended 30 June 2023 \$
Income			
Revenue from Operating Activities	2	245,686	251,074
Other Income	2	124,211	127,759
Total Income		369,897	378,833
Expenses			
Operating Expenses	2	138,383	172,797
Rental Expenses		11,517	11,754
Depreciation and Amortisation		6,453	9,946
Salaries and Staff Related Expenses		217,536	193,454
Auditor Fees		4,220	4,280
Other Expenses	2	9,103	7,950
Total Expenses		387,212	400,181
Deficit for the Year		(17,315)	(21,348)

Financial Report

For the Year Ended 30 June 2024

Statement of Financial Position

As at 30 June 2024

	Note	As at 30 June 2024 \$	As at 30 June 2023 \$
Equity			
Accumulated Funds		268,918	286,233
Current Assets			
Cash at Bank	3	52,805	77,610
Short-Term Investments		230,000	210,000
Accounts Receivable		954	3,686
Accrued Interest		10,025	6,774
Inventory		1,497	969
Prepayments		7,706	4,008
GST receivable		3,080	2,427
Total Current Assets		306,067	305,474
Non-Current Assets			
Fixed Assets	4	9,580	14,360
Total Non-Current Assets		9,580	14,360
Total Assets		315,647	319,834
Current Liabilities			
Income in Advance		2,957	2,891
Accounts Payable and Accruals		43,772	30,710
Total Current Liabilities		46,729	33,601
Net Assets		268,918	286,233

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

Date: 20 August 2024

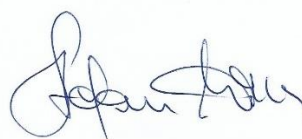
Board Chair:



Anthony O'Donnell

Date: 20 August 2024

Chief Executive:



Stefan Horrer

Financial Report

For the Year Ended 30 June 2024

Statement of Cash Flows

For the Year Ended 30 June 2024

	Note	Year Ended 30 June 2024 \$	Year Ended 30 June 2023 \$
Operating Activities			
Receipts from customers		338,432	325,026
Receipts from Grants & Donations		75,784	91,443
Payments to suppliers and employees		(427,860)	(452,195)
Net Cash Flows from operating Activities		(13,644)	(35,726)
Investing Activities			
Receipts from Term Deposits		100,916	7,622
Investment in Term Deposits		(110,000)	-
Payment for fixed assets		(2,077)	(2,227)
Net Cash Flows from Investing Activities		(11,161)	5,395
Net Cash Flow		(24,805)	(30,331)
Opening Cash		77,610	107,941
Closing Cash		52,805	77,610

Financial Report

For the Year Ended 30 June 2024

Statement of Movements in Equity

For the Year Ended 30 June 2024

	Note	Year Ended 30 June 2024 \$	Year Ended 30 June 2023 \$
Opening Equity		286,233	307,581
Net (deficit)/surplus current year		(17,315)	(21,348)
Closing Equity		268,918	286,233

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 2024 \$	Year Ended 30 June 2023 \$
Operating Income			
Levies – Affiliated Members		207,563	190,738
Tournament Income		14,074	20,278
Product and Publication Sales		24,049	40,058
		245,686	251,074
Other Income			
Grant and Sport NZ Income	6	71,961	90,453
Sponsorship Income		15,585	6,667
Interest Income		18,093	10,850
Group Insurance Income		8,734	8,192
Printing Expense Reimbursement		7,073	5,972
Other Sundry Income		2,765	5,625
		124,211	127,759
Operating Expenses			
Office, Technology and Communication expenses		31,427	33,034
Travel and Accommodation Expenses		55,117	31,077
Tournament Expenses		25,239	70,269
Product and Publication Expenses		24,017	36,688
Insurance Expense		2,583	1,729
		138,383	172,797
Other Expenses			
Group Insurance Expense		8,441	7,925
Other Sundry Expenses		662	25
		9,103	7,950

