

## ANNUAL REPORT

Bowls New Zealand 2021-2022



## CONTENTS

President's Report	4
Chairman's Report	6
CEO's Report	8
Player Participation	12
National Champions	14
International Events	18
Summerset Awards	20
Financials	26
Our People	40
Partners & Sponsors	42



### PRESIDENT'S REPORT

### Ann Wright

Well, here I am at the completion of my first year as your President. What a huge learning curve it has been for me but I have enjoyed every minute

Many highlights have happened for me over the twelve months, from attending centennial celebrations for a number of clubs, including a 125th celebration, to presenting awards which were unable to be presented in person last season and lastly, but one of my biggest pleasures, presenting trophies and medals to the winners of centre and national events to celebrate their hard work.

Once again COVID-19 has caused many disruptions to our sport, as it has done to all other sporting codes. I am amazed at the resilience of our grass roots clubs through to the centres and our team at Bowls New Zealand. All are to be congratulated on their continuing efforts to make sure our sport thrives through the adversities thrown at us.

I was privileged to attend the Trans-Tasman Test Series held at Mount Tambourine in June. The venue was prepared to replicate the conditions our selected bowlers would encounter at the Commonwealth Games. I was impressed with the camaraderie among all the players and officials, and although we were unable to bring home the trophies I know all will have benefitted from the experience and know what to expect from a Northern Hemisphere green.

My congratulations to all the athletes selected in the New Zealand Team to represent our sport, and the two International Technical Officers (ITOs) selected to officiate, at the Commonwealth Games. This is indeed an honour for you all; well done.

I want to thank the Board for their guidance and support as I felt my way through this year, in particular Mark Cameron and Mark O'Connor who have always been available when I have had any queries and assisted when required. I am looking forward to continuing to work with such a competent and diligent Board again this coming year.



To all the staff on the Bowls New Zealand team you have been a pleasure to work with and I am impressed with how you all work together as one

My congratulations to all title winners over this

Summerset National Open Championships

Singles:

Kelvin Scott (Elmwood Park) Men Tayla Bruce (Burnside) Women

Pairs:

Andrew Kelly, Seamus Curtin Men

(Composite)

Women Sandra Keith, Bev Morel

(Composite)

NZDLBA

Singles Graham Skellern

Carolyn Crawford, Julie O'Connell Pairs

(Composite)

NZBLBA

Singles Tom Bovd

B1/B2 Gaye Boyd (Director)

Singles

**Donald Stephens** 

**Donald Stephens** 

Deane Robertson, Kevin Smith (Director)

Bowls3Five Interclub

Elmwood Park

Champion of Champions Singles

Men Dean McMurchy (Onerahi) Tanya Wheeler (Martinborough) Women

Champion of Champions Pairs

Leif Selby, James Williams

Women Dianne Patterson, Lesley Bourke

(Wanganui)

**Champion of Champions Triples** 

Ross Ellery, Rohan Teaz, Doug Pitcher Men

(Foxton & Beach)

Women Karen Hema, Linda Ralph, Lisa Prideaux

(Carlton Cornwall)

Champion of Champions Fours

Darren Goodin, Adam Collins, Rodger Hassall, Nathan Goodin

(Foxton & Beach)

Women Lisa Dickson, Lauren Mills,

Robyne Walker. Anne Dorreen

(Carlton Cornwall)

Unfortunately the Summerset National Open Championship Fours and Mixed Pairs were cancelled due to COVID-19 restrictions.

I must congratulate Chris Lander and his events team for the way in which they have continued to run the National Events on our calendar.

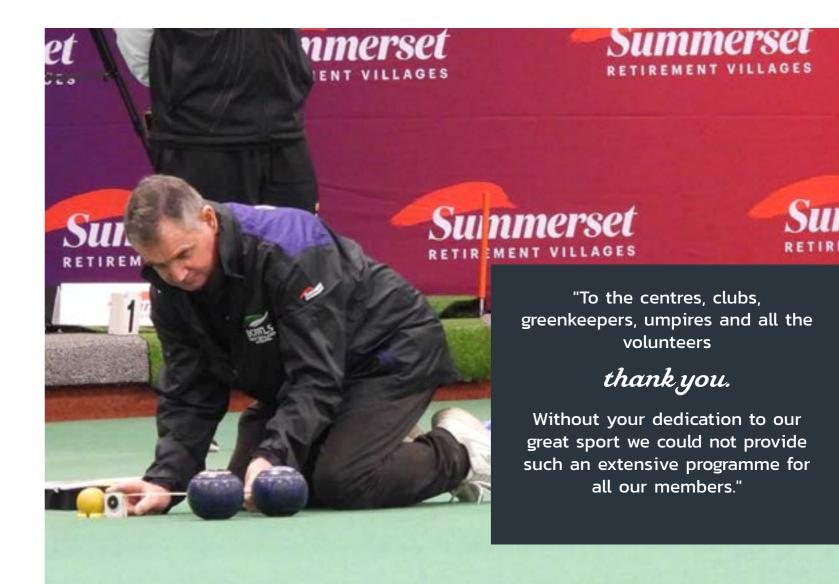
To the centres, clubs, greenkeepers, umpires and all the volunteers, thank you. Without your dedication to our great sport we could not provide such an extensive programme for all our members.

Congratulations to the team involved with the live-streamed events, the innovative and thought provoking weekly podcasts and the regular human interest stories appearing in our communication channels. All the feedback I have received has been very positive, not only from the bowling community but also reaching a much wider and appreciative audience.

