

CROQUET AUSTRALIA ANNUAL REPORT 2018

MAY 19

Australian Croquet Association



Introduction

The Australian Croquet Association (ACA) has been incorporated in the ACT since 10 February, 1992. Prior to the Annual General Meeting held on Monday 23 March, 2015, the Association had a Council consisting of twelve delegates, two from each State Association and an Executive charged with its day to day operation.

At that AGM, Council unanimously adopted the new Constitution which is based on the Australian Sports Commission Constitution template; Mandatory Sports and Governance Principles. It is a requirement that any change to an Association's Model Rules be lodged with the ACT Office of Regulatory Services. Approval was received and from Thursday 9 April, 2015, the Australian Croquet Association moved from an Executive and Council to a Board Structure.

Members

The ACA is made up of six voting members –

- Croquet New South Wales Incorporated (includes the ACT)
- Croquet Association Queensland Incorporated
- South Australian Croquet Association Incorporated
- Tasmanian Croquet Association Incorporated
- The Victorian Croquet Association Incorporated
- The West Australian Croquet Association Incorporated

Meetings

The Annual General Meeting (AGM) was held in Adelaide on Monday 26th March, the day following the conclusion of the Eire Cup.

The Special General Meeting (SGM) was held the day after the Interstate Shield in Newcastle on Monday 17th September.

Member of two World Bodies

ACA is a full member of the World Croquet Federation and a member of the World Gateball Union.

Financial Year

ACA's Financial Years runs from 1 January to 31 December.

Banking

The ACA has two accounts – Operating Accounts to receive income and Treasurer’s Account for expenditure.

Investments

At the end of the 2018 Financial Year ACA had two investment portfolios – BT Financial Group (Westpac Australian Properties Fund) and MLC Share Fund and three term deposits.

Goods and Services Tax

The Australian Croquet Association is registered for GST.

Board

As per the guidelines set out in the ACA Constitution, the new Board was elected at the 2018 Annual General Meeting.

Directors –

Megan Fardon – Chair
Mike Cohn – Deputy Chair
Don Close – Treasurer
Graeme Thomas – Secretary
Jim Nicholls
Tony McArthur
Mary Marsland



2018 ACA Board

Left to Right: Tony McArthur, Mike Cohn, Megan Fardon, Don Close, Graeme Thomas, Jim Nicholls and Mary Marsland (Absent).

Appointed Officers

Association Croquet

High Performance Manager – Peter Landrebe

National Co-ordinator Refereeing – Mike Cohn

National Co-Ordinator Coaching – Greg Whymark

Gateball National Co-Ordinator Gateball – John Park

Golf Croquet

High Performance Manager – Ron McBride / Martin Clarke

National Co-Ordinator Refereeing – Jim Clement

National Co-Ordinator Coaching – Ron McBride

Under 21 Croquet
National Co-Ordinator – Jacky McDonald

National Handicapper – Gareth Denyer

Archivist - Martin Clarke

Australian Representation
WCF AC Laws Committee – Liz Fleming

WCF GC Rules Committee – Gordon Matthews

WCF Management Committee – Peter Landrebe

Complaints Officer – Rob Murray

Committees

Tournament

Trevor Bassett, Chair
Terry Ericson

Events

Peter Freer, Chair
Peter Tracey

AC Selection

Anne Quinn, Chair
Trevor Bassett
Martin Clarke
Peter Landrebe

GC Selection

Terry Ericson, Chair
Anne Quinn
John Arney
Martin Clarke (HPM)
Peter Landrebe (Trans- Tasman Captain)

Statement from the Chair – Megan Fardon

The first official ACA event was the Under 21 Golf Croquet Tournament played in Hobart. This was an event popular with the younger Tasmanian golf croquet players. February 2018 saw twenty Association Croquet players contesting the World Championships in Wellington, New Zealand.

Next the Board was busy going through the process of selecting a new Executive Officer. Graeme Thomas had been holding the office administration together from his home in Adelaide until the executive officer commenced employment. Rob Murray was successful and started his new role in March. Rob attended the AGM in Adelaide in March and was introduced to the croquet players assembled for the Eire Cup and Annual General Meeting. The AGM saw the reelection of Graeme Thomas and Mike Cohn to the Board, with Graeme taking on the role of Secretary to the Board. The position held by Murray Tinker, who did not seek reelection, remained vacant. There were only the two nominations. A big thank you goes to Murray Tinker for his efforts and counsel on the board. The Board then sort expressions of interest for the vacant board position.

April saw the Association Croquet Trans-Tasman Team come together to oppose their New Zealand counterparts in Wynnum, Queensland. This was a well-run event utilising the skills of Liz and Bruce Fleming, thank you to the Wynnum Club. The formalities of an Anzac Service were in the mix of the format and were respectively performed. Congratulations to the team under the Captaincy of Greg Fletcher.

Mid way through the year Graeme Thomas and I went to Canberra to meet with Rob Murray and determine how the role of executive officer was unfolding. A copy of the ACA Annual Report was delivered to the office of the Australian Sports Commission, now known as Sport Australia. The agreement with Sport Australia to maintain our standing as a recognised sport has not come forward. We still wait to be informed.

Mary Marsland from South Australia joined the Board. Mary accepted the board position to fill the casual vacancy. Mary comes with lots of board experience and we value her knowledge. The Finance Committee consisting of the Treasurer, Don Close, Finance Assistant, Anne Mann and Board members Jim Nicholls and Tony McArthur had been meeting through the year and dealing with the issues that arose due to the Board's budget decisions. Stopping the publication of the magazine was a sad decision which is to be replaced by an active website and an online version in the future. The other was the removal of cash prizes for winners which was not well received.

September saw the Board meet face to face in Newcastle with a Special General Meeting followed by a discussion Forum. Thanks to all the State Delegates who attended and the Queensland suggestion to involve the university demographic playing croquet was given approval to start a pilot programme. Marketing to different ethnic groups was also a topic of discussion.

The Board extended condolences to Board Member Tony McArthur on the passing of his wife. Tony took time to evaluate his board responsibilities and decided to resign. The Board thank Tony for his valuable input.

November was the ACA Association Croquet Doubles and Singles at Cairnlea. This event attracted a sponsor and was greatly received by the players and the association Thank you to all the staff at Parbery Consulting, we hope to see your support next year. Please consider the services that the team at Parbery offer.

December was the introduction to the new ACA website after much time and effort put in by Graeme Thomas and Rob Murray. The initial launch had a few hiccups and our event entry system is still a work in progress. Please bear with us.

There have been expressions of interest in being selected for the Golf Croquet Trans-Tasman to be played again in April 2019. Thank you to all the people on both the Selection Committee for a great job. The Team is now in training for the contest under the direction of the new High-Performance Manager for Golf Croquet, Martin Clarke.

I would like to thank all Officer Bearers and Committee Members for their valuable volunteer work in furthering the many forms of Croquet. I would like to extend my good wishes to all croquet players, may 2019 be a good year.

Megan Fardon, Chair

State Reports

South Australia

2018 was a year of milestones and challenges for Croquet SA.

March 2018 brought SA's turn to host the ACA Gold Medal, the AC Men's and Women's Championship and the Eire Cup team competition. A small group of organisers successfully organised the event. A highlight of the event was the reception at Government House on the eve of the Eire Cup commencement. From a playing point of view the events were a huge success for SA, with our representatives winning the Gold Medal, Men's Championship, Men's plate, Women's plate and the Eire Cup. An outstanding achievement at home in our Centenary year.

