



ANNUAL REPORT 2024-25

croquet
new zealand

Cover Photo: The New Zealand Team competing in the 2025 Under 21 GC World Championship

From left to Right: Luke Francis, Jessica Bullen, Levi Franks, Mattie Clarkson and Callum McKinnon

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LETTER FROM THE BOARD CHAIR



During the year we received the resignation of two of CNZ's four staff. Inclusion Officer, Oliver Field, accepted a position with the Westport Council in September 2024. We wish him well in his new appointment and are grateful for his work in establishing links with a number of disability groups. Several Associations have organised competitions with these groups, and we are grateful that they are maintaining Oliver's initiatives. The more serious resignation is that of Stefan Horrer, our Chief Executive. Stefan joined CNZ in August 2022 and is leaving in October 2025. His leadership skills and dedication to the role will leave CNZ as a more professional and growing organisation and I much regret his decision. So good luck, Stefan, with your new endeavours and your croquet playing. The Board is also grateful to the Office Administrator who has agreed to extend her working hours for a period.

Sport NZ is one of the largest single supporters of CNZ. In July 2024, the four-year Investment Initiatives were agreed with Sport NZ and will run until the end of our 2028 year. We have made substantial progress in all six of the development steps. These steps include the Incorporated Society re-registration process and improved governance, reviewing the organisational structure, developing club administrators, coaches, and volunteers, developing coach networks, relaunching the Secondary Schools program and extending to rangatahi with disabilities. However reduced government funding for Sport NZ means our funding is reduced by more than a third.

The Board has also been active in supporting the many volunteers who officiate at Tournaments. A new role of GC Umpire has been established to provide the additional first step in the progression Player, Umpire, Referee, Senior Referee. The provision of a Referee in Charge has been regulated. These steps supplement the new Tournament Manager's Manual introduced last year.

As this is my final Annual Report, I wish to acknowledge the many hours of work that Judith Hanratty CVO OBE has put in over the last four years. An acknowledged specialist in risk, constitutional law, and corporate governance she recognised early in the process of developing Constitutional templates that up to six Associations could have difficulty in re-registering under the 2022 Act. Judith changed CNZ's approach from "top down" to "bottom up." Teaming with Stefan Horrer and others she has put in a vast amount of work in researching and developing templates and answering queries for each of the three levels Clubs, Associations and CNZ. The CNZ Constitution is to be approved at the 2025 AGM before being sent for registration. The support she has provided to myself personally, CNZ and the WCF is evident in her work on many and diverse subjects including terms of employment, gender recognition and safeguarding to name a few. The latter two also serving as foundations for the WCF statutes.

LETTER FROM THE BOARD CHAIR

Both Dallas Cooke and myself were elected in 2019 and Dallas has been a strong and capable Board member whose knowledge of Xero has been very helpful. Having served six years we will both leave the Board when the new Board is elected under the new Constitution. It has been a great honour to Chair the Board for almost the complete period of the 2020 constitution. With a new Chief Executive being recruited I have resigned as Chair. This allows the new Chair to be supported by Stefan and myself for the maximum time. With her knowledge, personality and experience I am sure Darla Blake will lead an even better Board. Transitioning to the new Constitution will require more elected members and encourage more candidates. The Board would also like to see Associations, through combination or collaboration, having Coach Tutors and Senior Referees in both codes.

Lastly, I congratulate Darla Blake on being elected Board Chair and wish her and the upcoming new Board the full support of New Zealand's croquet community.

A handwritten signature in blue ink that reads "A. F. O'Donnell".

Tony O'Donnell – Board Chair

LETTER FROM THE CHIEF EXECUTIVE



Welcome to the 2024-25 Annual Report

Croquet New Zealand (CNZ) continues to grow and evolve in exciting ways. Membership numbers are increasing, coaching qualifications continue to grow, helping players at all levels improve and enjoy the game, and participation in competitions remains strong.

However, qualifications of umpires and referees remain a concern, and will require more work in the years to come. Work is already underway with the Laws Committee initiating a new GC Umpire qualification which the CNZ Board approved during the year. The new qualification only became available in February and has been a great success with over 30 new umpires qualified already.

A special thank you goes to our Tournament Committee, whose fantastic work planning and coordinating our tournaments, included supporting our tournament managers throughout the year. The Committee also developed new resources for managers, including a guide for CroquetScores, and a revised and comprehensive Manager's Guide will be available for this coming season. These tools have made and will make a real difference in the delivery of our events.

We've seen remarkable success on the competitive front. Jenny Clarke made history as the first female winner of the AC Open in 59 years. Levi Franks represented us proudly at the U21 GC World Championship winning the title in impressive fashion, and Katie Zentveld became the youngest ever winner of the Don Reyland Memorial Stars event.