I would like to finish with a quote from (American basketball player and coach) Phil Jackson. "The strength of the team is each individual member. The strength of each member is the team."

He mema katoa matou o tera kapa We are all members of that team.

Ann Wright President



# CHAIRMAN'S REPORT

### Tony Lepper ONZM

It is with pleasure that I present to you my fifth Chairman's report. Having been on the Board for seven years I am conscious that there is a balance between staying in a position the right length of time and staying too long. Several years ago we introduced a nine-year limit on how long you can sit on the Board, and I have decided to allow my name to go forward for reappointment for a further two years.

A feature of the Board of Bowls New Zealand is the mixture of appointed members and those who are voted on by the bowling community through their representatives. Two of those voted into their roles are President Ann Wright and Vice President Phillip Huwyler. Without the usual two-year apprenticeship as vice president, Ann has been thrust into the role of representing the Board of Bowls New Zealand at bowling events throughout the country. Ann also travelled to Australia for the Trans-Tasman Test Series, the first international fixture in over 24 months. I am sure that she has enjoyed her year and will be looking forward to a year with less restrictions on both travel and the number of people who can attend bowling events so that she can meet many more members of our fantastic sporting community.

One of the constitutional changes that the Board is suggesting is that the President's term is extended by a year. As an experienced member of many Boards, I feel that this would be a good move. I find that three years is the minimum that it takes to learn the ropes, establish relationships and truly make a difference. Personally, I hope delegates give this careful consideration.

Having President Ann and Vice-President Phillip available for these events takes the pressure off the Chair. We have a sub-committee structure that gives Craig Bruce, Chair of Risk and Audit Committee, and Mark O'Connor, Chair of the Remuneration Committee, plenty to do. The other Board members, Sharon and Malikah are members of these committees, and this helps spread the workload amongst all Board members. I think that this has been a rather long-winded way of saying the role of Chair is not too onerous and that I



will be talking to my fellow Board members about staying on as Chair.

The Board remains committed to the strategic direction of our sport. We exist so that New Zealanders can participate in and enjoy the sport of bowls at any level – social or competitive. Our community needs to welcome everyone who shows an interest in bowls and our facilities need to be places that can accommodate anyone who wants to give bowls a go. I am competitive by nature, so I naturally gravitate towards competition and the challenge of winning but not everyone is like me. To ensure the long-term future of our clubs, everyone's needs should be catered for. Ours is a sport that suits inclusivity and diversity, and this should be celebrated by clubs and members up and down the country.

We are in the process of seeking funding from Sport NZ for a three-year funding package that will promote participation from a far wider group of New Zealanders. This funding will put our longevity plans in place and, with your help, the sport of bowls will have a strong and steady path for its future.

Bowls New Zealand supports like-minded organisations in order to bring the sport of bowls to more people year on year. We continue to deliver the New Zealand Indoor Bowls contract and we talk about what the future might look like with the New Zealand Blind Lawn Bowls Association, Para Bowls New Zealand and the Aotearoa Bowls Board. These organisations and the ramping up of our involvement with youth through our Rangatahi strategy will be our gateway to being a truly inclusive and diverse sport.

Bowls New Zealand CEO Mark Cameron and his dedicated team continue to come up with innovative ideas that keep our game in front of the eyes of the New Zealand public. Minor setbacks due to the cancellation of events due to COVID-19 restrictions has not dampened the drive to make bowls more visible. Sharing the bowls story is a project that everyone is passionate about. Whether that be televising events, creating

informative podcasts, delivering short videos or interesting stories, the aim is always the same; i.e. Let's get more people hooked on bowls and coming down to their local bowling club.

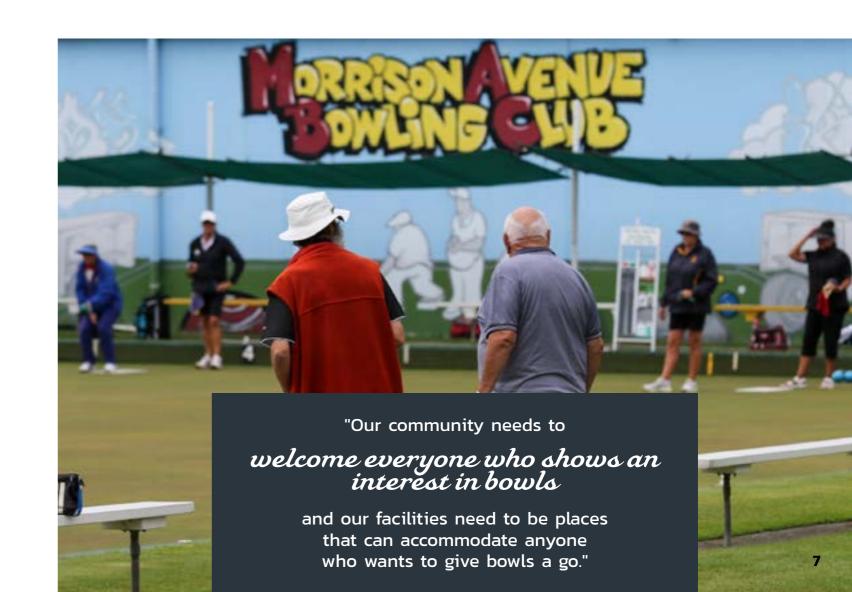
By the time this Annual Report is seen by the membership the Commonwealth Games will have come and gone. With reduced international opportunities in the last 24 months, and the type of surfaces our representative bowlers will face in the Northern Hemisphere it is hard to be too optimistic about our chances. High Performance Sport NZ continues to support our international bowling program and we hope that our athletes enjoy the experience of representing their country at this iconic sporting festival. Any success will be the icing on the cake and let's hope that there is lots of icing.