Hot on the heels of the National Championships Croquet SA celebrated the Centenary of its founding in May 1918. This was another major challenge, which was left to one or two volunteers to arrange. We were pleased to welcome our Patron the Lord Mayor and the Lady Mayoress, who attended and enjoyed a game of croquet with two of our elite players, before partaking of lunch and cutting our celebration cake. The Centenary event was registered as part of History Week in SA and we are appreciative that the Adelaide City Council provided a grant towards defraying the costs involved. Visitors on the day were able to try Association, Golf and Gateball.

Member numbers remain static –our additions are offset by the high rate of natural attrition that is prevalent in this sport. It is pleasing that overall numbers of players competing in SACA events has increased over the last 12 months. The first Gateball competition was held at Croquet SA over the Easter weekend and though numbers were small it was a great success and an enjoyable tournament. The National GC handicap singles and doubles was held for the first time in November. Entries for the event were low and the competition meant a lot of effort for little reward. In January 2019 we were pleased to host the National u/21 GC championships. The skills and enthusiasm of these young competitors was a pleasure to watch. We continue to work with schools and relevant stakeholders to progress croquet within schools and are pleased that after our request Croquet Australia has joined the Sporting Schools program.

We continue to receive many enquiries to hire the facilities for croquet parties which provides a moderate source of income and affords the opportunity to showcase the venue and introduce a relatively large number of people to the sport at once.

We have just completed an upgrade of our playing lights to LED at the headquarters on Hutt Road and are enjoying the benefits of this. Planning continues to expand the lawns at this venue to cope with demand.

Many people have also been introduced to croquet through the Hammer Time programmed which has expanded this year during the warmer months. The psychological change for members is a challenge and is a very gradual process. Clubs are starting to realise that Hammer Time is merely a name for a come and try and offers recognition and branding for community members and the need for clubs to diversify. Participating clubs welcome the ongoing hands on support from Croquet SA to promote the sessions. We welcome any state or club to come onboard this very successful program which has a solid online following and could be used to promote a Hammer Time event anywhere in Australia.

We continue to successfully use social media to promote our sport and activities and are helping more and more clubs to use Facebook effectively and network together on these platforms.

We have formed mutually beneficial partnerships with three new sponsors over the past year and continue to nurture and develop these relationships as well as pursue new opportunities. The annual Strategic Forum was held in July with members and a new Operations Plan was formulated. Like all sports we continue to be challenged by the dearth of volunteers to assist with the running of all aspects of the organisation, however the board and committees work hard and continue to provide leadership, guidance and support for members, pursue new initiatives, meet our obligations to stakeholders and fair and timely governance.

With an aging membership the challenge for clubs will be to recognise and accept the need to continually run community programmes such as Hammer Time to attract new players to overcome natural attrition and ensure their survival long term.

Eileen Ferguson
President
Croquet SA

Western Australia

The Year has been a busy one for the management committee. The first meeting of the year saw us take on new technology and utilize skype to include to new members from Geraldton and Narrogin. Kay Chenoweth and Tony Hughes-Owen have brought a regional and rural element to our discussions and deliberations. It has been a great insight.

The State GC Coach held a women's coaching weekend in November, this was well attended and enjoyed by all. Croquetwest applied for and received a grant to help run this weekend.

Our December meeting was dedicated to two issues which needed discussion: a paper outlining the decline in Association Croquet play and entrants in AC events. This issue was handed to a working group with the brief of coming up with a strategy and then an action plan. The other topic was to review our Strategic Plan. The Strategic Plan was reduced to make a more pragmatic and achievable plan which was then ratified at our next meeting and published for comment.

The WA Sports Star of the year awards were held at the new Optus Stadium and it was a prestigious event with our GC State Team, GC State Coach, Martin Clarke, GC State Team Captain, Chris McWhirter and MacRobertson Shield Captain Ian Dummerage up for nominations in various categories. This event is held every year and is hosted by the WA Sports Federation.

The first Presidents meeting of the year was held at Narrogin CC and was chaired by Janine McHardy, it was well attended by the country clubs.

A second Presidents meeting was held Gosnells CC which I chaired. Following on from the published minutes from the first meeting there was a good attendance at Gosnells. The agenda item of the two-tier membership evaluation drew considerable discussion and it was highlighted that a governance failing was about to happen. This was in regard to the Special General Meeting to vote on the motions passed at the AGM 2017.

I would like to thank the Cambridge CC Development Sub Committee for drawing up the notice of meeting and motions that were voted on at the Special General Meeting on 30 June 2017. Unfortunately, the motions did not receive a 75% positive vote and lapsed.

The Treasurer presented a Budget as the financial year ended. This was subsequently reviewed in September when it was determined that additional grant money was not available. Thank you to the Treasurer, Michael Murphy and Janine McHardy for completing submissions, reviews and census with the Department to maintain the monies we received.

The lack of funding is a burden hitting the whole sporting industry in WA.

Thank you to retiring management committee members Janine McHardy – Secretary, Tony Hughes-Owen, Matthew Whitfield and Sandy Boon. Your efforts support and enthusiasm has been greatly appreciated.

The year culminates in our Trophy presentations and I would like to congratulate all the winners. There has been WA representation at national level with Jeff Newcombe and Janine Hawker playing in the WCF AC World Championship in Wellington NZ, with Janine Hawker and Fluer Brockway attending as reserves in the AC Trans-Tasman event in Wynnum QLD. At the moment Brett McHardy is attending the WCF GC over 50 events in Egypt.

At the national level there are our two state teams, AC in the Eire Cup and GC in the inter State Shield well done. To all entrants in the men's and women's singles AC and GC and to our Gold Medal representatives at AC and GC, your many hours of practice have served you well.

2018/19 is a big year for WA as we host the Eire Cup in March. Please step forward and offer services to make this a memorable tournament.

Lastly a huge thankyou to all the volunteers that undertake the many roles that keep this wonderful organisation performing, Thank You.

Megan Fardon – President Croquetwest

Tasmania

The State Executive has undergone a massive change with many office bearers choosing to retire. This enabled some new faces to join the committee and look towards advancing croquet throughout Tasmania. A supportive and well-credentialed team was assembled at the 11th hour, thank you all for assisting the TCA.

Back in June, Kingston Club attracted many mainland competitors to their 19 point golf competition with Robert Fletcher winning. This was played in great spirit on well prepared lawns and was enjoyed by all. Everyone is now looking forward even more, to this event this year.

AC Laws and Referee re-accreditation day was held in September and successfully run by Lizzie Bassett, this was well attended and can only help everyone's games by having a good working knowledge of laws.

The Northern Tasmanian Croquet Centre has been working hard preparing their lawns ready for GC Nationals in 2020, they are being complimented regularly on their lawns which are improving rapidly, huge thankyou to the able team of volunteers. Works are now underway to establish a full complement of 8 full size lawns, this requires the re-location of some parts of the sprinkler system, which will take place prior to late April 2019.

All clubs need volunteers and Tasmania is no different. I would like to take this opportunity to thank all members who assist around their clubs to enable us all to enjoy playing croquet.

Competitions have been well supported over the year with many new players getting involved, which is great to see.

