

**ANNUAL REPORT**

**2024**



## OUR VISION

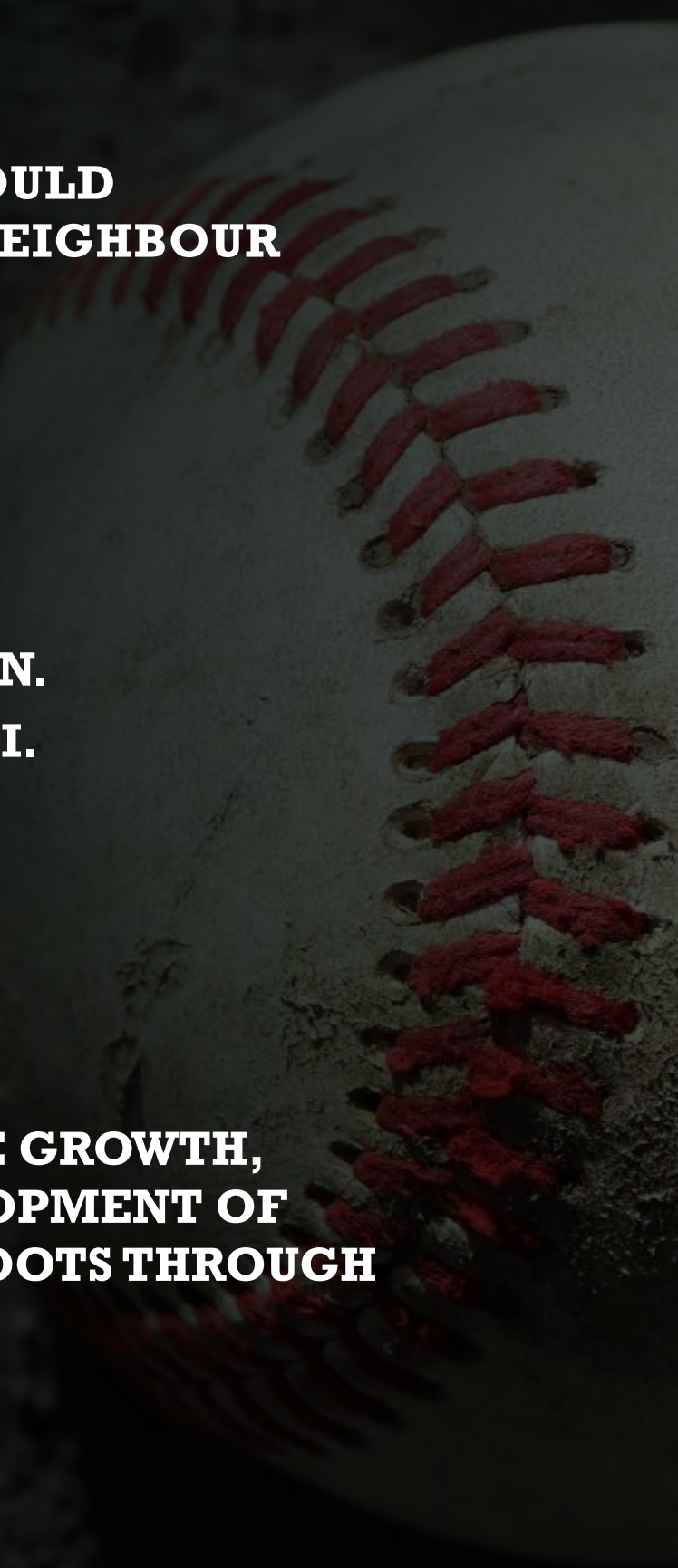
**TO BE THE SPORT YOU WOULD  
RECOMMEND TO YOUR NEIGHBOUR**

## OUR MANTRA

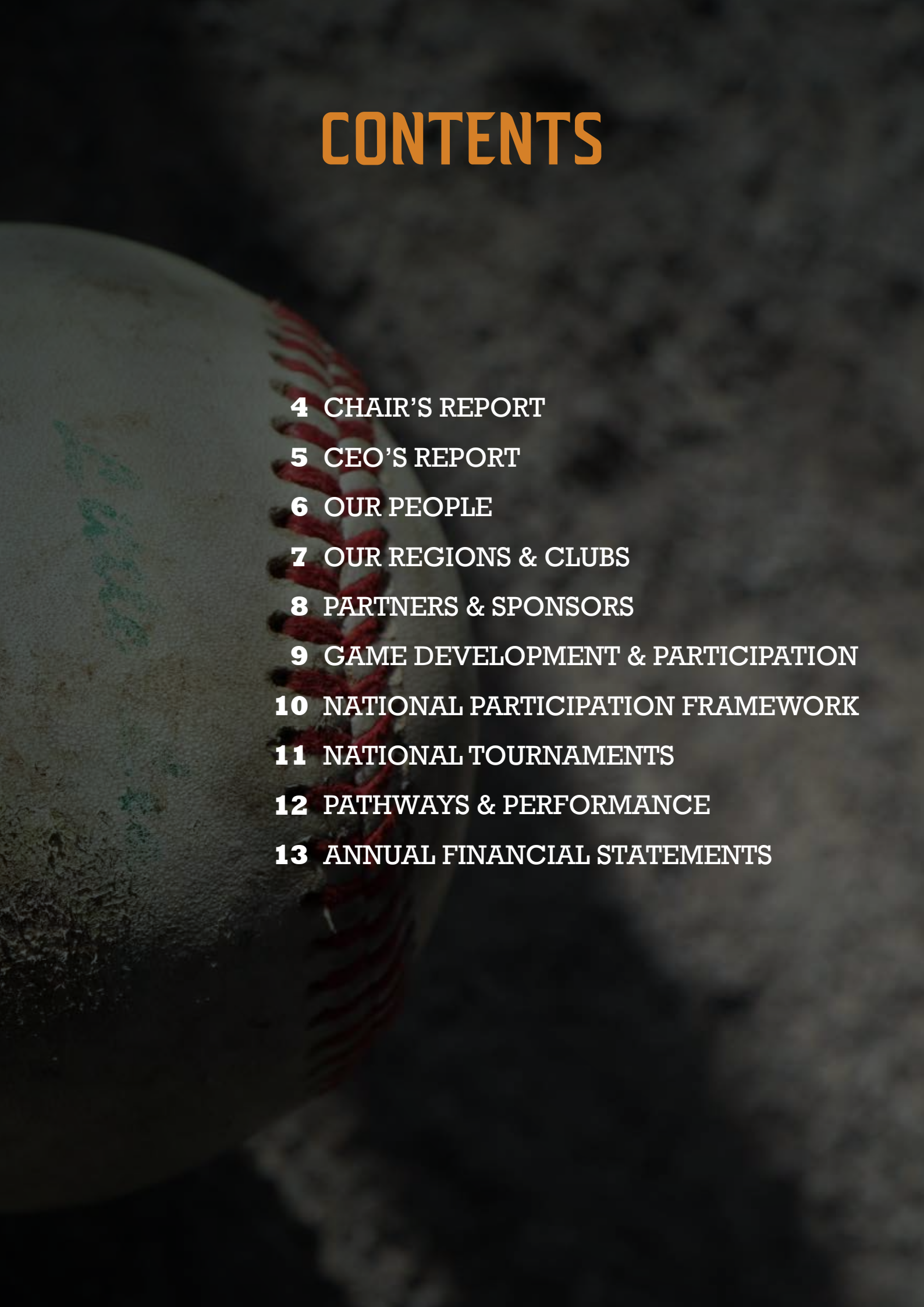
**STRENGTH. UNITY. PASSION.  
HE MANAWA KAHA KOTAHI.**

## OUR MISSION

**TO LEAD AND FOSTER THE GROWTH,  
PROMOTION AND DEVELOPMENT OF  
BASEBALL FROM GRASSROOTS THROUGH  
TO THE ELITE LEVEL.**



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# CHAIR'S REPORT

It is my privilege to present the Chairman's Report for Baseball New Zealand for this year's annual report. As we reflect on the past year, I am excited to share our progress, challenges, and acknowledgments from the 2024 financial year.

