



2011/12 Annual Report



Croquet New Zealand Level 5 Compudigm House, 49 Boulcott St, PO Box 11 259, Wellington

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It has been a pleasure to serve as your president over the last 12 months. I have really enjoy talking with players about what can be done for the betterment of the sport we love.

My focus over the next 12 months is to see more people playing croquet. There are a number of initiatives that the Executive are working on and we hope to proceed these over the coming year.

Player development

The coaching sessions that Jarrod Coutts headed up throughout the country were a resounding success. Thank you all for the positive feedback and we are planning to continue with these in the 2012 / 13 season. Well done Jarrod!

Thank you to Aaron Westerby for taking over the reins of the Youth Squad from Chris Clarke. Aaron has continued the good work done by Chris and the youth players tell us they appreciate the coaching that is provided.

International competition

The 2011/12 year was a mixed bag. The Golf Croquet World Championships saw Hamish McIntosh winning a bronze medal. Well done Hamish! This was followed up by Jenny Clarke who won a silver medal at the Women's Golf Croquet World Championships. Well done Jenny!

The AC World Championships were less successful with the best result coming from Aaron Westerby who won the bowl event.

Discussions with the Australian Croquet Association regarding the format of the Trans Tasman competition have progressed with AC being played in 2013 and the following series in 2015 to be GC. The 2013 Trans Tasman will be played in Nelson from 4-9 February.

The organising committee for the Women's Golf Croquet Worlds in the Bay of Plenty did an exceptional job. Thanks go to Steve Piercy, Geoff Young, Gretchen Benvie and all the volunteers who worked tirelessly to put on a great event. We also thank the host clubs, Croquet Mount Maunganui, Tauranga Croquet Club and Katikati Croquet Club for use of their facilities and the hospitality you showed to all our visitors.

Finance, Audit and Risk

Income from gaming trusts provided crucial income for supporting services to associations and clubs. Changes in gaming trusts income and other funding continues to be a risk for us and the focus on rebuilding Christchurch has impacted on the availability of gaming funds.

The support from the New Zealand Community Trust, Southern Trust, Pub Charity, Infinity Foundation, Endeavour Foundation, Cuesports Foundation and Sport NZ has been a major contribution to our success over the last year. Thank you to them all.

National Office

Murray continues to provide a responsive administration centre for croquet in New Zealand. Thank you for the support you have given the Board and the many volunteers in the associations and clubs.

Raewyn Williams left Croquet New Zealand in June 2012. We thank her for her efforts in the administration assistant role.

The role of the admin assistant involved a lot of database management with handicap change reports and input of membership information. The introduction of the online membership database allowing for club secretaries and handicappers to enter these changes directly, has reduced the work of the admin assistant markedly. Instead of replacing Raewyn, we are now looking to recruit for a Sport Development Officer role which we envisage will be working more hands-on with clubs and associations, including a revitalisation of the coaching for coaches programme.

In line with continuing to improve the operations of the National Office, 2012/13 see the implementation of electronic banking. A huge amount of time was spent writing cheques and then posting them. Now payments will be made in a timely fashion and directly into the recipients bank account.

Board

The Board has worked very hard this year. I want to thank them all, Bill Dyall, Baubre Murray, Phillip Drew, Brian Monkton, Lester O'Brien and Alex Begg, for a challenging and successful year.

Alex leaves the Executive at the AGM and we thank him very much for his contribution to the Executive and the tournament committee.

Thank you

Finally, a big thank you to all the volunteers in croquet who work hard to administer the sport, provide the morning teas, maintain and set out the lawns, and all the other tasks that make it possible for over 4,000 people to enjoy their croquet. We couldn't do it without you.

Sue Roberts
President

It is a pleasure to comment on the activities of Croquet New Zealand for 2011/12. It has again been a very successful year on and off the lawns.

Financial

Croquet New Zealand made a surplus of \$30,659 in the 2011/12 financial year. This was achieved through robust financial management of our limited resources.

We continue to be well supported by the gaming trust sector who provided funding towards the Executive Director's salary, the nation wide coaching sessions undertaken by Jarrod Coutts, team uniforms, and tournament costs.

International Competitions

The year started with a bang, with Hamish McIntosh winning a bronze medal in the WCF Golf Croquet World Championships in England in July. He was rewarded with a PEGS grant from SportNZ for his result.

The Bay of Plenty Association, the organising committee and the Mt Maunganui, Katikati and Tauranga clubs should be commended for hosting a very successful 4th WCF Women's Golf Croquet World Championships. Combined with this the New Zealand team posted very good results with Jenny Clarke winning the silver medal.