Coaching has continued throughout the year with hardworking club members. But special mention of Ian Bassett should occur, as he is always willing to assist all levels of players, ably assisted by his wife Lizzie.

We recently enjoyed a day at Government House where a Mayoral Challenge was played between Mayors from across the State. Even the governor's husband picked up a mallet and played, on two modified smaller lawns. A light lunch was kindly provided and many key members of staff were present. An invitation to use the facility for croquet was kindly accepted and plans for events or gala days are currently in motion.

Our website has continued to have Forte Web Design provide technical support and key advice. As Sally Liggins our web administrator is stepping down in May the TCA will be endeavoring to automate more functions subject to quotes being assessed. Thanks Sally for

your efforts on this front, an able replacement is currently being sought, and hopefully we will find a willing replacement soon.

As mentioned last year Eastern Shore is still investigating the possibility of a new four court venue. Newtown has also been approached with the chance of relocation, but this is seen as an exercise some years in the future. Both are subject to local council action.

Our treasurer Peter Tracey has been working diligently to change the financial year for the TCA this will be brought to the Tasmanian AGM in May.

Leigh Herington

President, Croquet Tasmania

Committee Reports

Events Committee

Golf Croquet Selection Committee

Activity

5-8 May ACA GC Open Doubles

8-11 September ACA Men's Open Singles

8-11 September ACA Women's Open Singles

12-16 September Interstate Shield

12-14 January ACA U21 Championship

2-9 February WCF Women's World GC Championships New Zealand

15-17 February ACA President's 8s

25-29 April GC Trans-Tasman Test Series

Future Selection has been made for:

2019 U21 GC World Championship England 20-24 July

2019 GC World Championship England 27 July- August 4

Discussions on 2010 GC World Team Championship Tier 1 New Zealand 6-12 January

2019 saw an over subscription to the ACA GC Men's Open Singles in the Hunter Valley.

We were delighted to see such a high level of support from Junior players in the ACA U21 competition in A
This competition is growing stronger each year.

The WCF Women's Worlds EOI was also oversubscribed and Australia is well represented in this competi

The ACA President's 8s saw the introduction of a one-off 4 Wild Card option for Selectors.

The reasoning behind this request was to consolidate the Australian players in the GC TT Team.

It was an excellent opportunity to review players' performances in readiness for the GC TT.

The Selectors do agree that this process was problematic reserves on the list for the President's 8s. 2020 will see the return of only 2 Wild Card option for the President's 8s.

The GC TT scheduled date was moved 5 months forward and this was not ideal for Selectors nor players. A Trans-Tasman Squad was named and a final GC TT Team was formed from players within this Squad. Four reserves have also been named for the GC TT Team. Jamie Gumbrell was a successful U21 GC Sch

Future Recommendations:

Tighten the entry criteria for the ACA President's 8s to prevent overseas players from entering.

Recommending a 3-month residency requirement with an ACA affiliation.

To provide more clarity for the use of Wild Cards for ACA competitions.

Yours in Croquet

Terry Ericson

ACA Chair of Golf Croquet Selectors

March 2019

Gateball

Gate ball's big event for 2018 was the World Championships in Brazil. ACA funding was appreciated and an Australian Team (Kew,) were the first to ever progress beyond the pool stage.

Level one coaches continued to be trained in Qld and CNSW. Gateball has discussed ideas for level 2 and looks forward to this development. Draft materials have been posted on the GB website

The game is now played in all 5 mainland states and for the first time ever, players from all 5 mainland states participated in the CNSW State Championships late in the year. ACA funds were crucial in supporting the involvement of players from WA. The players in question were engaged in a scheduled training program at the event.

The referee committee met by google group early in the year and introduced changes that brought gateball processes ever closer to those of other codes while still retaining WGU requirements. Keith McCleod attended a rules meeting in Tokyo largely funded by the WGU but with the difference being made up by the ACA

www.gateball.com.au continues to serve a valuable function of uniting the dispersed Gateball community. Around 50 news stories were posted. All Gateball events in Australia are posted. Useful information on refereeing, coach and other matters are also available.

Coordinator Reports

ACA NATIONAL COORDINATOR U21 CROQUET REPORT 2018

The 2018 Australian Under 21 Australian Championships were held in Hobart on 20th - 22nd January. This was the third Singles Championship and the inaugural Doubles Championship. There were no interstate competitors but there were still nine entries in the singles and four in the doubles. The Tasmanian U12 Championship was held concurrently with four enthusiastic entries. The Tournament Manager was Graham Keating and the Tournament Referee Peter Tracey. Results Singles Silas Hamilton (Eastern Shore CC) beat Curtis Mead (Latrobe CC) 4/7, 714 716 Doubles Silas Hamilton & Tim Harmsen (Eastern Shore) beat Curtis Mead (Latrobe) and Miley Fleming (Kingston) in the third game after time had been called.

During the year there has been one face to face meeting and two skype meetings. Minutes of all meetings have been forwarded to the ACA Board and to the U21 Liaison. The State GC Directors are as follows: - QLD Terry Ericson, VIC Jim Clements, NSW Jacky McDonald, TAS Peter Tracey, SA Barry Haydon and WA Kay Chynoweth. The main topics of discussion have been ways and means of promoting croquet to younger players. All states have conducted school and vacation activities but rarely have had juniors affiliate.

The State GC Directors did decide that the U21 Australian Championships should be rotated around the states. That will mean that for the next two years they will be held in West Australia and then Queensland. This will give all states a chance to promote croquet for juniors.

This year our younger players have done very well. Edward Wilson (SA) represented Australia in the AC Trans-Tasman, Jamie Gumbrell represented NSW in the GC Interstate Shield" Jack Williams (WC) was selected for the Development Squad and Anthony Dask (VIC) has been successful in Gateball. Jamie Gumbrell (NSW) and Charlie Sharpe (NSUD) have been nominated to compete in the World U21 Championships which will be held in Nottingham 20th - 24th July 2019 and have also been nominated for a Wild Card to compete in the World GC Championships which will be held in Sussex 27th July - 4th August 2019.

Organisation is well under way for the 2019 Championships which will be held in Adelaide 12 - 17 January. Four states are represented and there are 14 entries in the Singles and 7 in the Doubles.

It is my opinion that young people are the future of our sport and all states should encourage their members to encourage these developing players

McDonald

Under 21 Coordinator – Jacky McDonald

National Coordinator of Referees – Association Croquet

While the number of active referees and umpires appears quite healthy, a large proportion only officiate in club and regional activities; many such “referees” do not have current accreditation, largely because older members do not wish to complete any Sports Australia qualification. It is often difficult to reach the desired number of referees for State and National events. However, we have been able to get by. New referees are being trained and examined (with some states more successful than others), with some being very quickly blooded at the State level; while the experience is useful, some poor decisions result.