## HIGHLIGHTS

### 1. Strategic Roadshow

This year, we successfully undertook a strategic roadshow that enabled us to connect more deeply with our community. This initiative was instrumental in aligning our goals with the needs and aspirations of our stakeholders, thereby strengthening our community bonds.

### 2. Introduction of the Women's Baseball Programme

We were thrilled to launch our Women's Baseball Programme, marking a crucial step toward our future direction. This initiative promotes inclusivity and expands the reach of baseball, fostering growth and development for female athletes.

### 3. U16 National Tournament Victory

A historic moment for us was the victory of the first South Island team, the Nelson Heat, at the U16 National Tournament. Their championship win against the HP Hawks was a testament to their hard work and skill and was complemented by the fantastic Visit Anaheim competition, which showcased our growing reputation and competitive spirit.

### 4. Club National Championship

The final of this year's Club National Championship was one of the highest quality amateur baseball games ever witnessed in New Zealand. The intense matchup featured former college and professional pitchers, demonstrating the talent and dedication present in our sport.

### 5. Diamondblacks Players' Achievements

Our Diamondblacks players have excelled in baseball competitions worldwide. Notable achievements include:

- Jason Matthews participating in MLB Spring Training games.
- Chayton Krauss dominating Division 1 college baseball at Dallas Baptist University.
- Nikau Pouaka-Grego being named a top 30 prospect for the Phillies after a strong recovery from an ACL injury.
- Maclain Roberts enjoying a standout freshman season in Arizona.
- Henry Leabourn winning the Austrian National Championship with the Diving Ducks.

I also want to acknowledge all other players and coaches currently competing overseas or embarking on new journeys in Australia or the US College system.

## CHALLENGES

### 1. Auckland Unlimited Payment

We faced significant challenges regarding the Auckland Unlimited payment, particularly following the departure of the Auckland Tuatara. Through thoughtful negotiations, we managed to reach a manageable cost and plan to settle the entire debt by the end of the 2024 calendar year.

### 2. John Fellet Loan

We would like to acknowledge John Fellet for his generous loan, which has now been fully paid off. We extend our gratitude for his ongoing support of Baseball New Zealand.

### 3. Cost of Living and Investment Balance

Balancing investment in development versus competition has posed key challenges, particularly in light of rising living costs. Over the past 20 years of competing in WBSC tournaments, we have prioritised building a strong foundation for successful baseball programmes, focusing on broad player development. While essential, this emphasis has made it more difficult for families to afford these opportunities, underscoring the importance of grant funding, our foundation, and partnerships to bridge this gap.

## ACKNOWLEDGEMENTS

### 1. Kym Impey

I would like to express our heartfelt thanks to Kym Impey for her many years of dedicated service to Baseball New Zealand. Her tireless efforts in managing our day-to-day finances have been invaluable, and she has been a cornerstone of our operations.

### 2. Kerry Ellis

Although Kerry Ellis held a short-term position, her impact was significant. Her work in diversifying our grant funding sources and forging new partnerships with organisations like New Balance and Visit Anaheim has left a positive legacy. We appreciate her contributions.

### 3. Carol Birdsall

I would also like to acknowledge Carol Birdsall for her outstanding contributions to our scoring community. Her efforts in the development and education of scorers have been instrumental in enhancing one of the game's crucial aspects. We are deeply grateful for her service.

## REFLECTIONS

This year has been transformative for Baseball New Zealand as we invest in creating a clear pathway forward for the sport. Our commitment to supporting baseball development is evident in our investment in volunteers, coaches, umpires, scorers, and players. By addressing past debts and strategising for the future, we are laying the groundwork for a new era of baseball in New Zealand. This year is a pivotal step towards a stronger and more vibrant baseball community as we build on our achievements and continue to invest in our growth.

## CONCLUSION

In closing, this year has brought notable achievements and challenges. As we look to the future, I am confident that our continued focus on community engagement, program development, and strategic partnerships will drive us toward further success. Thank you all for your ongoing support and dedication to Baseball New Zealand.

**SCOTT DRINKWATER**  
CHAIR BASEBALL NEW ZEALAND

# CEO'S REPORT

Kia ora koutou,

The 2023/2024 season marked a much-anticipated summer of baseball in New Zealand, following several years of disruptions to the sport. This season has been particularly special for our tamariki and rangatahi, allowing them to fully enjoy the game they love.

As we moved into 2024, we focused on transition. The Baseball NZ Board and operational team dedicated efforts to developing a new strategic plan and establishing significant organisational and sporting goals for the future of baseball in New Zealand. Our community engagement initiatives and strategic roadshow provided us with opportunities to connect with and listen to communities across the country.

Through the collective efforts of our employees, contractors, volunteers, and board members, Baseball New Zealand worked diligently to achieve the goals set for the past year. We experienced a significant increase in national-level activities, alongside improved processes, systems, and efficiencies. Despite operating with limited resources, we made remarkable progress.

This year highlighted Baseball NZ's resilience as we navigated the financial impact of the Auckland Tuatara's receivership. We successfully repaid all guarantor payments required of Baseball NZ and cleared all outstanding loans, reinforcing our commitment to rebuilding the organisation and game in NZ.

Our mission at Baseball NZ remains steadfast: to lead, foster growth, promote, and develop baseball in New Zealand from grassroots to elite levels. This mission has consistently guided our decision-making and operations over the past 12 months.

Significant advancements were achieved with the employment of our Pathways and Performance Manager. His appointment has allowed us to strengthen our player development, pathways, and performance programmes, ensuring we build robust support for long-term athlete development. We will continue to refine the player development pathway into 2025.

Our commitment to national representation was demonstrated as the NZ U12 team participated in the WBSC U12 World Cup in Taiwan, and the NZ U15 team competed in the WBSC U15 qualifier in Guam. Additionally, Baseball NZ invested in new technology to enhance our pathways and performance programme, aligning our practices with international standards for athlete testing and monitoring.

While we strive to uphold international standards and provide exceptional long-term athlete development programmes throughout our player pathway, we recognise the financial challenges our performance programmes and national teams present for both families and the organisation. We are committed to seeking more meaningful experiences in cost-effective ways as we move forward.

## KEY ACHIEVEMENTS

1. National Tournaments: Successfully delivered four reshaped national tournaments, guided by community feedback through representatives on the National Tournament Working Group.
2. Strategic Plan Development: Developed a new strategic plan for 2024-2026, including comprehensive community consultation.
3. Financial Management: Maintained a stable financial position while repaying significant debts, reducing financial liabilities, and setting ourselves up to achieve our new strategic objectives, thereby allowing us to invest in the game and its stakeholders for future growth.
4. Partnership Engagement: Engaged and diversified with new partners and funders, providing valuable resources and exposure for our organisation. These collaborations are expected to enhance visibility, provide financial assistance, and contribute to overall growth.