We were saddened by the departure of our Inclusion Officer Oliver Field, and we acknowledge the ongoing importance of inclusion ensuring croquet remains welcoming and accessible to all.

The structural evolution of CNZ, undertaken through the reregistration under the Incorporated Societies Act 2022, is progressing well, with stronger integration from clubs to associations to the national body. While most clubs and associations understand and support this direction, a few outliers remain. We recognise that more work is needed to ensure alignment across the country. I would like to take the opportunity here to thank our Board Member Judith Hanratty who has worked tirelessly over the last 18 months to develop and draft constitutions for all three levels, provide detailed guidance notes and required resolution drafts for clubs and associations to use.

The final piece in the puzzle will be the CNZ Constitution which members have been consulted on and will hopefully approve at our Annual General Meeting in October. The new CNZ

LETTER FROM CHIEF EXECUTIVE

Constitution presents a significant opportunity for members. Associations now have the chance to be more active and better represented. This will require commitment and responsibility from our associations, but it also opens the door for a largely new and more representative board to shape the future of croquet in New Zealand.

As I prepare to step down, I want to express my gratitude for the opportunity to serve. I will continue to play and stay involved, and I hope my successor as Chief Executive receives the same support I've been fortunate to have from members and I truly hope that she or he will have the support of the full board.

Thank you to all our volunteers—especially CNZ committee members, coach tutors, and those who give their time at associations and clubs. Your dedication is the backbone of our sport.

We also remember and honour the contributions of CNZ Life Member Geoff Young, Keith Ebdon who was a key volunteer maintaining and improving the CNZ Database, and Eileen Judd, a regular tournament manager and/or referee at CNZ tournaments, whose loss is deeply felt.

Finally, my heartfelt thanks to CNZ staff and to board members Darla Blake, Dallas Cooke, Judith Hanratty and Tony O'Donnell for their unwavering support.

A handwritten signature in blue ink, appearing to read 'Stefan Horrér', is displayed on a light blue background.

Stefan Horrér - Chief Executive

COMMUNITY

Sport Development Officer Report

The past year has marked a dynamic and transformative period for Croquet New Zealand, with considerable strides made across our strategic development pillars. Our focus on player development, coaching infrastructure, youth engagement, and media capability has delivered tangible progress and laid strong foundations for future growth.

Player Development Committee (PDC)

The establishment of the PDC has proven instrumental in galvanising CNZ's commitment to developing players at all levels. With dedicated working groups for Coaching Coaches, Secondary Schools, Youth Development, and High Performance, the PDC now serves as a central hub for strategic planning and operational execution. Aligned to CNZ's overarching goals, this initiative has brought clarity, cohesion, and momentum to our player development agenda.

Secondary Schools Expansion

After a pandemic-induced hiatus, youth engagement has rebounded with renewed energy. The launch of SSNZ-sanctioned Island events introduces inclusive formats that accommodate home schoolers, composite doubles pairings, and younger students — ensuring greater regional accessibility and environmental sustainability. The strategic repositioning from a national tournament to localised events reflects our commitment to growth through adaptability.

Coaching Coaches Program

A surge in coach development is being driven with the focus on a growing network of Coach Tutors, with the Upper North Island setting a benchmark in club-level coaching support. New tutors in the Central North Island and expansion into the South Island signal the next phase in building a robust national coaching framework. Six workshops and a target of 30% qualification achievement rate of workshop attendees underscore our progress.

Livestreaming & Media Production

Broadcast quality livestreams are gaining traction, thanks to volunteer support and strategic partnerships with Whakaata Māori and the NZ Sport Collective. These events not only enhance visibility but also serve as valuable coaching assets. The development of educational video content, including the Advantage GC scoring guide and TGfU "Rush" app concept, reflects our commitment to accessible learning tools.

COMMUNITY

Innovative Play – Advantage GC

Working alongside the Tournament Committee, the introduction of Advantage GC into national competition has sparked meaningful discourse and experimentation. While scoring refinements continue, the consensus is that this format offers a more intuitive and equitable approach for players of varying levels. This evolution is a testament to CNZ's appetite for innovation.

Community Milestones

- CNZ Merit Awards: 11 recipients recognised for excellence in Association Croquet
- Membership Growth: Surpassing 5,000 affiliated members nationwide
- Coaching Success: Highest workshop-to-qualification conversion to date

Conclusion

This year has showcased CNZ's ability to both consolidate foundational structures and push boldly into new territory. From operational advancements to inclusive programming and media advancements, the trajectory is unmistakably upward. I extend my heartfelt thanks to our volunteers, community leaders, and partner organisations whose support continues to fuel these achievements.

Together, we are cultivating a vibrant, sustainable, and inclusive future for croquet in Aotearoa.