Referees at 31 December 2018

Active Qualification

Active	International Referees	Senior Referees	Examining Referees	Ordinary Referees	Umpires	Total
NSW	1	0	12	22	25	60
QLD	2	1	3	29	3	38
SA	0	0	1	13	2	16
TAS	0	0	4	11	5	20
VIC	0	2	2	20	0	24
WA	0	1	2	11	0	14
National	3	4	24	106	35	172

Inactive	International Referees	Senior Referees	Examining Referees	Ordinary Referees	Umpires	Total
NSW	0	0	1	49	33	83
QLD	0	0	1	54	58	113
SA	0	0	2	37	42	81
TAS	0	0	0	16	9	25
VIC	1	0	1	179	18	199
WA	0	0	0	8	0	8

National	1	0	5	343	160	509
----------	---	---	---	-----	-----	-----

The conduct of the Gold Cup, Men's and Women's Championships, and the Eire Cup requires current experience among the referees of the host state, in this year's case South Australia. The state provided referees for all events. I assumed the role of referee for the four days of the Men's Championships and the five days of the Eire Cup. There were also at least three referees from other states; this is to be encouraged, especially for referees from the state next hosting the tournament.

The AC Trans-Tasman was held at Wynnum CC in Brisbane in April. The Tournament Referee was Liz Fleming, who has been accepted as an International Referee by WCF. The four referees who were present for most of the event were upgraded to the status of Senior Referee at the end of the event. This brings the levels of referee much in line with New Zealand, namely Referee (including Examining Referee), Senior and International Referee.

More ACA events are held at the Victorian Croquet Centre, Cairnlea, than at other site. Referees generally have come from Victoria, with the exception of Authorised Player Referees who help by undertaking simple tasks when assigned referees are busy. Referees from other states would be welcome to gain experience (including perhaps in the role of Tournament Referee) and to assist in the overall tasks. I note that on the final day of the President's Eights, I acted as Tournament Referee without any other referee, looking after 12 courts; I thank the players who assisted as "authorised player referees".

In order to encourage non-Victorian referees to participate, the annual meeting of the National AC Referees Committee (comprising the National and State Coordinators of AC Referees, the National Coordinator of GC Referees and the Australian representative on the WCF Laws AC Committee) is held at the Victorian Croquet Centre on the day prior to the AC President's Eights in October. ACA meets travel expenses. The full committee is advised around six months in advance and advised subsequently (giving the option of sending a delegate), and it suggested that they stay for some refereeing. Attendance was disappointing, with four states failing to send representatives.

If the level of referees across the country is to become uniform, states must be represented. The one visiting State Coordinator, plus Bruce and Liz Fleming, did stay for some refereeing. The above paragraph highlights an issue. States are having difficulty in sourcing a suitable state coordinator of refereeing. Furthermore, there is an apparent lack of commitment to any role or standardisation outside their state. There have been instances where referees have been given a certificate of qualification with a state logo; the referee qualification is an ACA qualification.

Two decisions of note were made at the meeting. Firstly, there was a decision to use “Supervising Referees” at ACA events for the twelve-month period to the next meeting, at which the status will be reviewed. Secondly, there was a decision to trial a Senior Referees’ course. This course would be held prior to the 2019 Patron’s Trophy event in June at Wynnum and would likely include four candidates, all selected by invitation, who would attend the course and follow with some practical refereeing.

I thank the Coordinators and the Referees who have assisted in our major events.

Mike Cohn, National Coordinator Refereeing Association Croquet

National Coordinator of Referees - Golf Croquet

The past year has been taken up mainly by the rewrite of the GC Rules, to produce Edition 5, which has involved at least a representative from each state, usually the State Coordinator or equivalent, under the chairmanship of Gordon Matthews, as the Australian member of the WCF GC Rules Committee. This was made more difficult than previous revisions due to the stated intention to change the layout to more closely align with that of the AC Laws.

When discussing proposed amendments to the Rules, it appeared that there were two types of members on that WCF GCRC, those who had taken a position on the proposed amendment and weren’t about to change, and those who didn’t contribute to the discussions at all. Australia put forward many suggestions, many of which were either ignored or cried down, but some of the points raised and ignored had to be clarified by the very early issue of Official Rulings (something that the new edition was not supposed to require, as it was initially declared that they would be so clear and unambiguous that neither ORs nor Commentary would be required). My thanks to Gordon for his very hard work on this project.

From my point of view, the next stage in the introduction of the new Rules was the revision of the ACA Accreditation Course for GC Referees. This involved rewriting the 40 questions in Stage 2 Home Exam (the open book exam) and the 240 questions in the Stage 4 Oral Exam question bank to comply with the new Rules. This involved not only ensuring that the questions and answers complied with the Rules, but ensuring that references and any pertinent comments were also correct.

I owe a great debt to John van der Touw who rewrote the questions – I know that the proof reading and checking of the references, etc. was arduous and time consuming, so how much more so was the rewrite. The final stage will be a revision of the GC Referees’ Manual, originated by Owen Edwards and updated by Gordon Matthews, to ensure that it also complies with the new Rules.

This introduction of a set of Rules which differs greatly from the previous edition in several crucial areas is an opportunity for reaccreditation of referees and ensuring that all ACA accredited referees are up to date. I have found, as a tutor & examining referee running reaccreditation courses in the new rules within my own region, that many referees who have held their accreditation from pre-AIS Online Course days, have elected not to reaccredit, as they do not wish to, or believe they are not capable of, completing that online course.

A meeting of State Coordinators/Directors was held prior to the 2018 President's GC Eights, attended by representatives from most states. I would like to hold another in 2019, possibly in conjunction with the GC Trans-Tasman Challenge in April.

During the year, I have recommended referees for appointment, by the Board, as Tournament Referee of various ACA events. At least two new TRs were "blooded", working towards the goal of having two or three referees in each state experienced as TR of a national event.

International Laws Committee

In the final paragraph of my report to last year's ACA AGM I strongly recommended that all States ensure a representative attend the annual meeting of the National Referee Committee who meet prior to the AC President's Eights in Melbourne sadly little notice of that request was taken. This meeting affords an ideal opportunity to the National Co-Ordinator and State Coordinators to meet with me in person to discuss and debate all ACLC matters and bring forward not only their own views but those of the players based within their home States. In light of the certain knowledge of the impending update to a seventh edition of the AC Law book it was disappointing not to have more input from around the states.

2018 saw a change in Chairmanship of the ACLC to Graeme Roberts. Graeme has set a refreshingly strong and steady pace, working hard to aid the committee in producing several new working drafts for the upcoming Seventh Edition of the Association Croquet Law Book culminating into the current working draft 7.2. This latest draft proposes substantive changes from the Sixth Edition leading to the obvious need for a complete re-write of the laws and where possible incorporating alignment with terminology used within the GC Rules. Super-advanced play and Alternate-stroke doubles options will be added to the main body of the laws but beyond this I do not believe it to be my place to issue public statements regarding changes prior to the official release by our Chair Graeme Roberts.

I have stayed in regular contact with Mike Cohn, the current AC National Coordinator, and will continue to do so regarding current ACLC debate and discussion. All draft material available in October was taken to the National Referee Committee meeting for discussion.

As mentioned, the proposed changes are substantial, necessitating an additional update of the Official Rulings and Commentary. I believe the ACLC can be hopeful of being in a position for the Chair to release the long-awaited draft copy of the proposed seventh edition by mid-year. Should this be the case the State AC Refereeing Coordinators would be well advised to communicate any urgent input to both the National Coordinator and myself.

The ACA would be well advised to take note that should the seventh edition indeed be produced and ratified during 2019, Australia is due to host the WCF World Championships in February 2020 and the WCF may choose to utilize a newly authorized seventh edition; this would inevitably require an urgent update for both referees and competitive players intending to participate in the championships.

