



**BOWLS**  
NEW ZEALAND  
AOTEAROA

# ANNUAL REPORT

*Bowls New Zealand 2020-2021*





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# PRESIDENT'S REPORT

*Mark O'Connor*



As I come to the end of my Presidential term, it has been an honour and pleasure to represent Bowls New Zealand and the bowling community. I look back over the past two years and what a contrast they have been; from when our community experienced such an overwhelming and disruptive departure from our way of life, to this year where we have started to return to some sort of normality, where we as a nation are more understanding of needs of those around us. The Bowls New Zealand team led by Mark Cameron have, during this period, focused their priorities to enhance the wellbeing and development of our sport and those involved in it.

Whilst we have had highs on the green, there have been some lows, with the passing during the season of past Presidents Mike Spring (2016-2017) & Ken Stott (1999-2020), Parajack #004 Barry Wynks QSM, Blackjack #31 Karen Trillo and, more poignantly for me that of my Vice President Jan Tucker. Jan was outstanding support to me and a wonderful person who served her community. I know that she was looking forward to the opportunity to become President of Bowls New Zealand. It's a shame that those aspirations were cut short with her passing.

I reiterate my comments from last year, that our sport is extremely fortunate to have a highly empowered Board led by Chair Tony Lepper ONZM. The skills mix of the board has ensured that there is robust and constructive discussion around the governance of bowls especially given the circumstances that we have faced in the last 18 months.

I would like to single out CEO Mark Cameron for his leadership and decision making, and for his support during my term as President. Mark has led a team of highly committed staff who have delivered exceptional events and have shown loyalty and support to Bowls New Zealand and our membership. They, as a team, worked hard on ways to ensure that Bowls New Zealand emerged positively from the post COVID-19 lockdowns. The ongoing communication and discussions

with centres, clubs and their members has been outstanding and helped drive our sport forward through initiatives such as the Rangatahi/Youth Programme, commercial partnerships development and the introduction of the National Mixed Pairs. The result has been a 7% increase in full playing membership.

The strength of character and unity shown by our centres and clubs during the first part of our season needs acknowledging. They understood the demographics of their membership and ensured their health and safety as they reopened greens and clubhouses.

The 2020-2021 season was an extremely busy time for me, and I had the opportunity to visit many centres and clubs throughout New Zealand as they celebrated significant milestones or major events.

One of the highlights was playing in the National Fours with Chair Tony Lepper, CEO Mark Cameron and fellow Board member Alan Smith. Whilst not entirely successful playing-wise, the feedback from those we played against and met was extremely positive. Bowls Central Otago hosted a magnificent event even though it was disrupted by a COVID-19 lockdown. Once again the spirit and understanding of our community working together while in the face of a health crisis was on display, and what a great community to be part of. Changes were made literally overnight to ensure the competition could continue under social distancing regulations and, even though we did not have the spectators, the competitors were able to keep their campaigns on track.

Congratulations to those players who won titles for this season:

SINGLES:

Men - Mike Galloway

Women - Nicole Toomey

NZBLBA B1-B2 - Ron Syme, Sharon Perry (Director)

NZBLBA B3-B4 - Steven Delaney, Colin Delaney (Director)

NZDLBA B5-B8 - Bruce Wakefield

**PAIRS:**

Men - Lance Pascoe & Jamie Hill

Women - Val Smith & Lisa Prideaux

NZBLBA B1-B4 - James Dunn, Deacon Dunn (Director)  
& Joseph Kim, Margaret Davies (Director)

NZDLBA B5-B8 - Graham Skellern & Bruce Wakefield

**FOURS:**

Men - Maurice Symes, Steve Beel, John Gray & Craig MacDonell

Women - Mandy Boyd, Kirsten Edwards, Leigh Griffin & Angela Boyd

**MIXED PAIRS**

Laurie Guy & Sarah Taukamo

**INTERCENTRE:**

Men - Southland

Women - Nelson

**INTERCLUB:**

Men - Elmwood Park

Women - Nelson

COVID-19 continued to affect our international programme with both the 2021 World Bowls Championship (Australia) and 2021 World Champion of Champions (New Zealand) cancelled. As we look forward to the re-scheduling of some international fixtures and the upcoming Commonwealth Games, I congratulate those athletes selected as part of the High Performance squad that have these pinnacle events as their goals.

Finally, I would like to thank all those who have made the last two years exceptional for me - the club officials, greenkeepers, umpires, volunteers and of course all those who play our wonderful sport.

I would especially like to acknowledge Tony Lepper (Chair) and Mark Cameron (CEO), the Board and staff of Bowls New Zealand for the support you have given me over the past two years. Without that support the task would have been almost impossible.

To the incoming President, Ann Wright, and Vice President, Phil Huwyler, I wish you every success in your roles, for it is truly an honour to represent Bowls New Zealand.

Kia tau ngā manaakitanga a te mea ngaro  
ki runga ki tēnā, ki tēnā o tātou  
Kia mahea te hua mākihikihi  
kia toi te kupu, toi te mana, toi te aroha, toi te  
Reo Māori  
kia tūturu, ka whakamaua kia tīna! Tīna!  
Hui e, Tāiki e!

Let the strength and life force of our ancestors  
Be with each and every one of us  
Freeing our path from obstruction  
So that our words, spiritual power, love, and  
language are upheld;  
Permanently fixed, established and understood!  
Forward together!

Mark O'Connor  
President, Bowls New Zealand



# CHAIRMAN'S REPORT

*Tony Lepper* ONZM



It is with pleasure that I present to you my fourth Chairman's report. Four years have flown by and with the support of a very good board, a CEO in Mark Cameron who is not afraid to try things out and a dedicated and hard-working staff, I feel we have made significant progress in this time. The team at Bowls New Zealand has focused on supporting the bowling community through regular contact with our centres and clubs. The closer we get to our playing membership the more relevant Bowls New Zealand will be. The closer the ties between our clubs and their community the better off our clubs will be.

In my role as Chairman of the Board I am often asked how our sport is going. Both Mark and I talk about bowls being more than just a sport. Our clubs are uniquely positioned to offer more than just the rinks that bowls are played on. They can be a place where the community gathers to relax and enjoy each other's company. They can be the hub for other sports, a meeting place for other organisations or a place for community gatherings to be held. The challenge for all our clubs is to open up their doors and create the scale and relevance that will ensure their survival into the future.

COVID-19 showed us the strength of community. As international travel ground to a halt we all looked for other ways of spending our leisure time. Much of that extra time was spent in our local community and of course exploring New Zealand. It was great to be part of the buzz in Central Otago prior to and during the hosting of the Summerset National Fours and Mixed Pairs. Many people took advantage of these tournaments to travel within New Zealand and one of the beauties of our sport is that there are clubs everywhere and they are only too happy to welcome other bowlers as they travel around the country.

Personally I enjoyed playing in my first National Tournament with fellow Board members and CEO Mark Cameron. While highly unsuccessful when judged by games won we all enjoyed the taste of competition at this level and we will be back better and stronger next time around. I did have

some success when playing with North East Valley club member Joanne Marshall in the Mixed Pairs and qualifying for post section of the competition was a season highlight.

Sport New Zealand is once again focusing on good governance amongst the National Sporting Organisations that they fund. I took part in a Chairs Hui in Auckland in May. This was followed up by another working meeting at the annual Sport NZ connections conference in Hamilton. These meetings confirmed to me that Bowls New Zealand has a very experienced and cohesive Board which has a focus on the strategic direction of our sport and allows the staff to implement the work plan designed to move us in the right direction. Many thanks to my Board members who voluntarily give their time to make this happen. Good sports governance is not an easy thing to achieve and it is very satisfying when it goes well.

President Mark O'Connor has done a marvellous job in his two years in the role. With no two year apprenticeship as Vice President he has thrown himself into the role of being out there and seen by our membership. At one stage I think Gisborne became his second home as he joined in the numerous celebrations in Poverty Bay. He also contributed a lot to the Board by bringing his varied work experience to our deliberations. I am sure that Mark will find a way of continuing his support of bowls once his term comes to an end later in the year.

