



ANNUAL REPORT 2024/2025



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# EXECUTIVE REPORT

Mark O'Connor (Chairman)

Mark Cameron (Chief Executive)

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

We are delighted to present the 2025 Bowls New Zealand Annual Report to the bowls community and interested stakeholders. Over the past year, the sport of bowls in New Zealand has achieved remarkable growth, with notable progress in participation, membership, digital and facility investment.

#### Bowling Clubs - Membership and Participation

Every year Bowls NZ produces a detailed survey on how clubs are performing. This survey (census) has been running since 2010, so we have a wealth of information at club, regional and national level.

What is now evidential, is the changing delivery model for how our clubs engage with local communities. The 20th century saw bowls as a competitive sport for the weekend sportsperson. The 21st century evidences the evolution of the social bowler, and casual participant within bowling clubs.

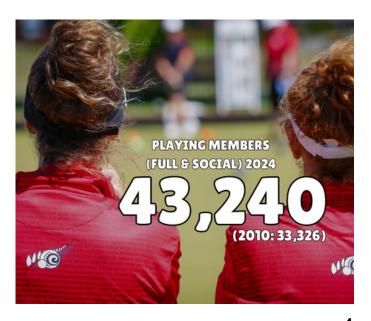
The chart/data to the right shows the full playing (weekend/serious) membership declining since 2010 from 33,000 to 21,000 – a trend consistent with many sports in Aotearoa.





However, when you add in the Limited and Twilight membership categories (social membership), we can evidence growth from 33,000 (2010) to 43,000 (2024) in bowling club membership.

	Full Playing Members	Limited Playing Members	Twilight Members	Total Members
Year				
2010	33326	0	0	33326
2011	31851	0	0	31851
2012	30213	0	0	30213
2013	28612	0	0	28612
2014	27609	0	0	27609
2015	26327	0	0	26327
2016	25474	0	0	25474
2017	24393	0	0	24393
2018	24153	0	0	24153
2019	22948	2218	0	25166
2020	22706	4240	4218	31164
2021	21909	3377	9772	35058
2022	21969	4016	13412	39397
2023	21725	4782	15845	42352
2024	21183	4809	17248	43240



A similar story exists for casual participation. 51,114 casual bowls participants in 2010 versus 126,889 in 2024.

The participation numbers for our rangatahi and tamariki (our youth) is the result of dedicated individuals and clubs, volunteering their time and energy. In 2024, 16,782 youth had a bowls experience (up from 9,901 in 2023). This growth is largely driven by initiatives that deliver bowls in schools, often utilising artificial sports surfaces and halls to introduce the game to younger generations.

	Non Playing Members
Year	Total
2010	11777
2011	10603
2012	11181
2013	11518
2014	11801
2015	13031
2016	12878
2017	13931
2018	14849
2019	13319
2020	9742
2021	9932
2022	9875
2023	10852
2024	11703

P	Casual articipants
	51114
	42635
	41623
	51042
	55153
	61778
	78770
	79596
	94200
	106126
	96648
	71860
	88191
	113975
	126889

Casual Participants	Youth
54444	2020
51114	3828
42635	2439
41623	2989
51042	2496
55153	2795
61778	2842
78770	3616
79596	3565
94200	5378
106126	4574
96648	4631
71860	4358
88191	4585
113975	9901
126889	16782



This data shows a sport and community (bowls) that is quickly changing its community delivery model to meet the 21st century Kiwi who wants to play sport when they want, in a shortened format and as a social engagement tool.

The challenge for Bowls New Zealand in the coming years is not-so-much to continue this trend towards social membership/bowls (that horse has already bolted) but instead we need to tell our stakeholders (including our own clubs) that this change is happening, and it's positive.

#### **National Events**

National bowls events were held in various regions, including Dunedin, Canterbury, Wellington, Waikato, Hawkes Bay, and Auckland. The Summerset Nationals (Singles, Pairs and Fours) enticed over 1600 entrants in January and February 2025. When compared to the world largest bowls event (the Australian Open) at 4000 entrants, our 1600+ compares quite favourably.



National Interclub and Intercentre events evidence widespread participation, with 24 of 27 centres involved. Champion of Champion events also maintained strong engagement, with an average of 22 centres sending representatives. Future considerations including zone playoffs, will need to be discussed as costs (especially flights) become a barrier to participation.

#### **International Achievements**

The international highlights for 2024/2025 were the hosting of the 2024 Oceania Championships, the 2024 World Champion of Champion Singles and the 2025 Trans-Tasman. Thanks to Royal Oak Bowls, New Lynn Bowling Club, Browns Bay Bowling Club and the Naenae Bowling Club for your support.