I know this report should focus on the year just completed but the AGM, where this report will be released, will happen at the same time as the North v South, Te Ika-A -Maui v Te Waipounamu. The board was excited, and then deflated to announce the concept of a North v South fixture last year and then have it taken away by COVID-19 restrictions. We don't want to wait another 12 months before we can get excited about this event. This year the

team look to build on this event, and have now added the Bowls New Zealand Summerset Awards into the mix. It will be a weekend of community, constitutional obligations, high performance competitions and crowning achievements, and we would especially like to thank Bowls Dunedin for helping us to deliver this weekend celebration.

I am sure that Mark Cameron will thank all our partners and sponsors. I too would like to thank those of you who have been with us for many years and those more recent additions to our team of 130,000 bowlers. We hope we are a sport that you can get value out of and that you stick with us while we grow our base even further. We will continue to look for ways of rewarding your support.

Tony Lepper ONZM Chairman



### CEO'S REPORT

### Mark Cameron

Ka tuku mihi mātou a Bowls Aotearoa ki a koutou katoa.

Welcome to the 2022 Annual Report for Bowls New Zealand – a year in which we have continued to navigate COVID-19 whilst reconnecting our clubs and facilities to local communities following a stop/start 2021.

My special thanks this year to all the committees (Presidents, Secretaries and Committee members) who volunteer days (months) to their bowling clubs and local community. Across Aotearoa our bowling clubs are in good health and all the credit sits with those club members that engage directly with their communities for our sports' benefit.

#### **Bowling Clubs - Membership & Participation**

Our annual census of membership and participation numbers reflects the calendar year to 31 December 2021. Playing membership dropped by around 6%, with the COVID-19 lockdowns, particularly in Auckland, having a significant impact on membership. We estimate around 2-3% of our membership were unable to access their facilities in 2021 due to the government mandated vaccination policy.

Further evidencing this COVID-19 created decline, was the drop in casual participation numbers, with the corporate market in Auckland being especially impacted. No Christmas functions meant many of our clubs lost vital revenues for that key October to December corporate market.



On a positive note, the first year membership rose on prior year and the number of New Zealanders playing twilight bowls continues to increase, with 10,132 social bowlers now appreciating the joys of playing bowls and having a beer / wine on a summer's evening. We look forward to a rebound in 2022, with the removal of the vaccination mandate and no more lockdowns.

#### **National Events**

The positive was that we managed to deliver the Summerset National Singles and Pairs in early January, but beyond that we had a season severely impacted by COVID-19 travel restrictions. Whilst many clubs were able to open their facilities to their local communities in 2021/2022, the travel restrictions imposed meant that few national events were contested. Sadly, there was no Bowls3Five on Sky Sport in 2021, no national Secondary Schools for the second year in a row, and no Summerset National Fours and Mixed Pairs.

Whilst we managed to get our Intercentre and Interclub events running in April / May, these were limited to being regional events only, with their finals now being played in late 2022.

Our thanks to everyone for their patience as we managed the disruption to these events and special thanks to all the clubs in the Canterbury region for their excellent hosting of the 2022 Summerset National Singles and Pairs.

## New Zealand

YEAR	TOTAL	TOTAL	TOTAL	FIRST YEAR
	PLAYING MEMBERS	NON-PLAYING MEMBERS	CASUAL PARTICIPANTS	MEMBERSHIP
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
2021	25,286	9,932	75,860	1,461

#### Internationals

Our Blackjacks and Parajacks finally had their first international outing in over two years when contesting the 2022 Trans-Tasman Test Series on the Gold Coast in Australia in June. Whilst the results didn't go our way (Australia were ahead of us in most disciplines), it was terrific to simply see our best players on the greens in their national colours. We look forward to following their progress at the 2022 Commonwealth Games in Birmingham, United Kingdom.

#### **Operational Matters**

Over the past 12 months we have managed to introduce some new initiatives to the bowls community. The first initiative saw the introduction of a new membership and event solution called 'BowlsHub Aotearoa'. BowlsHub was introduced at the 2022 Summerset Nationals and is now being trialled by five centres as a complete competition management solution. Amongst the many benefits is the concept of results being tracked against a bowler's profile and entered in real time.

In addition to BowlsHub Aotearoa, in 2022 Bowls New Zealand introduced a new Judicial process, as an independent way for any club member to lodge a complaint, issue or dispute and have it resolved in a timely manner. The complaints service primarily deals with behavioural matters (e.g. discrimination, offensive language, misconduct, etc.) where previously a club struggled to be independent in managing such a complaint.

Our ability to broadcast the sport of bowls continues to grow, with Bowls New Zealand now delivering a visual production good enough for mainstream television. Bowls TV, currently streaming on YouTube, consistently has between 5,000 and 8,000 views per event and this will only grow as we move these events to larger broadcast platforms. Our broadcast calendar for 2022/2023 includes 30+ weeks of bowls event coverage. In addition to television, in 2022 we launched a weekly Podcast, available on multiple listening platforms.

#### **Finances and Partnerships**

The bowls community is well support by a number of national and community partners. My thanks to all these organisations including Summerset Retirement Villages, Dynasty Apparel, Prebble Seeds, Fieldturf NZ, NZCT, Lion Foundation, Aotearoa Gaming Trust, Four Winds, Sport New Zealand and High Performance Sport New Zealand. Your support of Bowls New Zealand and the wider bowls community is sincerely appreciated.