The WCF Association Croquet World Championships in Adelaide provided us with a good chance to provide a yardstick for our preparation for the MacRobertson Shield. Unfortunately, it was not a good championships result-wise for our team, with less players than expected making it through to the Knockout stages of the tournament. However, Aaron Westerby won the bowl competition. First time NZ representative Harps Tahurangi survived a play-off in the block stage, then went on to win his first round knockout match and then put up a good showing in the 2nd round. Other first time NZ reps, Mike Crashley, Dave Wickham and Chris Shilling also benefited from the experience.

The NZ team to play in the inaugural WCF Golf Croquet Teams Championship was announced in February and we wish Duncan Dixon, Hamish McIntosh, Mike Crashley and Phillip Drew all the best in Johannesburg.

We are pleased to have gained agreement with Australia to play the Trans Tasman series alternating between AC and GC. The 2013 series will be played in Association Croquet in Nelson, and the 2015 series will be the first to be played as Golf Croquet.

National Tournaments

The changes to the invitations proved successful and resulted in some tough competition amongst the top players. Both Greg Bryant (AC) and Mike Crashley (GC) should be congratulated for going through their respective invitations without losing a match, a very tough assignment!

There are still improvements to be made to the tournament programme. A meeting of the tournament committee in April was very useful in highlighting some areas requiring change and we look forward to feedback from players on the changes made.

Coaching

Wow, what can I say? The feedback on Jarrod Coutts monumental New Zealand coaching trip (visiting almost all associations) was overwhelming positive, and that players would love to have more of it. We'll be trying to improve on this for next season. It's hard when the only negative seemed to be that Jarrod's sessions were so popular there were too many people wanting to attend and so he couldn't give everyone as much personal attention he wanted

Office Management

Raewyn Williams left the role of Office Assistant in June after two years in the role. We wish her all the best in her future endeavours.

A big thank you to all the club secretaries, association secretaries and handicappers who worked on new online membership database. As with any new project it required a bit of work from a lot of people in the start, but now hopefully the maintenance on members and addition of new members will be much easier and less time-consuming.

There were a number of positives to come out of this new system: (a) there is no longer double handling (with occasional errors in translation) of information. Club secretaries and handicappers were completing a lot of paperwork and sending it into the national office where it was entered into the database by the Admin Assistant (Raewyn). Now it is done only once. This leads nicely on to point (b) - after Raewyn's resignation, we decided not to replace the position as there is less administration to do now, and instead we are looking to appoint a Sport Development Officer, a position which will be charged with working on projects to help clubs and associations recruit and retain members, improve coaching and getting more people out playing croquet, whether recreationally or competitively.

I know I am looking forward to getting someone on board in this sport development role and seeing them get their teeth into projects the Executive, clubs and associations want to see progressed.

Murray Taylor
Executive Director

ASSOCIATION CROQUET

Firstly, my thanks go to Paul Skinley and Pam Fisher for their work on the AC Selection panel. I appreciate the robust discussion we have on selection matters.

Secondly, we welcomed Peter Filbee to the AC Selection panel in January 2012. Peter is an excellent addition to the panel.

The panel met several times during the year, often via Skype, and completed the following work:

1. Selection of the NZ places and wildcards for the Adelaide WCF Association Croquet World Championships. We selected a strong team with good medal prospects, and were fortunate to see a number of players who had played well over the season pick up wildcards;
2. Selection of players for the Association Croquet invitation events. After the cancellation of the top three invitations the previous season, it was pleasing to see the number of players making themselves available to play in these events. We believe that the tightening of the criteria is working;
3. Selection of the NZ places and wildcards for the inaugural WCF Women's AC World Championship;
4. Selection of players for the 2012/13 Selector's A v B match;
5. Agreed Selection (criteria) Notices for the 2013 T/T and 2014 MacRobertson Shield;
6. Reviewed and provided feedback on the proposed selection policy update.

As announced in last year's report, a new fixture was added to the calendar in 2011/12 – the Selector's A vs B match. It was very pleasing to see this event was well supported. It is anticipated, over the long-term, this unique fixture will greatly assist us in developing the depth of our national squad. It provides a unique environment for combining player development and top match play. In the inaugural match, several players on the fringe of selection performed well and (as mentioned above) were rewarded with wildcards to the World Championships. Selections for the 2012/13 A v B fixture have just been announced.

Unfortunately, the 2011/12 Women's Invitation event did not proceed due to a lack of interest in playing in Christchurch (where the event was scheduled). However fortunately there has been much better availability for the 2012/13 fixture (to be played in Wellington) and we have just finalised our selection for this event.

Our key tasks for the coming year are:

- Selecting the 2013 Trans Tasman team;
- Selecting the 2012/13 Invitations (March);
- Selecting the 2014 MacRobertson Shield team.

We wish all players a successful 2012-2013 season.