An 'off the green' highlight in 2025, was confirmation that bowls would remain in the 2026 Commonwealth Games. Having been an historic and founding Commonwealth sport, it would have been disappointing to not return in 2026. Perhaps though, underscoring the changing face of international bowls, is that both the 2025 World Cup in November and the 2026 Commonwealth Games will be played indoors as short format 'sets' bowls.

**Operational Highlights** 

BowlsHub, our database and competition management system, continues to expand, now serving 16 centres with 9,000 members. Bowls+ was added to the BowlsHub platform in March of 2025, and presents as a grading and performance tool for the competitive bowler. Whilst Bowls+ is not for all bowlers, we have no doubt that as we roll out future versions, Bowls+ will be an important aspect of the bowls experience for many of our members.

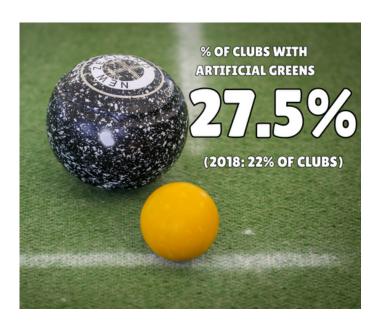
The digital (technology) world continues to surprise. Who would have thought five years ago, Bowls New Zealand would be producing 'in-house' 30+ days of Bowls for Sky Sport, plus another 50+ days for the YouTube platform. Over the past few months, we have also been working with companies assessing the latest AI tools and how they can reshape the digital experience for our members.

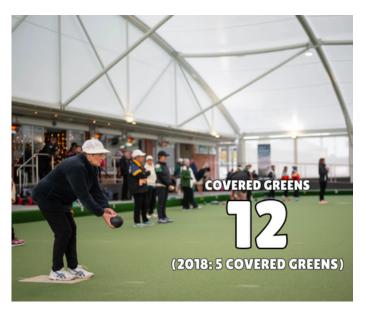
HOURS OF LIVE BOWLS ON TV (APPROX)

(2010: 30 HOURS)

The number of certified umpires and coaches continues to grow, testament to the willingness of our community to volunteer their time in support of our games and clubs.

The transition to carpet greens has also continued, with 27.5% of greens now artificial, and that is not counting the 100+ artificial greens that exist within Retirement Villages. The other facility change is the increasing number of canopy style covers appearing over our greens. At last count there are 11 clubs who are currently engaged in the design and feasibility of a covered green.





Bowls New Zealand maintains its financial stability, with \$1 million in reserves. An operating surplus of \$1837 was well within the Board-approved budget. Additional expenditure reflects intentional investment in Broadcast, BowlsHub, Bowls+ and Twilight Bowls.

Strong partnerships with organisations such as Summerset Retirement Villages, Howden Group, Dynasty, Prebble Seeds, Game On Turf, Shade Systems, Aero, and Tower, along with support from community groups like NZCT, Lion Foundation, AGT, Foundation North, Four Winds, and Pub Charity, have contributed significantly to the sport's development. Support (both financial and non-financial) from Sport New Zealand and HPSNZ has also been crucial for growth and success.

Thanks to the dedication of club officials, volunteers, and supporters, the sport of bowls continues to thrive across the country. The Bowls NZ team remain focused on supporting the wider bowls community and building on the successes, as we look to the future.

Mark O'Connor (Chair, Bowls New Zealand)
Mark Cameron (CEO, Bowls New Zealand)

# **Bowls New Zealand Board**

Board Member	Responsibility	Meetings Attended
Phil Huwyler	President	5
Chris Kibblewhite	Centre Delegates Representative	5
Tony Lepper	Board Chair & Independent Director (until Sept 2024)	2
Garry Muriwai	Risk & Audit Committee & Independent Director (from Sept 2024)	3
Mark O'Connor	Board Chair & Independent Director	5
Scott Pickering	Independent Director	5
Nicola Simpson	Remuneration Committee Chair & Independent Director	5
Ann Wright	Independent Director	4

# PRESIDENT'S REPORT

Piripi Huwyler

Tēnā koutou katoa,

As the second year of my three-year term as Bowls New Zealand President draws to a close, I take great pleasure in reflecting on my activities and sharing my thoughts on the significant progress made by Bowls New Zealand, and the outstanding success of some of our players during the 2024–25 season.

Over the past twelve months there have been some surprise results and remarkable achievements from within our bowls communities, particularly on the international stage.