Elizabeth Fleming

Australian Representative WCF Golf Croquet Rules Committee

I thank the Board for giving me the opportunity to present my annual report for 2018.

WCF GC RC full review of the 5th Edition of the GC Rules

Since 2000 the WCF has conducted a full review of the Golf Croquet rules approximately every 5 years. The latest review has resulted in the publication of the 5th edition of those rules. This review commenced in March 2017 and was expected by some of the committee members to be completed by December 2017. From prior experience I thought was wishful thinking. This target was not achieved with the review coming to its end in October 2018, which was a few months longer than I predicted in my Annual report last year. All the same the 5th edition took about 3 months less than the 4th edition to complete. To be fair progress was put on hold for a short interval to allow Jeff Hill time to sort out his life following his tragic loss of property and possessions in the severe wildfires which ravaged parts of the area of California where he lives.

By now you may have read through or at least managed a cursory look at the 5th edition rules. Major changes are made to the numbering and formatting systems. The 5th edition is slightly longer than the 4th, but the committee believes these changes make the rules more readable and at the same time affording easier and quicker reference to individual rules.

The committee under guidance of its chairman, Brian Boutel (NZ), also produced two separate documents to help readers understand the changes and the reasons for the changes.

These documents, "WCF Rules of Golf Croquet Principal Changes in the 5th Edition" and "RATIONALE for the 5th Edition of the WCF rules of Golf Croquet", have not been included in the rules booklet. They are readily available on the WCF website.

The committee believes the changes will make the game more enjoyable and allow games to flow more smoothly.

Major changes include:

- No penalty applies if a side plays its onside ball before a direction is given to its offside ball.
- The status of scoring clips now depends on their location.
- Non-striking faults no longer exist.
- Striking faults are simply referred to as faults and the same penalty applies for striking faults.
- Two old striking faults related to resting an arm on the ground or an outside agency have been deleted.
- The definitions of the turn and the striking period have been revamped.
- The Penalty Area replacing the Penalty Spot and the Penalty Area Continuation are new concepts.
- Rule regarding communication between players now specify the obligations of both sides.

The review was conducted by email, often with multiple emails being sent and received on any given day. The emails were open and frank, but always friendly, with frequent exchanges of ideas and differences opinions resulting at times in a change of mind by one or more members.

Unfortunately, I found the functioning of the committee to be somewhat disappointing as only four of the seven members regularly contributed the bulk of suggestions, opinions and general discussion of issues as they arose.

Australian Golf Croquet Rules Committee

This committee was not very busy during 2018. The activity which did take place was mainly limited to responses to my requests for opinions on changes to the GC rules in the 5th edition of the rules. Those members who did respond to my requests all gave very sound advice and opinions and I thank them most sincerely.

One matter the National GCRC has failed to do since its inception, and this is probably primarily my fault, is to have conducted any controlled testing of possible changes to the GC rules which might make the game even more enjoyable. Between now and the release of the 6th edition of the GC rules in 2023, yes, it is going to happen, possible worthwhile exercises would be the monitoring the acceptability of the use of a Penalty Area as opposed to the old Penalty Spot, the use of Penalty Area Continuations and Ball Swap in some instances of wrong ball play.

Miscellaneous activities

As with previous years many I received many questions on the GC rules and suggestions for correcting perceived weaknesses in the rules. In the majority for queries there seemed to be a certain amount of confusion with how a rule was written or how it should be applied.

I was able to satisfactorily deal with the majority of the problems but there were some more complex issues which I referred onto the whole of the WCF GC RC for consideration, consensus and solution.

It was pleasing that all of my correspondents appeared satisfied. At least I did not receive any complaints.

Already I have had several queries on the 5th edition rule changes and I am sure there will be more to follow for the Australian Representative to deal with in the months to come.

In closing

This being my final Annual Report as the Australian Representative on the WCF GC RC I wish to offer my thanks to the ACA Boards, present and past, for allowing me the honour to serve on the GC RC, for the continued confidence they have shown in me and for the support and help I have received whenever I have had reason to make contact with them. I wish my successor all the best and trust he/she enjoys the experience as much as I have.

Gordon Matthews
Australian Representative
WCF Golf Croquet Rules Committee

Major Events

Trans-Tasman – Trophy Series winner and results

Australia won the series three tests to nil. See the table below for a detailed analysis of the results. One match in the third test remained unfinished after the result of the test was determined.

	Tests			Matches		Games		Hoops		
	Wins	Losses	Draws	Wins	Losses	Wins	Losses	For	Against	Net
Australia	3	0	0	23	12	52	35	1,658	1,358	300
New Zealand	0	3	0	12	23	35	52	1,358	1,658	-300

Player of the Series.

The Player of the Series Panel comprised Brian Foley an event referee as Chair, Callum Hyland Australian Team Manager and Steve Wardle New Zealand Team Manager. The Panel was convened under Regulation 5 of the TRANS TASMAN TEST SERIES – ASSOCIATION CROQUET REGULATIONS FOR 2018 which also gave the terms of reference for making the determination.

It proved to be a difficult decision and the Panel used a preferential voting system to determine the winner.

Malcolm Fletcher of Australia won the Player of Series trophy by one vote from Greg Fletcher and further one vote from Jenny Clarke. The Panel also made special mention of the playing performance of Pam Fisher from New Zealand.

Report to the ACA Board: World Gateball Union Championships, Sao Paulo, Brazil, September 2018

One of the reasons for Australian teams to attend WGU championships is to participate in a competition where we are measured against the world's top teams. Such competition provides feedback on Australian Gate ball's performance according to world standards.

Overall Performance. The competition structure is that 16 pools of four are formed. An initial round robin is played. The winning team from each pool moves to the round of 16, from which point a knockout is played. In response to the ACA's previous strategic plan, the performance criteria for Gateball Australia had included the goal that an Australian team would move beyond the round robin stage and into the knockout phase. An Australian first was achieved when Kew qualified for the round of 16. At this point they met the eventual runners up and were knocked out. Redcliffe saw their successes in coming 2nd in their pool after 1 good win and a close losing game. Canberra's positives included the two wins they achieved on the Thursday practice day and believed that they were not outclassed in the pool games.

Strategy, Tactics and Captaincy. Canberra had lost the players that captained them in the 2017 Australian GB Championship and reported some confusion in this area during the event. They believe they would have benefitted from more training and support with captaincy skills. Kew played well under GA's most successful captain of recent years and this was reflected in the results obtained. Redcliffe did not respond specifically to this issue.

Skills. To be selected for this event, players were expected to have at least successfully completed the level 1 skills card for GB. Redcliffe and Canberra were able to practice together while Kew had only met once. Consistency was obviously an issue for all teams. As already noted, for teams to do well at this elite level, players require elite skills. The $\frac{3}{5}$ benchmark for the level 1 skills card is not enough.

