

Annual Report 2024

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Tom Elvin

Board of Trustees Chairperson
Sport Bay of Plenty

Message from our Board Chair

Tēnā koutou katoa

Perhaps the defining characteristic of this year has been the shift in the financial environment. Inflation rose at a pace and to levels not seen for a long time. As a result households, community organisations, councils and our funders have all felt the pinch.

Despite these headwinds, it has been an honour to work with a Board and Senior Leadership Team that is continually striving to deliver the best value for money and the greatest impact for our funding partners. What follows in this annual report, including the statement of service performance, is a testament to that work. With prudent financial management and the retention of nominal reserves we continue to be in a solid financial position.

The 2023-'24 financial year also brought forth a new round of long-term planning from our councils. Every three years this process is a critical juncture for territorial authorities to establish their vision and priorities, and to set their budget and work plan for the coming decade.

Throughout this process, Sport Bay of Plenty has continued to show it is a key conduit between local communities and their councils, and able to adeptly bridge aspirations between local, regional and national visions. By leaning into our role as a sector advocate and leader, we have embraced our strategic plan and are well on the path to creating long-term sustainable change that supports physical activity.

Ensuring we continue to deliver for our communities and funding partners has also meant some exciting investments into the organisation. Notably, this year the Board committed to establishing a Tumu Kaihonohono role within the Senior Leadership Team, funded from reserves. Working in partnership with mana whenua and Māori communities is critical to ensuring our region has great physical activity opportunities that meet the wants and needs of people across

the Bay of Plenty, and there is much for us to learn, grow and collaborate on in this space.

In the 2023-'24 financial year we also farewelled two Board members and, on behalf of the Board, I would like to extend my gratitude for the contributions they made to Sport Bay of Plenty as trustees. Brian Pointon was a trustee with Sport Bay of Plenty for seven years, and Sarah Elliot joined us in 2019. Both have left big shoes to fill.

I would also like to extend a thank you to my fellow trustees who have helped guide the organisation and provided valuable input to ensure our strategic vision remains clear and we are financially stable. Thank you to Jeremy Mihaka-Dyer, Aimee McGregor, Professor Vaughan Bidois, Megan Tunks, Matt Hill and Casey Treanor for their time and contributions.

Behind the success stories of this annual report is a dedicated team of passionate professionals who continually put their best foot forward to make our region a great place to be active. A few months back I had the honour of joining the Sport Bay of Plenty team to honour chief executive Heidi Lichtwark's 20 years of service to the organisation,

including 10 years as CE. It is an extraordinary achievement that was best summed up by the reflections of many staff who highly valued her passion for the sector, collaborative and people-first approach and commitment to the organisation's strategic direction. The organisation's success captured in these pages is as much a reflection of the teams' work as it is of her leadership.

Finally, there are many great partners that I would like to acknowledge including Sport New Zealand, BayTrust, local and regional authorities, Te Whatu Ora, NZCT, Lion Foundation, Rotorua Trust, TECT and several primary health organisations. We could not achieve anything without your support. Thanks also to the many regional sports organisations, clubs, schools and community groups who make vital contributions to our physical activity sector.

Noho ora mai,

Tom Elvin

Board Chair, Sport Bay of Plenty

Message from our CEO

Tēnā koutou katoa

As we reach the halfway point of our 2022-2026 Strategic Plan, I'd like to take a moment to reflect on the progress we've achieved at Sport Bay of Plenty. Our commitment to enhancing participation, fostering collaboration, and strengthening community ties is stronger than ever, even amid a financially challenging landscape.

The past year has seen high inflation and rising interest rates, which has increased cost-of-living pressures on our community. These factors placed unenviable demands on our region's councils as they worked on long-term plans to effectively meet community needs while striving to do more with less. This makes it vital for us to consistently demonstrate the value of investing in play, active recreation and sport (PARS) opportunities.

Investments in physical activity not only help prevent long-term health issues and their associated costs but also provide positive impact on individuals and communities. These investments underscore the strong return on social investment (SROI) and the estimated impact participation in sport and physical activity has on various wellbeing outcomes, including health, subjective wellbeing, income, relationships, work, caregiving, volunteering, and safety.

Throughout the past year, we have worked tirelessly to deliver submissions on six local council long-term plans with positive outcomes which demonstrate the critical partnerships we have. Council involvement was also a vital mechanism in the development of the 2024 Bay of Plenty Spaces and Places Strategy, which we launched earlier this year.



Heidi Lichtwark

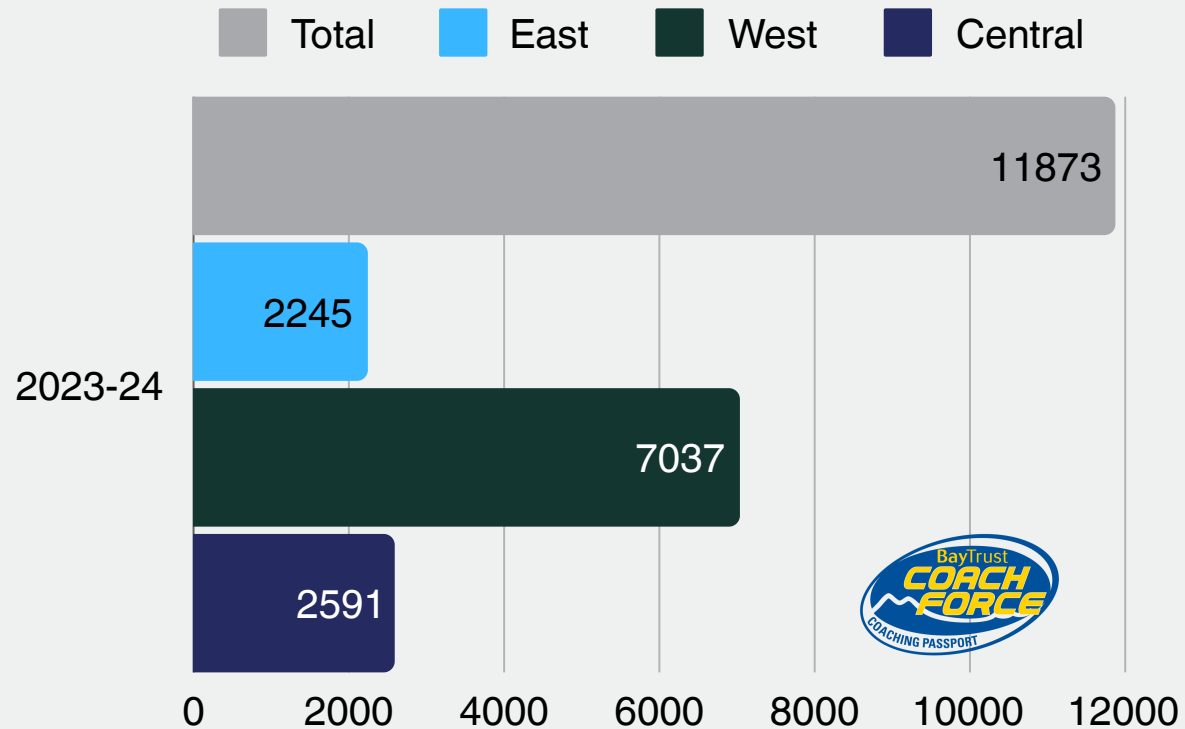
Chief Executive Officer
Sport Bay of Plenty