Greg Bryant

CNZ Sport Development Officer

COMMUNITY

COMMUNITY

Inclusion Report

In September 2024, Oliver Field stepped down from his role as CNZ's Inclusion Officer. Oliver was instrumental in launching the Inclusion Programme, collaborating with associations, clubs, and disability organisations to create meaningful opportunities for people with disabilities to engage with croquet.

While we have not yet hired a new Inclusion Officer our associations have continued to work with our partners in the disability sector with some of the highlights listed below.

Parafed Taranaki

In February 2025, the Tasman Croquet Club in New Plymouth worked with Parafed Taranaki and hosted 20 young players with disabilities to 'have a go'. It was an opportunity to showcase our sport and also put the new smaller and lighter mallets to good use. The mallets were purchased through grant funding and provided to the association by CNZ.

Halberg Games

In April 2025 Auckland played host to the annual Halberg Games at King's College. Croquet was once again part of this sports festival. Without Oliver, CNZ relied on local volunteers to run this national event, and Gillian Bannan and her team of helpers provided a fantastic opportunity for everyone, with various different games to showcase croquet for participants at all levels.

Parafed Bay of Plenty

Croquet Mount Maunganui hosted a group of 14 players from Parafed Bay of Plenty for a 'have a go', with some of the players returning or already members at clubs in the Bay of Plenty.

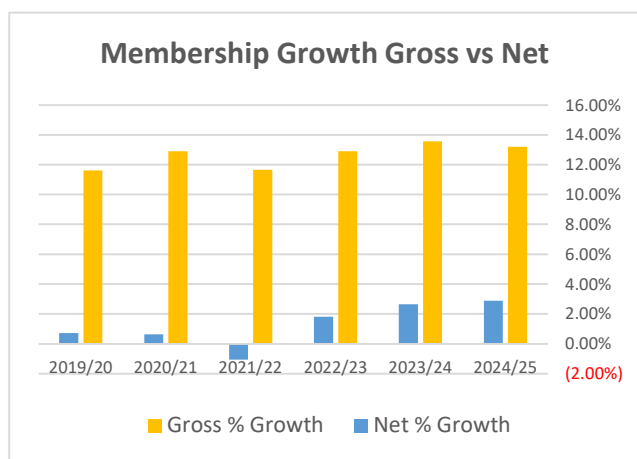
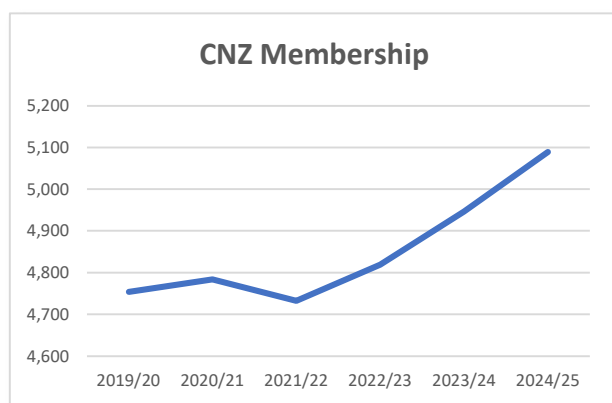
CNZ wishes to thank all the volunteers who helped carry forward the momentum Oliver started, ensuring croquet remains accessible to everyone. Inclusion plays a vital role in fostering stronger and more connected communities.

COMMUNITY

CNZ Membership

Membership across our 112 clubs has continued to grow with an increase of 2.9% to just under 5,100 players. This is still well short of the strategic target of 6,000 affiliated members by 2026, which is largely due to the impacts of Covid as can be seen in the graphs below.

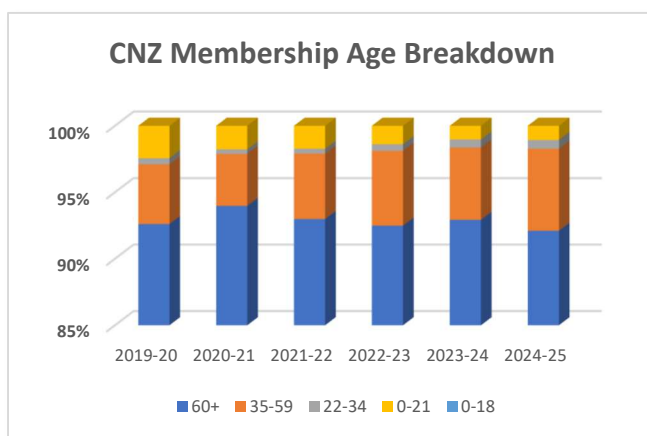
The graph on the right shows the continued membership growth following the rebound after Covid from the 2021-22 season onwards. Net growth of 2.9% is slightly up from last year's 2.6%.



Gross membership growth reached again over 13%, but once again we also lost over 10% of our membership over the last year.