In 2022, Bowls New Zealand recorded a \$142,301 deficit which was approximately \$140,000 ahead of Budget for the 2021/2022 financial year. Our commercial revenue continues to grow on prior years and now represents approximately 23% of all revenue. By comparison, in the 2017/2018 year commercial revenue represented 5% of all revenue for Bowls New Zealand. As expected (and budgeted) 2021/2022 evidenced an increase in High Performance spend as we prepared our Blackjacks and Parajacks for the 2022 Commonwealth Games.

On an investment front, Bowls New Zealand moved \$800,000 from term deposits to a Jarden's conservative Managed Fund. The objective is to yield a greater annual return on this investment than available through traditional bank term deposits. Overall, Bowls New Zealand's reserves remain healthy with approximately \$1.5 million available in liquid assets.

#### Thanks

The bowls community is privileged to have many strong and willing partners. My thanks to all 467 bowling clubs and the 27 centres for delivering bowls into our communities. My thanks to the Board of Bowls New Zealand (including Chair Tony Lepper ONZM and President Ann Wright) and the Bowls New Zealand team for continuing to innovate, whilst always respecting and supporting the bowls community.

Mark Cameron CEO, Bowls New Zealand

8





Northern Region **MEMBERS** NON-MEMBERS PLAYING NON-PLAYING CASUAL Far North Northland North Harbour Auckland Counties Manukau 

NON-MEMBERS

Central Gi

Waikato

TOTAL

Thames Valley

Bay of Plenty

ntrai		MEMBE	R <i>S</i>		NON-MEME	BERS
Region	PLAYIN	G	NON-PLA	YING	CASUA	<u> </u>
. 0	2020	2021	2020	2021	2020	2021
Gisborne East Coast	336	315	62	61	1540	89
ławke's Bay	1072	1038	192	203	2181	1162
aranaki	1283	1080	436	352	3783	3549
Vanganui	478	493	106	133	1525	1223
Manawatu	713	628	362	315	1607	1408
Vairarapa	398	270	82	81	1629	1497
Kapiti Coast	755	762	740	795	1466	731
Vellington	1923	1745	1965	1604	13031	10273
OTAL	6958	6331	3945	3544	26762	19932

MEMBERS

Southern

Region	PLAYIN	PLAYING NON-PLAY		ING CASUAL		L
7009	2020	2021	2020	2021	2020	2021
Nelson	701	614	49	44	1656	562
Marlborough	423	425	39	83	340	1165
Buller	139	114	9	18	201	101
West Coast	122	124	16	10	132	110
Canterbury	3168	3168	1000	947	11061	11464
South Canterbury	515	493	69	85	820	756
North Otago	235	224	37	42	91	100
Central Otago	973	904	146	239	4105	3490
South Otago	199	206	9	29	137	41
Dunedin	1498	1764	888	476	3577	3633
Southland	1374	1282	137	134	1880	1290
TOTAL	9347	9318	2399	2107	24000	22712

New Zeala

% Change

		MEMBE	RS		NON-MEM	BERS
ınd	PLAYIN	IG	NON-PLA	YING	CASUA	L
	2020	2021	2020	2021	2020	2021
	26923	25323	9742	9932	101279	80218
		-5.94%		1.95%		-20.80%
·	·		•			

### NATIONAL CHAMPIONS 2021-2022

Bowls3Five National Televised League

EVENT CANCELLED DUE TO COVID 19 TRAVEL RESTRICTIONS

OCTOBER - DECEMBER 2021 NEW LYNN BOWLING CLUB

Rangatahi Bowls Singles Championship

EVENT CANCELLED DUE TO COVID 19 TRAVEL RESTRICTIONS

# Summerset National Singles & Pairs

2 - 8 IANLIARY 2022 CANTERBURY BOWLS

> B1-B2 SINGLES TOM BOYD

GAYE BOYDE DIRECTOR

**DEANE ROBERTSON** 

**KEVIN SMITH DIRECTOR** 

29-30 MARCH 2022

WOMEN'S SINGLES TAYLA BRUCE

(SILVERSTREAM)

SANDRA KEITH **BEV MOREL** 

**CLARE HENDRA** TAYLA BRUCE (COMPOSITE)

DONALD STEPHENS

KERRIN WHEELER

COLIN WHEELER DIRECTOR

DONALD STEPHENS **DEANE ROBERTSON KEVIN SMITH DIRECTOR** 

STEVEN DELANEY **GORDON OLDFIELD** BEV BOUCHER DIRECTOR

(BURNSIDE) **CLARE HENDRA** 

TONY GRANTHAM (MT ALBERT)

(ELMWOOD PARK)

MEN'S SINGLES

ANDREW KELLY **SEAMUS CURTIN** (COMPOSITE)

**KELVIN SCOTT** 

**GARY LAWSON** TONY GRANTHAM (COMPOSITE)

**GRAHAM SKELLERN** 

**BRUCE WAKEFIELD** 

CAROLYN CRAWFORD JULIE O'CONNELL (COMPOSITE)

**GRAHAM REARDON** STEVE WALKER (COMPOSITE)

Summerset National Fours

25 - 28 FEBRUARY 2022

EVENT CANCELLED DUE TO COVID 19 TRAVEL RESTRICTIONS

Summerset National Mixed Pairs

25 - 28 FEBRUARY 2022 BOWLS TARANAKI

EVENT CANCELLED DUE TO COVID 19 TRAVEL RESTRICTIONS

### National Intercentre

17-20 MARCH 2022 BOWLS NORTH HARBOUR

EVENT RESCHEDULED DUE TO COVID 19 TRAVEL RESTRICTIONS THIS EVENT WILL BE RUN LATER IN 2022, AFTER THIS REPORT HAS BEEN PRINTED