Transforming lives
through *physical activity*



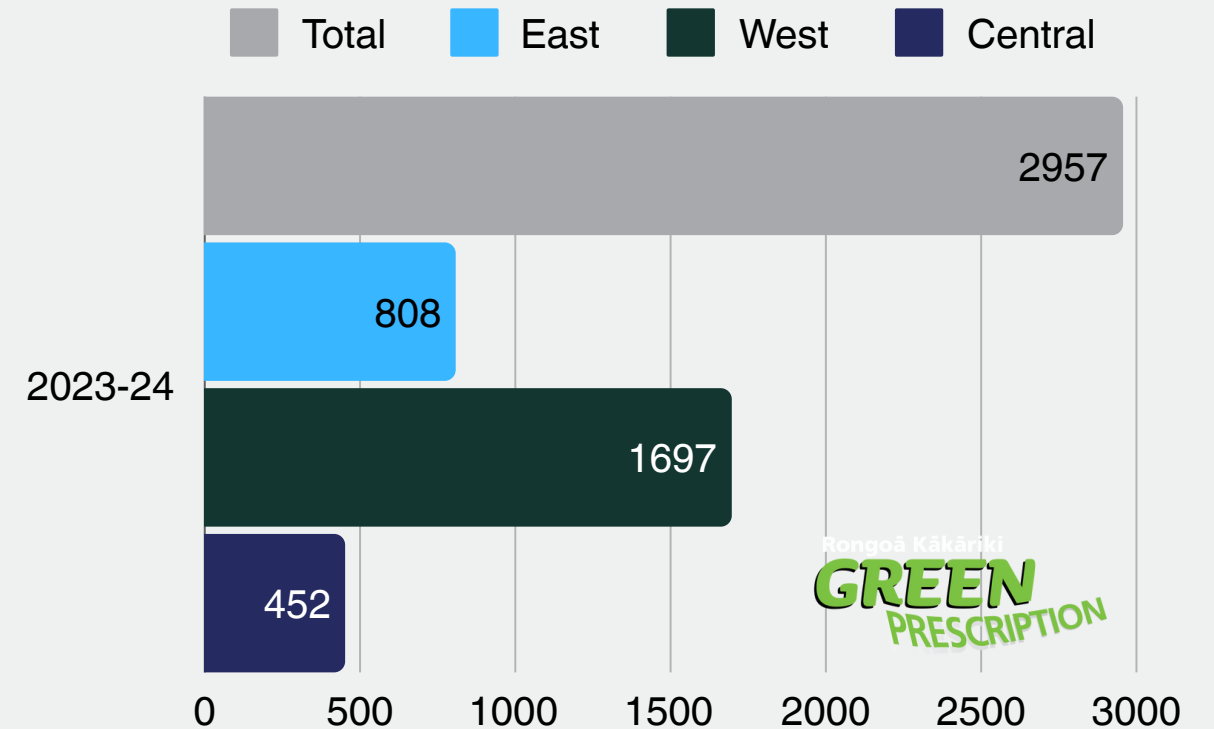
Statement of Service Performance

Number of coaching engagements



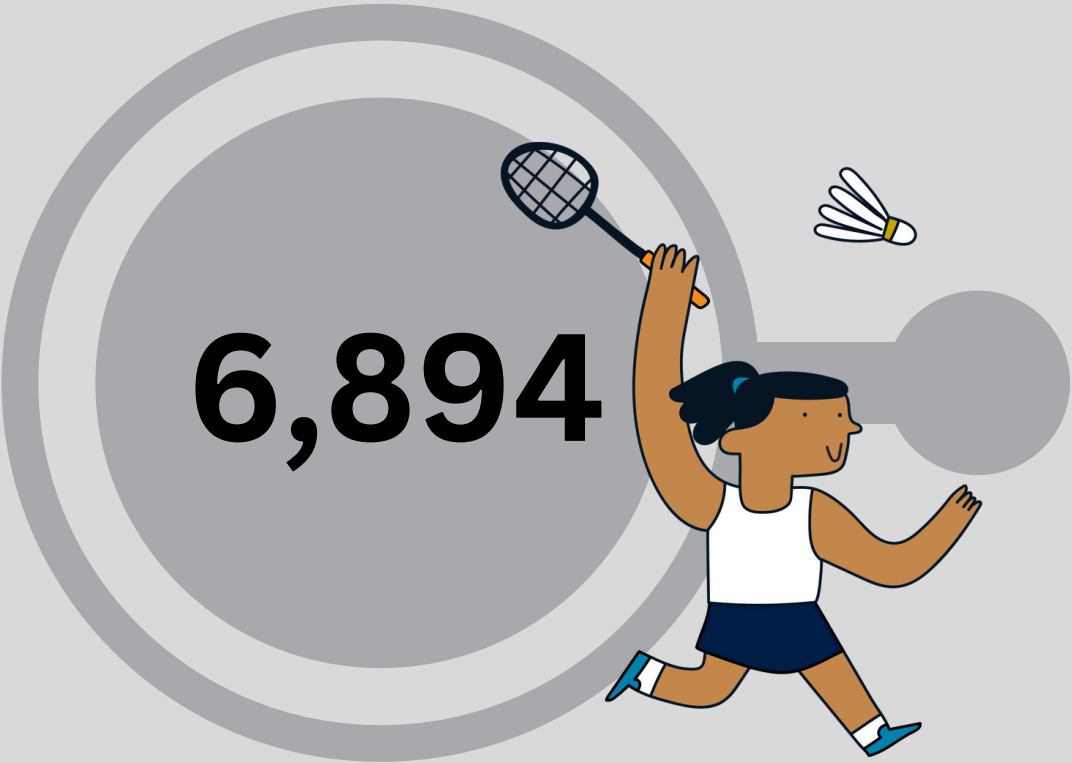
The number of coach development opportunities engaged in by individual coaches across this financial year.

Number of clients referred to Green Prescription



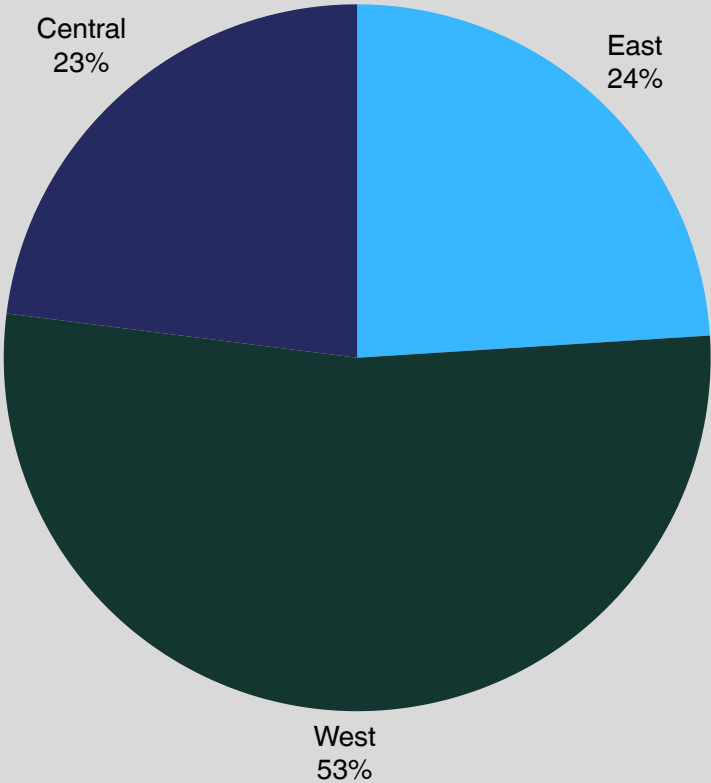
The number of clients referred this financial year to the Green Prescription programme run by Sport Bay of Plenty.