This percentage of members lost is a relatively consistent number over the years and I am sure clubs are familiar with and factor it into any membership growth initiatives they may undertake.

After years of decline in our youth / Under 21 membership, 2024-25 saw the numbers stabilising. The relaunch of the Secondary Schools Programme in September last year, and the introduction of two separate competitions on each Island this year, should provide further opportunities in attracting Under 21 players making the competition more accessible by reducing travel costs. Some progress has been made in 22-34 and 35-59 brackets with a combined increase by about 1% of total membership.



COMMUNITY

Qualifications

Laws

Attracting and retaining qualified officials continues to be a challenge across the country and across both codes of our games. While the challenges are particularly evident for AC, GC qualifications are not growing at the required level.

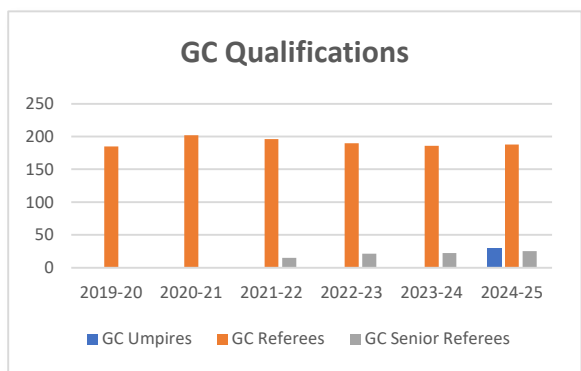
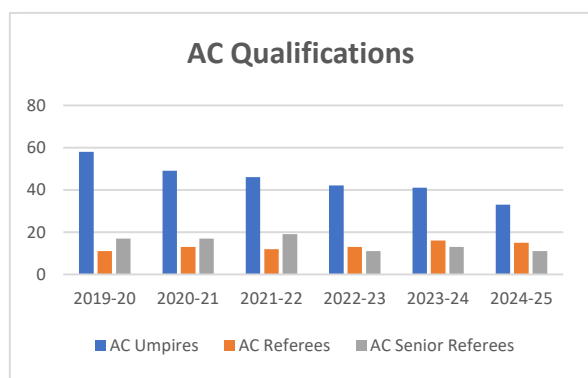
Following feedback received about the increased complexity of the GC Rules with every new edition, the Laws Committee undertook a review of the GC qualifications and requested the introduction of a new qualification of GC Umpire. The new qualification was approved by the CNZ Board in December, and the qualification was officially introduced in late January with the first GC Umpire qualifying in February. As of 30 June 2025 we have a total of 30 new GC Umpires qualified.

While this is a positive step in the right direction, we can only grow our umpire and referee numbers if we provide individuals with the opportunities to become qualified. Associations and clubs will need to provide those opportunities through the local examining referees.

We will continue to look at more new opportunities.

Association Croquet

The qualifications in AC Laws decreased during 2024-25 across all three qualifications. The number of Umpires decreased from 41 to 33, while the number of Referees decreased by one and Senior Referees declined by two.



Golf Croquet

The number of GC Referees rebounded slightly increasing by two, while the number of GC Senior Referees increased by three.

In addition, as mentioned above we saw 30 new GC Umpires qualifying.

Coaching

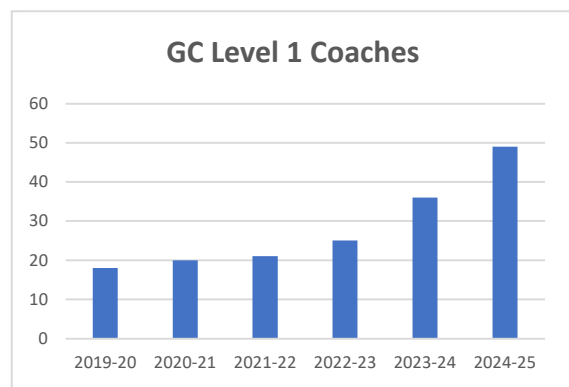
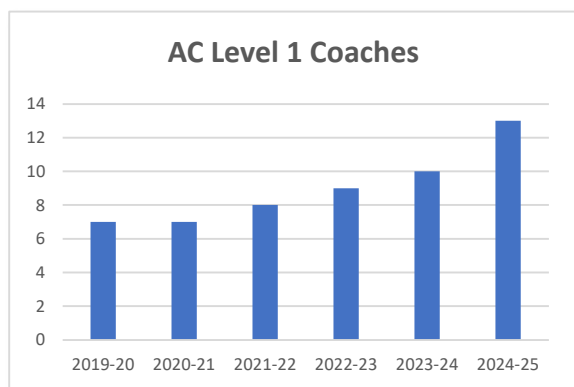
The development of new coaches continues to gain momentum. After increasing coaches numbers last year following the appointment of two coach tutors across Auckland and Northland, 2024-25 was even more successful.