It all began with the Auckland based Tokelau men's pair of Pale Luka and Peni Panapa securing an emotional Oceania gold medal last November, competing against a field that included the 2024 Australian Open pairs champions, Jack McShane, and fellow teenager Joey Clarke. Just a week later, Auckland based Tongan international Millie Nathan continued her stellar form at the Oceania Challenge, winning the World Women's Champion of Champions singles gold medal in atrocious weather conditions at the Browns Bay Bowling Club.

Then as 2025 commenced, relatively unknown
Auckland bowler Matt Berry captured the Summerset
National Men's Singles title, marking a significant
milestone in his career. At the historic Rangiora Bowling
Club, I also witnessed an extraordinary performance by
Dunedin's young McEwan brothers, Lachie (10) and
Jordan (12), who, alongside their father Brent, advanced
to the last thirty-two of the Summerset National Fours.



Their accomplishment not only demonstrated their immense talent but also highlighted the promising future those two young boys have within our sport.

Another key highlight for me was the successful defence of the para trophy by the Blackjacks para team in what was another closely contested battle during this year's Trans-Tasman series in Naenae. Our Blackjacks open women were equally impressive, narrowly missing victory due to points differential. Although our Blackjacks open men and both development teams fought valiantly throughout the competition, the strength and depth of the Australian squads proved too much on this occasion. This year's Trans-Tasman also marked the retirement of one of Bowls New Zealand's most distinguished players, Val Smith. Val's contribution to the sport as an international player will be deeply missed, and I extend our utmost gratitude for her many years of dedication to Bowls New Zealand.

Undoubtedly, the standout performances this year have been those of Blackjack Selina Goddard. Selina's ability to devote more time to playing in Australia has clearly been a pivotal factor in her success. Her remarkable run at the 2025 Victorian Open, where she claimed all three major titles, her contribution to Cabramatta securing the New South Wales State Pennant, and her triumph at the Australian Open women's pairs alongside Chloe Stewart are a testament to her exceptional skill and perseverance. Selina's accomplishments this year are a source of pride not only for her whānau and sponsors but also for all of us in New Zealand.

Entering the final year of my term as President, I am dedicated to increasing my involvement with clubs across the various centres, which this year saw me attend tournaments hosted by the Turangi, Manaia and Raumati Bowling Clubs. By actively participating in and supporting such events, I aim to showcase and celebrate the immense contributions those tournaments and clubs make to our sport. Through this involvement, I have already observed how clubs are embracing Bowls New Zealand's vision by transitioning into vibrant community hubs where local networks are strengthened, diverse groups come together and community-focused activities flourish, ensuring those clubs and bowls remain relevant and thriving.

On December 14th, Julie Blake and I had the pleasure of attending the Claudelands Bowling Club centenary celebration in Hamilton, and on May 17th, Bowls Auckland President Helen Blick and I were honoured guests at the Maraetai Bowling Club for the opening of their new synthetic green. A special thank you to both clubs for their generous hospitality, and to Maraetai Bowling Club Vice President, Ross Peden who graciously hosted me at his home.

Looking ahead, I am excited about attending the 2026 Commonwealth Games in Glasgow. After uncertainties surrounding its future, the confirmation of this event brings reassurance and renewed optimism for our sport. The Commonwealth Games has long been considered the pinnacle international event for bowls offering our Blackjacks the chance to compete at the highest level internationally. With bowls secured as a sport for at least the 2030 Commonwealth Games, the event will continue to serve as a powerful incentive for our players to aspire to earn their place on this prestigious stage.

Congratulations to Brett O'Riley on his appointment as the World Bowls President and for his and World Bowls role in securing the inclusion of bowls in next year's Commonwealth Games.

In my capacity as a Director of Bowls New Zealand and International Bowls for the Disabled (IBD), I have had the opportunity to work with Brett and CEO Neil Dalrymple and understand the wealth of experience and expertise they both bring to advance our sport globally. From their work, World Bowls is now close to formalising a partnership agreement with the IBD and achieving International Paralympic Committee (IPC) membership, a significant milestone, which will establish a clear pathway toward eventual inclusion of bowls in the Paralympics and ultimately, summer Olympic Games.

Under the leadership of CEO Mark Cameron and his exceptional team, Bowls New Zealand this season delivered highly successful, national, and international events, including the National Inter-Centre, Inter-Club, Opens, Champion of Championship finals, the Oceania Challenge, and the Trans-Tasman Test Series. Alongside those successes, Mark and his team introduced a range of strategic and marketing initiatives aimed at growing the game at grassroots level and deepening community engagement, particularly among Rangatahi and social bowlers. Programmes targeting youth development, support for social bowls, and the introduction of digital tools like Bowls+ are helping connect bowls with a broader and more diverse audience.