Rangatahi Bowls Triples Championship

29-30 MARCH 2022

EVENT CANCELLED DUE TO COVID 19 TRAVEL RESTRICTIONS

National Interclub Sevens

7-10 APRIL 2022 BOWLS NORTH HARBOUR EVENT RESCHEDULED DUE TO COVID 19 TRAVEL RESTRICTIONS THIS EVENT WILL BE RUN LATER IN 2022, AFTER THIS REPORT HAS BEEN PRINTED

Bowls3Five Interclub Championship

6-8 MAY 2022 NAENAE BOWLING CLUB

**ELMWOOD PARK SAINTS** 

TAKARO TUIS

Champion of Champions

SINGLES 1-3 IUIY 2022 **BOWLS HASTINGS**  WOMEN'S SINGLES TANYA WHEELER (MARTINBOROUGH)

LINDA RALPH (CARLTON CORNWALL)

**BART ROBERTSON** (HELENSVILLE)

8-10 JULY 2022 HOPES DUNEDIN LAWN BOWLS STADIUM **DIANNE PATTERSON** LESLEY BOURKE (WANGANUI)

JO EDWARDS KAY HAMMOND (NELSON)

**LEIF SELBY** JAME WILLIAMS (CARLTON CORNWALL)

**DEAN MCMURCHY** 

MURRAY WILSON OWNE BENNET

(ONERAHI)

TRIPLES 15-17 JULY 2022 NAENAE BOWLING CLUB KAREN HEMA LINDA RALPH LISA PRIDEAUX (CARLTON CORNWALL)

JEAN STRATFORD **EVELYN USSHER ROBYN HALL** (WAIHOPAI)

**ROSS ELLERY ROHAN TEAZ** DOUG PITCHER (FOXTON & BEACH)

**DEAN DRUMMOND NEIL BARRON** PATRICK GOLDER (BOWLS HASTINGS)

22-24 JULY 2022 **BOWLS HASTINGS**  LISA DICKSON LAUREN MILLS ROBYNE WALKER ANNE DORREEN (TAKAPUNA)

**GAYLENE KANAWA DENISE TE MOMO** SHERYL OLSEN VICKI COLL (PIRONGIA)

DARREN GOODIN ADAM COLLINS RODGER HASSALL NATHAN GOODIN (PARITUTU)

**GARRY MURIWAI** MARK O'BRIEN SCOTT MACKENZIE **HAYDEN FREW** (MARTINBOROUGH)



# INTERNATIONAL EVENTS

# World Singles Champion of Champions

WELLINGTON, NEW ZEALAND EVENT CANCELLED.

BRISTOL INDOORS BOWLS CLUB, ENGLAND EVENT CANCELLED.

## Trans Tasman 2022 Test

4-6 JUNE 2022 MOUNT TAMBORINE - QUEENSLAND

TEST 1

WOMEN AUSTRALIA 5 GAMES WON

NEW ZEALAND
2 GAMES WON

MEN AUSTRALIA 5 GAMES WON

NEW ZEALAND 2 GAMES WON

PARA AUSTRALIA 6 GAMES WON

NEW ZEALAND 1 GAME WON

TEST 2

WOMEN AUSTRALIA 7 GAMES WON

NEW ZEALAND o GAMES WON

MEN AUSTRALIA 6 GAMES WON

NEW ZEALAND 1 GAMES WON

PARA AUSTRALIA

NEW ZEALAND 3 GAMES WON

TEST 3

WOMEN AUSTRALIA 7 GAMES WON

NEW ZEALAND O GAMES WON

MEN AUSTRALIA 6 GAMES WON

NEW ZEALAND
1 GAMES WON

PARA AUSTRALIA SCRATCHED

NEW ZEALAND

World Bowls Championships 2022

GOLD COAST, AUSTRALIA EVENT POSTPONED TO 2023.