Results

Association Croquet

Dates	Venue	Event	Winner	Runner Up
14-16 March	Adelaide, SA	Gold Medal	Greg Fletcher	Kevin Beard
17-20 March	Adelaide, SA	Men's Singles	Dwayne McCormick	Troy McCallum
17-20 March	Adelaide, SA	Women's Singles	Claire Bassett	Alix Verge
21-25 March	Adelaide, SA	Eire Cup	South Australia	Victoria
9-11 June	Wynnum CC, Queensland	Patron's Trophy	Jim Nicholls	Claire Bassett
12-15 October	Cairnlea, Victoria	President's Eights		
		First Eight	Stephen Forster	Stephen Richards
		Second Eight	David Luxmoore	Murray Baum
		Third Eight	Kerri-Anne Organ	Virginia Arney
17-19 November	Cairnlea, Victoria	Open Doubles	Trevor Bassett & Jenny Clarke	Alison Sharpe & Jim Nicholls
20-25 November	Cairnlea, Victoria	Open Singles	Jenny Clarke	Alison Sharpe

Golf Croquet

Dates	Venue	Event	Winner	Runner Up
20–22 January	Sandy Bay CC, Tasmania	Under 21 Champs - Singles	Silas Hamilton	Curtis Mead
20–22 January	Sandy Bay CC, Tasmania	Under 21 Champs - Doubles	Silas Hamilton & Tim Harmsen	Curtis Mead & Miley Fleming
16-18 February	Cairnlea, Victoria	President's Eights First Eight	Fluer Brockway	Peter Freer
		Second Eight	Judith Wembridge	Barry Heydon
		Third Eight	Janine McHardy	Michael Reidy
		Women's Eight	Kate Logan	Shirlene McBride
5-8 May	Cairnlea, Victoria	GC Open Doubles	David Hanbidge & Alison Sharpe	David Wise & John Arney
9-13 May	Cairnlea, Victoria	GC Open Singles	Alison Sharpe	Ron McBride
5-7 Sept	Tempe, NSW	Gold Medal	John Levick	Graham Keating
8-11 Sept	Hunter Valley, NSW	Men's Singles	Peter Landrebe	John van der Touw
8-11 Sept	Hunter Valley, NSW	Women's Singles	Alison Sharpe	Judy Wembridge
12-16 Sept	Hunter Valley, NSW	Interstate Shield	Victoria	Western Australia
24-25 Oct	Adelaide, SA	Handicap Singles	NOT HELD	NOT HELD
26-28 Oct	Adelaide, SA	Handicap Doubles	Barry Jennings & Stephen Condous	Steve Templeton & Bridie O'Reilly

AUSTRALIAN CROQUET ASSOCIATION

ABN: 90 330 745 920

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

TABLE OF CONTENTS

Report by the Board	1
Financial statements	
Statement of Profit or Loss and Other Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-15
Statement by the Board	16
Independent Auditor's Report	17-18

REPORT BY THE BOARD

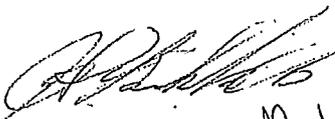
Your Board presents this report on the Association for the year ended 31 December 2018.

Board Members

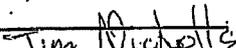
The names of each person who has been a board member during the period and to the date of this report are maintained in a register at the principal place of business of the Association and can be reviewed upon written request to the Board.

The Board members have been in office since the start of the financial period to the date of this report unless otherwise stated.

Signed in accordance with a resolution of the Board.



Megan Fardon
Chair



Jim Nicholls
VICE CHAIR



Don Gless
Treasurer

Dated this day, 24th ^{MAY} of March 2019.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 \$	2017 \$
Continuing operations			
Revenue from operations	2	272,912	264,183
Other revenue	2	30,341	28,270
Non cash revenue		(4,011)	23,298
ACA Officers & Committee Expenses			
Affiliation - WCF & WGU		(2,020)	(2,170)
Audit Fees		(1,600)	(1,600)
Bank Fees & Charges		(262)	(260)
Board/Governance expenses		(449)	(3,762)
Depreciation	7	(858)	(858)
Donations			-
Administration			
Administrative Officer and Financial Assistant Wages		(45,029)	(53,794)
Equipment Repairs			
National Events Expenses		(48,139)	(59,392)
Honorariums		(578)	(14,804)
Insurance		(949)	(940)
International Events		(16,809)	(69,326)
New Club Grants		(3,000)	(3,000)
Magazine Costs		(2,041)	(4,015)
Sundry & Office Expenses		(31,964)	(43,436)
Strategic Plan Working Group Expenses		(659)	(1,463)
Travel and accommodation - domestic		(37,662)	(39,955)
Surplus		107,223	16,976
Income tax expense	1(a)	-	-
Surplus for the year		107,223	16,976
Other comprehensive income, net of income tax			
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive surplus for the year		107,223	16,976
Surplus attributable to:			
Members of the Association		-	-
Surplus for the year		107,223	16,976
Total comprehensive surplus attributable to:			
Members of the Association		-	-
Total comprehensive surplus for the year		107,223	16,976

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	9(a)	262,630	181,922
Trade and other receivables	4	21,101	92
Financial Assets - Investments	5	223,602	227,613
Inventories	6	7,450	4,641
Clearing Account			(10,817)
TOTAL CURRENT ASSETS		514,782	403,452
NON-CURRENT ASSETS			
Property, plant and equipment	7	1,348	2,206
TOTAL NON-CURRENT ASSETS		1,348	2,206
TOTAL ASSETS		516,130	405,657
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	1,148	(2,102)
Annual Leave Provision		-	-
TOTAL CURRENT LIABILITIES		1,148	(2,102)
TOTAL LIABILITIES		1,148	(2,102)
NET ASSETS		514,982	407,759
EQUITY			
International Events Fund		87,954.83	61,220.94
Retained surplus	12	427,026.82	346,538.42
TOTAL EQUITY		514,982	407,759

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
 AS AT 31 DECEMBER 2018

	International Events Fund \$	Retained surplus \$	Total \$
Balance at 1 January 2017	65,093	325,691	390,784
Surplus for the year	-	16,976	16,976
Allocation to international funds	<u>(3,872)</u>	<u>3,872</u>	<u>-</u>
Total comprehensive income for the year	<u>(3,872)</u>	<u>20,848</u>	<u>16,976</u>
Balance at 31 December 2017	<u>61,221</u>	<u>346,538</u>	<u>407,759</u>
Balance at 1 January 2018	61,221	346,538	407,759
Surplus for the year	-	107,223	107,223
Allocation to international funds	<u>26,734</u>	<u>(26,734)</u>	<u>-</u>
Total comprehensive income for the year	<u>26,734</u>	<u>80,489</u>	<u>107,223</u>
Balance at 31 December 2018	<u>87,955</u>	<u>427,027</u>	<u>514,982</u>

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 DECEMBER 2018

	Note	2018 \$	2017 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from affiliations fees and events		272,912	264,183
Receipts from other revenue sources		27,575	25,844
Payments to suppliers and employees		(191,161)	(297,918)
Interest received and increase in value of investments		2,765	2,426
Net cash provided by operating activities	9(b)	<u>112,092</u>	<u>(5,465)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		-	-
Net used in investing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		80,708	(1,360)
Cash and cash equivalents at beginning of year		181,922	183,282
Cash and cash equivalents at end of year	9(a)	<u>262,630</u>	<u>181,922</u>

The accompanying notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover the Australian Croquet Association Incorporated, domiciled in Australia.

Financial reporting framework

The Association is not a reporting entity because in the opinion of the Board there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the Board's reporting requirements under the *Associations Incorporation Act 1991 (ACT)*

For the purposes of preparing the financial statements, the Association is a not-for-profit.