As we look ahead, Baseball NZ has shared our strategic goals for 2024-2026 in our roadshow, with an emphasis on strengthening, adapting and developing the game of baseball. We are focused on achieving and delivering our new strategy in collaboration with our clubs and regions. We are confident in our ability to succeed in the objectives set forth and continue to elevate baseball in New Zealand.

I would like to extend my thanks to our dedicated Baseball NZ staff, our volunteer National coaching units who support our national teams and programmes, and our board members. Their tireless efforts have greatly benefited baseball and everyone involved in the sport. And we thank you all for your ongoing support and commitment to baseball in New Zealand. Together, we will continue to grow and develop the sport for future generations.

**MEG CROCKETT**  
CEO BASEBALL NEW ZEALAND

# OUR PEOPLE

## BASEBALL NZ TEAM

**CHIEF EXECUTIVE OFFICER** Megan Crockett

**NATIONAL PATHWAYS & PERFORMANCE MANAGER** Connar O’Gorman

**OPERATIONS & EVENTS MANAGER** Kerry Ellis

**ACCOUNTS & BUSINESS ADMINISTRATOR** Kym Impey

**NATIONAL SCOREKEEPING MANAGER** Carol Birdsall

**NZBUA DIRECTOR OF UMPIRING** Warren van Rooyen

## BASEBALL NZ BOARD

**CHAIR** Scott Drinkwater

**DIRECTORS** Nicky van den Bos (Vice Chair), Andrew Berry, Glenn Campbell, Diana Ismagilova, Karen Mounsey, Paul Murray, Lynn Torgerson, Vaughan Wyber.

## HALL OF FAME

Glenn Campbell, John Fellet, Ed Mason.

## LIFE MEMBERS

Glenn Campbell, Noel Davies, John Fellet, Ed Mason, Wayne McCulloch, Mike Rielly, David Sinclair, John Stephney, Chris Tanner, Keith Wilson.

# BASEBALL REGIONS & CLUBS



# PARTNERS & SPONSORS





# GAME DEVELOPMENT & PARTICIPATION

**1410**  
Registered  
Players

**528**  
Junior  
Players

**528**  
Senior  
Players

**354**  
Youth  
Players

**144**  
Female  
Players

**57**  
Scorers

**67**  
Coaches

**61**  
Umpires

**74**  
Club & Region  
Volunteers

**2622**  
Community  
Participants

## REGISTERED BASEBALL PLAYERS

528 Junior Players (0-12) – Male: 454. Female: 74.  
354 Youth Players (13-18) – Male: 311. Female: 43.  
528 Senior Players (19+) – Male: 501. Female: 27.

## COMMUNITY PARTICIPANTS

720 Juniors (0-12) – Male: 685. Female: 35.  
395 Youth (13-18) – Male: 370. Female: 25.  
97 Senior (19+) – Male: 85. Female: 12.

# NATIONAL PARTICIPATION FRAMEWORK



## 2023-2024 NATIONAL PARTICIPATION FRAMEWORK

One year on from the establishment of Baseball New Zealand's National Participation Framework (NPF), significant progress has been made towards embedding it within the domestic game, particularly at the grassroots level.

The development of the NPF followed an extensive period of community consultation and a comprehensive review of the national tournament structure and delivery of community baseball across Aotearoa. This process enabled Baseball New Zealand to analyse the range of programmes, leagues, and tournaments offered nationally, identify systemic challenges, gather insights from stakeholders, and establish a clear, evidence-based roadmap for the continued growth of the game.

The NPF introduced a nationally unified and developmentally appropriate structure and ruleset that reflects the needs and aspirations of players while aligning with Sport New Zealand's *Balance is Better* philosophy. The framework also strengthened the alignment between domestic participation pathways and Little League structures, supporting a coherent player development continuum.

Over the past year, the focus has shifted towards implementation and integration. Baseball New Zealand has worked closely with regional associations, clubs, and volunteers to embed the principles of the NPF into local delivery. This work continues to enhance accessibility, consistency, and the quality of participant experience nationwide. Concurrently, the national tournament structure has evolved to provide more inclusive and developmentally appropriate competition opportunities, from introductory participation events through to advanced national-level tournaments.

The National Participation Framework remains a cornerstone initiative underpinning the growth and sustainability of baseball in New Zealand. It supports a shared national model that introduces, engages, and nurtures tamariki, rangatahi, and emerging communities, ensuring the long-term vitality and inclusiveness of the sport.

| GRADES          |  | PLAYING PROGRAMME                                | PLAYER AGE GROUPS |
|-----------------|--|--|-------------------|
| JUNIOR BASEBALL | Junior Club Development Programs               | Cub Ball / Kiwi Ball                             | 4 - 7 yrs         |
|                 |  | Sluggers   | 7 - 8 yrs         |
|                 |  | Rookie Ball                                      | 8 - 10 yrs        |
|                 |  | Minor Ball                                       | U12 (8 - 11yrs)   |
|                 | Junior League (Regional Interclub Competition) | 12U league (Little League grade - majors)        | 11 & 12 yrs       |
|                 |  | 13U league (Little League grade - intermediates) | 12 & 13 yrs       |
|                 |  | 14U league (Little League grade - juniors)       | 13 & 14 yrs       |
|                 |  | 16U league (Little League grade - seniors)       | 15 & 16 yrs       |
| YOUTH           | Club Development                               | Club Ball  | Youth             |
|                 |  | Recreational / Divisional Ball                   | 16 - 17 yrs       |
|                 | Youth League (Regional Interclub Competition)  | U19 League                                       | 16 - 17 yrs       |
| OPEN            | Regional Competition                           | Open Recreational Baseball                       | Open age grade    |
|                 | Regional Competition                           | Open League                                      | Open age grade    |

# NATIONAL TOURNAMENTS

## National Baseball Festival (12U & 14U)

AUCKLAND - January, 2024

1st Bayside Westhaven  
2nd Howick Pakuranga  
3rd Nelson Heat

## National 16U Championships

AUCKLAND - February, 2024

1st Nelson Heat  
2nd Howick Pakuranga  
3rd Central Mako

## National Club Championships (Open & Masters)

AUCKLAND - March, 2024

1st Bayside Wolves  
2nd North Shore Knights  
3rd Howick Hawks

### NATIONAL BASEBALL FESTIVAL (12U & 14U)

The National Baseball Festival was the first major national event of the year, bringing together club teams from across the country to compete in a baseball tournament. This event provided a competitive environment designed to challenge players in a supportive and developmental setting. Baseball New Zealand introduced the 50% participation rule, which aligns with the National Participation Framework and the Balance is Better approach for these age groups. This rule aims to support players in developing into well-rounded baseball players by ensuring equal opportunities for all players on the diamond.

#### Final Placings:

1st: Bayside Westhaven Baseball Club.  
2nd: Howick Pakuranga Baseball Club.  
3rd: Nelson Heat Baseball Club.  
Host Club: Waitakere Bears Baseball Club, Auckland.

### NATIONAL 16U CHAMPIONSHIPS

The National 16U Champs tournament saw an increase in club participation numbers and was strongly contested on the diamond, showcasing some superb skill development and plays throughout the tournament.