The recent appointment of Iain Laxon to drive the Bowls+ platform further reflects Mark's vision and approach to innovation, which will create a more inclusive, modern future for the sport.

I would also like to acknowledge the outstanding leadership of our board and new chair, Mark O'Connor, whose collaborative approach, and support of CEO Mark Cameron has been instrumental in guiding Bowls New Zealand through another successful year. With a strong mix of corporate, business, and administrative expertise, the board continues to provide balanced, strategic leadership and governance that supports the sport's growth and long-term success across all levels of the game.

Sadly, this year we bid farewell to Ann Wright from the board. A respected past president and committed board member, her contribution, wisdom, and leadership has helped shape the direction of Bowls New Zealand during her tenure. Ann will be dearly missed by us all and on behalf of Bowls New Zealand, I extend our heartfelt thanks to Ann for her remarkable service and wish her all the best as she settles back into a well-deserved retirement.

Most importantly, the success of Bowls New Zealand and our events would not be possible without our sponsors, the support of our bowls communities, and the tireless efforts of all the volunteers, supporters, umpires, bowling clubs and greenkeepers.



On behalf of Bowls New Zealand, I would like to thank you all for your support, dedication, and service to the sport we love.

"Ehara tāku toa i te toa takitahi, engari he toa takitini."

- Success is not the work of an individual, but the work of many.

Ngā mihi nui,

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Piripi Huwyler

President - Bowls New Zealand



# NATIONAL CHAMPIONS 2024/2025

2025 SUMMERSET NATIONAL SINGLES Auckland/North Harbour 2 - 9 January 2025

Headquarters: Browns Bay Bowling Club

Winners Runners-up

Women: Debbie White

Women: Wendy Jensen

Men: Matt Berry

Men: Keanu Darby

Open Disability: Adam Baillie Open Disability: John Lavell

2025 SUMMERSET NATIONAL PAIRS Auckland/North Harbour 2 - 9 January 2025

Headquarters: Browns Bay Bowling Club

Winners Runners-up

Women: Olivia Bloomfield, Lisa Prideaux

Women: Ashleigh Jeffcoat, Henrietta Scott

Men: Lance Pascoe, Jamie Hill

Men: Adam Haywood, Scott Cottrell

Open Disability: Kurt Smith, Teri Blackbourn Open Disability: Graham Skellern, Chen Naude

2025 SUMMERSET NATIONAL FOURS Canterbury 20 - 23 February 2025

Headquarters: Burnside Bowling Club

Winners Runners-up

Women: Val Smith, Debbie White, Ashleigh Women: Sue Hodges, Julie Adams, Mina Paul,

Jeffcoat, Kim Hemingway Kate Kennedy Newton

Men: Mike Galloway, David Clark, Martin Dixon, Men: Kerry Becks, Rohan Ware, Sam Morton,

Steve Fisher Marshall Stoddart

2025 SUMMERSET NATIONAL MIXED PAIRS Canterbury 24 - 27 February 2025

Headquarters: Fendalton Bowling Club

Winners Runners-up

Dan Dickison, Sue Hodges Lance Pascoe, Mandy Boyd

2025 NATIONAL INTERCENTRE Wellington 13 - 16 March 2025

Headquarters: Naenae Bowling Club

Winners Runners-up

Women: Bay of Plenty Women: Nelson

Men: Wellington Men: Auckland

# NATIONAL CHAMPIONS 2024/2025

2025 NATIONAL INTERCLUB SEVENS Wellington 3 - 6 April 2025

Headquarters: Johnsonville Bowling Club

Winners

Women: Stoke (Nelson)

Men: Paritutu (Taranaki)

Runners-up

Women: Raumati (Kapiti Coast)

Men: Central Cambridge (Waikato)

2025 KITTYHAWK NEW ZEALAND U21 SINGLES Wellington 18 - 20 April 2025

Headquarters: Naenae Bowling Club

Winner

Camron Horo

Runner-up
Briar Atkinson

2025 BOWLS3FIVE

**INTERCLUB** 

Auckland 3 - 4 May 2025

Headquarters: Royal Oak Bowls

Winners - Nelson

Garry Watson Val Smith Murray Scott Runners-up - Birkenhead

Millie Nathan Mark Rumble Chad Nathan

2025 CHAMPION OF CHAMPION SINGLES Auckland 18 - 20 July 2025

Headquarters: Royal Oak Bowls / New Lynn Bowling Club

Winners

Women: Lisa White (Raumati)

Men: Rory Soden (Kaitaia)

Runners-up

Women: Leeanne Poulson (Papakura)