Aaron Westerby
Chairman, AC Selection Panel

GOLF CROQUET

We are a new-look selection panel with myself, Tony Stephens and Duncan Dixon taking over from Gordon Smith and Don Reyland in November 2011.

Our first task was to select the players for the Golf Croquet Invitations in February. We were pleased with the number of players making themselves available. Following the invitations, we were pleased to announce the New Zealand team to play at the inaugural Golf Croquet World Teams Championships in Johannesburg. The team named is:

Duncan Dixon (Captain)
Hamish McIntosh
Jenny Clarke*
Mike Crashley
Phillip Drew (reserve)

*Jenny subsequently withdrew from the team for personal reasons.

We thank Gordon Smith and Don Reyland for their work on the selection panel.

John Christie
Convenor, GC Selection Panel



2012 WCF World Championships in Association Croquet Adelaide 28 April – 6 May 2012

Aaron Westerby	1st Block G	Bowl winner
Greg Bryant	4th= Block F DNQ	
Paddy Chapman	1st= Block E	
Jenny Clarke	3rd= Block C	
Paul Skinley	2nd= Block A	
Michael Wright	3rd Block B	
Phillip Drew	withdrew from Block B with injury	
Hamish McIntosh	4th= Block E	
David Wickham	6th= Block H	
Mike Crashley	6th Block D	
Dennis Bulloch (WC)	9th= Block F	
Anthony Ritchie (WC)	7th Block A	
Chris Shilling (WC)	3rd= Block G	
Steve Jones (WC)	7th Block G	
Nelson Morrow (WC)	8th= Block C	
Harps Tahurangi (WC)	4th= Block H	



2011 WCF Under 21 Golf Croquet World Championships Hunstanton 12-14 July 2012

Hamish McIntosh	1st Block C	5th overall
Jarrood Coutts	2nd Block B	13th overall
Josh Smith	5th Block A	Plate runner-up 18th overall
Sean Foster	4th Block D	9th overall

**2011 WCF World Championships in Golf Croquet
London
18-24 July 2012**

Hamish McIntosh	3rd= Block A	Bronze Medal
Duncan Dixon	2nd= Block G	lost 2nd Round KO
Steve Piercy	7th Block H	
John Christie	4th= Block B	
Dennis Bulloch	6th= Block D	
Josh Smith (WC)	8th Block C	
Nelson Morrow (WC)	7th Block F	

**2011 WCF Women's Golf Croquet World Championships
Mt Maunganui, Tauranga & Katikati
19-26 November 2011**

Jenny Clarke	1st Block F	Silver Medal
Erica Stephens	4th Block A	lost 1st Round KO
Pat Anderton	4th Block D	lost 1st Round KO
Mavis Brogden	2nd Block C	lost 1st Round KO
Dallas Cooke	3rd Block H	lost 2nd Round KO
Ashley Cooke	6th Block G	
Alison Wall	4th Block B	lost 2nd Round KO
Ann Sharp	6th Block A	
Laura Whittaker	3rd Block C	lost 2nd Round KO
Colleen Reynolds (WC)	7th Block H	
Sandra Bathgate (WC)	7th Block F	
Phyllis Young (WC)	4th Block E	Quarterfinalist
Sue Roberts (WC)	5th Block D	
Gwen Salisbury (WC)	7th Block B	
Noeline Posselt (WC)	5th Block E	
Gwen Falconer (Qualifier)	6th Block B	
Pixie Merredew-Jones (Qualifier)	5th Block F	
Jasmine Rule (School Age Qualifier)	7th Block G	



My thanks first: to members of the tournament committee, this year and previous years while I have been convenor. You have all worked well to make NZCC tournaments successful and enjoyable for all who entered; to Gordon Smith who has now resigned from this committee after many years' service. Thankyou Gordon, for all your input, advice and expertise. We welcome Greg Bryant to the tournament committee and look forward to his contribution.

An April Tournament Committee meeting saw some changes put in place for the coming season:

- a) National tournaments will be graded 1 to 3 (see tournament calendar in the Yearbook) and will be hosted by clubs which can meet the specified lawn preparation guidelines. (I hope the incoming CNZ Exec can commission a supplement to the excellent manual 'Establishment & Management of Croquet Lawns in NZ', to specifically help clubs understand and reach these standards).
- b) National tournaments: Grade 1 will be allocated to willing venues by the Tournament Committee. Grade 2 & 3 tournaments will be determined by bids from interested associations as is the present practice.
- c) The NZ Golf Croquet and Association Croquet Handicap Tournaments will not be played in the 2012-2013 season, because of low entries and in recent years 1 or more events have been cancelled. It was noted that there is still a National H'cap event for both codes, ie: the Arthur Ross Memorial Event and Gold and Silver Stars.
- d) Changes to the format of North & South Island Association Croquet Championships will be made (see Yearbook).
- e) Each National Tournament will have a Tournament Committee member as a liaison person to help and advise tournament managers, if necessary.