The progress is most prominent with the Upper North Island with a total of 10 new qualifications (1 AC Coach and 9 GC Coaches), thanks to the fantastic work done by Coach Tutors.

During the 2024-25 season CNZ conducted six coaching coaches courses with 40 participants across the country, resulting in the qualification of three new AC Coaches and 13 GC Coaches.

This increased the number of our GC Coaches from 36 last year to 49, representing a 36% increase, and our AC Coaches from 10 to 13, or 30%.

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



Our Sport Development Officer continues building our coaching group, through identifying and developing additional coach tutors across the country and providing development opportunities for aspiring coaches.

This will require the continued support of clubs and our regional associations.

COMPETITIONS

Overview

The 2024-25 season started off with the return of the Secondary Schools National Final held in Auckland. This was the first time the event was held in four years. Participation numbers continued to increase on prior year and it was particularly pleasing to see the strong support our AC Tournaments experienced. Once again, several players also competed on the international stage with the highlight being the GC Under 21 World Championship.

International Tournaments

The Chesapeake Bay Croquet Club in Virginia, USA, hosted the GC World Championship in October 2024, in which five New Zealand players participated. Three players, Jenny Clarke (Canterbury), Edmund Fordyce (Thames Valley) and Felix Webby (Hawkes Bay), reached the knock-out phase, with Edmund and Felix progressing to the last 16.

In February 2025 Launceston played host for the Openshaw Shield, the Tier 1 GC World Team Championship. Despite being the defending Champion, the New Zealand Team entered the event ranked fifth amongst the eight participating teams. Our team of Felix Webby (Hawkes Bay, captain), Edmund Fordyce (Thames Valley), Levi Franks & Logan McCorkindale (both Canterbury) and manager Nelson Morrow (Auckland) were drawn with host Australia, England and Ireland and managed to progress to the semi-final against the USA, which proved a hurdle too big to overcome. The USA, with the three most recent individual World Champions in their team, were too strong and ultimately went on to win the Openshaw Shield. Our team finished fourth in a close test match against Australia.

The highlight of the international calendar was the GC Under 21 World Championship held at the Sarasota County Croquet Club in Florida, USA, in April 2025. New Zealand was represented by five players, Jessica Bullen (Wellington), Mattie Clarkson (Counties Manukau), Luke Francis (Manawatu-Wanganui), Levi Franks (Canterbury) and Callum McKinnon (Wellington). The field included all the top U21 players with reigning GC World Champion and Openshaw Shield winner Blake Fields (USA), the highest ranked U21 player Jack Good (England) and 2023 finalist Fawzy Helmy. Four of our players reached the knockout stage, with Jessica Bullen going on to reach the Bowl Final where she lost to Jana Mohammed Saaid of Egypt. Levi Franks improving throughout the tournament, reached the final dropping only one game in the semifinal against Good and crowned himself World Champion winning the final in straight games against Helmy. This is the fifth win by a New Zealander to win the U21 GC World Championship in seven editions.

National Tournaments

Our national tournaments saw strong participation across both codes with AC in particular benefitting from participation by all our top players. The AC Open also saw the first female winner in 59 years with Jenny Clarke (Canterbury) taking the title at Mount Maunganui.

COMPETITIONS

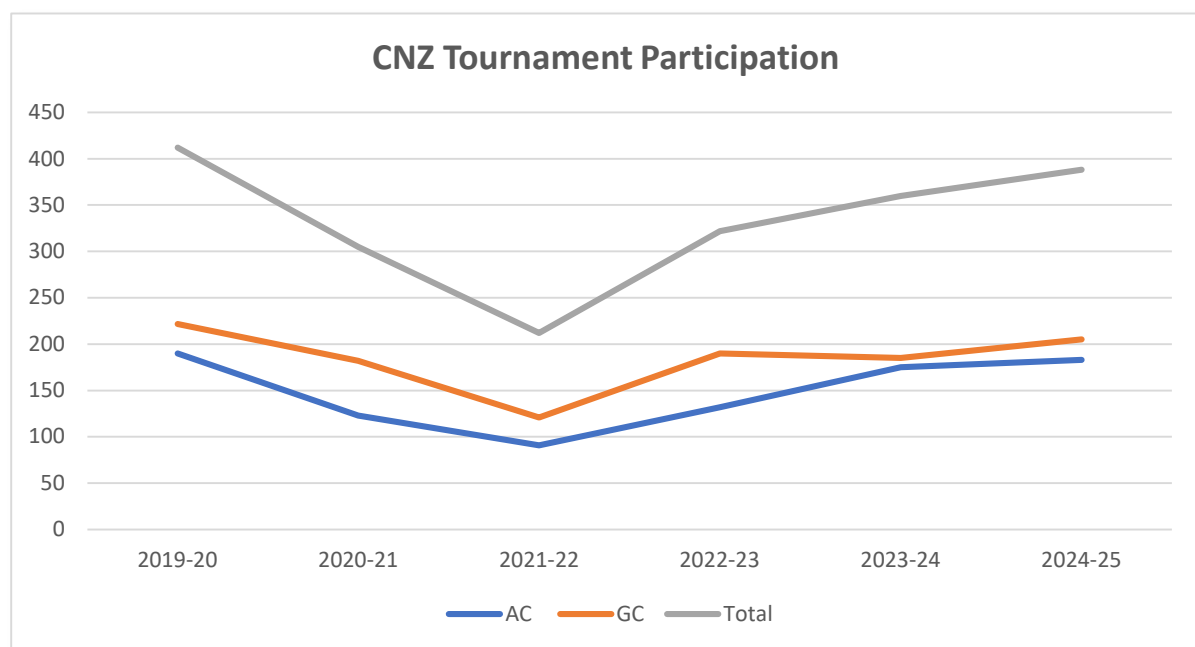
The GC Open saw Logan McCorkindale (Canterbury) win both the singles as well as the doubles alongside his brother Reece McCorkindale (South Canterbury). At the Terminator Mallets Under 21 GC Championship Levi Franks (Canterbury) won his third consecutive singles title, while Jessica and Nathan Bullen (Wellington) won the doubles event.