CEO Mark Cameron continues to meet and exceed the expectations that he and the Board have of him. Board member Allan Smith chairs the CEO remuneration committee and works closely with Mark to set ambitious and measurable goals for each year. I would like to thank Allan for the work that he does in this area as it takes a lot of pressure off the Chair and allows me to focus on the "how" questions Mark has to deal with. His report focuses on those "how things" that will make a difference.

One area of special interest to me is the Rangatahi/ Youth strategy that Sport NZ is currently focusing

on. Mark and the Board initially thought that this was going to be a major challenge for our sport. I have often told those in decision making positions that an adolescent for bowls is someone in their forties. Players picked up at that age could have 30-40 years involvement in the sport. To Mark's credit he gave this some thought, created a strategy, employed the right person and with the help of willing clubs we have the chance of carving a niche in the Rangatahi space that can grab the attention of Sport NZ.

Craig Bruce, Chair of Audit and Risk Committee, continues to bring his experience and expertise to this committee. Bowls New Zealand has been very lucky to have a person with an elite sporting background who can dedicate themselves to the detail of the finances and look at the big picture risks facing our organisation. It is nice when these risks do not have an impact on us but it is reassuring that we are thinking about them and tracking our possible exposure.

I have concentrated on people this year. What we have missed out on was an AGM where delegates attended in person. COVID-19 made it almost impossible to plan for events that brought people together from throughout New Zealand. While

there is a cost saving in doing things by video conference I am acutely aware that people contact is important. Even brief events like an AGM are a chance for the Board and some of the membership to get together. With quite a settled Board we can get away with missing some of these events but getting everyone back together is still a priority. It is nice to see that a majority of the Board are bowlers and are out and about in our bowling community. We need to be seen and to be available to our membership. There are electronic ways of doing this and Bowls New Zealand has come a long way in the digital space. As a Board we are committed to face to face meetings whenever anything of importance comes up.

Once again I would like to thank everyone involved in the running of Bowls throughout New Zealand. The Board understands that we play a small part in the overall running of the game of bowls, the majority of the work is done by the committees and volunteers throughout the country. As a Board we can do our bit to make your life a little easier and together we can keep our game and clubs relevant and ready for the future.

Tony Lepper ONZM  
Chair, Bowls New Zealand

"Our clubs are uniquely positioned to offer  
*more than just the rinks bowls are  
played on.*

They can be a place where community gathers."



# CEO'S REPORT

*Mark Cameron*



On behalf of the Bowls New Zealand team, it has once again been a pleasure to support the bowls community over the past 12 months. Whilst 2020 and 2021 will forever be remembered for COVID-19 and the tragic loss of lives it has delivered, on a local (New Zealand) front it has once again reinforced what a great little country of five million people we are.

If there has been one positive to come from COVID-19, it has been a renewed focus on connecting with friends, family and others from within our communities. Increasingly we are asking of people's wellbeing ahead of the matter at hand. Asking our neighbours or work colleagues how they are coping, points to a 21st century New Zealand I am proud to be a part of.

My thanks to every bowling club (committees and membership) for supporting the country during 2020 and 2021.

### **Numbers – Clubs / Membership and Participation**

Any other year I would be singing the success of a growth in playing membership; however it seems inappropriate to highlight a positive economic impact from COVID-19 when many other New Zealand businesses have suffered as a direct consequence of COVID-19.

Our 31 December 2020 census reported the following:

Playing membership increased to its highest level since 2015. As expected though, non-playing membership and casual participation decreased in numbers – a direct impact of COVID-19 and alert levels (lock-downs) in 2020 and 2021.

### **International Events and High Performance**

There were no international events for the Blackjacks or Parajacks over the past 12 months with the cancellation of the 2021 World Championship (Australia) and World Champion of Champions (New Zealand). The attention of the Bowls New Zealand High Performance team now turns to success at the 2022 Commonwealth Games in Birmingham, United Kingdom.

### **National Events and Summer of Bowls**

Our Summer of Bowls calendar continues to grow, with attendances at National Events at record levels this century. The decision to move the National Fours to Central Otago in March 2021 was justified with an overwhelming statement of 'when is Bowls NZ next returning the event to Central Otago?'. The addition of the Mixed Pairs with over 400 participants will ensure this event retains a place on the National Calendar.

In 2021 there were 1416 entrants in National Singles, Pairs, Fours and Mixed Pairs events – a fantastic advance on the 569 that attended Nationals in 2018.

*New Zealand*

YEAR	TOTAL PLAYING MEMBERS	TOTAL NON-PLAYING MEMBERS	TOTAL CASUAL PARTICIPANTS	FIRST YEAR MEMBERSHIP
2011	31,851	10,603	45,074	1,426
2012	30,213	11,181	44,612	1,489
2013	28,612	11,518	53,538	1,239
2014	27,609	11,801	57,948	1,440
2015	26,327	13,031	64,620	1,191
2016	25,474	12,878	82,386	1,250
2017	24,393	13,931	83,161	1,170
2018	24,154	14,849	99,578	1,450
2019	25,182	13,321	113,326	1,618
2020	26,946	9,742	101,279	1,663



For the first time in a number of years all centres entered their club champions in the National Interclub Sevens Finals in Christchurch, ultimately won by the Nelson Bowling Club (women) and Elmwood Park Bowling Club of Canterbury (men). The National Intercentre was held in Wellington in March 2021, with Southland (men) winning a thrilling contest over Auckland, whilst Nelson (women) again demonstrated its talent with victory over a gallant Dunedin side.

My thanks to all the clubs that hosted national, regional and community events this past summer. The commitment of greenkeepers, umpires, club officials and volunteers to successfully deliver quality events in the face of COVID-19 alert levels needs to be acknowledged.

### **Broadcasting (Televising/Streaming) the Game of Bowls**

I was asked in 2021 why Bowls New Zealand invests in broadcasting national events and community stories, a really good question given the financial investment required. The obvious answers were:

- To create potential new revenue streams;
- To promote the bowls experience for our membership/clubs/communities; and
- A chance to acknowledge those within our bowls community (people/clubs/events)

However perhaps not so obvious and increasingly important to the bowls community is that television (broadcast) changes the perception of bowls as being a sport for 'old men in whites' to a sport for 'ALL New Zealanders'.

Over the past 12 months, Bowls New Zealand has broadcast (on Sky Sport, Facebook, YouTube, Stuff) over 20 events live. In 2021/2022 we expect this to increase to 30-32 events of bowls coverage. In our case (and relatively unique in New Zealand sport) Bowls New Zealand produces this coverage in-house, without need of an external production company. Whilst we may not have the production capability of other sports (including the likes of Bowls Australia) the volume and quality we do produce is world class, given the limited budgets we are working with. In 2017 the only bowls event covered by television was the Trusts New Zealand Open – today there are 30+ bowls events 'televised' on various media platforms.

### **Finances**

Like most New Zealand businesses, COVID-19 has negatively impacted on Bowls New Zealand revenues over the past 12 months with gaming grants and commercial partnerships being the most affected. I am therefore pleased to report that through cost-cutting measures and support from key stakeholders (notably Sport New Zealand and the New Zealand Government) the operating

result has been limited to a \$113,755 deficit in 2021. We continue to build reasonable reserves for a National Sporting Body (approximately \$1.5 million), annually investing in technology and innovation to drive our sport and communities into the future.

### **Bowls3Five:**

It has been interesting to reflect on the Bowls3Five product since it was first launched in 2018. What started out as an opportunity to create a short-format game, off the back of the Bowls Australia BPL success, has become a key (if not critical) strategy for our sport and communities.

Bowls3Five on Sky Sport provided not only the platform to market this short-format game, but also the opportunity to market the 'local bowling club' and its members. From the Gore Rams to the Stoke Thunder to the Point Chevalier Pirates we managed to put onto live TV, community sport and local personalities. We also showed our game for the Diversity and Inclusiveness that already exists: men and women playing as equals, varying ages, ethnicities and abilities – no more 'old men in whites' bowls imagery!