Tournament entry numbers dropped from 2010-2011 to 2011-2012. The primary reason being fewer entries in both the GC Nationals (84 to 45) and the NZ Open (56 to 32). The GC Nationals' reduced entry was caused in part by the event's proximity to the WCF Women's GC Championships, and the Christmas period. Both events were also probably affected by the increase in entry fees.

The 2012-2013 season's NZ Open is its Centenary and we are hopeful of good entry numbers.

Changes made to the Invitations (lower entry fee and tightening entry criteria) seem to have been well-received. We hope these events will return to being the prestigious events they were in the past.

I would like to emphasise that all tournament feed-back forms and comments sent to me ARE all read. Several changes to the system have been made as a result of these and also the feedback from players' meetings and managers' reports. Please continue to help in this way.

As this will be my last report as Tournament Committee convenor, I would like to share some of the highs and lows.

The Lows -

- a) When the Women's Invitation was cancelled because the bulk of eligible players refused to attend because it was to be held in Christchurch. The Tournament Committee has fought hard in the past to retain this women's tournament against strong opposing views, and situations like this will only jeopardise it.
- b) When the Top 3 Invitations were cancelled because most of the players eligible refused to attend because the lawns in their opinion, were not of a high enough standard.
- c) When one Invitation group of 8 thought they should have preference over the other 2 groups to play at the perceived 'best' of the venues.
- d) When some players try to intimidate managers (especially new managers) and also write one-sided, self-seeking articles on the website.
- e) When managers disregard the Tournament Regulations when organising the format for their tournament

The Highs:

- a) When we altered the regulations to avoid future, a repetition of a travesty of justice in tournament results.
- b) When associations (who have not, or seldom hosted an NZCC event) are asked or volunteer to be a host - follow-through brilliantly.
- c) When players volunteer to help referees and/or managers with hoop-settings and gear clearance at the end of play.
- d) When qualified players willingly act as referees and umpires if these are in short supply.

Lastly - to all associations, tournament managers, grounds-people, club members, referees, umpires, the NZCC Office and helpers who hosted NZCC events - we thank you for your contribution to the NZ Croquet Tournament experience.

We wish you all a successful 2012-2013 season.

Alex Begg. Tournament Committee Convenor.



The Senior Referee Examination supplement was made available on 21st October 2011. This completed the set of completely oral examinations for all three grades of official.

Since 1st July 2011 when the first oral examinations became available, the following qualifications have been notified.

	Target New	Actual New	Re-qualification	Exempt
Umpire	10	13	17	1
Referee	3	5	2	0
Senior Referee	2	3	0	7

The document *Laws Committee Responsibilities and Guidelines for the Qualification of Referees** was issued to Association Referees on 15th August. This replaced the 1999 *Guidelines for the Examining of Umpires and Referees*. Some points in the new document are worth comment here.

- ◆ The first section provides a definition of the tenure of members of the Committee, together with the process of election of members.
- ◆ Responsibilities of the Committee are now defined to include competency issues: although these are likely to be rare, previously there had been no channel for concerns of this nature.
- ◆ A problem arose as to nomenclature of our three grades of official. It is clear from the Tournament Regulations that umpires are referees with certain limitations on their adjudication responsibilities. Indeed, at one stage consideration was given to the title *Assistant Referee*, but this would not have greatly clarified matters. The difficulty revolves around, when writing regulations, how you distinguish between the term 'referee' when you mean all grades of official, and 'referee', when you mean referee, not umpire nor senior referee. In the absence of a generally accepted alternative, *Responsibilities and Guidelines* attempts to address this by referring to 'referee*' (with an asterisk) for the former meaning.
- ◆ The shortage of referees and senior referees in many Associations must often result in these officials being involved in the conduct of examinations not long before their own examination falls due. In these oral examinations, the examining or assisting referees must have a thorough knowledge of the contents. It is therefore somewhat pointless for these officials to themselves sit the examination under these circumstances. In the absence of an alternative examination, the argument has been used that being involved in the conduct of an examinations acts like a refresher course, and under these circumstances such officials are granted an exemption from examination for two years.
- ◆ This shortage does not generally apply to umpires. Therefore no such exemptions are proposed, although for similar reasons assisting umpires should not themselves be due for examination within one year. Should this not be possible, an exemption could be considered, and in fact has already been granted in one case.
- ◆ It is acknowledged that some Associations are unable to conduct some examinations because of the shortage of suitably qualified personnel. In that case the Laws Committee can arrange for an examination, usually in an adjacent Association. Croquet New Zealand can also make a contribution to the additional costs thereby incurred. One Association has been able to obtain a qualified referee by this policy, and a second Association is planning to do so.