Number of secondary school participations



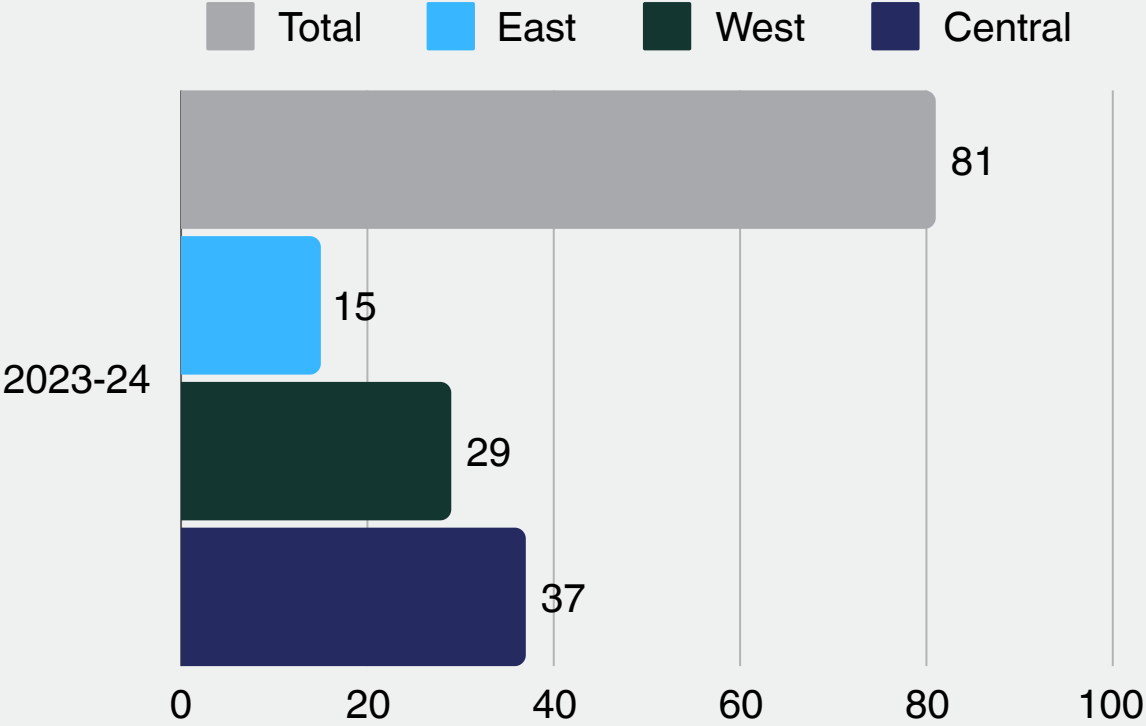
The number of secondary school students registered for secondary inter-school sport events this financial year. Only events sanctioned by the Principals Management Group and Sport Bay of Plenty are included.

Percentage of student participations by sub-region



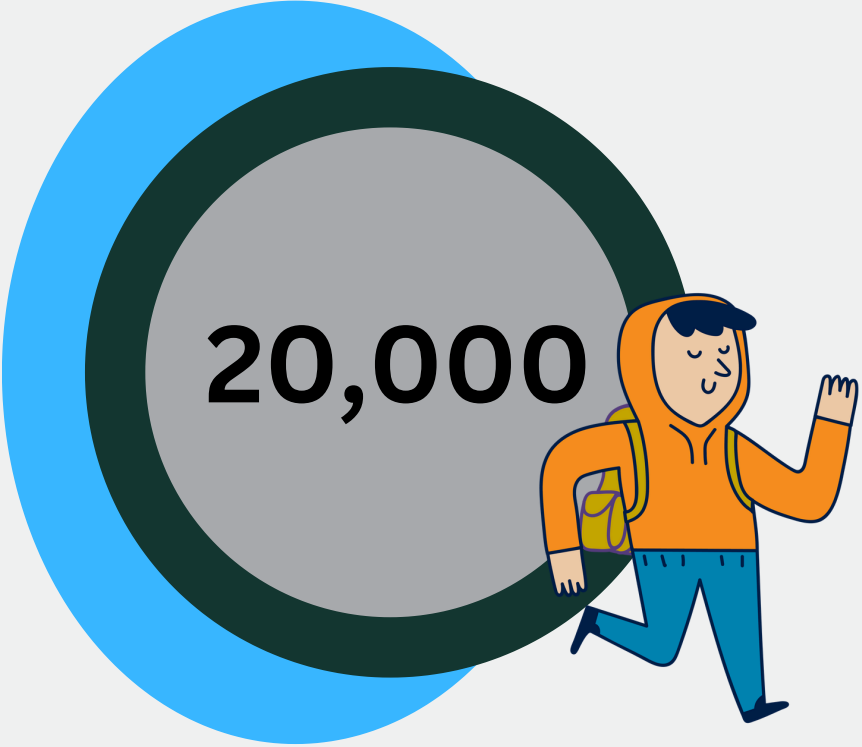
The percentage of secondary school students in each Bay of Plenty sub-region (taken from the total secondary school participations) that were registered to participate in secondary inter-school sport events this financial year. Only events sanctioned by the Principals Management Group and Sport Bay of Plenty are included.

