

New Zealand Disc Golf Association

Performance Report

For the year ended
31 December 2024



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New Zealand Disc Golf Association

Entity Information

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

For the year ended
31 December 2024

Legal Name of Entity:	New Zealand Disc Golf Association Incorporated
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Type of Entity and Legal Basis (if any):	Incorporated Society
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Registration Number:	408878
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Date of Registration:	10 January 1989
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Entity's Purpose:
To support and encourage the growth and development of disc golf throughout New Zealand.

Entity's Vision:
To establish the right conditions for disc golf in New Zealand to realise its full potential, improving the health and well-being of many New Zealanders, their families and communities.

Entity Structure:
<p>The New Zealand Disc Golf Association (NZDG) is the national governing body of the sport of disc golf in New Zealand. The organisation is a not for profit incorporated society.</p> <p>NZDG is a membership organisation that operates under a constitution with a membership elected Board of Directors. A Non-Executive Committee is appointed as required to undertake board assigned tasks.</p> <p>Annual membership is subscribed to individual disc golfers that play in a NZDG sanctioned tournament during a calendar year. Local disc golf clubs in NZ are affiliated to NZDG.</p> <p>NZDG is affiliated to the Professional Disc Golf Association (PDGA) and the World Flying Disc Federation (WFDF).</p>

Main Sources of the Entity's Cash and Resources:
<p>Levies are charged on individual NZDG sanctioned tournament registration fees. These levies constitute NZDG membership revenue.</p> <p>Commercial sponsorship is sought and fundraising events undertaken to assist in running tournaments in NZ and in sending our national team to tournaments overseas.</p> <p>Other funding has been granted by public trusts and invested in disc golf courses.</p>

New Zealand Disc Golf Association

Entity Information

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

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Entity's Reliance on Volunteers and Donated Goods or Services:

The Board of Directors and Non-Executive Committee volunteer their time to administer the sport.

A large amount of volunteer effort is exerted around New Zealand in the running of NZDG sanctioned disc golf events and in the management of NZDG affiliated disc golf clubs.

Board of Directors:

Ewan Craig (Chair) elected June 2024
Mat Prichard (Treasurer, Deputy Chair) elected June 2024
Arne Burgess (Secretary, Tour Director) elected June 2024
Lucinda Rawlins (Communications Director) elected November 2023
Kelvin Cummings (Outreach Director) elected June 2024

Brady Kuech (Chair) stepped down June 2024
Jonathan Symons (Treasurer) stepped down June 2024
Martin McGaw (Secretary) stepped down July 2024
Andrew Fleming (Tour Director) stepped down June 2023

Non-Executives:

Simon Feasey (PDGA Representative for NZ)

Other Working Group Members:

Brian & Nicola Stout (Medical)
Michaela Kerr (Tour Points)

Contact details

Postal Address:	71 Kings Drive Wanaka 9305
Website:	https://www.newzealanddiscgolf.org.nz
	https://www.facebook.com/DiscGolfNZ
Accountant:	Sidekick Wanaka Chartered Accountants 31 Dunmore Street Wanaka 9305



New Zealand Disc Golf Association

Performance Report

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New Zealand Disc Golf Association

Statement of Service Performance

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

For the year ended
31 December 2024

Chairperson's Report:

What a 2024-2025 season we've had this year! Twenty four stops on the NZDG Tour, 1,001 individual players (and counting), five junior events, a swathe of international guests, one two-time Junior World Champion, our largest-ever Nationals attendance, a team trip to Perth, and two registration berths at Pro Worlds in Finland later this year. No matter what level of disc golf you played at, this year had something for everyone.

Administratively, this year has been a challenge for our board. With so many events and an admin-hungry membership system, much volunteer time has been spent just maintaining our basic functions. Limited volunteer resources have further highlighted the need to invest in updating both our membership structure and reporting systems — as well as the need to establish a part-time, paid General Manager role. These steps will be vital for the continued growth of our organisation and the sport as a whole.

With the adoption of Sporty, we anticipate a reduction in administrative burden on future boards and their volunteers. More importantly, it will be a crucial step towards having the tools necessary to evolve our membership structure.

In parallel with these administrative changes, Our board has invested considerable time in strategising and developing a long-term planning framework. We hope this will guide future boards towards sustainable funding models and pave the way for Sport NZ recognition and funding support. The plan prioritises the development of junior and school programmes, strengthens the roles and capabilities of our clubs, and ultimately lays the groundwork for a sustainable high-performance programme. This framework will help us direct our spending strategically and maximise the return on our limited resources.

We're already seeing results — with the reallocation of funds from the former travel grants scheme to our recent juniors events, the removal of NZDG levies for junior players at tour events, and waiving of NZDG levies for our majors events.