The Laws Committee is now clearly defined as concerned solely with the Laws of Association Croquet and any regulations relevant to that. A Golf Croquet Rules Committee has been established to provide parallel responsibilities for Golf Croquet. However, close links are provided by the Convenor of each committee being a member of the parallel committee.

The Laws Committee commented on a proposal for the establishment a World Croquet Federation Association Laws Committee to replace the present International Laws Committee (ILC). Whilst being in favour of the concept, it was felt that there was not enough detail in the proposal to support it as it stood.

The Laws Committee commented on the proposed changes to the WCF Refereeing Regulations. It found that they were largely what CNZ had in place already, and recommended that the WCF adopt Croquet New Zealand's gender neutral terminology.

Brian Monckton
Convenor
Laws Committee.

PKF Martin Jarvie
Chartered Accountants



Accountants &
Business Advisers

**INDEPENDENT AUDITOR'S REPORT
To the Members of New Zealand Croquet Council Incorporated**

We have audited the financial statements of New Zealand Croquet Council Incorporated on pages 3 to 9, which comprise the statement of financial position as at 30 June 2012, and the statement of financial performance and statement of movement in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Financial Statements

The Board is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand).

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

Opinion

In our opinion, the financial statements on pages 3 to 9 present fairly, in all material respects, the financial position of New Zealand Croquet Council Incorporated as at 30 June 2012 and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.


3 September 2012
PKF Martin Jarvie
Wellington

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THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2012

THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2012

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THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2012

	NOTE	Budget	2012 \$	2011 \$
REVENUE				
Levies		104,000	109,104	107,901
Interest Income		7,500	8,745	10,801
SPARC Grants	7	35,000	35,000	35,000
SPARC Grant - WWGC	7		10,000	-
Charitable Grants	7	46,000	45,376	30,139
Sponsorship		-	500	1,000
Group Insurance		3,000	6,401	4,967
Apparel Sales (net)		-	-	4
Equipment and Publications	4	50,000	37,177	51,256
Tournaments Income	8	16,000	12,885	12,783
Player contribution to World Events	8	500	8,900	1,127
Yearbook Income	5	23,000	16,158	17,747
PEGS income	7	90,000	28,750	77,500
Donation			100	-
Miscellaneous Income		1,500	978	743
TOTAL REVENUE		<u>376,500</u>	<u>320,074</u>	<u>350,970</u>
LESS EXPENSES				
ACC Levy		1,500	1,209	1,330
Administration		23,000	12,659	14,658
Audit Fees		6,000	3,850	3,839
Badges and Trophies		2,000	5,878	3,626
Consultancy		2,000	-	-
Council Expenses		25,500	21,150	16,583
Coaching		15,000	16,827	11,386
Depreciation	3	1,500	1,079	1,942
Amortisation of membership database			840	-
Executive Honoraria		3,500	2,725	2,725
Legal Fees		1,000	-	462
Lease Charges		9,000	8,640	8,640
Salaries and Reimbursements		80,000	77,350	82,904
Subscriptions and Affiliation Fees		2,500	1,119	1,162
Update/Newsletter Expenses		1,500	-	-
Promotions and Development		1,500	-	1,249
Equipment and Publications Expenses	4	45,000	33,705	49,186
Group Insurance Expense		2,500	5,405	4,120
Tournaments Expenses	8	19,000	16,252	15,471
Yearbook Cost of Sales	5	18,000	10,692	10,272
World Events Expenses		20,500	33,415	66,876
Field-days			-	8,168
Tournament Managers Course		6,000	7,871	-
PEGS Expense		90,000	28,750	77,556
TOTAL EXPENSES		<u>376,500</u>	<u>289,416</u>	<u>382,156</u>
NET SURPLUS FOR THE YEAR		<u>-</u>	<u>30,659</u>	<u>- 31,186</u>

This statement should be read in conjunction with the Notes on pages 6 - 10



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2012

	NOTE	2012 \$	2011 \$
EQUITY			
Accumulated Funds		<u>234,474</u>	<u>203,817</u>
REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank	2	220,386	202,169
Accounts Receivable		4,245	5,445
Accrued Interest		662	1,231
Stock: Publications		1,875	1,875
Stock: Equipment		7,606	13,128
Prepayments		8,518	8,338
GST receivable		840	0
TOTAL CURRENT ASSETS		<u>244,132</u>	<u>232,186</u>
NON CURRENT ASSETS			
Intangible Assets - Membership database		10,590	0
Fixed Assets (as per schedule)	3	<u>681</u>	<u>1,760</u>
TOTAL ASSETS		<u>255,403</u>	<u>233,946</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Company Visa		422	448
Accounts Payable and Accruals		16,057	16,158
Income in Advance - Year Book		4,449	2,130
Income in Advance - international		0	5,619
Income in Advance - Grants/Funding	7	<u>0</u>	<u>5,775</u>
TOTAL CURRENT LIABILITIES		<u>20,928</u>	<u>30,130</u>
NET ASSETS		<u><u>234,474</u></u>	<u><u>203,817</u></u>