The full list of winners of CNZ Tournaments can be found on page 14.

Tournament Participation

Participation in CNZ tournaments continued to grow overall by 8% following the 12% increase last year. AC Tournaments saw an increase of 5% following the 32% increase last year. While that increase might seem low it must be noted that during 2024-25 we did not hold the AC Club Team event which is only held every two years. Taking the Club Team Event into account participation for AC grew by 21 %. Participation in GC grew by 10.8% following a slight decrease of 2.6% last year.

Player numbers in CNZ tournaments this season were again relatively evenly distributed between AC and GC tournaments with 183 players competing in AC events across 8 tournaments compared to 205 in GC tournaments across a slightly higher number of tournaments of 10.



The Tournament Committee has continued to work on support for our tournament managers, releasing a guide on how to use CroquetScores last year. Before the start of the new season further support will be made available in the form of a new Tournament Managers Guide, 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	Jenny Clarke
Doubles Winners	Paddy Chapman & Logan McCorkindale

CNZ South Island AC Championships	
Singles Winner	Josh Freeth
Doubles Winners	Jenny Clarke & Chris Clarke

CNZ AC Invitations	
Women's	Pip Rive
Top	Logan McCorkindale
Second	Chris Shilling
Third	Carey Johnstone

CNZ Men's & Women's Championships	
Women's Singles	Miranda Chapman
Men's Singles	Joe Hogan
Mixed Doubles	Carissa Price & Peter Filbee

CNZ Arthur Ross Memorial Event	
Winner	Nicholas Flood

Golf Croquet

CNZ GC Open Championships	
Singles Winner	Logan McCorkindale
Doubles Winners	Logan McCorkindale & Reece McCorkindale

CNZ North Island GC Championships	
Singles Winner	Levi Franks
Doubles Winners	Paul Kaiser & Callum McKinnon

CNZ 3+ Championship	
Winner	Mei Williams

CNZ Don Reyland Memorial Stars Event	
Winner	Katie Zentveld

CNZ U21 GC Championships	
Singles Winner	Levi Franks
Doubles Winners	Jessica Bullen & Nathan Bullen

CNZ GC Invitations	
Women's	Jenny Clarke
Top	Paul Kaiser
Second	Ricardo Pintor
Third	Geoff Price

CNZ Women's GC Championship	
Winner	Nicola Clement

COMPETITIONS

World Rankings

Country World Rankings (As at 30 June 2025)

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

GC Individual World Rankings (As at 30 June 2025)

NZ Ranking	World Ranking	Player
1 st	17	Edmund Fordyce
2 nd	26	Levi Franks
3 rd	31	Felix Webby
4 th	32	Logan McCorkindale
5 th	34	Jenny Clarke

AC Individual World Rankings (As at 30 June 2025)

NZ Ranking	World Ranking	Player
1 st	4	Paddy Chapman
2 nd	6	Logan McCorkindale
3 rd	15	Aaron Westerby
4 th	17	Jenny Clarke
5 th	19	Felix Webby

CONNECTIONS

Partners and Sponsors

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

Grant Providers

CNZ has continued to receive generous support from our established relationships with NZCT, Pelorus Trust, and Pub Charity, despite the overall decrease in grant funding available.

Sport NZ

Sport NZ continues to support CNZ with an annual investment. CNZ just completed the first year of the Investment Agreement with Sport NZ covering the period 2024 to 2028. CNZ appreciates the ongoing support, not just financial, by Sport NZ.