What has been fantastic to see over the past 12 months is the adoption of Twilight Bowls3Five by communities and bowling clubs (58 new clubs in 2021). Twilight Bowls3Five being an event/competition for the social bowler played on a weeknight. If we are committed to gaining new full playing members (the weekend bowlers), then we need to give the new bowler a product like Twilight Bowls that whets the appetite.

### **Rangatahi/Youth**

Another strategy in 2021 to gain traction was the adoption of Sport New Zealand's overarching strategy to improve sport and recreation opportunities for New Zealand youth (specifically rangatahi).

We were initially hesitant to invest large resource into this strategy as clearly our sport's strength lies in the adult market and nearly every other sport in New Zealand was implementing a rangatahi strategy. However one aspect of the Sport New Zealand strategy (2021-2024) caused us to pause and reconsider our position.

The Sport NZ strategy (endorsed by the NZ Government) contained two key targets: 1) to address the decline in participation levels of our youth as they progressed through secondary schools; and 2) to get those youth who are inactive (< 2 hours per week) into some form of sport or recreation activity. Whilst most sports can deliver programmes that get already active youth engaged in sport (key target #1), few





sports have the ability to truly engage youth where physical and mental issues are a barrier to inclusion. And that is exactly where bowls and the bowls community can do its part – providing a sport that is not physically demanding, is easy to master and provides equal parts physical and mental benefits.

#### **Partnerships**

Bowls New Zealand's support of the bowls community would not be possible without our funding partners. My sincere thanks again to Summerset Retirement Villages, Tower Insurance, Apex Insurance, Dynasty, Prebble Seeds, Field Turf New Zealand and Sky TV for your support of our game. Special thanks in 2021 to Sport New Zealand (including High Performance Sport New Zealand) and the New Zealand Government these past 12 months – the leadership of Sport NZ throughout the 12-month period was exceptional.

There were also many community partners that supported the sport of bowls this past year. This included the NZCT, Lion Foundation, The Southern Trust, Canterbury City Council, Foundation North and Four Winds. My thanks to these organisations and all those that have supported the bowls community in 2020-2021.

#### **Thanks**

Finally, my thanks to all those that have made these past 12 months successful. This includes the officials at all 472 bowling clubs and 27 bowls centres. My thanks to the Board of Bowls New Zealand (including Chair, Tony Lepper ONZM and Mark O'Connor as President) for their understanding of sport governance and allowing my team and I to move forward without fear. The Bowls New Zealand team (Kaushik, Helen, Martin, Chris, Erin, Steve, Alex, Tamara, Sally, Mandy, Nikki and others) are a committed and talented group that understand our role is supporting the bowls community.

Mark Cameron  
CEO, Bowls New Zealand

# PLAYER PARTICIPATION

*New Zealand  
at a glance*

PLAYING  
26,946  
↑ 7.01%

TE  
IKA-A-MAUI

SOCIAL  
9,742  
↓ -26.87%

CASUAL  
101,279  
↓ -10.63%

TE  
WAIPOUNAMU

## Northern Region

	MEMBERS				NON-MEMBERS	
	PLAYING		SOCIAL		CASUAL	
	2019	2020	2019	2020	2019	2020
Far North	523	592	229	51	825	767
Northland	1072	1053	355	326	2064	2049
North Harbour	1539	1679	722	546	7257	5129
Auckland	2603	3205	1833	1170	33868	29590
Counties Manukau	601	611	157	69	364	745
Waikato	1251	1217	482	343	2675	4865
Thames Valley	757	860	402	378	2010	871
Bay of Plenty	1435	1401	591	515	6127	6501
<b>TOTAL</b>	<b>9781</b>	<b>10618</b>	<b>4771</b>	<b>3398</b>	<b>55190</b>	<b>50517</b>

## Central Region

	MEMBERS				NON-MEMBERS	
	PLAYING		SOCIAL		CASUAL	
	2019	2020	2019	2020	2019	2020
Gisborne East Coast	272	336	69	62	854	1540
Hawke's Bay	1042	1072	238	192	4740	2181
Taranaki	1197	1283	1063	436	5730	3783
Wanganui	450	478	135	106	858	1525
Manawatu	668	713	480	362	1131	1607
Wairarapa	264	398	76	82	1308	1629
Kapiti Coast	762	755	700	740	1724	1466
Wellington	1648	1923	2361	1965	17849	13031
<b>TOTAL</b>	<b>6303</b>	<b>6958</b>	<b>5122</b>	<b>3945</b>	<b>34194</b>	<b>26762</b>

## Southern Region

	MEMBERS				NON-MEMBERS	
	PLAYING		SOCIAL		CASUAL	
	2019	2020	2019	2020	2019	2020
Nelson	644	701	90	49	1316	1656
Marlborough	420	423	111	39	1403	340
Buller	114	139	6	9	54	201
West Coast	119	122	18	16	102	132
Canterbury	3331	3191	1166	1000	10653	11061
South Canterbury	536	515	128	69	435	820
North Otago	206	235	21	37	106	91
Central Otago	840	973	227	146	4728	4105
South Otago	195	199	40	9	131	137
Dunedin	1419	1498	1442	888	3679	3577
Southland	1274	1374	179	137	1335	1880
<b>TOTAL</b>	<b>9098</b>	<b>9370</b>	<b>3428</b>	<b>2399</b>	<b>23942</b>	<b>24000</b>

## New Zealand

	MEMBERS				NON-MEMBERS	
	PLAYING		SOCIAL		CASUAL	
	2019	2020	2019	2020	2019	2020
	25182	26946	13321	9742	113326	101279
<b>% Change</b>		<b>7.01%</b>		<b>-26.87%</b>		<b>-10.63%</b>

# NATIONAL CHAMPIONS 2020-2021

## Bowls3Five on Sky Sport

OCTOBER - DECEMBER 2020  
NEW LYNN BOWLING CLUB

 **STOKES VALLEY VIPERS**  
(STOKES VALLEY BOWLING CLUB)

 **ELMWOOD PARK SAINTS**  
(ELMWOOD PARK BOWLING CLUB)


## Summerset National Singles & Pairs

2 - 8 JANUARY 2021  
AUCKLAND BOWLS AND BOWLS NORTH HARBOUR

WOMEN'S SINGLES  
 **NICOLE TOOMEY**  
(VICTORIA)


 **MANDY BOYD**  
(ELMWOOD PARK)


WOMEN'S PAIRS  
 **VAL SMITH**  
**LISA PRIDEAUX**  
(COMPOSITE)


 **DALE RAYNER**  
**SELINA SMITH**  
(COMPOSITE)

B3-B4 SINGLES  
 **STEVEN DELANEY**  
**COLIN DELANEY** DIRECTOR  
(STOKE)

 **KERRIN WHEELER**  
**COLIN WHEELER** DIRECTOR  
(NORTH EAST VALLEY)


B1-B4 PAIRS  
 **JAMES DUNN**  
**DEACON DUNN** DIRECTOR  
**JOSEPH KIM**  
**MARGARET DAVIES** DIRECTOR  
(PAEROA)

 **STEVEN DELANEY**  
**COLIN DELANEY** DIRECTOR  
**GORDON OLDFIELD**  
**ROYDEN JAMES** DIRECTOR  
(STOKE)

MEN'S SINGLES  
 **MIKE GALLOWAY**  
(ROYAL OAK)

 **RORY SODEN**  
(CARLTON CORNWALL)

MEN'S PAIRS  
 **LANCE PASCOE**  
**JAMIE HILL**  
(COMPOSITE)


 **JOHN CARRUTHERS**  
**MIKE BRADSHAW**  
(ROYAL OAK)

B5-B8 SINGLES  
 **BRUCE WAKEFIELD**  
(BURNSIDE)

 **LYNDA BENNETT**  
(TE AWAMUTU)

B5-B8 PAIRS  
 **GRAHAM SKELLERN**  
**BRUCE WAKEFIELD**  
(COMPOSITE)