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

Date: *3 September 2012*

President: *[Signature]*

This statement should be read in conjunction with the Notes on pages 6 - 10



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

STATEMENT OF MOVEMENTS IN EQUITY

YEAR ENDED 30 JUNE 2012

	2012 \$	2011 \$
OPENING EQUITY	203,815	235,003
Net surplus/(deficit) current year	<u>30,659</u>	<u>-31,187</u>
CLOSING EQUITY	<u>234,474</u>	<u>203,815</u>

This statement should be read in conjunction with the Notes on pages 6 - 10



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2012 FINANCIAL STATEMENTS

1) STATEMENT OF ACCOUNTING POLICIES

These financial statements have been presented in accordance with the Incorporated Societies Act 1908 and have been prepared in accordance with generally accepted accounting practice in New Zealand, as defined in the Financial Reporting Act 1993.

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 deficit 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%	dv
Fixtures and fittings	9	to	20%	dv
Croquet equipment	20	to	25%	dv

Amortisation

Amortisation of intangible assets is calculated using rates so as to allocate the costs of the assets over their useful life

Database	20%	sl
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Intangible Assets

The intangible assets of the Council are stated at their amortised historic cost

Fixed Assets

Fixed Assets of the Council are stated at their depreciated historic cost.

Accounts Receivable

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

Goods and Services Tax (GST)

All revenue and expense transactions are recorded net of GST. Where applicable, all assets and liabilities are stated net of GST with the exception of receivables and payables which are stated inclusive of GST.

Income Tax

The Council is tax exempt under the Income Tax Act 2007 for promoting amateur game and sport.

Interest Income

Interest income is accounted for as earned.

Inventories

Inventories are valued at the lower of cost on an average cost basis, or net realisable value after due allowance for obsolescence.

Differential Reporting

As the Council is not publicly accountable and does not qualify as a large entity, it has taken advantage of all differential reporting concessions available to it.

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.



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2012 FINANCIAL STATEMENTS (Continued)

2) CASH AT BANK	2012	2011
		\$
GBP account	21	21
Paypal account	360	0
Cheque account	8,243	11,861
Call accounts	41,763	20,287
Term Investment	170,000	170,000
	<u>220,386</u>	<u>202,169</u>

NB: Croquet New Zealand has a company visa with a limit of \$10,000

3) FIXED ASSETS	2012			
	Cost	Accumulated Depreciation 30 June 2012	Book Value	Current Depreciation
Office equipment	\$ 25,954	\$ 25,533	\$ 420	\$ 1,014
Croquet equipment	1,345	1,084	261	65
	<u>27,299</u>	<u>26,618</u>	<u>681</u>	<u>1,079</u>

	2011			
	Cost	Accumulated Depreciation 30 June 2011	Book Value	Current Depreciation
Office equipment	\$ 25,954	\$ 24,520	\$ 1,434	\$ 1,860
Croquet equipment	1,345	1,019	326	81
	<u>27,299</u>	<u>25,539</u>	<u>1,760</u>	<u>1,941</u>

4) EQUIPMENT AND PUBLICATIONS	2012	2011
	\$	\$
Total Income	37,177	51,256
Less Total Expenses	33,705	49,186
Gross Profit	<u>3,472</u>	<u>2,070</u>

5) YEAR BOOK	2012	2011
	\$	\$
Total Income	16,158	17,747
Less Total Expenses	10,692	10,272
Gross Profit/Loss	<u>5,466</u>	<u>7,475</u>

6) COMMITMENTS & CONTINGENCIES

The Council has a lease commitment in relation to the rent of office premises. The lease was entered into on 1 July 2008 for three years and was renewed for three more years.