Thanks to our amazing Tournament sponsors, Visit Anaheim, House of Travel and Angles Baseball one tournament player was drew the family experience of a life time of an all expenses paid holiday to Anaheim, behind-the-scenes experience with Angels baseball and Disneyland.

Visit Anaheim Winner 2024: Alex Covich (Central City Baseball Club).

#### Final Placings:

1st: Nelson Heat Baseball Club.  
2nd: Howick Pakuranga Baseball Club.  
3rd: Central Mako Baseball Club.  
Host Club: Bayside Westhaven Baseball Club, Auckland.

### NATIONAL 21U CHAMPS

The 2024 21U National Championships included high-level competition among nationally drafted sides. The event structure featured two draft-selected teams, Kakariki Hae (Green Envy) and Kahurangi Wai (Blue Waters), battling over a best-of-five series. The successful staging of the 21U Championships at Mahoe Park reinforced Baseball New Zealand's commitment to player-centred development pathways, offering emerging rangatahi the opportunity to compete at a national level in a performance environment.

Final Series Winners: Kahurangi Wai (Blue Waters).  
Host Club: Hamilton Raiders Baseball Club.

### NATIONAL CLUB CHAMPIONSHIPS (OPEN & MASTERS)

The premier national club championship (Open Grade and Masters) wrapped up the national tournament season, held from March 14 to 18, 2024.

The National Club champs remain a core part of the baseball calendar as the pinnacle tournament for baseball and the season. In 2024, Baseball introduced a Masters grade for the first time which proved to be successful and remains a key feature on the calendar going forward.

#### Final Placings:

1st: Bayside Wolves.  
2nd: North Shore Knights.  
3rd: Howick Hawks.



# PATHWAYS & PERFORMANCE

## NATIONAL SHOWCASE EVENTS

2024 saw a significant increase in both pathways and performance programme delivery throughout New Zealand. The introduction of the National Showcase Events hosted national selected athletes U18 and above for performance-based testing and metrics and to compete against the best of the best in their age group across the country. Three National Showcase events: Hamilton, Auckland & Christchurch.

- NZU18 Queensland Development Camp.
- NZU18 Team competed WBSC U18 Qualifier Tournament – Sydney.

## COMMUNITY EVENTS

2024 Padres Roadshow: San Diego Padres coaches, Brian and Jonathan, undertook a community development roadshow around New Zealand to strengthen the knowledge and development of grassroots players and coaches.



# FINANCIAL STATEMENTS

**Baseball New Zealand Incorporated  
for the year ended 31 March 2024**

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# Entity Information

## Baseball New Zealand Incorporated For the year ended 31 March 2024

'Who are we?', 'Why do we exist?'

Baseball New Zealand is the national sporting organisation responsible for the management, development and promotion of baseball in NZ.

Baseball NZ's strategic priority and purpose is to develop and strengthen the sport of baseball:

- Be the dynamic and innovative leader of Baseball in New Zealand
- Engage, support and inform all Baseball stakeholders
- Raise the profile and standing of and participation in Baseball
- Support and deliver quality competitive and recreational Baseball opportunities locally, nationally and internationally

### Legal Name of Entity

Baseball New Zealand Incorporated

### Entity Type and Legal Basis

Incorporated Society

### Registration Number

1193239

### Entity's Mission

To lead and foster the growth, promotion and development of baseball from grassroots through to the elite level in NZ.

### Main Sources of Entity's Cash and Resources

Aotearoa Gaming Trust  
Four Winds  
Grassroots  
Lion Foundation  
NZCT  
Pelorus Trust  
Sports NZ  
Trillian Trust  
TAB  
US Consulate

### Physical Address

Suite 211 Level 2, North Harbour Stadium, 1 Stadium Drive, Albany, Auckland 0632

### Postal Address

P.O. Box 301257, Albany, Auckland, New Zealand, 0632

### Board of Directors

Scott Drinkwater – Chair (elected)

Nicky van den Bos – Vice Chair (appointed)

Vaughan Wyber – Treasurer (appointed)

Glenn Campbell – (elected )

Diana Ismagilova – (elected)

Karen Mounsey – (elected)

Lynn Torgerson – (elected)

Andrew Berry - (appointed)

### **CEO**

Megan Crockett

### **Auditors**

UHY Haines Norton (Auckland) Limited

### **Solicitors**

Simpson Grierson, Auckland



# Statement of Service Performance

## Baseball New Zealand Incorporated For the year ended 31 March 2024

'What did we do?', 'When did we do it?'

Baseball New Zealand is committed to the promotion, growth, and development of baseball at all levels throughout New Zealand. In the past year, the organization has achieved significant milestones both financially and organizationally. A concentrated effort has been applied to reviewing, refining, and improving governance, financial, and operational processes and systems.

Our focus has been on increasing grassroots participation, rebuilding pathways and performance programs to enhance long-term athlete development (LTAD), and fostering both new and existing community and corporate partnerships. These initiatives align to achieve our mission and vision, 'to lead and foster the growth, promotion and development of baseball from grassroots through to the elite level' and 'be the sport you would recommend to your neighbour'. All while positioning the sport for long-term success.

Key efforts include embedding the national participation framework, which delivers a unified, age-appropriate approach to the game, as well as rebuilding the pathways and performance programs and opportunities, launching player and coach development programs, and implementing New Zealand's first women's and girls' baseball pathway. We've also strengthened community engagement and refreshed governance charters, ensuring continued progress toward our strategic goals.

### Description of Entity's Outcomes

#### Strategic Goals, Achievements & Challenges

##### Development & Participation:

Goal: To drive sustainable membership growth by attracting, retaining and developing our members.

Achievements:

- Embedded age-grade structures through the National Participation Framework, offering enjoyable and age-appropriate baseball experiences.
- Engaged the community in creating the 2024–2026 strategic plan for baseball in New Zealand.
- Facilitated additional baseball experiences and opportunities for our communities, with the development and implementation of the inaugural National Development Camp, providing a concentrated baseball environment for player and coach development.
- Launched a National Baseball Calendar.
- Hosted three National Baseball Tournaments with participation from 15 teams, 210 players, and 45 coaches across four age groups, plus wider community engagement.
- National Baseball Festival (12U & 14U club tournament)
- National 16U Championships
- National 21U Championships
- National Club Championships (Open grade)

Challenges:

- The lack of an accurate member registration system makes tracking growth difficult.
- Inconsistent delivery and therefore participation due to reliance on volunteer-operated regional baseball entities.
- High travel costs hinder participation in national tournaments.

##### Pathways and Performance:

Goal: To develop a performance pathway that supports players and coaches with programs and opportunities to develop, improves skill levels, and increases competitiveness.

**Achievements:**

- Rebuilt Baseball NZ's national pathway framework and programs to support successive and progressive long-term athlete development.
- Expanded national squads to build greater player depth throughout the national pathway.
- Launched a National Accelerant Coaching group to support pathway and performance coaches learning, development and aligned opportunities.
- Purchased advanced baseball technology and subscriptions for best practice, world class athlete assessing and monitoring, coupled with new pathway and performance benchmarking and standards.
- Created the National Showcase, which provided a wider national U18 squad and with a performance environment to foster growth through athlete testing and monitoring, skill development, strength and conditioning, and gameplay.
- Established a relationship with the San Diego Padres to provide coaching development opportunities and learning of latest techniques and best practices, contributing to a stronger coaching framework.
- NZ Youth teams participated on the world stage (WBSC World Cup & Qualifier event), providing players with a baseball experience to remember.