Number of school contracts



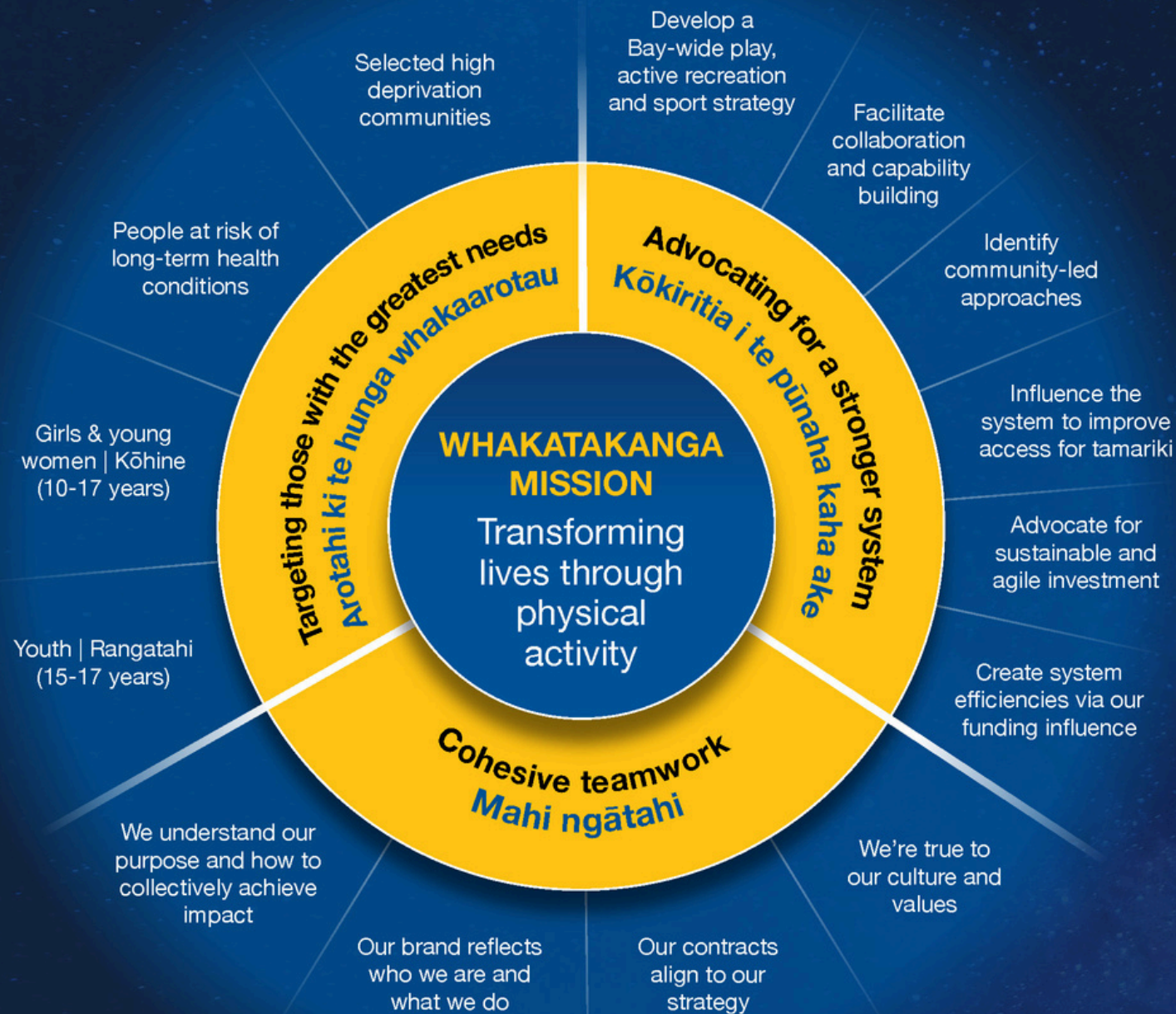
The number of schools across the Bay of Plenty that were contracted to participate in the Healthy Active Learning initiative facilitated by Sport Bay of Plenty in the 2023-24 financial year.

Number of students reached



The number of Bay of Plenty students reached by the Healthy Active learning initiative this financial year – based on schools contracted to participate in the Healthy Active Learning initiative, and their school roll counts as sourced from the Ministry of Education.

Our Strategy



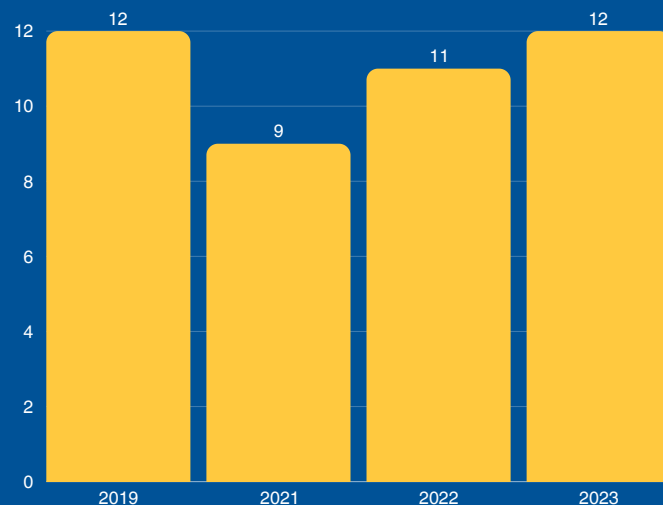
STRATEGIC MEASURES PROGRESS REPORT

The participation landscape

Communities experiencing higher socio-economic disadvantage

Adults

Percentage of adults less active (30-149 mins/wk)



Young people

Young people experiencing **high levels of socio-economic disadvantage** continue to be disproportionately impacted compared to those in lower levels of disadvantage.

Active NZ survey 2024

Girls and young women (ages 10 - 17)

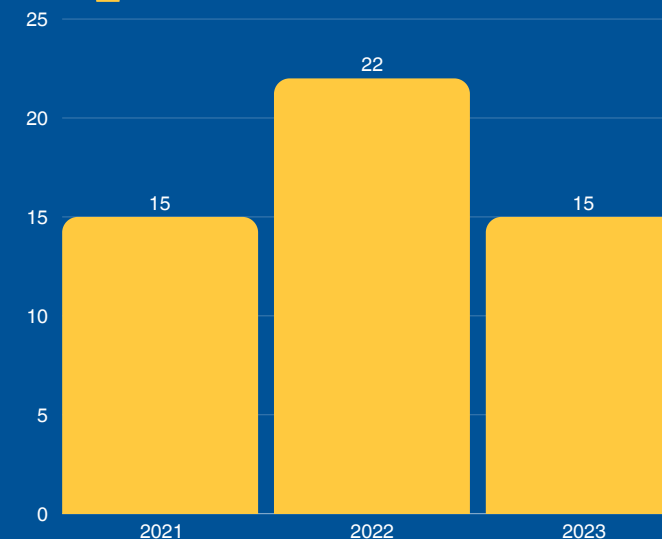


Girls and young women continue to have **lower participation rates** than their male counterparts.

Active NZ survey 2024

Rangatahi (ages 15 -17)

Percentage of rangatahi meeting physical activity guidelines



Only 15% of rangatahi in the Bay of Plenty are meeting physical activity guidelines (at least one hour a day of moderate to vigorous physical activity)

Voice of Rangatahi survey 2024

Our impact

2023-24



New Space and Places Strategy supports facility planning and development



In 2024 Sport Bay of Plenty was proud to launch a new Spaces and Places Strategy. The Strategy, a collaboration between Sport Bay of Plenty, Sport New Zealand Ihi Aotearoa, Kawerau District Council, Ōpōtiki District Council, Rotorua Lakes Council, Tauranga City Council (including Bay Venues Ltd), Western Bay of Plenty District Council and Whakatāne District Council, has been designed to guide the development and planning of facilities for play, active recreation and sport.

With the region experiencing significant population growth, there is increasing demand for new and improved spaces to support these activities. These demands, however, are occurring at a time when councils, funders, the

sport and recreation sector and participants are feeling the burden of an economic downturn.

The Strategy provides a framework to help councils, funders, and community organisations make informed decisions about prioritising and investing in these spaces. By focusing on innovative and effective planning, the Strategy aims to enhance community access to and engagement with physical activity, and ensure that the region's sport, recreation and play infrastructure and assets meet future needs.