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

FINANCIAL INFORMATION

After two years of losses following CNZ's decision to invest in Community Coaching and Development as well as the relaunch of our Secondary Schools Programme, CNZ budgeted another loss for 2024-25 mainly driven by International Tournaments.

The actual result for the year ended 30 June 2025 is a profit of \$31,154 compared to a budgeted loss of \$23,753.

This improved performance of \$54,907 compared to budget is driven by various factors which are summarised and explained below:

Description	Amount
Lower staff salaries due to resignation of Inclusion Officer (IO), offset by lower grant income to support IO salary.	11,700
Increased grant funding	10,000
Strict cost control over travel and accommodation expenses across all parts of the organisation including for the Openshaw Shield. Taking advantage of booking airfares early, specials for accommodation, using free accommodation where available etc.	23,800
Strict cost control on Technology, Communications and Office expenses with significant savings in technology and postage/courier costs.	8,400
Other net savings	1,000

CNZ Income of \$349k was significantly below budget of \$388k, with grant income being significantly lower due to the Inclusion Officer partially offset by other unbudgeted grant funding received. In addition, \$11k of product sales did not eventuate following CNZ's decision to no longer sell equipment.

Actual Expenses of \$318k were significantly lower than budgeted expenses of \$411k, with salaries about \$46k below budget, while other expenses were also significantly lower than budget as outlined in the table above.

The full Financial Report of Croquet New Zealand for the year ended 30 June 2025 can be found on the next page.



Croquet New Zealand Incorporated

FINANCIAL REPORT FOR THE YEAR ENDED
30 JUNE 2025

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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 13 which comprise the statement of financial position as at 30 June 2025, 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 conclusion 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 who is Not the Auditor of the Entity*. 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 2025,
- 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

21 August 2025

Financial Report

For the Year Ended 30 June 2025

Statement of Financial Performance

For the Year Ended 30 June 2025

	Note	Year Ended 30 June 2025 \$	Year Ended 30 June 2024 \$
Income			
Revenue from Operating Activities	2	257,118	245,686
Other Income	2	92,086	124,211
Total Income		349,204	369,897
Expenses			
Operating Expenses	2	112,832	138,383
Rental Expenses		11,541	11,517
Depreciation and Amortisation		3,984	6,453
Salaries and Staff Related Expenses		175,640	217,536
Review Fees		5,000	4,220
Other Expenses	2	9,053	9,103
Total Expenses		318,050	387,212
Surplus / (Deficit) for the Year		31,154	(17,315)

Statement of Financial Position

As at 30 June 2025

	Note	As at 30 June 2025 \$	As at 30 June 2024 \$
Equity			
Accumulated Funds		300,072	268,918
Current Assets			
Cash at Bank	3	83,396	52,805
Short-Term Investments		230,000	230,000
Accounts Receivable		800	954
Accrued Interest		7,738	10,025
Inventory		1,266	1,497
Prepayments		4,237	7,706
GST receivable		2,204	3,080
Total Current Assets		329,641	306,067
Non-Current Assets			
Fixed Assets	4	8,065	9,580
Total Non-Current Assets		8,065	9,580
Total Assets		337,706	315,647
Current Liabilities			
Income in Advance		3,106	2,957
Accounts Payable and Accruals		34,528	43,772
Total Current Liabilities		37,634	46,729
Net Assets		300,072	268,918

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

Date: 20 August 2025 Board Chair:



Anthony O'Donnell (Chair to 30 June 2025)

Date: 20 August 2025 Chief Executive:



Stefan Horrér

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	Year Ended 30 June 2025 \$	Year Ended 30 June 2024 \$
Operating Activities			
Receipts from customers		331,456	338,432
Receipts from Grants & Donations		47,926	75,784
Payments to suppliers and employees		(361,771)	(427,860)
Net Cash Flows from operating Activities		17,611	(13,644)
Investing Activities			
Receipts from Term Deposits		115,450	100,916
Investment in Term Deposits		(100,000)	(110,000)
Payment for fixed assets		(2,470)	(2,077)
Net Cash Flows from Investing Activities		12,980	(11,161)
Net Cash Flow		30,591	(24,805)
Opening Cash		52,805	77,610
Closing Cash		83,396	52,805

Statement of Movements in Equity

For the Year Ended 30 June 2025

	Note	Year Ended 30 June 2025 \$	Year Ended 30 June 2024 \$
Opening Equity		268,918	286,233
Net Surplus / (Deficit) current year		31,154	(17,315)
Closing Equity		300,072	268,918

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 registered under the Incorporated Societies Act 1908 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.