**Challenges:**

- Financial challenges remain a major barrier, especially for international travel and competitions. Funding for overseas travel and international competition remains a significant hurdle, with rising costs.
- Participation in early-stage qualification events (U12 and U15) creates pressure for young athletes, conflicting with Baseball NZ's long-term development plans.
- The geographical isolation of the WBSC Oceania region results in high travel costs for qualification events.
- Competition on the World stage in qualification events and world cups for U12 and U15 age grades, creates misaligned performance pressures in young players and conflicts with Baseball NZ's long-term athlete development plans.

**Spaces & Facilities:**

Goal: To improve access to quality baseball facilities that support gameplay, tournaments, and overall growth through NZ.

**Achievements:**

- Increased visibility of baseball's facility needs and desires in the Auckland region in revisiting the Auckland Facilities Plan.
- Established an aim to move National Tournaments and events around the country to support and promote facility development and upgrading plus the ongoing development of the game in all regions.

**Challenges:**

- Limited commitment from regional councils to maintain baseball facilities. correctly and timely. This is falling to the club and their volunteers.
- Insufficient knowledge and experience of diamond development in New Zealand councils.
- Mismatched resource allocation and facility development in relation to participation numbers.

**Partnerships:**

Goal: To maintain and grow strategic, sustainable relationships with sponsors, supporters, and funders.

**Achievements:**

- Formed new partnerships with Asia NZ and Visit Anaheim, contributing to supporting our personnel in attending World Baseball Events in Asia for learning and development and the National 16U Champs Tournament, respectively.
- Expanded grant funding partnerships, securing \$207,795 in grants for development programs, tournaments and events (players, coaches, umpires & scorekeepers).

- Established a key working relationship with the San Deigo Padres to contribute towards player and coach development opportunities.
- Continued to benefit from the national sports partnership with the TAB/Entain Group, receiving total proceeds of \$524,426 to support national operations, development programs, national squads and teams and tournaments and events.
- Our New Balance partnership continues, resulting in annual value in kind into our organisation each year, towards our national squads and teams.
- Strengthened our debt profile by repaying all loans, including the Auckland Tuatara Guarantor debt, which will be fully settled by the end of the calendar year.

#### Challenges:

- As a minority sport, the current economic climate makes securing long-term sponsorship difficult and requires more resource/time to maintain existing partnerships and find new funding avenues.
- Heavy reliance on grant funding and TAB/Entain revenue puts the organisation at risk if, commitments decrease in the future.

### Communications & Marketing

Goal: To increase awareness and visibility of baseball in NZ, while growing engagement and brand identity.

#### Achievements:

- Boosted social media presence, leading to increased engagement across platforms.
- Improved brand consistency nationally and internationally.

#### Challenges:

- Lack of internal marketing and communications resource hinders activity and growth.
- Professional live streaming of tournaments is currently cost-prohibitive.
- Securing media coverage remains difficult, especially in competition with more established sports.

### Description and Quantification of the Entity's Outputs

#### Financial Performance

##### Revenue & Expenses:

- Baseball NZ's FY24 total revenue of \$802, 910. primarily driven by TAB/Entain revenue (\$ 524,426) and grants (\$207, 795) with a smaller amount of sponsorship and value in kind (\$17,000).
- Income from membership levies, tournaments, and national teams and squads totalled \$67,688.
- Total expenses amounted to \$681,933, with significant costs (\$427,651) tied to national teams and squads, national tournaments and events, the national insurance policy, and the national registration system, plus \$254,282 of operational expenses.

##### Financial Surplus:

Despite financial challenges, Baseball NZ posted a small profit of \$977 for FY24, reflecting the organisation's disciplined approach to debt repayment and financial management.

## Additional Information

### Future Outlook:

As Baseball New Zealand continues to grow, the focus remains on the following key areas for the year ahead:

- Recruitment and retention - Increasing participation at the grassroots and providing enjoyable playing experiences for all levels of the game.
- Expanding into new regions.
- Delivering quality baseball experiences, in our tournaments and events.
- Invest in and support our Regional Associations in shifting to operational entities.
- Investing in new baseball facilities, particularly in underserved areas
- Diversify revenue streams, through new partnerships and membership initiatives and refreshing membership levies.
- Additional people resources will be added into the business, with game development and operations, tournaments and events and marketing and communications, positions.
- Continue to invest in National squads, teams and programs for advancement in performances.
- Finalising guarantor repayments.

### Conclusion:

Baseball New Zealand has made significant progress in expanding the sport's reach and building a foundation for future success. While challenges remain, particularly in funding and infrastructure, the organisation is well-positioned to continue its growth by fostering community engagement, supporting performance pathways, and cultivating strategic partnerships. Together, we remain dedicated to making baseball the sport you'd recommend to your neighbour.



# Approval of Financial Report

Baseball New Zealand Incorporated  
For the year ended 31 March 2024

The Board Members are pleased to present the approved financial report of Baseball New Zealand Incorporated for the year ended 31 March 2024.

The Board and Management accept responsibility for the preparation of the financial statements and judgement used in them, and hereby adopt the financial statements as presented. They also accept the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting. In the opinion of the Board and Management, the financial statements for the year ended 31 March 2024 fairly reflect the service performance, financial position, financial performance and cashflows of Baseball New Zealand Incorporated.

Approved



Glena Campbell

Board Chairperson

Date: 27/11/24



Paul Harvey

Board Member

Date: 27 November 2024

# Statement of Financial Performance

Baseball New Zealand Incorporated

For the year ended 31 March 2024

'How was it funded?' and 'What did it cost?'

|  | NOTES | 2024           | 2023             |
|--|-------|----------------|------------------|
| <b>Revenue</b>                                     |       |                |                  |
| Donations, fundraising and other similar revenue   | 1     | 735,221        | 732,168          |
| Fees, subscriptions and other revenue from members | 1     | 61,941         | 65,633           |
| Revenue from providing goods or services           | 1     | 1,830          | (10,917)         |
| Other revenue                                      | 1     | 3,917          | 1,070            |
| <b>Total Revenue</b>                               |       | <b>802,910</b> | <b>787,954</b>   |
| <b>Expenses</b>                                    |       |                |                  |
| Volunteer and employee related costs               | 2     | 228,944        | 204,358          |
| Cost related to providing goods or services        | 2     | 427,651        | 400,001          |
| Grants and Donations made                          | 2     | 14,435         | 192,121          |
| Other expenses                                     | 2     | 10,903         | 2,910            |
| ATLP Impairment charge                             |       | -              | 340,000          |
| <b>Total Expenses</b>                              |       | <b>681,933</b> | <b>1,139,390</b> |
| <b>Non-operating Expenses</b>                      |       |                |                  |
| Auckland Tuatara Guarantor Payments                |       | 120,000        | -                |
| <b>Total Non-operating Expenses</b>                |       | <b>120,000</b> | <b>-</b>         |
| <b>Surplus/(Deficit) for the Year</b>              |       | <b>977</b>     | <b>(351,435)</b> |

This statement should be read in conjunction with 'Statement of Accounting Policies' and 'Notes to the Financial Statements'.