Men: Martin Kreft (St Clair)

2025 CHAMPION OF CHAMPION MEN'S FOURS Dunedin 18 - 20 July 2025

Headquarters: Hopes Dunedin Lawn Bowls Stadium

Winners - Taieri

Mike Kernaghan Andy McLean Geoff Griffiths Grant McLean Runners-up - Elmwood Park

Gary Lawson Nathan Glasson Liam Eathorne Ricky Cook

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# NATIONAL CHAMPIONS 2024/2025

2025 CHAMPION OF CHAMPION WOMEN'S FOURS Dunedin 25 - 27 July 2025

Headquarters: Hopes Dunedin Lawn Bowls Stadium

Winners - Nelson

Jo Edwards Val Smith Kay Hammond Di Holland Runners-up - Elmwood Park

Mandy Boyd Bev Morel Christine Buchanan Tania Woodham

2025 CHAMPION OF CHAMPIONS MEN'S PAIRS Hamilton 8 - 10 August 2025

Headquarters: Frankton Junction Bowling Club

Winners - Stokes Valley

James Cameron Powell Jordan Keene Runners-up - Waihopai

Craig Merrilees Craig Tinker

2025
CHAMPION OF
CHAMPIONS
WOMEN'S
PAIRS

Auckland 15 - 17 August 2025

Headquarters: New Lynn Bowling Club

Winners - North East Valley

Bronwyn Stevens Ange Francis Runners-up - Auckland

Aggie Motu Lisa Prideaux

2025 CHAMPION OF CHAMPIONS TRIPLES Auckland 22 - 24 August 2025

Headquarters: Royal Oak Bowls / New Lynn Bowling Club

Winners

Women: Lyn Simon, Madeline Yovich, Karina Cooper

(Kamo)

Men: Peter Belliss, Lance Tasker, Keith Schultz

(Aramoho)

Runners-up

Women: Ari Boyd, Bev Hurst, Julie Don

(Kaikoura)

Men: Nick Tomsett, Paul Anderson, Nathan Arlidge

(Mt Maunganui)

2025 CHAMPION OF CHAMPIONS MIXED PAIRS Tauranga 29 - 31 August 2025

Headquarters: Bowls Tauranga South

Winners - Picton

Nic Murrell Eden Murrell Runners-up - Otaki

Paul Selby Jane Selby Paterson



# NATIONAL TEAMS 2024/25

### Trans-Tasman Blackjacks Wellington

Teri Blackbourn (6)

Julie O'Connell (6)

Sue Curran (6)

(Margaret Davies - Director) (6)

Kurt Smith (6)

Mark Noble (6)

Kerrin Wheeler (6)

(Colin Wheeler - Director) (6)

Briar Atkinson (9)

Tayla Bruce (9)

Selina Goddard (9)

Leeane Poulson (9)

Val Smith (9)

Keanu Darby (9)

Ali Forsyth (9)

Tony Grantham (9)

Finbar McGuigan (9)

Shannon McIlroy (9)

### Trans-Tasman Blackjacks Development Wellington

Kim Hemingway (9)

Lisa Prideaux (9)

Natasha Russell (9)

Sarah Scott (9)

Caitlin Thomson (9)

Robbie Bird (9)

Kaylin Huwyler (9)

Hamish Kelleher (9)

Blake Signal (9)

Aiden Takarua (9)

# World Champion of Champions Auckland

Leeane Poulson Aiden Takarua

### Oceania Challenge Under 26 Auckland

Briar Atkinson (9)

Ashleigh Jeffcoat (9)

Rebecca Jelfs (9)

Olivia Mancer (9)

Natasha Russell (9)

Seamus Curtin (9)

Jordan Keene (9)

Hamish Kelleher (9)

Finbar McGuigan (9)

Aiden Takarua (9)

# World Indoor Championship Blackjacks Aberdeen, Scotland

Tayla Bruce (13) Keanu Darby (13)



# HIGH PERFORMANCE WIDER TRAINING SQUAD

Briar Atkinson
Sheldon Bagrie-Howley
Lynda Bennett
Robbie Bird
Teri Blackbourn
Tayla Bruce
Kennie Critchlow
Sue Curran (Margaret Davies)
Seamus Curtin
Keanu Darby
Steve Delaney (Dean Wood)
Dean Drummond
Ali Forsyth
Selina Goddard
Tony Grantham

Kim Hemingway
Taylor Horn
Camron Horo
Kaylin Huwyler
Katelyn Inch
Hamish Kelleher
Olivia Mancer
Ray Martin
Finbar McGuigan
Shannon McIlroy
David Motu
Mark Noble
Julie O'Connell
Lance Pascoe
Leeane Poulson