An aerial photograph of the Bay of Plenty Sports Centre at dusk. The central feature is a large, oval-shaped sports field with a green grassy outfield and a brown dirt infield. Several tall, white stadium light towers are positioned around the field. To the right, there are tiered seating areas and a large white tent. In the background, a body of water is visible, along with a prominent hill (Mount Maunganui) and a town. The sky is a mix of orange, pink, and blue.

SPORT BAY OF PLENTY

**2024
SPACES AND PLACES
STRATEGY**

A milestone in facility development through strategic planning



The Bay of Plenty Badminton Association (BOPBA) exemplifies the power of strategic collaboration in achieving facility development. The association's journey towards securing a proposed multi-use badminton facility highlights how following best practices in planning and development—outlined in the Bay of Plenty Spaces and Places Strategy—can lead to successful outcomes. This strategy not only informs decisions on facility prioritisation but also ensures projects meet community needs in a sustainable and inclusive way.

In 2008, BOPBA began their quest to address the growing demand for badminton and indoor sports. Over the years, the association faced challenges, including limited funding and the need for strategic partnerships. However, through collaboration with Tauranga City Council and other key partners, BOPBA successfully secured a 5,000-square-metre allocation on Tatua Reserve in 2021.

This milestone was informed by the Bay of Plenty

Spaces and Places Strategy, a framework designed to guide the approach to regional planning for play, active recreation and sport spaces and places (facilities). Badminton has remained a priority project throughout several iterations of the Spaces and Places Strategy.

The role of the Bay of Plenty Spaces and Places Strategy

The Bay of Plenty Spaces and Places Strategy plays a crucial role in identifying which projects should be prioritised and funded. It offers high-level guidance to ensure that the development of spaces for physical activity aligns with community needs and long-term sustainability goals. Through this strategic approach, BOPBA was able to demonstrate that their vision for a dedicated badminton facility aligned with regional needs, supported by evidence from feasibility studies and the business case submitted in 2022.

A core principle of the strategy is maximising value, which BOPBA embraced in their planning. Despite the limited space at Tatua Reserve, the

facility was designed to serve as a multi-purpose hub for indoor sports, increasing its return on investment. BOPBA recalibrated their vision from a dedicated sole-use facility to being flag-bearers of a multipurpose facility, with badminton at the core, to ensure the space catered for and attracted a wider demographic. The commitment of \$5 million from Tauranga City Council reflected the importance of this approach, ensuring the facility would not only serve badminton but also meet the needs of other community sports.

Planning and development best practices

The Spaces and Places Strategy outlines best practices for planning and developing spaces, including considerations for environmental sustainability, accessibility and inclusivity, and maximising value. The design of the future Tatua Reserve facility includes multi-use courts, promoting inclusivity and accessibility for participants of all ages, abilities, and skill levels. This flexibility makes the proposed facility a central hub for badminton and other indoor sports, contributing to greater community engagement in physical activity.

Strategic investment and partnerships

BOPBA's success in developing this facility proposal was also driven by strategic investment and effective partnerships. Collaboration with Tauranga City Council, Sport Bay of Plenty, and private sector partners enabled BOPBA to secure essential resources and navigate the planning process. These partnerships exemplify the strategy's emphasis on working collaboratively to maximise the impact of available resources.

The next phase of the project involves securing funding to progress to development of the facility. The challenge for all spaces and places projects is that funders face multiple requests for their investment and therefore must choose what to prioritise. However, the thorough planning and robust processes that have occurred to date regarding the badminton project are ensuring the value of the investment is clear and funders can have the confidence to commit their support.

"It's been fantastic working with Sport Bay of Plenty and the Council," says BOPBA representative Delwyn Cooper.

They've helped us navigate the strategy and work within the parameters needed to develop the facility we want to build in Tauranga.

"This facility will be a game changer for badminton."

The Bay of Plenty Badminton Association's proposed new facility is a direct result of applying the principles outlined in the Bay of Plenty Spaces and Places Strategy. By following best practices for planning and development, BOPBA has created a vision of a sustainable, accessible, and inclusive space that will serve the community for years to come.

The Spaces and Places Strategy continues to guide projects like BOPBA's, ensuring that the right facilities are prioritised, developed, and supported for a thriving future.

Advocating for physical activity

Sport Bay of Plenty's engagement with local councils

At Sport Bay of Plenty, we take pride in our role as advocates for the broader play, active recreation, and sport sector within our region. Our collaboration with the region's councils is essential in shaping decisions that directly impact community engagement with physical activity. With our expertise, insights, and sector intelligence, we're aiming to advocate for better outcomes for resources and opportunities that support physical activity across the region.

Over the past year, Sport Bay of Plenty has actively participated in the long-term planning processes of all councils in our rohe, making comprehensive submissions to six long-term plans during the 2023-'24 financial year. These submissions highlight our commitment to leveraging our sector knowledge to support councils and advocate for community needs.

A significant theme across many councils' draft long-term plans was the necessity for reduced

spending amid economic challenges. While we understand the importance of fiscal responsibility, through our submissions we also emphasised the need for adequate and continued investment in the physical activity sector. Our submissions provided a balanced perspective, outlining the essential role of councils as one of the largest funders of play, recreation and sport and the impact their decisions have on community wellbeing.

Our advocacy efforts have been instrumental in ensuring that the voices of our communities are heard during council planning processes," explains Sport Bay of Plenty Chief Executive, Heidi Lichtwark.

"By providing data-driven insights and sector intelligence, we have sought to inform key decisions in ways that prioritise the wellbeing of our residents and enhance access to physical activity opportunities now and into the future."

Tauranga City Council

- **Active Reserves and Sports Fees:** Our insights supported the reshaping of field user fees for organised sports to ensure long-term affordability for clubs and participants, while also balancing the need to fund maintenance and upgrades. In March 2024, Tauranga City Council removed the match fees proposed in the draft long-term plan and delayed the introduction of new training fees until 2025.
- **Funding for Active Recreation Infrastructure:** We highlighted community needs and advocated for more funded actions from council's Play, Active Recreation and Sport Action and Investment Plan (PARS Plan). Council resolved through deliberation to reallocate \$650,000 of existing Spaces and Places budget for a pump track in the west of the city.
- **SmartTrip and Road Pricing:** We advocated for further investigation into the impact on recreation and sporting opportunities before

pursuing a road pricing scheme. After an approach from NZTA Waka Kotahi, Tauranga City Council has decided to work on a nationally consistent road pricing strategy instead, and at the same time investigate ways to address community concern regarding road pricing.

Whakatāne District Council

- **Rex Morpeth Recreation Hub:** Our support for the redevelopment plans emphasised community engagement and essential upgrades. The Rex Morpeth Recreation hub is a much loved and utilised community facility that is under pressure due to limited capacity and aging infrastructure. The hub is also identified as a priority project in the Spaces and Places Strategy. We therefore advocated for the redevelopment of the Rex Morpeth Recreation Hub as soon as possible. Whakatāne District Council ultimately decided to:

1. Integrate a stop/go decision-making point into the 2027/28 Long Term Plan regarding the Rex Morpeth Recreation Hub's redevelopment budget.
2. Retain budget allocation for co-funding the Rex Morpeth Recreation Hub project.
3. Integrate a stop/go decision-making point

into the 2027/28 Long Term Plan regarding the Rex Morpeth Recreation Hub's redevelopment budget.