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 2025 \$	Year Ended 30 June 2024 \$
Operating Income			
Levies – Affiliated Members		226,036	207,563
Tournament Income		15,978	14,074
Product and Publication Sales		15,104	24,049
		257,118	245,686
Other Income			
Grant and Sport NZ Income	6	45,496	71,961
Sponsorship Income		14,284	15,585
Interest Income		16,469	18,093
Group Insurance Income		9,110	8,734
Printing Expense Reimbursement		6,194	7,073
Other Sundry Income		533	2,765
		92,086	124,211
Operating Expenses			
Office, Technology and Communication expenses		26,214	31,427
Travel and Accommodation Expenses		43,893	55,117
Tournament Expenses		30,093	25,239
Product and Publication Expenses		10,169	24,017
Insurance Expense		2,463	2,583
		112,832	138,383
Other Expenses			
Group Insurance Expense		8,779	8,441
Other Sundry Expenses		274	662
		9,053	9,103

3. Cash at Bank

	As at 30 June 2025 \$	As at 30 June 2024 \$
Cash at Bank – ANZ Operating Account	53	176
Cash at Bank – Kiwibank Operating Accounts	1,625	1,181
Cash at Bank – Kiwibank Savings Account	81,718	51,448
	83,396	52,805

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 2025	Book Value	Current Year Depreciation
Vehicle	12,257	10,763	1,494	640
Streaming equipment	18,259	15,935	2,324	1,549
Office equipment	9,235	8,249	986	1,443
Croquet equipment	13,123	9,862	3,261	352
	52,874	44,809	8,065	3,984

	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

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 five-year lease agreement with Ricoh in relation to a printer/photocopier until 4 April 2030.

	As at 30 June 2025 \$	As at 30 June 2024 \$
<i>Operating Lease Commitments:</i>		
Payable within one year	5,223	5,365
Payable later than one year, but not later than two years	2,823	-
Payable later than two years	7,998	-
	16,044	5,365

CNZ does not have any Capital Commitments (2024: nil) nor any Contingent Liabilities (2024: nil).

6. Grants and Other Funding

Year Ended 30 June 2025 \$	Income in Advance Opening Balance	Funding Received	Income Recognised	Funding Returned	Income in Advance Closing Balance
Sport NZ Development Funding	-	16,200	16,200	-	-
	-	16,200	16,200	-	-
New Zealand Community Trust	-	25,000	25,000	-	-
Pelorus Trust	-	1,813	1,760	54	-
Pub Charity	-	2,537	2,537	-	-
	-	29,350	29,296	54	-

6. Grants and Other Funding (Cont'd)

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	-

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 (2023-24: Nil).

AWARDS

	Player of the Year	Most Improved AC	Most improved GC
2024	Logan McCorkindale	Levi Franks	Nicola Clement
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 Horrér	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
2024	Prue Holley-Fagg	Duncan Adair
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 until 30 June 2025</i>) <i>Re-elected Oct. 2023</i>
Darla Blake (<i>Chair from 1 July 2025</i>) <i>Re-elected Oct. 2024</i>
Dallas Cooke <i>Re-elected Oct. 2023</i>
Judith Hanratty CVO OBE <i>Re-appointed November 2024</i>
Bonnie Johnstone <i>Appointed May 2024</i>
Baubre Murray <i>Elected Oct. 2023, resigned August 2025</i>

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

Life Members
Roger Murfitt
Dr Graeme Roberts
Aaron Westerby

Board Appointment Panel
Vacant <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
Jarrood Coutts
Gaylene Jones
Nelson Morrow

Laws Committee
Vince Neall <i>Chair</i>
Pat Anderton
Gretchen Benvie
Brian Boutel <i>(retired 30 June 2025)</i>
Steve Clarke
Michael Hardman
Brian Monckton
Dr Graeme Roberts

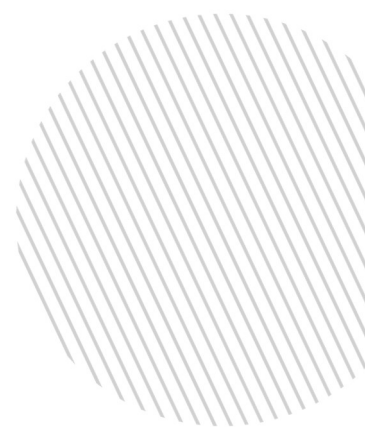
CNZ GOVERNANCE

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>
Helen Reeves
vacant
vacant

GOVERNANCE



PARTNERS, SPONSORS & GRANT PROVIDERS

Partners and Sponsors



PARTNERS, SPONSORS & GRANT PROVIDERS

Grant Providers and Sport NZ



PARTNERS

Croquet New Zealand Incorporated

www.croquet.org.nz

croquet@croquet.org.nz

+64 27 580 3158

PO Box 17, Wellington 6140