Sarah Scott
Blake Signal
Graham Skellern
Kurt Smith
Val Smith
Bronwyn Stevens
Tom Taiaroa
Aiden Takarua
Caitlin Thomson
Craig Tinker
Pam Walker
Kerrin Wheeler (Colin Wheeler)
Darron Wolland

Natasha Russell



# NATIONAL AWARDS 2024-25

**CLUB OF THE YEAR**Tauranga South, Bay of Plenty

CLUB PERSON OF THE YEAR Pete Sheehan - Browns Bay,

North Harbour

**CLUB PERSON OF THE YEAR** Kimberly Carraher, Forbury Park,

Dunedin

GREENKEEPER OF THE YEAR Alan Allison, Belfast, Canterbury

**UMPIRE OF THE YEAR**Sue Rossiter, North Harbour

COACH OF THE YEAR

Janice Paap, Te Puke, Bay of Plenty

**EMERGING PLAYER OF THE YEAR** Camron Horo, Paritutu, Taranaki

OPEN DISABILITY

Kurt Smith - Paritutu, Taranaki

PLAYER OF THE YEAR

PLAYER OF THE YEAR (F)

Selina Goddard, Takapuna,
North Harbour

PLAYER OF THE YEAR (M)

Finbar McGuigan, Stokes Valley,
Wellington

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### Independent Auditor's Report

### RSM Hayes Audit

To the members of Bowls New Zealand Incorporated

Level 19, 125 Queen Street, Auckland CBD, Auckland 1010

T+64(9)3671656

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 2025;
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 21 to 30 present fairly, in all material respects, the financial position of Bowls New Zealand Incorporated as at 30 June 2025, 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 18, and 31 to 33 (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 ASSURANCE | 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.

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RSM Hayes Audit

29 August 2025

Auckland

# **DIRECTORY**

# Bowls New Zealand Incorporated For the year ended 30 June 2025

#### **Board**

Piripi Huwyler (President)
Chris Kibblewhite
Tony Lepper (till Sept 2024)
Garry Muriwai (from Sept 2024)
Mark O'Connor (Chair)
Scott Pickering
Nicola Simpson
Ann Wright

#### 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. It is an incorporated society registered under the Incorporated Societies Act 1908.

The object of Bowls NZ is 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

### **Incorporated Society Number**

665375

# **Approval of Special Purpose Financial Statements**

# Bowls New Zealand Incorporated For the year ended 30 June 2025

The board is pleased to present the approved special purpose financial statements of Bowls New Zealand Incorporated for the year ended 30 June 2025

**APPROVED** 

Mr. M.E Cameron

Bowls NZ Inc Chief Executive

Date: 29/8/2025

Mr. G.T Muriwai

Bowls NZ Inc - Chair Risk & Audit Committee

Date: 29/8/2025

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Bowls New Zealand Incorporated. For the year ended 30 June 2025

Revenue	Notes	2025	2024
Revenue from non-exchange transactions	2	857,778	854,032
Revenue from exchange transactions			
Membership fees		884,343	865,708
Competitions and events		134,940	117,985
Sponsorship and Commercial Partnerships	3	629,763	501,057
Interest received		12,882	13,995
Online sales		155,709	189,760
Other operating revenue		68,812	59,107
Total Revenue from exchange transactions		1,886,449	1,747,612
Unrealised gain on investments		49,032	37,402
Total Revenue		2,793,259	2,639,046

Expenses	Notes	2025	2024
Employer and volunteer related costs		1,224,453	1,150,415
Amortisation of intangible assets		630	630
Depreciation		64,543	54,131
Other expenses	4	1,501,796	1,501,238
Total Expenses		2,791,422	2,706,414
Total Comprehensive Revenue/(Expense)		1,837	(67,368)

# STATEMENT OF CHANGES IN NET ASSETS / EQUITY

Bowls New Zealand Incorporated. For the year ended 30 June 2025

	Notes	2025	2024
Net Assets/Equity			
Accumulated Comprehensive Revenue and Expense			
Opening Balance		124,794	192,162
Current Year Surplus/(Deficit)		1,837	(67,368)
Total Accumulated Comprehensive Revenue and Expense		126,631	124,794
Reserves			
Development Reserve		500,000	500,000
Sustainable Operations Revenue		500,000	500,000
Total Reserves		1,000,000	1,000,000
Total Net Assets / Equity		1,126,631	1,124,794