18

## SUMMERSET NATIONAL AWARDS

Club of the

TAIERI BOWLING CLUB

Coach of the Year

**KEVIN SMITH** 

Club Person of the Year

TERRY MOVERLEY BIRKENHEAD BOWLING CLUB

Greenkeeper of the Year

**KEN THICKETT** 

Umpire of the Year

TOM HOGG

Player of the Year - Female

TAYLA BRUCE

Player of the Year - Male

**KELVIN SCOTT** 

Para Athlete of the Year B1-B4

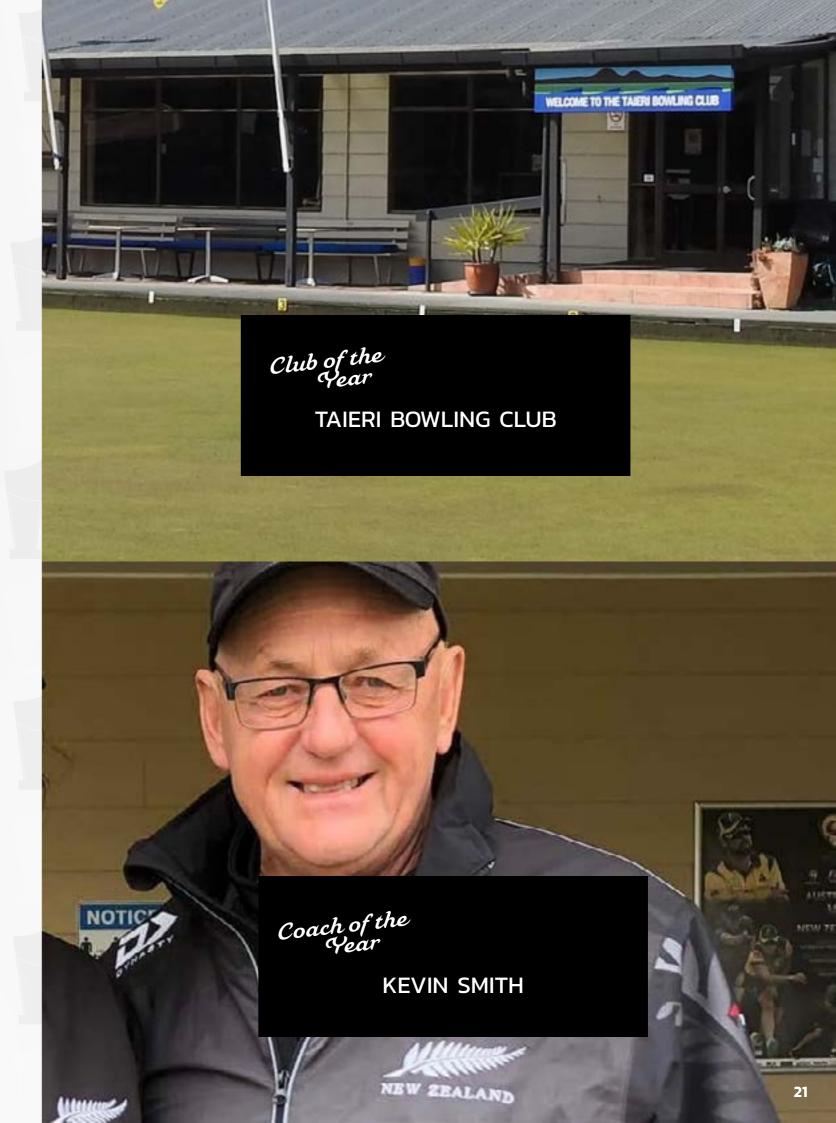
DON STEPHENS

Para Athlete of the Year B5-B8

PAM WALKER

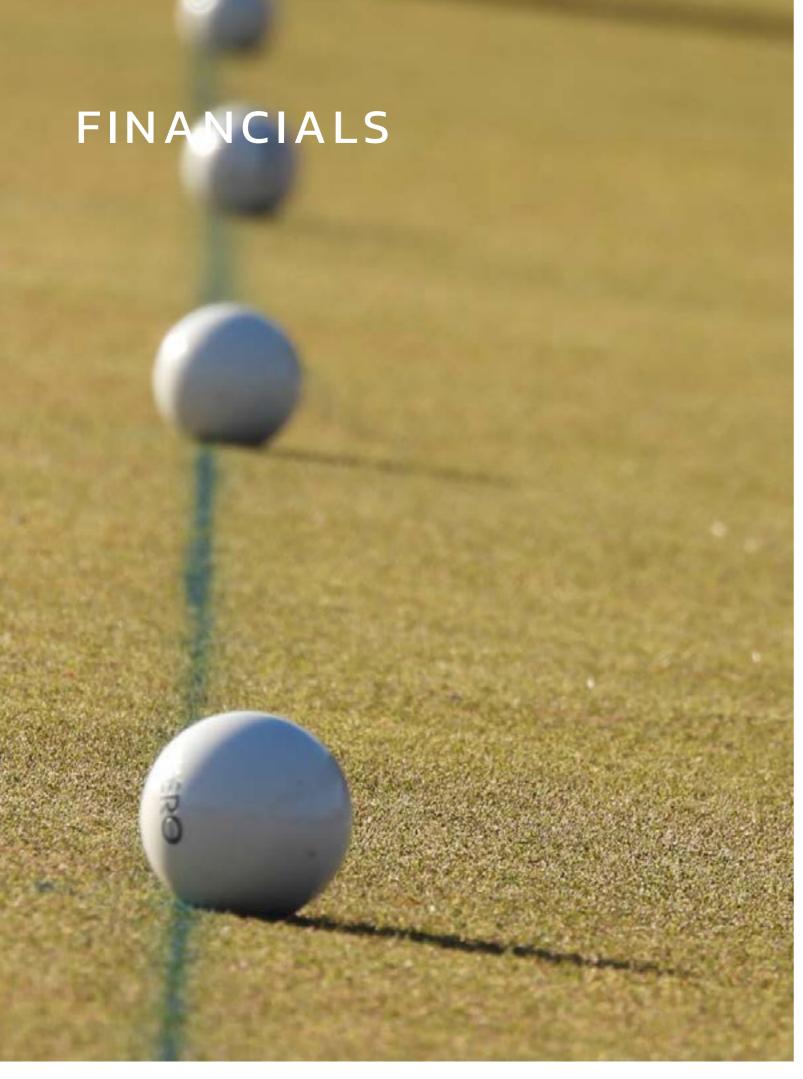
Summerset Supreme Award

TAYLA BRUCE











### Independent Auditor's Report

## To the members of Bowls New Zealand Incorporated

RSM Hayes Audit

PO Box 9588 Newmarket, Auckland 1149 Level 1, 1 Broadway Newmarket, Auckland 1023