Statement of Compliance

The financial statements have been prepared in accordance with the *Associations Incorporation Act 1991 (ACT)*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

Basis of Preparation

The financial statements, except the cash flow information, has been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except as explained under changes in accounting policies.

(a) Income Tax

As the incorporated Association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and, if applicable, bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(c) Inventories

Inventories are stated at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Property, Plant and Equipment

Plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts. The cost of plant and equipment constructed within the Association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Depreciation

The depreciable amount of all plant and equipment including capitalised lease assets, are depreciated over their useful lives to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation method and rates used for each class of depreciable asset are:

Class of Plant and Equipment	Depreciation rates	Depreciation method
Buildings	2.50%	Straight line method
Office furniture and fittings	10%-100%	Straight line method
Plant and equipment	20%-50%	Straight line method

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial performance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income.

(e) Impairment of Assets

At each reporting date, the Association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and replacement cost, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Financial Instruments
Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Finance instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (i) the amount at which the financial asset or financial liability is measured at initial recognition;
- (ii) less principal repayments;
- (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

i. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost.

ii. Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Association's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

iii. Financial liabilities, including trade and other payables

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the Association assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment loss has arisen. Impairment losses are recognised in the statement of profit or loss and other comprehensive income.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Financial Instruments (continued)

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit

(g) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

(h) Revenue

Revenue from membership fee subscriptions is recognised on a straight line basis over the financial year.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Revenue relating to the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and sponsorships are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Dividend revenue is recognised when the right to receive a dividend has been established.

All revenue is stated net of the amount of goods and services tax (GST).

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(j) Leases

Leases of plant and equipment, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risk and benefits remain with the lessor, are charged as expenses on a straight line basis over the period of the lease.

(k) Critical Accounting Estimates and Judgments

The Committee evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Key Estimates

i. Impairment

The Association assesses impairment at each reporting date by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

No impairment has been recognised in respect of property, plant and equipment at reporting date.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(l) Critical Accounting Estimates and Judgments (continued)

Key Judgments

i. Provision for impairment of receivables

The Association's policy for allowance for doubtful receivables is based on the assessment of recoverability and ageing analysis of outstanding accounts and on management's estimates. A considerable amount of estimation is required in determining the ultimate realisation of these receivables, including the current financial status and past collection history of each customer.

(m) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(n) Adoption of new and revised accounting standards

During the current year, the Association has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these standards has not significantly impacted the recognition and measurement of transactions and the presentation and disclosures of the financial statements.

(o) New Accounting Standards for Application in Future Periods

Management assessment indicates that there are no new Australian Accounting Standards that have been issued but are not yet effective with an expected material impact on the Group's financial report in the period of initial application.

Note	2018 \$	2017 \$
NOTE 2: REVENUE		
<i>Revenue from operating activities</i>		
- Affiliation Fees	\$157,485.45	147,555
- International Levy	\$68,101.83	63,238
- National Events	47,325	53,390
	<u>272,912</u>	<u>264,183</u>
<i>Other revenue</i>		
- Interest income	2,765	2,426
- Magazine Revenue	636	2,054
- Trading Profit	19,719	1,199
- Miscellaneous	7,219	22,591
	<u>30,341</u>	<u>28,270</u>
<i>Non cash Revenue</i>		
- Increase in market value of investments	<u>(4,011)</u>	<u>23,298</u>
Total revenue and other revenue	<u>299,242</u>	<u>315,751</u>

NOTE 3: SURPLUS/(DEFICIT) INTERNATIONAL EVENTS FUND

Surplus/(Deficit) for the International fund is recorded and held separately from the main operations.

INCOME

- International Levy	68,102	63,238
- WCF GC WC 2017 entry fees		7,200
- MacRobertson Shield Team 2017 sponsorship		909
	<u>68,102</u>	<u>71,347</u>

EXPENDITURE

WCF GC WC Melbourne 2017		18,854
WCF GC U21 Melbourne 2017		3,584
Hosting WCF GC WC 2017		16,819
MacRobertson Shield Team 2017		34,572
AC Trans Tasman 2018	32,988	24
WCF AC WC 2018	362	1,366
WCF GC Women's WC	100	
WCF GC Over 50's WC	97	
GC TT Squad Training 2019	1,125	
Gateball World Championships 2018	6,696	
TOTAL	<u>41,368</u>	<u>75,219</u>
Surplus/(Deficit) in International Events Fund	<u>26,734</u>	<u>(3,872)</u>

NOTE 4: TRADE AND OTHER RECEIVABLES

Current

Trade receivables	<u>21,101</u>	<u>92</u>
GST and PAYG Refundable	-	
Total trade and other receivables	<u>21,101</u>	<u>92</u>

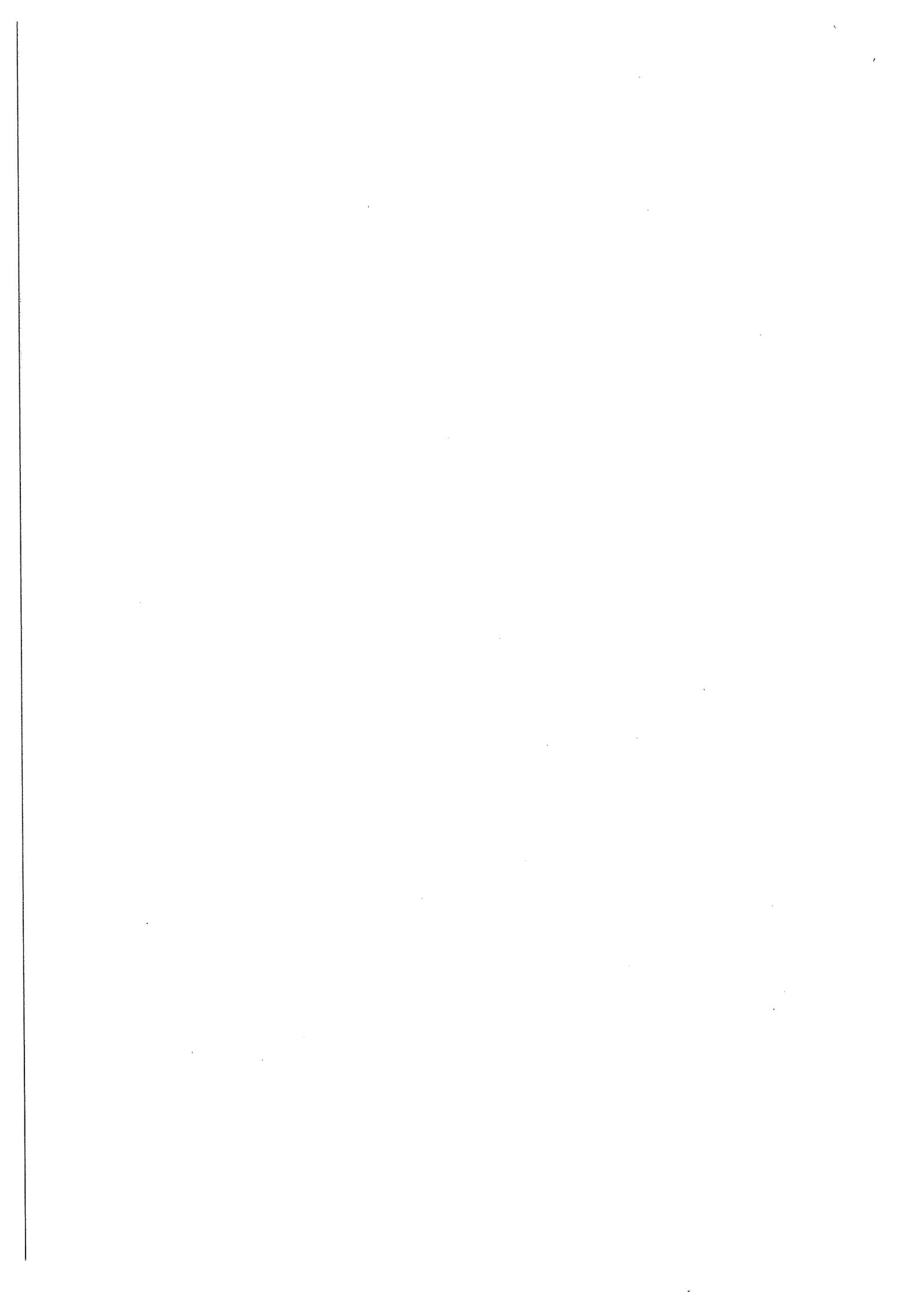
Note	2018 \$	2017 \$
NOTE 5: Financial Assets - Investments		
At fair value		
MLC Share Fund	105,448	109,453
BT Financial Group (Westpac Australian Properties Fund)	118,154	118,161
	<u>223,602</u>	<u>227,613</u>
<p>The value of the investments (\$223,602) includes a decrease in market value of \$4,011. This is non-cash expense.</p>		
NOTE 6: INVENTORIES		
At cost		
Stock on hand	<u>7,449.54</u>	<u>4,640.70</u>
NOTE 7: PLANT & EQUIPMENT		
<i>Playing Equipment:</i>		
At cost	17,762	17,762
Accumulated depreciation	<u>(17,762)</u>	<u>(17,762)</u>
	-	-
<i>Office Equipment:</i>		
At cost	10,007	10,007
Accumulated depreciation	<u>(9,537)</u>	<u>(9,069)</u>
	470	939
<i>Gateball Equipment:</i>		
At cost	4,285	4,285
Accumulated depreciation	<u>(3,407)</u>	<u>(3,018)</u>
	878	1,267
Total property, plant and equipment	<u>1,348</u>	<u>2,205</u>