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 2025

Assets	Notes	2025	2024
Current Assets			
Cash and cash equivalents		645,994	248,592
Investments	5	511,091	862,059
Repayments		42,755	48,017
Receivables from exchange contracts		69,618	61,008
Stock - Bowls and Apparel		9,271	30,570
GST		6,361	8,728
Total Current Assets		1,285,091	1,258,974
Non-Current Assets			
Property, Plant and Equipment	6	256,269	328,806
Intangible Assets		1,523	2,153
Total Non-Current Assets		257,792	330,959
Total Assets		1,542,883	1,589,933
Liabilities			
Current Liabilities			
Payables under exchange contracts		135,836	133,751
Income in advance		280,415	331,389
Total Current Liabilities		416,252	465,140
Net Assets		1,126,631	1,124,794
Accumulated Funds			
Total Reserves	7	1,000,000	1,000,000
Total accumulated comprehensive revenue and expense		126,631	124,794
Total Accumulated Funds		1,126,631	1,124,794

### STATEMENT OF ACCOUNTING POLICIES

Bowls New Zealand Incorporated. For the year ended 30 June 2025

#### 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, as well as a Statement Of Service Performance.

The significant accounting policies used in the preparation of these financial statements are set out below. These financial statements have 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.

#### SIGNIFICANT ACCOUNTING POLICES

There have been no changes in accounting policies from the year prior.

#### (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.

#### Sale of Goods

Revenue from sale of goods is recognised in profit or loss when control has been transferred to the buyer.

### STATEMENT OF ACCOUNTING POLICIES

Bowls New Zealand Incorporated. For the year ended 30 June 2025

#### (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 41 Financial Instruments: The classifications of the financial assets are determined at initial recognition.

#### Financial assets at Amortised Cost

Bowls NZ's financial assets recorded at amortised cost include: cash and cash equivalents, short-term investments, receivables from non-exchange transactions.

#### Financial assets at fair value through surplus or deficit

Bowls NZ's funds invested in and managed by Jarden Investments fall into this category. These financial instruments are recognised at fair value at balance date. Changes in fair value are recognised through surplus or deficit each year.

#### 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).

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.

#### (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 ("SL") or diminishing value ("DV") 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% (SL)
- Office Equipment 20% to 67% (SL)
- Vehicles 30% (DV)

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.

### STATEMENT OF ACCOUNTING POLICIES

Bowls New Zealand Incorporated. For the year ended 30 June 2025

#### (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 promoter 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**

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 2025

Total Revenue From Non-Exchange Transactions	857,778	854,032
Total Grants Received	857,778	854,032
Other	163,000	101,592
New Zealand Community Trust	105,000	108,000
Sport NZ - Other	-	50,000
Sport NZ - Community Sport	307,000	344,440
Sport NZ - High Performance	282,778	250,000
Grants Received		
2. Revenue From Non-Exchange Transactions		
	2025	2024

#### 3. Sponsorship And Commercial Partnerships

During the year the following entities supported Bowls NZ: Tower Insurance, Summerset Group, Prebble Seeds Limited, Christchurch City Council, Field Turf NZ, Laser Eye Centre and Howden Group.

#### 4. Analysis Of Expenses

#### **Expenses**

Total Expenses	1,501,796	1,501,238
Audit Fees	28,057	20,324
Other Expenses	223,205	249,383
High Performance	204,630	230,428
Board Expenses	35,701	37,845
Vehicle Expenses	54,951	54,965
Professional Services and Consultancy	30,015	26,690
Coaching and Development	10,673	11,712
Lease Expenses	1,425	5,700
IT, Marketing and Communications	217,700	121,771
Direct cost of events and tournaments	695,439	742,420

			2025	2024
5. Investments				
Jarden Investments - Managed Fund	d		511,091	862,059
Total Investments			511,091	862,059
6. Property, Plant and Equipment				
2025	Motor Vehicles	Office Equipment		vements TOTAL
Opening balance 1/7/2024	96,270	48,407	184,129	328,806
Additions	0	0	0	0
Disposals	(7,994)	0	0	(7,994)
Depreciation	(29,567)	(16,251)	(18,725)	(64,543)
Closing Net book value 30/6/2025	58,709	32,156	165,404	256,270
Cost	224,335	47,891	187,250	459,476
Accumulated Depreciation	(165,627)	(15,735)	(21,846)	(203,207)
Closing Net book value 30/6/2025	58,708	32,156	165,404	256,269
2024	Motor Vehicles	Office Equipment	Leasehold Improvements TOTAL	
Opening balance 1/7/2023	135,389	30,451	117,683	283,523
Additions	0	29,848	69,567	99,415
Disposals	0	0	,	0
Depreciation	(39,119)	(11,892)	(3,121)	(54,132)
Closing Net book value 30/6/2024	96,270	48,407	184,129	328,806
Cost	253,200	61,947	187,250	502,397
Accumulated Depreciation	(156,930)	(13,540)	(3,121)	(173,591)
Closing Net book value 30/6/2024	96,270	48,407	184,129	328,806
			2025	2024
7. Breakdown Of Reserves				
Reserves				
Sustainable Operations Reserve			500,000	500,000
Development Reserve			500,000	500,000
Total Reserves			1,000,000	1,000,000

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 Reserves**

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.