	2012	2011
	\$	\$
Operating lease commitment		
Payable within one year	8,640	8,640
Payable later than one year, but not later than two years	8,640	8,640
Payable more than two years	0	8,640
	<u>17,280</u>	<u>25,920</u>

Other Commitments

There were no Capital commitments (2011: nil)

There were no contingent liabilities at year end (2011:nil)



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2012 FINANCIAL STATEMENTS (Continued)

	Income in Advance 2010/11	Funding Received	Income Applied	Funding returned	Income in Advance
		\$	\$		\$
7) GRANTS/FUNDING					
SPARC: Sports Development Funding	0	35,000	35,000	0	0
SPARC: Women's GC World Championships	0	10,000	10,000	0	0
subtotal	0	45,000	45,000	0	0
SPARC: PEGS (Jenny Clarke)	0	2,500	2,500	0	0
SPARC: PEGS (Aaron Westerby)	0	2,500	2,500	0	0
SPARC: PEGS (Paddy Chapman)	0	2,500	2,500	0	0
SPARC: PEGS (Greg Bryant)	0	2,500	2,500	0	0
SPARC: PEGS (Paul Skinley)	0	2,500	2,500	0	0
SPARC: PEGS (Michael Wright)	0	2,500	2,500	0	0
SPARC: PEGS (Hamish McIntosh)	0	13,750	13,750	0	0
subtotal	0	28750	28750	0	0
New Zealand Community Trust (Salaries)	0	30,000	30,000	0	0
Pub Charity (Tournament Managers Course)	5,775	0	4,441	1,334	0
Infinity Foundation (Uniforms)	0	6,000	5,435	565	0
CueSports Foundation (Tournament expenses)	0	1,500	1,500	0	0
Endeavour Community Foundation (tournament expenses)	0	1,000	1,000	0	0
Pub Charity (Coaching clinics)	0	3,000	3,000	0	0
subtotal	5,775	41,500	45,376	1,899	0
TOTAL	5,775	115,250	119,126	1,899	0



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED

NOTES TO THE 2012 FINANCIAL STATEMENTS (Continued)

8) TOURNAMENTS	2012				2011			
	Income	Expenses	Funding recd	Profit/Loss	Income	Expenses	Funding recd	Profit/Loss
National	\$	\$	\$	\$	\$	\$	\$	\$
Golf Croquet Nationals	1,565	1,387	1,000	1,178	1,678	1,939	0	-261
Golf Croquet Grades	887	1,198		-311	488	525	0	-37
Golf Croquet Gold and Silver Stars	0	0		0	139	112	0	27
Arthur Ross	0	333		-333	689	3,256	385	-2,182
Invitations	0	2,855		-2,855	961	1,773	610	-202
NZ Championships	2,852	3,648	1,500	704	3,769	2,379	0	1,390
NZ Handicap	465	491		-26	243	395	0	-152
Men's and Women's Championships	757	691		66	347	514	0	-167
North Island Championships	1,514	1,398		116	1,416	988	0	428
South Island Championships	813	736		77	634	724	0	-90
Gold and Silver Mallets	687	338		349	470	354	0	116
"A" and "3" Bisques Championships	865	619		246	347	565	0	-218
Veterans	1,939	1,618		321	1,098	1,187	0	-89
Silver and Bronze Medals	194	155		39	191	168	0	23
Island School Age Championships	0	0		0	0	0	0	0
National School Age Championships	347	314		33	313	364	144	93
Totals	12,885	15,781	2,500	-396	12,783	15,243	1,139	-1,321
online fees		451				228		
		16,232				15,471		
International								
WCF AC Hosting	0	0	0	0	0	0	0	0
WCF AC Qualifier	0	0	0	0	0	0	0	0
WCF AC Participation	1,043	4,037	0	-2,994	0	0	0	0
WCF GC Participation	0	4,000	0	-4,000	0	0	0	0
WCF Womens GC Participation	12,238	17,040	0	-4,802	0	0	0	0
MacRob Participating Income	0	0	0	0	0	0	0	0
MacRob Participating Expense	0	0	0	0	0	42,382	0	-42,382
WCF Championships: Association Croquet	0	0	0	0	0	0	0	0
WCF Championships: Golf Croquet Qualifier	0	0	0	0	0	0	0	0
WCF Championships: Golf Croquet	0	0	0	0	0	2,860	0	-2,860
Trans Tasman Test	0	0	0	0	0	20,160	0	-20,160
U21 GC	5,619	8,338	0	-2,719	0	1,474	0	-1,474
NZ "A"	0	0	0	0	0	0	0	0
Totals	18,900	33,415	0	-14,515	0	66,876	0	-66,876
Total Tournament								
Income/Expense/Funding	31,785	49,647	2,500	-15,362	12,783	82,347	1,139	-69,564