# Statement of Changes in Equity

Baseball New Zealand Incorporated  
For the year ended 31 March 2024

|                                     | 2024          | 2023          |
|-------------------------------------|---------------|---------------|
| <b>Equity</b>                       |               |               |
| <b>Retained Earnings</b>            |               |               |
| Opening Balance                     | 65,330        | 416,639       |
| Net Profit (Loss) For The Year      | 977           | (351,435)     |
| Retained earnings/Accumulated funds | -             | 126           |
| <b>Total Retained Earnings</b>      | <b>66,307</b> | <b>65,330</b> |
| <b>Total Equity</b>                 | <b>66,307</b> | <b>65,330</b> |

This statement should be read in conjunction with 'Statement of Accounting Policies' and 'Notes to the Financial Statements'.

# Statement of Financial Position

Baseball New Zealand Incorporated

As at 31 March 2024

'What the entity owns?' and 'What the entity owes?'

|   | NOTES | 31 MAR 2024    | 31 MAR 2023    |
|---|-------|----------------|----------------|
| <b>Assets</b>   |       |                |                |
| <b>Current Assets</b>                                   |       |                |                |
| <b>Bank accounts and cash</b>                           |       |                |                |
| ASB   |       | 56,876         | 18,996         |
| BNZ   |       | 24,808         | 110,220        |
| NZD PayPal  |       | 727            | 727            |
| <b>Total Bank accounts and cash</b>                     |       | <b>82,412</b>  | <b>129,943</b> |
| <b>Debtors and prepayments</b>                          |       |                |                |
| Prepayments   |       | 3,950          | 8,820          |
| Trade receivables                                       |       | 65,172         | 35,136         |
| Trade and other receivables                             |       | (7,725)        | 62,414         |
| <b>Total Debtors and prepayments</b>                    |       | <b>61,398</b>  | <b>106,370</b> |
| Inventory   | 3     | 44,750         | 6,032          |
| Goods and services tax                                  |       | 16,321         | 14,397         |
| <b>Total Current Assets</b>                             |       | <b>204,880</b> | <b>256,742</b> |
| <b>Non-Current Assets</b>                               |       |                |                |
| Property, Plant and Equipment                           | 4     | 12,730         | 10,070         |
| <b>Total Non-Current Assets</b>                         |       | <b>12,730</b>  | <b>10,070</b>  |
| <b>Total Assets</b>                                     |       | <b>217,610</b> | <b>266,811</b> |
| <b>Liabilities</b>                                      |       |                |                |
| <b>Current Liabilities</b>                              |       |                |                |
| Employee costs payable                                  | 5     | 25,034         | 7,587          |
| Trade payables  |       | 93,855         | 22,067         |
| Unused donations and grants with conditions             | 5     | -              | 105,106        |
| <b>Other current liabilities</b>                        |       |                |                |
| Loans   |       | 7,822          | 39,222         |
| Unsecured loans (current)                               |       | (2,500)        | (2,500)        |
| Provisions  |       | 27,093         | 30,000         |
| <b>Total Other current liabilities</b>                  |       | <b>32,415</b>  | <b>66,722</b>  |
| <b>Total Current Liabilities</b>                        |       | <b>151,304</b> | <b>201,482</b> |
| <b>Total Liabilities</b>                                |       | <b>151,304</b> | <b>201,482</b> |
| <b>Total Assets less Total Liabilities (Net Assets)</b> |       | <b>66,307</b>  | <b>65,330</b>  |
| <b>Accumulated Funds</b>                                |       |                |                |

This statement should be read in conjunction with 'Statement of Accounting Policies' and 'Notes to the Financial Statements'.



|  | NOTES | 31 MAR 2024   | 31 MAR 2023   |
|--|-------|---------------|---------------|
| <b>Accumulated surpluses or (deficits)</b>       |       |               |               |
| Retained earnings/Accumulated funds              |       | 65,330        | 416,765       |
| Current year earnings                            |       | 977           | (351,435)     |
| <b>Total Accumulated surpluses or (deficits)</b> |       | <b>66,307</b> | <b>65,330</b> |
| <b>Total Accumulated Funds</b>                   |       | <b>66,307</b> | <b>65,330</b> |

● Exchange rates used to convert foreign currency into NZD are shown below. Rates are provided by XE.com unless otherwise stated.

• 31 Mar 2024

 0.916615 AUD (Australian Dollar)

 0.597743 USD (United States Dollar)

• 31 Mar 2023

 0.935797 AUD (Australian Dollar)

 0.626551 USD (United States Dollar)

This statement should be read in conjunction with 'Statement of Accounting Policies' and 'Notes to the Financial Statements'.

# Statement of Cash Flows

## Baseball New Zealand Incorporated For the year ended 31 March 2024

|   | 2024            | 2023             |
|---|-----------------|------------------|
| <b>Cash Flows from Operating Activities</b>                     |                 |                  |
| Donations, fundraising and other similar receipts               | 680,221         | 732,168          |
| Fees, subscriptions and other receipts from members             | 56,426          | 67,239           |
| Gross sales from commercial activities                          | 2,021           | (11,108)         |
| Interest, dividends and other investment receipts               | 4,422           | 1,070            |
| GST   | 5,215           | (10,041)         |
| Employee remuneration and other related payments                | (218,288)       | (202,829)        |
| Other payments related to service delivery                      | (224,050)       | (289,428)        |
| Donations or grants paid  | (14,435)        | (192,121)        |
| Cash flows from other operating activities                      | (307,663)       | (459,666)        |
| <b>Total Cash Flows from Operating Activities</b>               | <b>(16,131)</b> | <b>(364,716)</b> |
| <b>Cash Flows from Investing and Financing Activities</b>       |                 |                  |
| Proceeds from loans borrowed from other parties                 | -               | 340,000          |
| Payments to acquire property, plant and equipment               | -               | (7,400)          |
| Repayments of loans borrowed from other parties                 | (31,400)        | (21,729)         |
| <b>Total Cash Flows from Investing and Financing Activities</b> | <b>(31,400)</b> | <b>310,871</b>   |
| <b>Net Increase/(Decrease) in Cash</b>                          | <b>(47,531)</b> | <b>(53,845)</b>  |
| <b>Bank Accounts and Cash</b>                                   |                 |                  |
| Opening cash  | 129,943         | 183,788          |
| Net change in cash for period                                   | (47,531)        | (53,845)         |
| Closing cash  | 82,412          | 129,943          |

This statement should be read in conjunction with 'Statement of Accounting Policies' and 'Notes to the Financial Statements'.

# Statement of Accounting Policies

## Baseball New Zealand Incorporated For the year ended 31 March 2024

'How did we do our accounting?'

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Accounts Receivable

Accounts Receivable are shown at Cost less a Provision for Doubtful Debts.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Baseballs and uniforms

Baseball and uniform stocks on hand are shown at the lower of cost or net realisable value. Baseballs and uniforms are charged to the Statement of Profit and Loss once used.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

### Contributions from Players

Contributions from players received in connection with training and development programmes are recognised in the Statement of Profit and Loss on delivery of those programmes. Contributions from players received in connection with representative travel teams are not charged to the Statement of Profit and Loss at any time but carried in the Statement of Financial Position and offset against related travel expenditure. Any surplus receipts on completion of travel are reimbursed to the players.

### Foreign Currency

Transactions denominated in foreign currencies are converted at the exchange rate current at the transaction date. Foreign currency receivables and payables are converted at exchange rates current at balance date. Foreign exchange gains or losses are included as income or expenses respectively in the Statement of Profit and Loss.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Grants Funding / Income in Advance

Income from grants is recognised in the Statement of Profit and Loss when expenditure covered by those grants are incurred. Until qualifying grant expenditure is incurred, grant receipts are carried as a liability in the Statement of Financial Position.