	2025	2024
8. Categories of Financial Assets and Liabilities (Carrying Amounts)		
Financial Assets (Within Statement of Financial Position) At Amortised Cost		
Cash and deposits at bank with maturities of less than 3 months	645,994	248,592
Receivables from exchange and non-exchange transactions	69,618	61,008
Total at Amortised Cost	715,613	309,600
Financial Assets at Fair Value Through Surplus or Deficit		
Jarden Investments - Managed Fund	511,091	862,059
Total Financial Assets at Fair Value Through Surplus or Deficit	511,091	862,059
Total Financial Assets (Within Statement of Financial Position)	1,226,704	1,171,659
Financial Liabilities - at Amortised Cost		
Trade and other creditors	135,836	133,751
Total Financial Liabilities - at Amortised Cost	135,836	133,751
9. Commitments		
Operating Lease Commitments		
Not later than 1 year	38,132	33,425
Later than one year and no later than 5 years	45,264	64,000
Total Operating Lease Commitments	83,396	97,425
	<u> </u>	

2025

2024

Operating commitment consists of leases for office equipment and office lease.

#### 10. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (2024: nil).

#### 11. Related Parties

There are no related party transactions for the year ended 30 June 2025 (2024: 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.

# **OBITUARIES**

### **Martin Christensen**

Bowls NZ President 2007-2009 Bowls New Zealand Life Member

## **Coral Wing**

**Bowls NZ President 2009-2011** 

### **Denise Page**

Blackjack - Commonwealth Games 1986

### **Graham Reardon**

Founding member of Disability Bowls New Zealand



# OUR PEOPLE

#### **Patron**

Sharon Sims, MNZM

#### President

Piripi Huwyler

#### **Board**

Mark O'Connor (Chair) Piripi Huwyler Chris Kibblewhite Scott Pickering Nicola Simpson

Ann Wright

Garry Muriwai (from September 2024)

Tony Lepper (Chair and Board Director till September 2024)

#### **National Selectors**

Mike Kernaghan (Convenor) Trish Croot Sharon Sims, MNZM

Lance Tasker

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

Keith Berman (Chair)

John Earles
James Keegan
Trevor McComish
Lindsay Melinder
Tony Popplewell
Feona Sayles

Allan Smith
Janine Young

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

Mark O'Connor (Chair) (till September 2024) Garry Muriwai (from September 2024)

#### **Remuneration Committee**

Nicola Simpson (Chair)

#### **Umpires Committee**

Michael Johnson (Chair) Margaret Eames

Steve Sargent Pauline Seaton

#### **Auditors**

**RSM Hayes Audit** 

#### **Past Presidents**

1996-1997

1997-1998 Malcolm Kidd (Waikato)\* 1998-1999 Edna Higgins (Nelson)\* Ken Stott (Dunedin)\* 1999-2000 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)\* Coral Wing (Manawatu)\* 2009-2011

Joan Jaggar, ONZM (Auckland)\*

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)
2022-2023 Ann Wright (Christchurch)

#### Life Members

Peter Belliss, MBE Jean Ashby, ONZM Ann Muir, QSM John Carter

#### **Bowls New Zealand Staff**

Julie Blake High Performance Manager

Mark Cameron Chief Executive

Rob Davis Clubs & Community Liaison (P/T)

Cole Drinnan Rangatahi Lead Barry Jordan Photographer Mike Kernaghan Head Coach

Chris Lander General Manager - Clubs and Community

Iain Laxon Project Manager

Martin Mackenzie Governance and Integrity Manager
Tash Marsden General Manager - Marketing and Inclusion

Alex Reed Broadcast Manager
Graeme Rees Coach Lead (P/T)
Sue Rossiter Office Administrator

Kevin Smith Clubs & Community Liaison (P/T)

Ben Walker Office Support

Colin Williams BowlsHub & Digital Manager

(\*) denotes deceased

# PARTNERS & SPONSORS

Bowls New Zealand wishes to thank the following organisations for supporting our sport and enabling the bowls community to continue their passion.

































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