3. Cash at Bank

	As at 30 June 2024 \$	As at 30 June 2023 \$
Cash at Bank – ANZ Operating Account	176	176
Cash at Bank – Kiwibank Operating Accounts	1,181	3,397
Cash at Bank – Kiwibank Savings Account	51,448	74,037
	52,805	77,610

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 2024	Book Value	Current Year Depreciation
Vehicle	12,257	10,123	2,134	914
Streaming equipment	18,259	14,386	3,873	2,581
Office equipment	9,235	6,806	2,429	2,673
Croquet equipment	10,654	9,510	1,144	285
	50,405	40,825	9,580	6,453

	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
	50,278	35,918	14,360	9,946

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 on a three-monthly rolling basis. CNZ also has a three-year lease agreement with Ricoh in relation to a printer/photocopier until 11 March 2025.

	As at 30 June 2024 \$	As at 30 June 2023 \$
Operating Lease Commitments:		
Payable within one year	5,365	7,153
Payable later than one year, but not later than two years	-	2,965
Payable later than two years	-	-
	5,365	10,118

CNZ does not have any Capital Commitments (2023: nil) nor any Contingent Liabilities (2023: nil).

6. Grants and Other Funding

Year Ended 30 June 2024 \$	Income in Advance Opening Balance	Funding Received	Income Recognised	Funding Returned	Income in Advance Closing Balance
Sport NZ Development Funding	-	15,000	15,000	-	-
Sport NZ Integrity Funding	-	10,000	10,000	-	-
	-	25,000	25,000	-	-
New Zealand Community Trust	-	35,000	35,000	-	-
Pelorus Trust	-	364	291	73	-
Grassroots Trust Central	-	6,774	6,774	-	-
Pub Charity	-	1,468	1,468	-	-
Trillian Trust	-	488	488	-	-
Lion Foundation	-	2,940	2,940	-	-
	-	47,034	46,961	73	-

6. Grants and Other Funding (Cont'd)

Year Ended 30 June 2023 \$	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	-	-
	-	30,000	30,000	-	-
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	-	-
	3,510	56,988	60,453	45	-

7. Associated Person Transactions

No associated person transactions other than on standard CNZ terms and in the normal course of business have been undertaken during the financial year (2022-23: Nil).

AWARDS

	Player of the Year	Most Improved AC	Most improved GC
2023	Logan McCorkindale	Carolyn Fordyce	Levi Franks
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

	Volunteer of the year	Contribution to Croquet
2023	Colin Bray	Nairn Smith
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 AWARDS



CNZ GOVERNANCE

Board
Tony O'Donnell (<i>Chair</i>) <i>Re-elected Oct. 2023</i>
Dallas Cooke <i>Re-elected Oct. 2023</i>
Judith Hanratty CVO OBE <i>Re-appointed May 2023</i>
Darla Blake <i>Elected Oct. 2022</i>
Baubre Murray <i>Elected Oct. 2023</i>
Bonnie Johnstone <i>Appointed May 2024</i>

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
Aaron Westerby

Board Appointment Panel
Andrew Corkill <i>Chair</i>
Tony O'Donnell
Michael Hardman

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

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

Laws Committee
Michael Hardman <i>Chair until 30 June 2024</i>
Vince Neall <i>Chair from 1 July 2024</i>
Pat Anderton
Gretchen Benvie
Brian Boutel
Steve Clarke
Brian Monckton
Dr Graeme Roberts

CNZ GOVERNANCE

Handicap Committee
Robert Wyatt <i>Convener</i>
Alister McGregor
Tony Sullivan
Jim Wardle

AC Selection Committee
Aaron Westerby <i>Convener</i>
Jarrold Coutts
Toby Garrison
Nelson Morrow

GC Selection Committee
John Christie <i>Convener</i>
Duncan Dixon
Helen Reeves
vacant

GOVERNANCE

PARTNERS, SPONSORS & GRANT PROVIDERS

Partners and Sponsors



PARTNERS, SPONSORS & GRANT PROVIDERS

Grant Providers and Sport NZ



PARTNERS

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