 **LYNDA BENNETT**  
**KEVIN ASPLIN**  
(COMPOSITE)


B1-B2 SINGLES  
 **RON SYME**  
**SHARON PERRY** DIRECTOR  
(AUCKLAND)

 **DAVID MONK**  
**GRAEME HOARE** DIRECTOR  
(MATUA)


## Summerset National Fours

25 - 28 FEBRUARY 2021  
BOWLS CENTRAL OTAGO

WOMEN  
 **MANDY BOYD**  
**KIRSTEN EDWARDS**  
**LEIGH GRIFFIN**  
**ANGELA BOYD**  
(COMPOSITE)

 **SANDRA KEITH**  
**CLARE HENDRA**  
**SELINA SMITH**  
**TAYLA BRUCE**  
(COMPOSITE)

MEN  
 **MAURICE SYMES**  
**STEVE BEEL**  
**JOHN GRAY**  
**CRAIG MACDONELL**  
(COMPOSITE)

 **MIKE KERNAGHAN**  
**LANCE PASCOE**  
**SHANNON MCILROY**  
**KELVIN SCOTT**  
(COMPOSITE)

## Summerset National Mixed Pairs

1 - 3 MARCH 2021  
BOWLS CENTRAL OTAGO

 **SARAH TAUKAMO AND LAURIE GUY**  
(VICTORIA)

 **BRONWYN STEVENS AND ROGER STEVENS**  
(NORTH EAST VALLEY)

## National Intercentre

18-21 MARCH 2021  
BOWLS WELLINGTON

 WOMEN  
BOWLS NELSON

 BOWLS DUNEDIN

 MEN  
BOWLS SOUTHLAND

 AUCKLAND BOWLS

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## Rangatahi Bowls Secondary Schools

EVENT RESCHEDULED TO MARCH 2022

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## National Interclub Sevens

15-18 APRIL 2021  
BOWLS CANTERBURY

 WOMEN  
NELSON BOWLING CLUB

 TAKAPUNA BOWLING CLUB

 MEN  
ELMWOOD PARK BOWLING CLUB

 STOKE BOWLING CLUB

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## Bowls3Five Interclub Championship

12-13 JUNE 2021  
NAENAE BOWLING CLUB

 BOWLS HASTINGS

 NELSON BOWLING CLUB

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## Champion of Champions

SINGLES  
2-4 JULY 2021  
NAENAE BOWLING CLUB

 WOMEN'S SINGLES  
VAL SMITH  
(NELSON)


 LEEANE POULSON  
(COUNTIES MANUKAU)

 MEN'S SINGLES  
ROBBIE BIRD  
(WELLINGTON)


 SHELDON BAGRIE-HOWLEY  
(SOUTHLAND)

PAIRS  
9-11 JULY 2021  
HOPES DUNEDIN LAWN BOWLS STADIUM

 WOMEN'S PAIRS  
OLIVIA BLOOMFIELD  
PARIS BAKER  
(AUCKLAND)


 SARAH SCOTT  
BRONWYN STEVENS  
(DUNEDIN)

 MEN'S PAIRS  
LEIF SELBY  
JAMES WILLIAMS  
(AUCKLAND)

 ALBERT ANDERSON  
SAM WOODS  
(NELSON)

TRIPLES  
16-18 JULY 2021  
BOWLS HASTINGS

 WOMEN  
SARAH TAUKAMO  
HELEN KING  
ROBYN RINTOUL  
(WELLINGTON)

 JUDY ROBERTSON  
JEAN YOUNG  
BETH BROWN  
(DUNEDIN)

 MEN  
MIKE GALLOWAY  
MARTIN DIXON  
GAVIN BROWN  
(AUCKLAND)


 NIGEL BIRKBECK  
JONTY HORWELL  
KELVIN BUCHANAN  
(DUNEDIN)

FOURS  
23-25 JULY 2021  
PUKEKOHE COSMOPOLITAN CLUB

 WOMEN  
KAREN HEMA  
LINDA RALPH  
LISA PRIDEAUX  
JUDI WONG  
(AUCKLAND)

 WENDY JENSEN  
ANNE DORREEN  
TRISH HARDY  
SKYE RENES  
(NORTH HARBOUR)

 MEN  
ADAM HAYWARD  
MATT JOHNSON  
JASON PROUT  
MARK MATHEWS  
(THAMES VALLEY)

 IAN BOWICK  
DEAN MCMURCHY  
BRUCE HORSCROFT  
JOHN ANDERSON  
(NORTHLAND)



QUEENSTON

	SCORE TOTAL		SCORE TOTAL		
1	1	1	9	5	17
2	2	2	10	7	18
3	3	3	11	9	19
4	4	4	12	9	20
5	5	5	13	9	21
6	6	3	14	9	22
7	7	5	15	9	23
8	8	5	16	10	24

Sunset  
RETIREMENT VILLAGES



# TAKAPUNA

18

SCORE	TOTAL
-	10

	SCORE	TOTAL
1	1	1
2	3	4
3	1	5
4	-	5
5	1	6
6	-	6
7	-	6
8	3	9

	SCORE	TOTAL
9	1	10
10	1	11
11	-	11
12	-	11
13	4	15
14	1	16
15	2	18
16	-	18
17		
18		
19		
20		
21		
22		
23		
24		

# INTERNATIONAL EVENTS

## *World Singles Champion of Champions*

WELLINGTON, NEW ZEALAND  
EVENT CANCELLED.

---

## *World Cup Indoor Singles*

BRISTOL INDOORS BOWLS CLUB, ENGLAND  
EVENT CANCELLED.

---

## *Trans Tasman*

EVENT CANCELLED.

---

## *World Bowls Championships 2020*

GOLD COAST, AUSTRALIA  
EVENT CANCELLED.



# SUMMERSET NATIONAL AWARDS

THIS PAGE WILL BE PUBLISHED AFTER THE OVERALL  
WINNER HAS BEEN ANNOUNCED AT THE BOWLS NEW  
ZEALAND AGM 2021.