Speaking of majors, I'd like to again thank Disc Golf Wanaka & Disc Golf Twizel, Tauranga Disc Golf Club & Discshop, Bros for Change, and the Watsons & TDU for hosting the excellent majors tournaments of the 2024-2025 season. Moonbase may have been my personal favourite, but I'm still in awe of the massive logistical exercise that was Beauty and the Beast — 300 players over five days and two courses is no easy feat. Take a bow, Jaye Pukepuke!

As a board, we were thrilled to see so many tour events this year, including the return of some old favourites like Southern Smash, and multiple events in and around Christchurch. The tour also expanded into new locations such as Ashburton.

All up, by 31 May, the tour will have completed 24 stops and reached 1,001 individual players — potentially more, as registrations for Brook Park Brave and Lords and Ladies of Lismore are still open at the time of writing. This marks a 14.48% increase in unique tour players compared to the previous season, and it largely excludes the 140 junior players from NZDG Juniors Event.

I was thrilled to see the development and delivery of the recent NZDG Juniors Event. 140 kids across all 12 junior divisions. This represents a 92% increase in youth participation when compared to this season's Nationals. The sight of a card of five FJ06/FJ08 players giggling their way down the final stretch at Queenspark Reserve is a favourite memory I will cherish from my time as a Tournament Director.

Congratulations go also to Paradise Plates and the Queenstown Classic on reaching their respective 25th and 30th anniversaries - no mean feat either!

Also of note this season are the generous financial contributions made by the PDGA to support our domestic game. No less than USD\$16,000 has been invested in New Zealand disc golf projects, including TDU, the NZDG Juniors Event, and nine baskets soon to be installed in partnership with the Waikato Disc Golf Association — forming Hamilton's first permanent course.

New Zealand Disc Golf Association

Statement of Service Performance

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

For the year ended
31 December 2024

Chairperson's Report:

Finally, I wish to thank the other members of the board for their time, passion for the sport, and— perhaps most of all — their patience with me. From running their first PDGA-sanctioned junior events to replying to my random ideas and messages at all hours, they've done it all. The sport is in better shape now because of them.

So thank you, Arne, Mat, Kelvin, and Lucinda — take a bow as well.

A fantastic year for NZDG. I'm looking forward to what the next year brings!

Ewan Craig
Chairperson

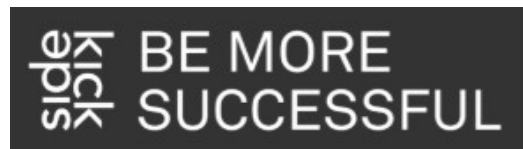
Description and Quantification (to the extent practicable) of the Entity's Outputs:	This Year	Last Year
NZDG membership	844	780
NZDG sanctioned tournaments held	21	23
Individual entries into NZDG sanctioned tournaments	2,143	2,415
Individual entries into NZDG sanctioned major tournaments: South Island Champs, North Island Champs, National Champs	493	677
Disc golf courses in NZ	124	102
NZDG Facebook followers	2,500	2,400
Estimated number of casual disc golf players in NZ	42,000	39,000

Review:

A review of NZDG's financial system and annual report to the best of knowledge concludes all financial information is presented in accordance with NZDG's accounting policies.

Chris Waugh - Sidekick Wanaka Chartered Accountants

Mat Prichard is a board member of NZDG and is a director of Sidekick Wanaka.
The review was completed at arm's length from Mat Prichard.



New Zealand Disc Golf Association

Statement of Financial Performance

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

For the year ended

31 December 2024

	Note	This Year \$	Last Year \$
Revenue			
Donations, koha, bequests, and other general fundraising activities	1	1,510	7,190
Membership fees and subscriptions	1	10,455	12,393
Interest, dividends and other investment revenue	1	1,182	658
Total Revenue		13,147	20,241
Expenses			
Costs related to providing goods or services	2	1,921	8,242
Grants and donations made	2	10,848	4,750
Other expenses	2	4,563	4,577
Depreciation	4	419	169
Total Expenses		17,751	17,738
Surplus/(Deficit) for the Year		(4,604)	2,503

New Zealand Disc Golf Association

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
31 December 2024

	Note	This Year \$	Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	26,231	24,983
Debtors and prepayments	3	-	5,154
Total Current Assets		26,231	30,137
Non-Current Assets			
Property, plant and equipment	4	628	253
Other non-current assets	3	3,135	3,392
Total Non-Current Assets		3,763	3,645
Total Assets		29,994	33,782
Liabilities			
Current Liabilities			
Creditors and accrued expenses		23	-
Total Current liabilities		23	-
Non-Current Liabilities			
Total Liabilities		23	-
Total Assets less Total Liabilities (Net Assets)		29,971	33,782
Accumulated Funds			
Accumulated surpluses or (deficits)	5	29,971	34,575
Total Accumulated Funds		29,971	34,575

This performance report has been approved by the Board, for and on behalf of New Zealand Disc Golf:

Date

Name

Signature

Position

New Zealand Disc Golf Association

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
31 December 2024

	This Year	Last Year
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, koha, bequests, and other general fundraising activities	1,500	7,190
Membership fees and subscriptions	13,179	9,563
Interest, dividends and other investment revenue	1,192	658
Cash was applied to:		
Payments to suppliers and employees	14,623	16,574
Net Cash Flows from Operating Activities	1,248	837
Cash flows from Investing and Financing Activities		
Cash was received from:		
Cash was applied to:		
Payments to acquire property, plant and equipment	-	1,167
Payments to acquire intangible assets	-	-
Net Cash Flows from Investing and Financing Activities	-	(1,167)
Net Increase / (Decrease) in Cash	1,248	(330)
Opening Cash	24,983	25,313
Closing Cash	26,231	24,983
This is represented by:		
Bank Accounts and Cash	26,231	24,983

New Zealand Disc Golf Association

Statement of Accounting Policies

"How did we do our accounting?"

**For the year ended
31 December 2024**

Basis of Preparation

New Zealand Disc Golf Association 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 of 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.

Goods and Services Tax (GST)

New Zealand Disc Golf Association is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

New Zealand Disc Golf Association is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)



New Zealand Disc Golf Association

Notes to the Performance Report

For the year ended
31 December 2024

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations, koha, bequests, and other general fundraising activities	Donations - Taranaki Golf Club	10	-
	Sponsorship - Cockroft Thomas - Flying Kiwis	1,500	-
	Sponsorship - Disc Golf Wanaka - South Island Champs	-	7,190
	Total	1,510	7,190

Revenue Item	Analysis	This Year \$	Last Year \$
Membership fees and subscriptions	Tournament Levies	10,455	12,393
	Total	10,455	12,393

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest Received	1,182	658
	Total	1,182	658

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Prizemoney	-	7,192
	Prizes	1,071	-
	Social Media Rebates	850	1,050
	Total	1,921	8,242

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Event Sponsorship	6,380	3,250
	Player Sponsorship	2,049	1,500
	Team Sponsorship	2,419	-
	Total	10,848	4,750

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Amortisation	257	501
	Bad Debts Written Off	1,603	-
	Bank Fees & Charges	2	8
	Contractors	510	532
	Insurance	615	532
	Software	845	1,318
	Travel Expenses	323	843
	Website	408	843
	Total	4,563	4,577

New Zealand Disc Golf Association

Notes to the Performance Report

For the year ended
31 December 2024

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	BNZ Accounts	26,231	24,983
	Total	26,231	24,983
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts Receivable	-	5,154
	Total	-	5,154
Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	Intangible Assets - Trademark (NZDG)	2,876	2,876
	Intangible Assets - Website	-	122
	Intangible Assets - NZDG Tour Points App	259	394
	Total	3,135	3,392
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Accounts Payable	23	-
	Total	23	-



New Zealand Disc Golf Association

Notes to the Performance Report

For the year ended
31 December 2024

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Banner Flags x5 NZDG	73			29	44
Table Wraps x2 NZDG	79			358	279
Banner Flags x4 NZDG	894			31	863
Total	1,046	-	-	419	628

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Banner Flags x5 NZDG	122			49	73
Table Wraps x2 NZDG	131			52	79
Banner Flags x4 NZDG	-	1,167		273	894
Total	2,490	-	2,068	169	253

Note 5: Accumulated Funds

Description	This Year	Last Year
	Surpluses or	Surpluses or
Opening Balance	34,575	30,902
Surplus/(Deficit)	(4,604)	3,673
Closing Balance	29,971	34,575

Note 6 : Commitments and Contingencies

Commitments

There are no contingent liabilities or guarantees as at balance date (Last Year - nil).

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

New Zealand Disc Golf Association

Notes to the Performance Report

For the year ended
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Note 7: Related Party Transactions

Description of Related Party Relationship	Description of the Transaction (whether in cash or amount in kind)	This Year \$	This Year \$
		Value of Transactions	Amount Outstanding
Ewan Craig is a board member of NZDG and is committee member of Christchurch Disc Golf Inc who run NZDG sanctioned tournaments.	Tournament revenue received. Social media rebates paid.	380	-
Arne Burgess is a board member of NZDG and is committee member of Queenstown Disc Golf Inc who run NZDG sanctioned tournaments.	Tournament revenue received. Social media rebates paid.	835	-
Mat Prichard is a board member of NZDG and is committee member of Disc Golf Wanaka Inc who run NZDG sanctioned tournaments. Mat Prichard is also accountant for Generation Disc Golf Ltd who run NZDG sanctioned tournaments.	Tournament revenue received. Social media rebates paid. Event sponsorship income received.	4,460	-

Note 8: Events After the Balance Date

There are no events that have occurred after the balance date that would have a material impact on the Performance Report.
(Last Year Nil)

Note 9: Ability to Continue Operating

The growth of disc golf in New Zealand continues at an increasing rate. As competitive player numbers increase, the membership base of NZDG continues to grow, and so too the membership fee revenue received. There are no foreseeable events to impact the ability of NZDG to continue operating.