## Income Tax

Baseball New Zealand Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

## Investments & Loans to Auckland Tuatara Limited Partnership (ATLP)

Investments and loans are carried at the lower of cost and net realisable value. Where in the Directors' opinion there has been a permanent reduction in the value of the investment or loans, this is recognised in the Statement of Profit and Loss in the current year. Funds provided to ATLP in support of marketing and promoting baseball are charged to the Statement of Profit and Loss in the year advanced.

## Prepayments

Costs incurred for certain expenditures including events, insurance and website platforms are initially accounted for as assets in the Statement of Financial Position on payment and charged to the Statement of Profit and Loss as utilised or completed in the case of events.

## Property, Plant and Equipment and Investment Property

Property, plant and equipment and investment property are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred. An item of property, plant and equipment or investment property is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Statement of Profit and Loss in the year the asset is derecognised. Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.

## Depreciation

| Account            | Method                   | Rate         |
|--------------------|--------------------------|--------------|
| Office Equipment   | Diminishing Value (100%) | 14.4% - 100% |
| Baseball Equipment | Diminishing Value (100%) | 48%          |
| Computer Equipment | Diminishing Value (100%) | 50%          |
| Baseball Gear      | Straight Line            | 67%          |
| Baseball Equipment | Straight Line            | 66.67%       |

## TAB Settlements

Monies from the TAB are recognised on receipt as income in the Statement of Profit and Loss.

## Tournaments, Events and Representative Teams

Cost, net of player contributions and team participation fees, incurred in connection with delivery of tournaments & events, including representative team participation in overseas events, are captured on the Statement of Financial Position as Other Assets and written off in the Statement of Profit and Loss on completion of the event.

## World Baseball Classic (WBC)

Cost, net of player contributions, incurred in connection with participation in the World Baseball Classic are captured on the Statement of Financial Position as Other Assets and written off in the Statement of Profit and Loss on completion of the event. Income from MLB for participating in the WBC is recognised Statement of Profit and Loss on completion of the event. Where such income has not been received as at the end of the financial year, an estimate is made by the Directors based on best available information at balance date.

WBC Merchandise consists primarily of apparel which was received without charge from MLB for use in the 2020 WBC Qualifier Tournament which was cancelled. Apparel that is expected to be retained and used by Baseball New Zealand is carried at nil value in the accounts. Apparel and equipment surplus to requirements is carried at its net realisable value as assessed by the Directors'. Costs associated with the importation of the product has been recognised in the Statement of Profit and Loss.



# Notes to the Performance Report

## Baseball New Zealand Incorporated For the year ended 31 March 2024

|   | 2024           | 2023           |
|---|----------------|----------------|
| <b>1. Analysis of Revenue</b>                                 |                |                |
| <b>Donations, fundraising and other similar revenue</b>       |                |                |
| Grants Received - Aotearoa Gaming Trust                       | 21,250         | -              |
| Grants Received - Four Winds                                  | 55,135         | -              |
| Grants Received - Grassroots (Infinity Foundation)            | 7,417          | 183,885        |
| Grants Received - Lion Foundation                             | 15,000         | 15,000         |
| Grants Received - NZCT  | 10,000         | -              |
| Grants Received - Pelorus Trust                               | 7,393          | 87,459         |
| Grants Received - Pub Charities                               | 15,000         | 29,332         |
| Grants Received - Sport NZ                                    | 35,000         | 30,000         |
| Grants Received - Trillian                                    | 41,600         | -              |
| Grants Received - US Consulate                                | -              | 8,066          |
| Income - Sponsorship  | 3,000          | -              |
| Income - TAB/Entain   | 384,780        | 378,426        |
| TAB One-Off Payment Fund                                      | 139,646        | -              |
| <b>Total Donations, fundraising and other similar revenue</b> | <b>735,221</b> | <b>732,168</b> |
| Fees, subscriptions and other revenue from members            | 61,941         | 65,633         |
| Revenue from providing goods or services                      | 1,830          | (10,917)       |
| <b>Interest, dividends and other investment revenue</b>       |                |                |
| Interest Income   | 3,917          | 1,070          |
| <b>Total Interest, dividends and other investment revenue</b> | <b>3,917</b>   | <b>1,070</b>   |
|   | 2024           | 2023           |

## 2. Analysis of Expenses

|  |                |                |
|--|----------------|----------------|
| <b>Volunteer and employee related costs</b>          |                |                |
| ACC Levies   | 1,244          | 1,899          |
| Employee Expenses - KiwiSaver Employer Contributions | 6,061          | 6,188          |
| Employee Expenses - Recruitment & Development        | -              | 5,000          |
| Employee Expenses - Salaries & Wages                 | 214,470        | 188,954        |
| Travel & Accommodation - National                    | 2,801          | 2,317          |
| Travel & Accommodation - International               | 4,368          | -              |
| <b>Total Volunteer and employee related costs</b>    | <b>228,944</b> | <b>204,358</b> |
| <b>Costs related to providing goods or services</b>  |                |                |
| ATLP Impairment charge                               | -              | 340,000        |
| Broadcasting & live streaming                        | 4,089          | -              |
| Baseball Development Expenses                        | 209,439        | 293,928        |
| Closing Stock  | (44,750)       | -              |
| Computer Expenses                                    | 504            | 3,338          |
| Computer Software Subscriptions                      | 2,967          | 168            |
| Consulting & Accounting                              | 24,944         | 25,429         |

|   | 2024           | 2023           |
|---|----------------|----------------|
| Expense - Pathway & Performance                           | 90,399         | -              |
| Entertainment   | 1,756          | 1,849          |
| Entertainment - Non deductible                            | -              | 63             |
| General Expenses  | (1,028)        | 871            |
| Health & Safety, First Aid, Physio & Medical              | 35             | -              |
| Insurance   | 16,835         | 13,889         |
| IRD Penalties   | 532            | -              |
| Legal expenses  | 19,892         | 20,667         |
| Marketing & Communications                                | 2,890          | 2,173          |
| Membership Subscription                                   | 843            | 802            |
| Motor Vehicle Expenses                                    | 222            | 354            |
| Motor Vehicle Expenses - Fuel and Parking Costs           | 503            | 275            |
| Opening Stock   | 6,032          | -              |
| Postage, Freight & Courier                                | 670            | 20             |
| Printing & Stationery                                     | 159            | 159            |
| Purchases   | 50,687         | -              |
| Rent - Office & Storage                                   | 18,470         | 18,034         |
| Telephone & Internet                                      | 2,636          | 3,570          |
| Website Subscription                                      | 18,924         | 14,414         |
| <b>Total Costs related to providing goods or services</b> | <b>427,651</b> | <b>740,001</b> |
| <b>Grants and donations made</b>                          |                |                |
| Donation Made   | 14,435         | -              |
| Sponsorship Tuatara                                       | -              | 192,121        |
| <b>Total Grants and donations made</b>                    | <b>14,435</b>  | <b>192,121</b> |
| <b>Other expenses</b>                                     |                |                |
| Audit Fees  | 8,000          | -              |
| Bank Fees   | 219            | 776            |
| Doubtful Debt   | (2,907)        | -              |
| Depreciation  | 2,950          | 1,128          |
| Interest Expense  | 1,845          | -              |
| Loss on Sale of Fixed Assets                              | 430            | -              |
| Realised Currency Gains                                   | 367            | 999            |
| Unrealised Currency Gains                                 | -              | 7              |
| <b>Total Other expenses</b>                               | <b>10,903</b>  | <b>2,910</b>   |
|   | 2024           | 2023           |