*Club of the  
Year*

TAKAPUNA BOWLING CLUB

*Emerging Player of the  
Year - Male*

FINBAR MCGUIGAN

*Coach of the  
Year*

GRAEME REES

*Player of the  
Year - Female*

VAL SMITH

*Club Person of the  
Year*

BRYCE WYATT  
MAMARANUI BOWLING CLUB

*Player of the  
Year - Male\**

MIKE GALLOWAY & LANCE PASCOE

*Greenkeeper of the  
Year*

ERIC ALLISON  
BELFAST BOWLING CLUB & BOWLS CANTERBURY

*Para Athlete of the  
Year*

STEVEN DELANEY & BRUCE WAKEFIELD  
B1-B4 B5-B8

*Umpire of the  
Year*

DAYLE JACKSON

*Summerset Supreme  
Award*

VAL SMITH

*Emerging Player of the  
Year - Female*

NICOLE TOOMEY

\*AWARD HAS BEEN SHARED



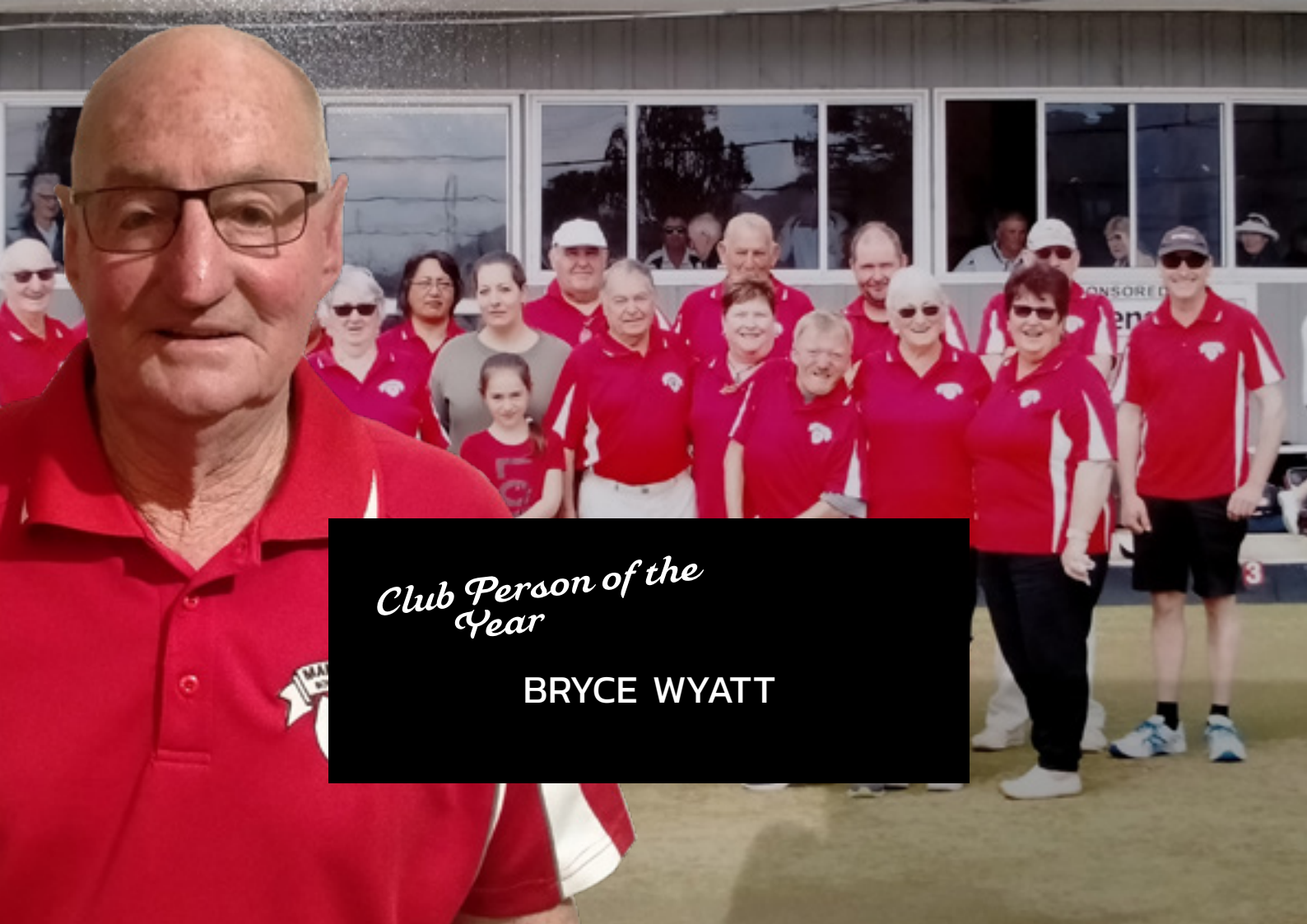
*Club of the  
Year*

TAKAPUNA BOWLING CLUB



*Coach of the  
Year*

GRAEME REES



*Club Person of the  
Year*

**BRYCE WYATT**



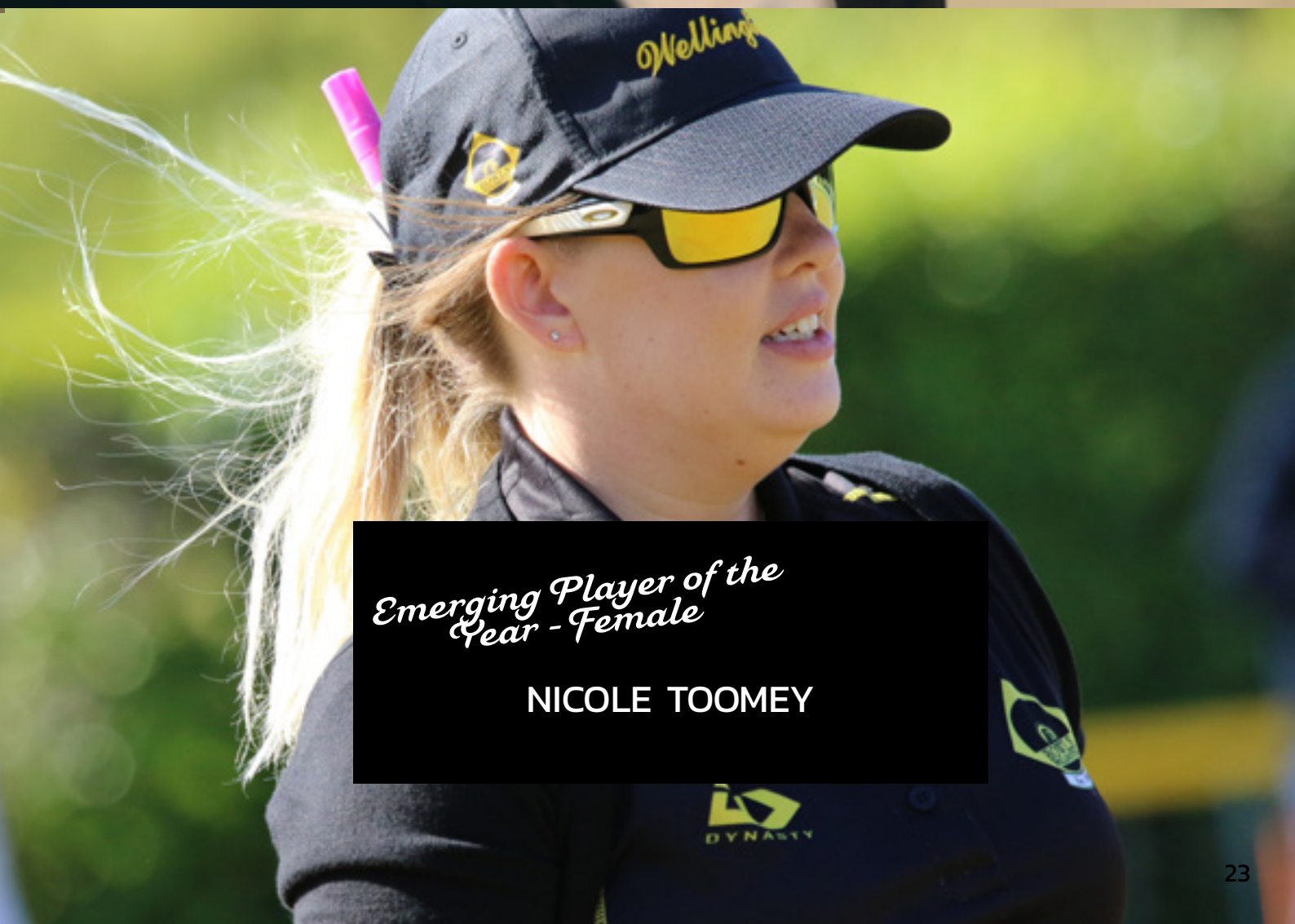
*Greenkeeper of the  
Year*

**ERIC ALLISON**



*Umpire of the  
Year*

DAYLE JACKSON



*Emerging Player of the  
Year - Female*

NICOLE TOOMEY



*Emerging Player of the  
Year - Male*

**FINBAR MCGUIGAN**



*Player of the  
Year - Female*

**VAL SMITH**

**Summerset**  
RETIREMENT VILLAGES

**SUMMERSET  
SUPREME**

AWARD WINNER  
2020-2021

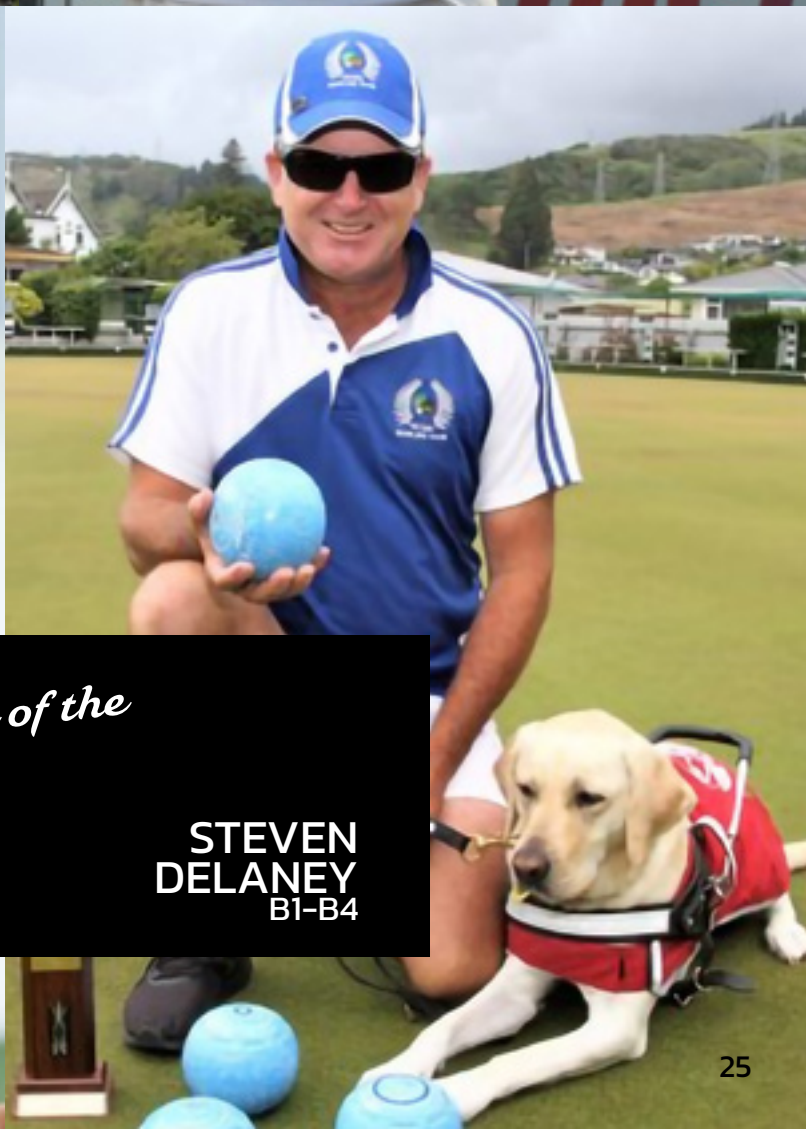




*Player of the Year - Male*

LANCE PASCOE

MIKE GALLOWAY



*Para Athlete of the Year*

BRUCE WAKEFIELD  
B5-B8

STEVEN DELANEY  
B1-B4

# FINANCIALS



## Independent Auditor's Report

### To the members of Bowls New Zealand Incorporated

#### Opinion

We have audited the special purpose financial statements of Bowls New Zealand Incorporated, which comprise:

- the statement of financial position as at 30 June 2021;
- the statement of comprehensive revenue and expense for the year then ended;
- the statement of changes in net assets/equity for the year then ended; and
- the statement of accounting policies and notes to the special purpose financial statements.

In our opinion, the special purpose financial statements on pages 30 to 38 present fairly, in all material respects, the financial position of Bowls New Zealand Incorporated as at 30 June 2021, and its financial performance for the year then ended in accordance with the stated special purpose accounting policies.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We are independent of Bowls New Zealand Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

#### Emphasis of matter - basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the special purpose financial statements which describes the basis of accounting. The special purpose financial statements are prepared solely for the members of Bowls New Zealand Incorporated. As a result, the special purpose financial statements may not be suitable for another purpose.

#### Other information

The board are responsible for the other information presented on pages 1 to 26, 29 and 39 to 44 (but does not include the financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of board for the financial statements**

The board are responsible, on behalf of the entity, for the preparation and fair presentation of the financial statements in accordance with the stated special purpose accounting policies, and for such internal control as the board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board are responsible, on behalf of the society, for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements. A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