4. Retain budget allocation for co-funding the Rex Morpeth Recreation Hub project.
5. Prioritise health and safety, making the building watertight, and functionality-focused improvement works during the next four years, up to \$7.8 million.
6. Finalise the master plan for the hub and explore the feasibility of a separate indoor court facility.
7. Develop an external funding plan before the next Long Term Plan.

Rotorua Lakes Council

- **Inner City Skatepark:** We supported the sector in the initial phases of their own submission process, and advocated for investment toward an inner-city skatepark development. An inner-city skatepark development was identified as a priority project in the 2020 Spaces and Places Strategy. Rotorua Lakes Council has committed \$650,000 in year 3 of its long-term plan for a new skate park, contingent on community fundraising efforts for the balance of required investment.

Western Bay of Plenty District Council

- **Community Facilities Fund:** We advocated for a structured funding plan to ensure adequate resources for community facilities. A reshaping of the community facility funding framework is detailed as a priority in the recently refreshed 2024 Spaces and Places Strategy. Western Bay of Plenty District Council decided to create a fixed fee per property to help fund these projects. This is introduced at \$25 in year three of the Long Term Plan and will increase to \$50 per property from year four.

Bay of Plenty Regional Council

- **Regional Parks:** We supported investigations into new parks. Given the Bay of Plenty's reputation as an outdoor playground, we felt regional council was in a unique position to amplify this reputation and support community wellbeing by investigating further opportunities for regional parks.
- Following a land donation, regional council has chosen to distribute the initial budget of \$450,000 to investigate a Rotorua regional park and fund capital works on the donated land.

 **Sport Bay of Plenty**
more people, more active, more often

Tauranga
Sports House

 
HALLS OF SPORT
NETBALL CENTRE
SCARLETT HALL
WATERLOO HALL
TENNIS CENTRE
BASKETBALL CENTRE

Sport Bay of Plenty - Tauranga Sports House
Office Hours: Monday - Friday 8am - 4:30pm
Phone: 07 578 0010
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After Hours Contact: 027 947 2329

Rongoā Kākāriki
GREEN
PRESCRIPTION

National initiative goes local



Despite a 22 per cent increase in referrals to the Green Prescription programme since 2021, a focus on adapting the service to individual client needs is reducing waitlists and enabling greater engagement with clients in community settings.

Funded by Te Whatu Ora Health NZ and primary health organisations, Green Prescription is a six-month healthy lifestyle programme for adults delivered by Sport Bay of Plenty in the Eastern, Western and Central Bay of Plenty districts. The nationwide initiative, which began in 1998 and is mainly administered by regional sports trusts throughout the country, supports clients to establish sustainable physical activity and nutrition habits, and has proven to be a highly cost-effective primary care intervention.

Sport Bay of Plenty's General Manager Strategic Partnerships, Larissa Cuff, explains traditional Green Prescription service delivery involves a referral from a GP, a face-to-face meeting in an

office plus phone call follow-ups, and support to access community activities such as aqua classes, walking groups or gyms.

“Although effective, this delivery model has its limitations given it is a ‘one-size-fits-all’ approach. As such clients with more complex needs – such as those supporting multiple family members, or people who live in more isolated areas who can’t afford to travel – face several barriers and challenges when attempting to engage with the service.”

In essence, explains Larissa, although Green Prescription has been highly successful, it has struggled to attend to clients whose needs don’t match a structured and traditional way of service delivery. This includes clients who don’t have the means to travel for appointments, younger clients in the whānau programme, or Māori and Pasifika clients who take a more holistic view to health that encompasses family, social, spiritual and

emotional wellbeing, rather than strictly individual physical wellbeing.

Larissa also notes the ongoing impacts of the pandemic, and the success and popularity of the programme, have contributed to a dramatic increase in referrals since 2021.

“In the 2023-’24 financial year referral numbers were 22 per cent higher than they were in 2021-22. In fact, back in 2022 there were indications of a rapid growth in demand and need for the Green Prescription service when our waitlist grew by a dramatic 91 per cent compared to the previous year.”

All this highlighted a need to enhance the service to ensure waitlists were managed or ideally reduced, the standard of care and engagement was maintained or enhanced, and harder to reach clients had equitable access to the programme.

The answer to meeting growing demand while maintaining quality and increasing equity was found via implementing a tiered service approach. This evolved service model has effectively reduced client waitlists and wait times while also maintaining or increasing client engagement and looking after those with the greatest need.

Clients on Green Prescription now undergo an initial assessment to determine their unique needs. They are then classified into one of three tiers based on the acuity of care that will best support them to make sustainable healthy lifestyle changes.

Lower acuity clients are supported with phone consultations and information regarding physical activity options such as gym memberships or community exercise classes.

“These clients have typically requested a Green Prescription referral themselves from their GP and are therefore just looking for suitable physical activity options and a little bit of support to get active,” explains Larissa.

By offering this streamlined service to clients

with lower support needs, Green Prescription advisors now have more time to adapt and provide greater support to ‘tier three’ clients who are harder to reach under a traditional service structure, or who have more complex needs.

These tier three clients are now supported with a mix of increased in-person and phone consultations, encouraged to engage whānau as a support network, provided with nutritional advice, supported to engage with Green Prescription led groups, and connected with appropriate physical activities in their community.

“The tiered service approach has resulted in a 16 per cent reduction in the client waitlist over the 2023-’24 financial year compared to the previous year despite referral numbers remaining high.”

“The tiered service approach has meant we have more time and resource to develop a community Green Prescription programme that understands and minimises barriers for certain populations such as Māori, Pasifika and whānau.

“As a result, our Green Prescription programme is more responsive to these clients by meeting with clients in their own communities and embracing local opportunities that connect to Te Whare Tapa Whā health model.

“We also have more time and resource to work more collaboratively with the community, including Māori health and community organisations, and to offer a service in isolated communities. This is enabling us to better tailor the programme to be more equitable for those clients unlikely or unable to engage with the traditional Green Prescription model.”

Larissa and the team see this as a breakthrough in the service that will pay dividends in the long run.

“Thanks to this evolved approach that identifies individual needs at a triage point, a highly successful national initiative is now embracing the opportunity to be more locally-led and accessible for all New Zealanders.”



LIVE **STRONGER**
FOR **LONGER**

PREVENT FALLS & FRACTURES



Sport Bay of Plenty expands 'Keep on Your Feet' programme into Central Bay

Thanks to continued backing from ACC, Sport Bay of Plenty has extended the 'Keep on Your Feet' strength and balance initiative into Rotorua, Taupō, Turangi and the surrounding area.

Keep on your Feet is part of the nationwide 'Live Stronger for Longer' Falls Prevention initiative funded by ACC. The programme aims to create access to approved community group strength and balance classes across the region, as part of a nation-wide drive to reduce falls and fractures, and support older people to 'live stronger for longer'.

Sport Bay of Plenty has been providing Keep on your Feet services to our Western and Eastern Bay of Plenty communities since 2017. Our impact has been wide reaching, with over 5000 individuals over the age of 65 partaking in a strength and balance class.