### 3. Analysis of Assets

#### Bank accounts and cash

|                                |        |        |
|--------------------------------|--------|--------|
| ASB - Society Cheque - 01      | -      | 69     |
| ASB - Society Cheque - Japan 0 | -      | 13,728 |
| ASB 07 - U12                   | -      | 400    |
| ASB 09 -U18 Team (canterbury)  | -      | 1,497  |
| ASB FastSaver Account - 51     | 56,876 | 3,301  |

|   | 2024          | 2023           |
|---|---------------|----------------|
| BNZ - Current Account                     | 981           | 34,490         |
| BNZ - National Team U12                   | 380           | 84             |
| BNZ - National Team U15                   | 11,478        | 334            |
| BNZ - National Team U18                   | 1,099         | 1,500          |
| BNZ - National Team U23                   | 506           | 186            |
| BNZ - NZ DiamondBlacks                    | 1,262         | -              |
| BNZ - Savings Account                     | 9,921         | 71,057         |
| NZD PayPal                                | 727           | 727            |
| <b>Credit cards</b>                       |               |                |
| BBNZ Megan Crockett                       | -             | (10)           |
| BBNZ Megan Crockett 85                    | (515)         | 10             |
| BBNZ Vaughan Wyber                        | (304)         | 505            |
| BNZ Credit Card - Megan Crockett Dont use | -             | 1,202          |
| BNZ Credit Card - Vaughan Wyber           | -             | 861            |
| <b>Total Credit cards</b>                 | <b>(819)</b>  | <b>2,568</b>   |
| <b>Total Bank accounts and cash</b>       | <b>82,412</b> | <b>129,943</b> |
| <b>Debtors and prepayments</b>            |               |                |
| Accounts Receivable                       | 65,172        | 35,136         |
| Receivables from Teams                    | -             | 12,414         |
| Sundry Debtors                            | (7,725)       | 50,000         |
| Prepayments WBC                           | -             | 4,870          |
| Prepayments sporty website annual sub     | 3,950         | 3,950          |
| <b>Total Debtors and prepayments</b>      | <b>61,398</b> | <b>106,370</b> |
| <b>Inventory</b>                          |               |                |
| Inventory - Balls                         | 10,890        | 6,032          |
| Inventory - Uniforms                      | 33,860        | -              |
| <b>Total Inventory</b>                    | <b>44,750</b> | <b>6,032</b>   |
| <b>Other non-current assets</b>           |               |                |
| GST                                       | 16,321        | 14,397         |
| Property, plant and equipment             | 12,730        | 10,070         |
| <b>Total Other non-current assets</b>     | <b>29,051</b> | <b>24,466</b>  |
|   | 2024          | 2023           |

#### 4. Property, Plant and Equipment

|   |              |            |
|---|--------------|------------|
| <b>Baseball Gear</b>                        |              |            |
| Buildings at cost                           | 6,040        | 235        |
| Accumulated depreciation - buildings        | (1,678)      | (235)      |
| <b>Total Baseball Gear</b>                  | <b>4,362</b> | <b>-</b>   |
| <b>Office Equipment</b>                     |              |            |
| Office equipment owned                      | 1,759        | 2,322      |
| Accumulated depreciation - office equipment | (1,534)      | (2,048)    |
| <b>Total Office Equipment</b>               | <b>225</b>   | <b>275</b> |

|   | 2024          | 2023          |
|---|---------------|---------------|
| <b>Baseball Equipment</b>                           |               |               |
| Baseball equipment owned                            | 9,124         | 54,592        |
| Accumulated depreciation - baseball equipment       | (2,464)       | (47,179)      |
| <b>Total Baseball Equipment</b>                     | <b>6,660</b>  | <b>7,412</b>  |
| <b>Computer Equipment</b>                           |               |               |
| Computer equipment owned                            | 2,751         | 20,588        |
| Accumulated depreciation - computer equipment owned | (1,268)       | (18,205)      |
| <b>Total Computer Equipment</b>                     | <b>1,483</b>  | <b>2,383</b>  |
| <b>Total Property, Plant and Equipment</b>          | <b>12,730</b> | <b>10,070</b> |
|   | 2024          | 2023          |

## 5. Analysis of Liabilities

### Creditors and accrued expenses

|   |               |               |
|---|---------------|---------------|
| Accounts Payable                            | 85,855        | 22,067        |
| Sundry Creditors                            | 8,000         | -             |
| <b>Total Creditors and accrued expenses</b> | <b>93,855</b> | <b>22,067</b> |

### Employee costs payable

|                                     |               |              |
|-------------------------------------|---------------|--------------|
| PAYE Payable                        | 4,994         | -            |
| Holiday Pay Accrual                 | 20,040        | 7,587        |
| <b>Total Employee costs payable</b> | <b>25,034</b> | <b>7,587</b> |

### Unused donations and grants with conditions

|  |          |                |
|--|----------|----------------|
| Income in Advance - Pelorus Trust                        | -        | 7,570          |
| Income in Advance - Aotearoa Gaming Trust                | -        | 20,000         |
| Income in Advance - Four Winds                           | -        | 30,135         |
| Income in Advance - Grassroots Trust                     | -        | 19,301         |
| Income in Advance - Trillian                             | -        | 28,100         |
| <b>Total Unused donations and grants with conditions</b> | <b>-</b> | <b>105,106</b> |

### Other non-current liabilities

|  |               |               |
|--|---------------|---------------|
| less Provision for Doubtful Debts          | 27,093        | 30,000        |
| <b>Loans</b>                               |               |               |
| Loan - Wellington Baseball Association     | (2,500)       | (2,500)       |
| Loan / Advance from John Fellet            | 7,822         | 39,222        |
| <b>Total Loans</b>                         | <b>5,322</b>  | <b>36,722</b> |
| <b>Total Other non-current liabilities</b> | <b>32,415</b> | <b>66,722</b> |
|  | 2024          | 2023          |

## 6. Accumulated Funds

### Accumulated Funds

|                 |        |         |
|-----------------|--------|---------|
| Opening Balance | 65,330 | 416,639 |
|-----------------|--------|---------|



|                                     | 2024          | 2023          |
|-------------------------------------|---------------|---------------|
| Accumulated surpluses or (deficits) | 977           | (351,310)     |
| <b>Total Accumulated Funds</b>      | <b>66,307</b> | <b>65,330</b> |
| <b>Total Accumulated Funds</b>      | <b>66,307</b> | <b>65,330</b> |

## 7. Commitments

There are no commitments as at 31 March 2024 (Last year - nil).

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2024 (Last year - nil).

## 9. Related Parties

There were no transactions involving related parties during the financial year.

## 10. Events After the Balance Date


There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.


● Exchange rates used to convert foreign currency into NZD are shown below. Rates are provided by XE.com unless otherwise stated.

### • 31 Mar 2024

 0.916615 AUD (Australian Dollar)

 0.597743 USD (United States Dollar)

### • 31 Mar 2023

 0.935797 AUD (Australian Dollar)

 0.626551 USD (United States Dollar)





BASEBALL  
NEW ZEALAND





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