[https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/Page8.aspx](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx)

### **Who we report to**

This report is made solely to the members, as a body. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bowls New Zealand Incorporated and the members as a body, for our work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads 'RSM'.

## DIRECTORY

*Bowls New Zealand Incorporated for the year ended 30 June 2021*

### THE BOARD

Tony Lepper ONZM - Chair  
Mark O'Connor - President  
Jan Tucker - Vice President (Deceased)  
Craig Bruce  
Allan Smith  
Sharon Rimmer  
Malikah Mitha

### NATURE OF BUSINESS

Bowls New Zealand Incorporated (Bowls NZ) was established on 1 May 1996 from the merger of the New Zealand Bowling Association Inc. and the New Zealand Women's Bowling Association Inc. It is an incorporated society registered under the Incorporated Societies Act 1908.  
The objects of Bowls NZ are to promote, organise and foster the game of bowls in New Zealand.

### CHIEF EXECUTIVE OFFICER

Mark Cameron

### PHYSICAL ADDRESS

105A Jervois Road, Herne Bay, Auckland 1011, New Zealand

### POSTAL ADDRESS

PO Box 62502, Greenlane, Auckland, New Zealand, 1546

### INCORPORATED SOCIETY NUMBER

665375

## APPROVAL OF SPECIAL PURPOSE FINANCIAL STATEMENTS

The Board is pleased to present the approved special purpose financial statements of Bowls New Zealand Incorporated for the year ended 30 June 2021.

APPROVED



Mr M Cameron  
Bowls NZ Inc. CEO

Date: 19/08/2021



Mr C Bruce  
Bowls NZ Inc. Board Member

Date: 19/08/2021

## STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

	Notes	2021	2020
<b>REVENUE</b>			
<b>REVENUE FROM NON-EXCHANGE TRANSACTIONS</b>	2	668,140	741,094
<b>REVENUE FROM EXCHANGE TRANSACTIONS</b>			
Membership Fees		809,353	797,732
Competitions and events		110,713	66,219
Sponsorship and Commercial Partnerships	3	437,835	415,301
Dividends received		568	369
Interest received		12,985	39,148
Other operating revenue		68,210	15,980
<b>TOTAL REVENUE FROM EXCHANGE TRANSACTIONS</b>		<b>1,439,664</b>	<b>1,334,750</b>
<b>TOTAL REVENUE</b>		<b>2,107,803</b>	<b>2,075,844</b>
<b>EXPENSES</b>			
Employee and volunteer related costs		1,051,361	828,170
Amortisation of intangible assets		630	630
Depreciation		13,167	29,044
Other expenses	4	1,156,401	1,178,914
<b>TOTAL EXPENSES</b>		<b>2,221,559</b>	<b>2,036,759</b>
<b>TOTAL COMPREHENSIVE REVENUE / (EXPENSE)</b>		<b>(113,755)</b>	<b>39,085</b>

These Special Purpose Financial Statements should be read in conjunction with the following 'Statement of Accounting Policies' and 'Notes to the Special Purpose Financial Statements'.

## STATEMENT OF CHANGES IN NET ASSETS / EQUITY

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

	Notes	2021	2020
<b>NET ASSETS / EQUITY</b>			
<b>ACCUMULATED COMPREHENSIVE REVENUE AND EXPENSE</b>			
OPENING BALANCE			
Opening Balance		654,585	615,500
Current Year Earnings		(113,755)	39,085
<b>TOTAL ACCUMULATED COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>540,830</b>	<b>654,585</b>
<b>RESERVES</b>			
<b>SUSTAINABLE OPERATIONS RESERVE</b>		<b>500,000</b>	<b>500,000</b>
<b>DEVELOPMENT RESERVE</b>		<b>511,612</b>	<b>511,612</b>
<b>TOTAL RESERVES</b>		<b>1,011,612</b>	<b>1,011,612</b>
<b>TOTAL NET ASSETS / EQUITY</b>		<b>1,552,442</b>	<b>1,666,197</b>

These Special Purpose Financial Statements should be read in conjunction with the following 'Statement of Accounting Policies' and 'Notes to the Special Purpose Financial Statements'.