CoachForce amplifies impact across sport system

A long-running coach development programme in the Bay of Plenty has proven to be the backbone to sport in the region, supporting increased participation across several sports codes.

Started in 1997 with the support of BayTrust, and run by Sport Bay of Plenty, CoachForce is also proudly supported by the Lion Foundation and is giving more people in the Bay of Plenty a great coaching experience.

Trudi Kemp, sport development advisor at Sport Bay of Plenty, oversees the programme and says it provides a quality opportunity to support the ongoing learning and development of the region's community coaches.

"The programme currently has 26 CoachForce development officers representing 17 sports codes ranging from canoe slalom and surf-lifesaving to netball and rugby," Trudi explains.

"Coaches have a key influence over participant

experience, and it can be hard to attract and retain coaches, particularly if they're volunteers. On top of that, if participants have a poor coaching experience they're also more likely to drop out."

In an effort to support the coaching community, and ensure athletes have a great experience, CoachForce officers undertake learning and development on issues that are topical to all sports such as sideline behaviour, declining teenage participation, and barriers for girls and young women. As coach developers they then pass these learnings on to other coaches within their sport, who might be within a school, or a volunteer parent, or based at a club.

The programme has proven to have huge downstream benefits including helping hundreds of community coaches, who are often volunteers, feel supported and therefore more likely to continue coaching. It also means coaches across the Bay of Plenty are inspired and more confident, and participants are more likely to have a great sporting experience.

Delwyn Cooper, a CoachForce officer for Bay of Plenty Badminton, says the programme is unique to the Bay of Plenty, and has been instrumental to the growth of badminton in the region. The programme has also prompted her to think about what a great coaching experience might look like for athletes.

"As a coach developer you often have to stand back and view things with a different focus.

"I'm constantly taking the learnings I gain through the CoachForce programme out into the community to help our community coaches develop their confidence and coaching skills and, in turn, create great environments for the athletes they're coaching, including young people."

As a result, badminton has grown in the Bay of Plenty with an increase in school programmes and junior teams supported by volunteer coaches who have all shared in the learnings Delwyn has experienced via the CoachForce programme.

Robbie Wyatt, CoachForce officer for Squash Bay of Plenty, says he has witnessed similar impacts during his time on the CoachForce programme.

“It’s a great tight-knit network, and you’re constantly learning from each other.

“By passing that on we now have more coaches out in the community offering a quality experience and more kids of all backgrounds trying squash. Some of them have even gone on to play for New Zealand.”

CoachForce - an exponential impact model



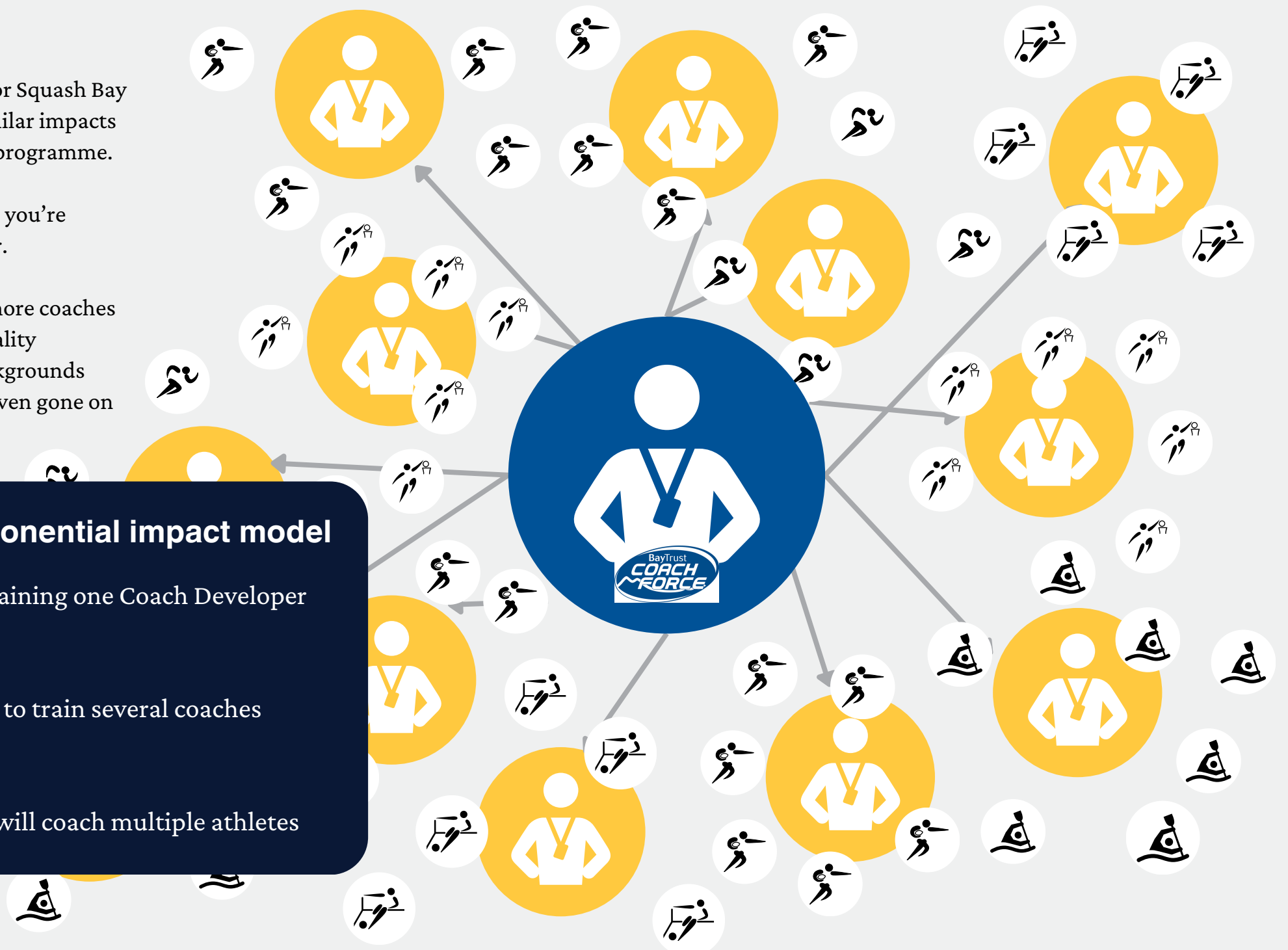
- It starts with training one Coach Developer



- Who will go on to train several coaches



- These coaches will coach multiple athletes





Strengthening inclusive play through collaboration

An MOU between Sport Bay of Plenty and Parafed Bay of Plenty has led to several initiatives designed to empower schools, teachers, and communities to create inclusive play environments where children with disabilities can thrive.

“ In April, Sport Bay of Plenty and Parafed Bay of Plenty formalised their collaboration through a Memorandum of Understanding, marking the beginning of a more intentional partnership aimed at improving physical activity participation opportunities for people with disabilities. ”

Jo Jackson, Parafed Bay of Plenty's Play and Youth Lead, is an expert in accessible physical activity opportunities. Working closely with Steph Reichardt, Sport Bay of Plenty's Regional Play System Lead, Jo has helped to improve

professional development opportunities that support teachers and activity providers in creating inclusive environments. With their combined skills and expertise, they have developed and launched programs such as FLIPA and Physical Activity Leaders (PALs) programme to make inclusive play more accessible in schools and beyond.