> T+64 (9) 367 1656 www.rsmnz.co.nz

#### **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 2022;
- 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 39 present fairly, in all material respects, the financial position of Bowls New Zealand Incorporated as at 30 June 2022, 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 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) 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 40 to 42 (but does not include the special purpose financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the special purpose financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

THE POWER OF BEING UNDERSTOOD AUDIT/TAX/CONSULTING



In connection with our audit of the special purpose 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 special purpose 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 special purpose financial statements

The board are responsible, on behalf of the entity, for the preparation and fair presentation of the special purpose 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 special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose 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 special purpose financial statements

Our objectives are to obtain reasonable assurance about whether the special purpose 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 economic decisions of users taken on the basis of these special purpose financial statements. A further description of the auditor's responsibilities for the audit of the special purpose financial statements is located at the XRB's website at:

https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-8/

#### 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.

RSM

RSM Hayes Audit
Auckland
26 August 2022

### **Directory**

## Bowls New Zealand Incorporated For the year ended 30 June 2022

#### The Board

Tony Lepper - Chair

Ann Wright - President (Appointed September 2021)

Piripi Huwyler - Vice President (Appointed September 2021)

Craig Bruce

Sharon Rimmer

Malikah Mitha

Mark O'Connor (Appointed September 2021)

Allan Smith (Resigned September 2021)

#### 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, New Zealand, 1011

#### **Postal Address**

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

#### **Incorporated Society Number**

665375

### **Approval of Special Purpose Financial Statements**

## Bowls New Zealand Incorporated For the year ended 30 June 2022

The Board is pleased to present the approved special purpose financial statements of Bowls New Zealand Incorporated for the year ended 30 June 2022.

. . .

Mr M Cameron

Bowls NZ Inc. CEO

Date .25/08/2022

Mr C Bruce

Bowls NZ Inc. Board Member

Date 25/08/2022

29

# **Statement of Comprehensive Revenue and Expense**

## Bowls New Zealand Incorporated For the year ended 30 June 2022

	NOTES	2022	2021
Revenue			
Revenue from non-exchange transactions	2	781,286	668,140
Revenue from exchange transactions			
Membership Fees		769,970	809,353
Competitions and events		60,401	110,713
Sponsorship and Commercial Partnerships	3	564,317	437,835
Dividends received		625	568
Interest received		13,253	12,985
Gain on Disposal of fixed assets		1,667	-
Other operating revenue		15,372	68,210
Total Revenue from exchange transactions		1,425,605	1,439,664
Total Revenue		2,206,891	2,107,803
Expenses			
Employee and volunteer related costs		1,110,416	1,051,361
Amortisation of intangible assets		630	630
Depreciation		65,047	13,167
Unrealised loss on available for sale investments		34,552	-
Other expenses	4	1,138,547	1,156,401
Total Expenses		2,349,192	2,221,559
Total Comprehensive Revenue / (Expense)		(142,301)	(113,755)

### 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 2022

	NOTES	2022	2021
Net Assets / Equity			
Accumulated Comprehensive Revenue and Expense			
Opening Balance			
Opening Balance		540,830	654,585
Current Year Surplus / (Deficit)		(142,301)	(113,755)
Total Accumulated Comprehensive Revenue and Expense		398,529	540,830
Reserves			
Development Reserve		511,612	511,612
Sustainable Operations Reserve		500,000	500,000
Total Reserves		1,011,612	1,011,612
Total Net Assets / Equity		1,410,141	1,552,442

### **Statement of Financial Position**

## Bowls New Zealand Incorporated As at 30 June 2022

	NOTES	2022	2021
Assets			
Current Assets			
Cash and cash equivalents		522,043	207,779
Investments	5	1,278,257	1,412,808
Receivables from exchange contracts		123,219	67,781
GST		766	45,128
Total Current Assets		1,924,285	1,733,497
Non-Current Assets			
Property, Plant and Equipment	6	186,239	213,184
Intangible Assets		3,412	3,201
Total Non-Current Assets		189,651	216,385
Total Assets		2,113,936	1,949,882
Liabilities			
Current Liabilities			
Payables under exchange contracts		225,045	123,001
Income in advance		478,750	274,439
Total Current Liabilities		703,795	397,440
Total Liabilities		703,795	397,440
Net Assets		1,410,141	1,552,442
Accumulated Funds			
Total Reserves	7	1,011,612	1,011,612
Total accumulated comprehensive revenue and expense		398,529	540,830
Total Accumulated Funds		1,410,141	1,552,442

### 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 2022

#### 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.

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 and funds invested in and managed by Jarden Investments fall into this category of financial instruments.

These financial instruments are recognised at fair value at balance date. Changes in fair value are recognised through surplus or deficit each year.

#### 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 spare. 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.

#### (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.

Annual Report | Rowls New Zealand Incorporated 35 34

#### (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

Wages, salaries, annual leave and sick leave

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

36

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 2022

	2022	2021
. Revenue from non-exchange transactions		
Grants received		
Sport NZ - High Performance	300,000	45,43
Sport NZ - Community Sport	199,500	249,00
Sport NZ - Other	-	134,800
New Zealand Community Trust	164,123	161,00
Other	117,663	77,90
Total Grants received	781,286	668,140
Total Revenue from non-exchange transactions	781,286	668,140

#### 3. Sponsorship and Commercial Partnerships

During the year the following entities supported Bowls NZ: Tower Insurance, Summerset Group, Prebble Seeds Limited, The City of Gold Coast, Sky TV, New Zealand Indoor Bowls, FieldTurf NZ, and Apex Gen Trading.