## STATEMENT OF FINANCIAL POSITION

*Bowls New Zealand Incorporated. As at 30 June 2021*

	Notes	2021	2020
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		207,779	47,391
Investments	5	1,412,808	1,905,992
Receivables from exchange contracts		67,781	9,643
Inventory		-	2,799
GST		45,128	7,222
<b>TOTAL CURRENT ASSETS</b>		<b>1,733,497</b>	<b>1,973,047</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	6	213,184	4,199
Intangible Assets		3,201	4,672
<b>TOTAL NON-CURRENT ASSETS</b>		<b>216,385</b>	<b>8,871</b>
<b>TOTAL ASSETS</b>		<b>1,949,882</b>	<b>1,981,918</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables under exchange contracts		123,001	147,441
Provision for lease exit costs		-	49,407
Income in advance		274,439	118,873
<b>TOTAL CURRENT LIABILITIES</b>		<b>397,440</b>	<b>315,721</b>
<b>TOTAL LIABILITIES</b>		<b>397,440</b>	<b>315,721</b>
<b>NET ASSETS</b>		<b>1,552,442</b>	<b>1,666,197</b>
<b>ACCUMULATED FUNDS</b>			
Total Reserves	7	1,011,612	1,011,612
Accumulated total comprehensive revenue and expense		540,830	654,585
<b>TOTAL ACCUMULATED FUNDS</b>		<b>1,552,442</b>	<b>1,666,197</b>

These Special Purpose Financial Statements should be read in conjunction with the following 'Statement of Accounting Policies' and 'Notes to the Special Purpose Financial Statements'.



# STATEMENT OF ACCOUNTING POLICIES

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

## 1. STATEMENT OF ACCOUNTING POLICIES

### **BASIS OF PREPARATION**

The reporting entity is Bowls New Zealand Incorporated ("Bowls NZ"). Bowls NZ is domiciled in New Zealand and is an incorporated society registered under the Incorporated Societies Act 1908. Bowls NZ as an incorporated society is not required to report under the Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. However, it has chosen to voluntarily adopt the majority of these standards in the preparation of these special purpose financial statements as it transitions towards full implementation, with the exception of the non-presentation of a cashflow statement and key management personnel disclosures.

Bowls NZ is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS standards on the basis that it does not have public accountability and it is not defined as large. The Board has elected to report consistent with Tier 2 Not-For-Profit PBE Accounting Standards with the exception of the above items, and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

The significant accounting policies used in the preparation of these financial statements are set out below. These financial statements has been prepared on the basis of historical cost, as modified by the fair value measurement of non-derivative financial instruments, and on a going concern basis.

The board considers that the accounting policies adopted in these special purpose financial statements are appropriate to give the users of the financial statements meaningful information about the performance and position of the organisation for the current year.

### **SPECIFIC ACCOUNTING POLICIES**

#### **(A). REVENUE**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Bowls NZ and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. The following specific recognition criteria must be met before revenue is recognised.

#### **REVENUE FROM NON-EXCHANGE TRANSACTIONS**

##### *DONATIONS*

Donations are recognised as revenue upon receipt and include donations from the general public or donations received for specific programmes. In kind services, including volunteer time are not recorded as revenue or expense.

##### *GRANT REVENUE*

Grant revenue includes grants given by charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when received unless there is a clear use or return condition. In this case, revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

#### **REVENUE FROM EXCHANGE TRANSACTIONS**

##### *SPONSORSHIP INCOME*

Funds received from sponsors are recognised as revenue when the terms of the relevant sponsorship agreement have been met.

##### *MEMBERSHIP FEES*

Annual fees and subscriptions from bowls clubs are recognised in revenue evenly over the membership period.

##### *EVENT INCOME*

Entrance fees for functions and events are deferred initially and recorded as revenue when the function or event takes place. Related expenses are recognised as prepayments until the events occur.

##### *INTEREST AND DIVIDEND INCOME*

Interest revenue is recognised as it accrues, using the effective interest method. Dividend income is recognised when the dividend is declared.

#### **(B). FINANCIAL INSTRUMENTS**

Financial assets and financial liabilities are recognised when Bowls NZ becomes a party to the contractual provisions of the financial instrument.

## STATEMENT OF ACCOUNTING POLICIES

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

Bowls NZ derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or Bowls NZ has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- Bowls NZ has transferred substantially all the risks and rewards of the asset; or
- Bowls NZ has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

### *FINANCIAL ASSETS*

Financial assets within the scope of PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expense. Bowls NZ's financial assets are classified as either financial assets at fair value through surplus or deficit, or loans and receivables. Bowls NZ's financial assets include: cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and investments.

### *FINANCIAL ASSETS AT FAIR VALUE THROUGH SURPLUS OR DEFICIT*

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. Bowls NZ's equity investments fall into this category of financial instruments.

### *LOANS AND RECEIVABLES*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. Bowls NZ's cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments fall into this category of financial instruments.

### *IMPAIRMENT OF FINANCIAL ASSETS*

Bowls NZ assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets. Where an impairment is identified, the carrying amount of the asset is reduced and the loss is recognised in the surplus or deficit for the reporting period.

### *FINANCIAL LIABILITIES*

Bowls NZ's financial liabilities include trade and other payables (excluding GST and PAYE), employee entitlements and deferred income (in respect to grants whose conditions are yet to be complied with).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

### **(C). CASH AND CASH EQUIVALENTS**

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### **(D). SHORT TERM INVESTMENTS**

Short term investments comprise term deposits which have a term of greater than three months and less than 12 months and therefore do not fall into the category of cash and cash equivalents.

### **(E). INVENTORIES**

Inventories held are measured at the lower of cost and net realisable value.

# STATEMENT OF ACCOUNTING POLICIES

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

## **(F). PROPERTY, PLANT AND EQUIPMENT**

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- Building Improvements 17%
- Office Equipment 20% to 67%
- Vehicles 30%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

## **(G). GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST except for receivables and payables, which are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

## **(H). INCOME TAX**

Bowls NZ is wholly exempt from New Zealand income tax having fully complied with all statutory conditions as an amateur sports promotor under section CW 46 of the Income Tax Act 2007.

## **(I). LEASES**

Payments on operating lease agreements, where the lessor retains substantially all the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

Payments on finance lease agreements, where the lessee retains substantially the risk and rewards of ownership of an asset, are capitalised. The asset and the corresponding liability are recorded at inception at the fair value of the leased asset.

Interest charges under finance leases are apportioned over the terms of the respective leases.

Capitalised leased assets are depreciated over their expected useful lives in accordance with rates established for similar assets.

## **(J). EMPLOYEE BENEFITS**

Liabilities for wages and salaries, annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

## **(K). SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

The preparation of Bowls NZ's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

### *JUDGEMENTS*

In the process of applying Bowls NZ's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

#### *OPERATING LEASE COMMITMENTS*

Bowls NZ has entered into a number of operating leases.

Bowls NZ has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the property, that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

#### *ESTIMATES AND ASSUMPTIONS*

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

### 2. REVENUE FROM NON-EXCHANGE TRANSACTIONS

	2021	2020
<b>GRANTS RECEIVED</b>		
Sport NZ - High Performance	45,434	210,000
Sport NZ - Community Sport	249,000	249,000
Sport NZ - Other	134,800	-
New Zealand Community Trust	161,000	166,877
Other	77,906	115,217
<b>TOTAL GRANTS RECEIVED</b>	<b>668,140</b>	<b>741,094</b>
<hr/>		
<b>TOTAL REVENUE FROM NON-EXCHANGE TRANSACTIONS</b>	<b>668,140</b>	<b>741,094</b>

### 3. SPONSORSHIP

During the year the following entities provided gratefully received sponsorship to Bowls NZ: Tower Insurance, Summerset Group, Prebble Seeds Limited, Christchurch City Council, Sky TV, and Apex Gen Trading.