THE NEW ZEALAND CROQUET COUNCIL INCORPORATED								
FIXED ASSET AND DEPRECIATION SCHEDULE								
FOR THE YEAR ENDED 30 JUNE 2012								
	Cost	OPENING	Additions	Disposals	DEPRECIATION			CLOSING
		VALUE			RATE/BASIS	BASIS	AMOUNT	VALUE
	\$	\$	\$	\$			\$	\$
OFFICE EQUIPMENT								
Office equipment	1,292.00	0.00		0.00	20.00%	DV	0.00	0.00
Office furniture	1,217.00	0.00		0.00	20.00%	DV	0.00	0.00
Shelving	364.00	0.00		0.00	9.50%	DV	0.00	0.00
Screen and bookcase	450.00	0.00		0.00	12.00%	DV	0.00	0.00
Office furniture	448.00	0.00		0.00	18.00%	DV	0.00	0.00
Credenza	450.00	0.00		0.00	14.40%	DV	0.00	0.00
Desk	919.00	0.00		0.00	14.40%	DV	0.00	0.00
Fax machine	645.00	0.00		0.00	39.60%	DV	0.00	0.00
MYOB software	532.00	0.00		0.00	48.00%	DV	0.00	0.00
Printer software/hardware	861.00	0.00		0.00	39.60%	DV	0.00	0.00
Website development	4,947.00	260.05		0.00	39.60%	DV	260.05	0.00
Chair	265.00	0.00		0.00	14.40%	DV	0.00	0.00
Lap top computer	6,610.00	0.00	0.00	0.00	48.00%	DV	0.00	0.00
Croquet 1 computer	1,145.67	323.31	0.00	0.00	60.00%	DV	193.98	129.32
croquet 2 computer	1,154.67	323.31	0.00	0.00	60.00%	DV	193.98	129.32
external backup (weekly)	289.00	104.04	0.00	0.00	60.00%	DV	62.42	41.62
external backup (offsite)	289.00	104.04	0.00	0.00	60.00%	DV	62.42	41.62
video camera	699.00	195.72	0.00	0.00	60.00%	DV	117.43	78.29
Computer #2 (06/05)	1,683.00	0.00		0.00	48.00%	DV	0.00	0.00
Computer #ED (pur Apr08)	1,693.31	123.81	0.00	0.00	48.00%	DV	123.81	0.00
	25,953.65	1,434.27	0.00	0.00			1,014.11	420.16
CROQUET EQUIPMENT								
Whyte test hoops	550.00	0.00		0.00	25.00%	DV	0.00	0.00
Woods Hoop Boxes (purch feb08)	795.00	325.63	0.00	0.00	20.00%	DV	65.13	260.50
	1,345.00	325.63	0.00	0.00			65.13	260.50
TOTAL FIXED ASSETS	27,298.65	1,759.90	0.00	0.00			1,079.23	680.67

MATERIAL DIFFERENCES ON MOVEMENTS

INCOME

Levies – Our budget of \$104,000 was conservative and in hindsight wasn't increased despite the increase in the levy rate.

Interest Income – we exceeded budget by proactively managing the amount of funds on term deposit during the year

Grants – We had received grant funding for the tournament managers course last year but only spent it this year. We were fortunate to continue to receive support from a number of funders

Group Insurance – we increased the price to clubs as the overall cost of the group insurance scheme increased.

National tournament Income – this was below budget but similar actual levels to the previous year.

Equipment & Publications – it is difficult to budget for the amount of sales as it depends on club needs at any time. The surplus is similar to other years

Yearbook Income – Income was down through a reduction in the number of Yearbooks sold.

PEGS Income – this is really passing income received from SportNZ through to players. No real effect on profitability.

EXPENDITURE

Administration Expenses – Below budget but tightly managed and similar to 2010/11

Badges and Trophies – We ran out of a lot of badges during the year and had to re-stock

Council Expenses – below budget but tightly managed but higher than 2010/11

Coaching – Exceeded budget as we did more in the national coaching area, received \$3000 in grant funding for this though.

Salaries – slightly under budget through reduced headcount for last month of the year, and reduced leave accrual

Group Insurance Expense – Cost from Jardines increased

Yearbook Cost – below budget, and similar to the previous year. A new printer was used to keep cost of printing under control

International tournaments Expense – Above budget, caused by (a) \$10,000 grant from SportNZ passed through to the BOP Organising committee, and (b) more wildcard players being selected (we paid for uniforms but were reimbursed by wildcards – recorded in International tournament income

Tournament Manager's course – Overbudget due to costs of travel and accommodation being slightly higher than expected.

PEGS Expense – see PEGS income for explanation.

Croquet New Zealand is proud to be affiliated to the
World Croquet Federation



Croquet New Zealand acknowledges the support of SPARC
for assistance with Community Sport Funding



The following gaming machine societies provided Croquet NZ
with valuable funding assistance



Infinity Foundation
Cuesports Foundation
Endeavour Foundation
Trusts Charitable Foundation

Croquet NZ worked closely with the following croquet equipment
Suppliers during 2011/12



WOOD MALLETS