	2022	2021
. Analysis of Expenses		
Expenses		
Direct costs of events and tournaments	393,644	569,52
IT, Marketing, and communications	153,036	194,18
Lease Expenses	13,142	30,54
Coaching and development	10,496	11,61
Professional services and consultancy	73,964	40,47
Vehicle expenses	41,750	34,13
Board expenses	16,319	19,19
High Performance	233,913	45,43
Other Expenses	183,895	194,05
Audit Fees	18,387	17,24
Total Expenses	1,138,547	1,156,40
	2022	202
Investments		
Cash and deposits at bank with maturities greater than 3 months and less than 1 year	500,000	1,400,00
Jarden Investments - Managed Fund	767,635	
Turners Ltd Shares	10,622	12,80
Total Investments	1,278,257	1,412,808

Annual Report Bowls New Zealand Incorporated

Annual Report Bowls New Zealand Incorporated

37

#### 6. Plant, Property and Equipment

2022	Motor Vehicles	Office Equipment	TOTAL
Opening balance 1/7/2021	212,744	440	213,184
Additions	59,913	0	59,913
Disposals	(21,811)	0	(21,811)
Depreciation	(64,708)	(339)	(65,047)
Closing Net book value 30/6/2022	186,138	101	186,239
Cost	253,200	598	253,798
Accumulated Depreciation	(67,062)	(497)	(67,559)
Closing Net book value 30/6/2022	186,138	101	186,239

2021	Motor Vehicles	Office Equipment	TOTAL
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)
Closing Net book value 30/6/2021	212,744	440	213,184
Cost	222,152	39,740	261,892
Accumulated Depreciation	(9,408)	(39,300)	(48,708)
Closing Net book value 30/6/2021	212,744	440	213,184

	2022	2021
7. Breakdown of Reserves		
Reserves		
Sustainable Operations Reserve	500,000	500,000
Development Reserve	511,612	511,612
Total Reserves	1,011,612	1,011,612

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.

	2022	2021
Categories of financial assets and liabilities (carrying amounts)		
inancial Assets (within statement of financial position)		
Loans and receivables		
Cash and deposits at bank with maturities of less than 3 months	522,043	207,779
Cash and deposits at bank with maturities greater than 3 months and less than 1 year	500,000	1,400,000
Receivables from exchange and non exchange transactions	123,219	67,781
Total Loans and receivables	1,145,262	1,675,560
Financial Assets at Fair Value Through Surplus or Deficit		
Turners Ltd - 2,840 Shares	10,622	12,808
Jarden Investments - Managed Fund	767,635	
Total Financial Assets at Fair Value Through Surplus or Deficit	778,257	12,808
Total Financial Assets (within statement of financial position)	1,923,519	1,688,368
inancial liabilities - at amortised cost		
Trade and other creditors	(225,045)	(123,001
Total Financial liabilities - at amortised cost	(225,045)	(123,001)
	2022	2021
Commitments		
Commitments perating lease commitments		
	37,700	36,204
perating lease commitments	37,700 135,600	,
perating lease commitments  Not later than one year	· · · · · · · · · · · · · · · · · · ·	36,20 <sup>4</sup> 73,112

Operating commitment 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 2022 (2021: nil).

#### 11. Related Parties

There are no related party transactions for the year ended 30 June 2022 (2021: 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**

2021-2022

#### President

Ann Wright

#### **Vice President**

Phillip Huwyler

#### **Board**

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

### Mark O'Connor **High Performance**

Mike Kernaghan, Head Coach

Peter Belliss MBE, High Performance Consultant and National Selector Philip Skoglund, Convenor of Selectors Gayle Melrose, High Performance Coach Evan Roberts, High Performance Coach Graeme Rees, High Performance Coach

John Quinn, High Performance Consultant Julie Blake. Team Manager

#### **Bowls New Zealand Judicial Committee**

Keith Berman (Chair) James Keegan Feona Sayles Kay Goldsbury Trevor McComish John Earles

#### **Risk and Audit Committee**

Craig Bruce, (Chair)

#### **Umpires Committee**

Michael Johnson (Chair) Sue Rossiter Sue Way Joan Wilson

#### Hall of Fame Committee

N/A

#### Auditors

RSM Hayes Audit

#### **Past Presidents**

1996-1997 - Joan Jaggar ONZM (Auckland)\*

1997-1998 - Malcolm Kidd (Waikato)\* 1998-1999 - Edna Higgins (Nelson)\*

1998-1999 – Edna Higgins (Netson)\* 1999-2000 – Ken Stott (Dunedin)\*

2000–2001 – 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)

2019–2021 – Mark O'Connor (Wellington)

#### Life Members

Peter Belliss MBE Jean Ashby ONZM Martin Christensen Ann Muir QSM John Carter

#### Bowls New Zealand Staff (Full-Time)

Mark Cameron, Chief Executive Officer
Chris Lander, General Manager - Clubs & Community
Erin Nurkka, Commercial Manager
Kaushik Patel, High Performance Manager (to October 2021)
Helen Stallard, NZIB & Administration Manager
Martin Mackenzie, Club Communications Manager
Steve Beel, Club Facilities Manager
Tamara Maher, Digital Communications Manager
Nick Brown, Communications & Events Officer (September - March)
Sally Mackenzie, Inclusion & Diversity Officer
Alex Reed, Communications & Events Officer
Melissa Tootill, Communications & Events Officer (September - June)
Colin Williams, Communications & Events Officer

\*Deceased



### PARTNERS & **SPONSORS**

Bowls New Zealand thanks the following organisations for supporting our sport & enabling those in our community to continue their passion.































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