### 4. ANALYSIS OF EXPENSES

	2021	2020
<b>EXPENSES</b>		
Direct costs of events and tournaments	569,525	408,581
IT, Marketing, and communications	194,188	152,400
Lease Expenses	30,545	153,827
Loss on disposal	-	12,659
Coaching and development	11,614	11,541
Professional services and consultancy	40,475	63,706
Vehicle expenses	34,134	30,073
Board expenses	19,193	14,366
High Performance	45,434	193,655
Other Expenses	194,050	123,800
Audit Fees	17,243	14,307
<b>TOTAL EXPENSES</b>	<b>1,156,401</b>	<b>1,178,914</b>

### 5. INVESTMENTS

	2021	2020
Cash and deposits at bank with maturities greater than 3 months and less than 1 year	1,400,000	1,900,000
Turners Ltd Shares	12,808	5,992
<b>TOTAL INVESTMENTS</b>	<b>1,412,808</b>	<b>1,905,992</b>

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

### 6. PLANT, PROPERTY AND EQUIPMENT

<b>2021</b>	<b>MOTOR VEHICLES</b>	<b>OFFICE EQUIPMENT</b>	<b>TOTAL</b>
Opening balance 1/7/2020	0	4,199	4,199
Additions	222,152	0	222,152
Disposals	0	0	0
Depreciation	(9,408)	(3,759)	(13,167)
<b>CLOSING NET BOOK VALUE 30/6/2021</b>	<b>212,744</b>	<b>440</b>	<b>213,184</b>

<b>2020</b>	<b>BUILDING</b>	<b>OFFICE EQUIPMENT</b>	<b>TOTAL</b>
Opening balance 1/7/2019	24,344	21,557	45,901
Additions	0	0	0
Disposals	(12,659)	0	(12,659)
Depreciation	(11,685)	(17,358)	(29,043)
<b>CLOSING NET BOOK VALUE 30/6/2020</b>	<b>0</b>	<b>4,199</b>	<b>4,199</b>

### 7. BREAKDOWN OF RESERVES

<b>RESERVES</b>	<b>2021</b>	<b>2020</b>
Sustainable Operations Reserve	500,000	500,000
Development Reserve	511,612	511,612
<b>TOTAL RESERVES</b>	<b>1,011,612</b>	<b>1,011,612</b>

The Board aims to be a prudent steward of its finances and accordingly has resolved to recognise the above reserves, the purpose of these reserves is as follows:

#### *SUSTAINABLE OPERATIONS RESERVE*

Sufficient to cover estimated core operating costs for six months.

#### *DEVELOPMENT RESERVE*

To be available for investment in new initiatives associated with growing the participation base or providing best practice tools and training to identified Regions, Centres and Clubs.

## NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

*Bowls New Zealand Incorporated. For the year ended 30 June 2021*

### 8. CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES (CARRYING AMOUNTS)

#### FINANCIAL ASSETS (WITHIN STATEMENT OF FINANCIAL POSITION)

<b>LOANS AND RECEIVABLES</b>	<b>2021</b>	<b>2020</b>
Cash and deposits at bank with maturities of less than 3 months	207,779	47,391
Cash and deposits at bank with maturities greater than 3 months and less than 1 year	1,400,000	1,900,000
Receivables from exchange and non exchange transactions	67,781	9,643
<b>TOTAL LOANS AND RECEIVABLES</b>	<b>1,675,560</b>	<b>1,957,034</b>
<b>TOTAL FINANCIAL ASSETS (WITHIN STATEMENT OF FINANCIAL POSITION)</b>	<b>1,675,560</b>	<b>1,957,034</b>

#### FINANCIAL LIABILITIES - AT AMORTISED COST

	<b>2021</b>	<b>2020</b>
Trade and other creditors	(123,001)	(147,441)
<b>TOTAL FINANCIAL LIABILITIES - AT AMORTISED COST</b>	<b>(123,001)</b>	<b>(147,441)</b>

### 9. COMMITMENTS

#### OPERATING LEASE COMMITMENTS

	<b>2021</b>	<b>2020</b>
Not later than one year	36,204	49,772
Later than one year and no later than five years	73,112	69,287
Later than five years	-	-
<b>TOTAL OPERATING LEASE COMMITMENTS</b>	<b>109,316</b>	<b>119,059</b>

Operating commitments consists of leases for motor vehicles, office space and office equipment.

### 10. CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at 30 June 2021 (2020: nil).

### 11. RELATED PARTIES

There are no related party transactions for the year ended 30 June 2021 (2020: nil).

### 12. EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on these special purpose financial statements.



# OUR PEOPLE

2020–2021

## **Patron**

Her Excellency The Right Honourable  
Dame Patsy Reddy GNZM QSO

## **President**

Mark O'Connor

## **Vice President**

Jan Tucker QSM\*

## **Board**

Tony Lepper ONZM, (Chair)  
Craig Bruce  
Malikah Mitha  
Sharon Rimmer  
Allan Smith

## **National Coaches/Selectors**

Peter Belliss MBE, National Head Coach, Selector  
Mike Kernaghan, Lead Coach Commonwealth Games  
Gayle Melrose, National Coach  
Evan Roberts, National Coach & Performance Analysis Lead  
Graeme Rees, National Coach & Coach Development Officer  
John Quinn, High Performance Consultant  
Philip Skoglund, Convenor of Selectors

## **Bowls New Zealand Judicial Committee**

Keith Berman (Chair), Feona Sayles (Deputy Chair), Trevor McComish,  
Mike Spring\*, Allan Spence, John Earles, Peter Harris, Cyril Gilfedder,  
Alex Wilson,

## **Risk and Audit Committee**

Craig Bruce (Convenor), Sharon Rimmer, Allan Smith,  
Malikah Mitha

## **Umpires Committee**

Helen Stallard (Chair), Sue Way, Michael Johnson, Ann Wright

## **Hall of Fame Committee**

Mark O'Connor (Chair), Jan Tucker QSM\*, Ann Muir QSM  
Sharon Sims MNZM, Peter Belliss MBE

## **Auditors**

RSM Hayes Audit

## **Past Presidents**

1996–1997 – Joan Jaggar ONZM (Auckland)\*  
1997–1998 – Malcolm Kidd (Waikato)\*  
1998–1999 – Edna Higgins (Nelson)\*

1999–2000 – Ken Stott (Dunedin)\*  
2000–2001 – Jean Curry ONZM (Far North)\*  
2001–2002 – Brian Guy (Bay of Plenty)\*  
2002–2003 – Margaret Malcolm ONZM (Dunedin)  
2003–2005 – John Carter (Wellington)  
2005–2007 – Joy Gilson (Southland)  
2007–2009 – Martin Christensen (Gisborne East Coast)  
2009–2011 – Coral Wing (Manawatu)  
2011–2013 – Trevor McComish (Wellington)  
2013–2015 – Ann Muir QSM (Northland)  
2015–2017 – Mike Spring (Bay of Plenty)\*  
2017–2019 – Jeanette Sinclair (Auckland)

## **Life Members**

Peter Belliss MBE, Jean Ashby ONZM, Martin Christensen,  
Ann Muir QSM

## **Bowls New Zealand Staff**

Mark Cameron, Chief Executive Officer  
Chris Lander, General Manager, Clubs & Community  
Erin Nurkka, Commercial Manager  
Helen Stallard, Administration & Office Manager  
Kaushik Patel, High Performance Manager  
Martin Mackenzie, Club Communications Manager  
Steve Beel, Club Support Manager  
Tamara Maher, Digital Communications Manager  
Nikki Cameron, Communications & Events Officer  
(September – March)  
Mandy King, Communications & Events Officer  
(September – March)  
Sally Mackenzie, Communications & Events Officer  
Alex Reed, Communications & Events Officer  
Colin Williams, Communications & Events Officer

\*Deceased



# OBITUARIES

2020–2021

**Kenneth Stott 1933–2020**

President of Bowls New Zealand in 1999–2000.

**Barry Wynks QSM 1952–2020**

Parajack #004

Represented New Zealand at the 2014 & 2018 Commonwealth Games

**Michael Spring 1941–2021**

President of Bowls New Zealand 2015–2017

**Karen Trillo 1959–2021**

Blackjack #31

Represented New Zealand at the 1998 & 2010 Commonwealth Games

**Janet Tucker QSM 1940–2021**

Vice President of Bowls New Zealand 2019–2021



# PARTNERS & SPONSORS

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