NOTE 7: PLANT & EQUIPMENT (Continued)

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Playing Equipment:	Office Equipment:	Gateball Equipment:	Total
	\$	\$	\$	\$
2018				
Balance at beginning of the year	-	939	1,267	2,206
Additions				
Depreciation		(469)	(389)	(858)
Written Off				-
Balance at end of the year	-	470	878	1,348



Note	2018 \$	2017 \$
NOTE 8: TRADE AND OTHER PAYABLES		
Current		
<i>Unsecured liabilities</i>		
Sundry Creditors		
Net GST and PAYG payable	1,148	(2,102)
Electronic clearing account		10,817
	<u>1,148</u>	<u>8,715</u>

NOTE 9: CASH AND CASH EQUIVALENTS

(a) *Reconciliation of cash and cash equivalents*

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial performance as follows:

Business Saver Account	\$104,440.04	78,637
Treasurers Account	\$2,188.64	2,316
Term Deposits	155,000	100,968
	<u>261,629</u>	<u>181,921</u>

(b) *Reconciliation of cash flows from operations with surplus for the year*

Surplus for the year	107,223	16,976
Non-cash flows in surplus for the year		
Profit on disposal of plant and equipment	-	-
Depreciation and amortisation expense	858	858
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	(21,008)	1,803
Decrease/(Increase) in inventories	(2,809)	(235)
Decrease/(Increase) Financial Assets	4,011	(23,298)
Increase/(Decrease) in GST	3,250	661
Increase/(Decrease) in trade and other payables	(10,817)	2,792
	<u>80,708</u>	<u>(443)</u>

NOTE 10: CONTINGENT LIABILITIES

There are no contingent liabilities at reporting date (2017: \$nil).

NOTE 11: EVENTS AFTER REPORTING DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

NOTE 12: ASSOCIATION DETAILS

The registered office is:

PO Box 254
 DICKSON ACT 2602

Principal place of business of the Association is:

Unit 2/65 Tennant St
 Fyshwick ACT 2609

STATEMENT BY THE MEMBERS OF THE BOARD

The members of the Board have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements

In the opinion of the members of the Board the financial statements set out on pages 2 to 15:

1. Present a true and fair view of the financial position of Australian Croquet Association as at 31 December 2018 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Australian Croquet Association will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:


Megan Fardon
Chair


Jim Orchard
VICE CHAIR


Don Close
Treasurer

Dated this day, 24th of March 2019.



16 May 2019

Mr R Murray
Australian Croquet Association Inc
PO Box 254
DICKSON ACT 2602

Dear Rob,

INDEPENDENT AUDIT REPORT

To the President and members of **Australian Croquet Association Inc.**

We have audited the accompanying financial report, being a special purpose financial report, of **Croquet Australia**, which comprises the statement of financial position as at 30 June, the statement of comprehensive income for the year then ended, statement of changes in equity and cash flow statement for the year then ended, notes, comprising a summary of significant accounting policies and other explanatory information and the Board of Directors declaration.

Board of Director's responsibility for the financial report

Board of Directors are responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act 2010 (NSW) and the needs of the members. The Board of Director's responsibility also includes such internal control as the Board of Directors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Audition Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due

Michael W Pedler - Director & CEO

BEc^{Adel} BComm^{ANU} MEd^{UNE} MInternetCommunications^{Canb}

GradDipEd (Sec)^{ACU} FCPA SSAudTM

ASIC-Registered SMSF Auditor

SMSF Specialist AuditorsTM

Australian SMSF Auditors and Canberra IR Auditors are registered business names of Trevalsa Mill Pty Ltd



Liability limited by a scheme
approved under professional
Standards Legislation

Trevalsa Mill Pty Ltd
is a CPA Practice



to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report in order to design and 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 made by the Board of Directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Electronic publication of the audited financial report

Where **Croquet Australia** intends to electronically present the audited financial report and audit's report in its internet website, responsibility for the electronic presentation of the financial report on **Croquet Australia's** website is that of those charged with governance of **Croquet Australia**. The security and controls over information on the website should be addressed by **Croquet Australia** to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial report on **Croquet Australia's** website is beyond the scope of the audit of the financial report.

Basis for Qualified Opinion

Cash receipts are a minor source of administration and fundraising revenue for the Board of Directors. **Croquet Australia** has determined that it is impracticable to establish control over the collection of cash receipts prior to entry into its financial records. Accordingly, as the evidence available to us regarding administration and fundraising revenue from this source was limited, our audit procedures with respect to cash receipts had to be restricted to the amounts recorded in the financial records. We therefore are unable to conclude whether the recorded cash receipts are complete.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs above, the financial report presents fairly, in all material respects, the financial position of **Croquet Australia** as at 30 June 2018 and of its financial performance for the year then ended on that date and complies with Australian Accounting Standards to the extent described in Note 1.

Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board of Director's reporting responsibilities. As a result, the financial report may not be suitable for another purpose.

Yours sincerely,
Trevalsa Mill Pty Ltd



Michael W Pedler FCPA SSAud
Registered SMSF Auditor SAN: 100 000 691
Director and CEO