The FLIPA programme, Fun Learning through Inclusive Play Advocates, is an innovative, four-week in-school program designed to enrich the play experiences of tamariki with disabilities, and foster an inclusive play culture within educational settings. FLIPA helps to raise awareness about inclusive play and provides schools with the tools they need to support all students, regardless of their abilities.

The PALs programme, which is also part of the partnership, equips young leaders in Bay of Plenty schools with the skills to create inclusive play environments using the STEP model (Space, Task, Equipment, and People). This model helps

students design adaptable play activities that engage all participants, ensuring that everyone, regardless of ability, can join in.

In addition to these programs, Parafed Bay of Plenty and Sport Bay of Plenty's partnership has also created opportunities for professional development through their Community of Practice initiative. Recently, the two organisations hosted sessions in their play community of practice, benefiting over 20 schools. The sessions provided a space for educators and play providers to share insights on adapted play equipment and learn how to effectively implement inclusive programs like FLIPA. These shared learning experiences help build sector capability and foster a more inclusive and accessible play culture in schools.

Sustainability REPORT



With steadfast support from BayTrust, Sport Bay of Plenty is setting a compelling example for other organisations in the sport, recreation and play sector regarding the impact of carbon tracking and dedicated sustainability efforts.

“ Temperatures have surpassed the 1.5°C threshold, driving extreme weather events, ice sheet melt, and sea level rise. ”

Our sustainability journey

In 2021, we launched our Sustainability Action Plan, which outlined specific goals related to energy efficiency, waste reduction, and sustainable transport. With backing from BayTrust, Sport Bay of Plenty worked with sustainability experts Tadpole (formerly known as Catalyst) to:

- Establish and use a tailored toolkit to measure and report the organisation's annual carbon footprint.
- Assist with the calculation and reporting of the baseline footprint.
- Verify annual carbon emission calculations.

- Develop an annual carbon management report and plan to reduce emissions.

Armed with carbon emissions calculations and data, Sport Bay of Plenty implemented targeted strategies for reduction, focusing on three primary actions:

Transitioning to hybrid vehicles: A significant portion of the organisation's emissions originated from company cars. In the 2022-23 financial year, Sport Bay of Plenty piloted hybrid vehicles, resulting in 57% of the fleet now comprising hybrids, which has notably reduced fuel costs and emissions.

Encouraging carpooling: Sport Bay of Plenty actively promotes carpooling, fostering a culture of shared responsibility and collaboration among employees.

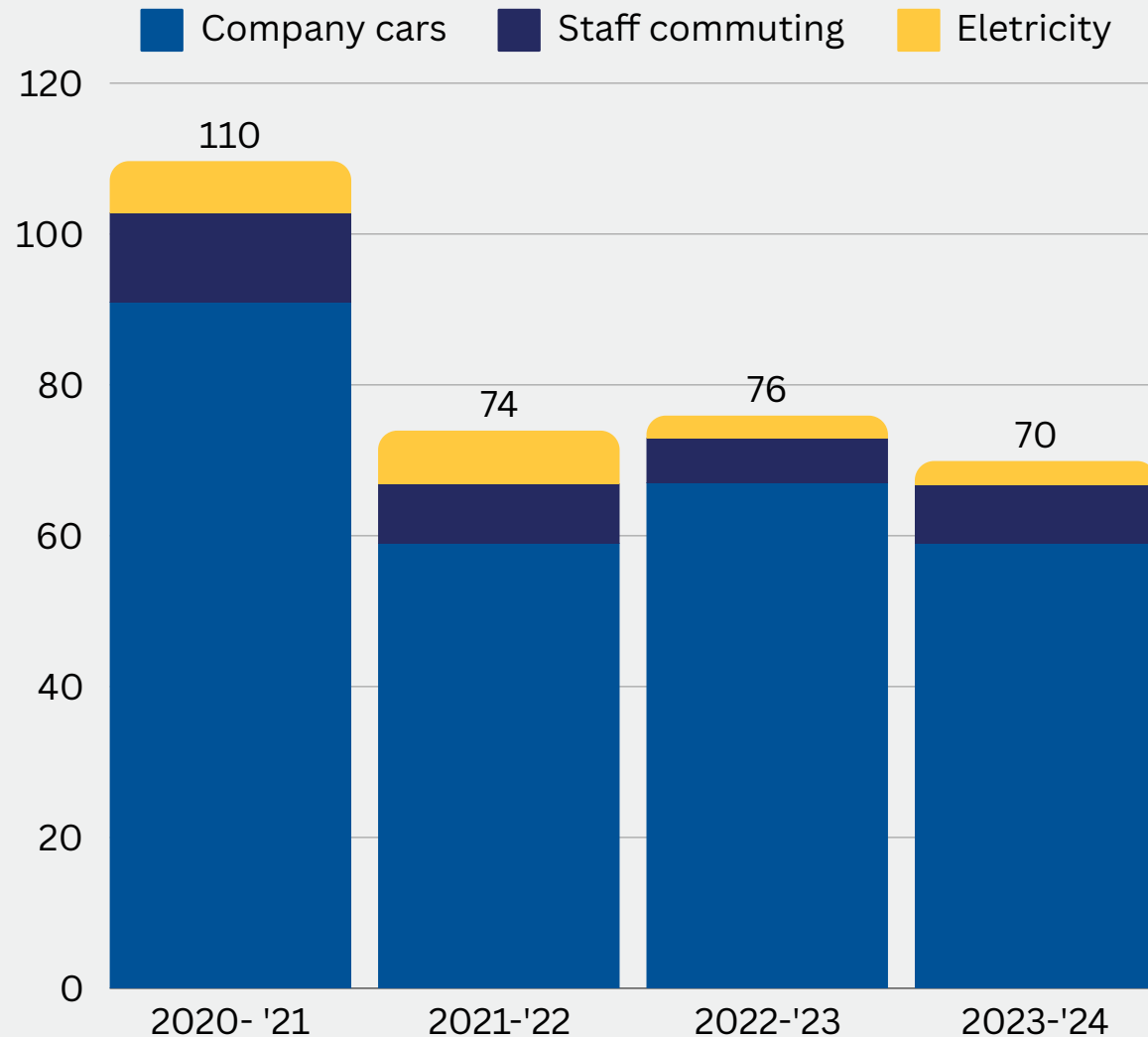
Improving energy efficiency: Installation of energy-efficient LED lighting in the Tauranga office.

Climate change and the sport and recreation sector

Climate change poses a profound threat to the physical activity sector, influencing where and how activities can take place. A recent study shows that by mid-century, almost half of the past Winter Olympics host cities would likely be too warm for outdoor Alpine sports.

Extreme weather events will increase cancellations, damage facilities and playing fields, and make some outdoor activities less safe and enjoyable. Access to insurance for sports events will become increasingly difficult, and the choice of sport and recreation activities will be dictated by emerging weather patterns.

Tonnes of CO2 emissions per year



*rounded figures

In the 2023-'24 Financial Year
gross emissions decreased by

6.2%

on FY23 levels

There has been a

32.3%

reduction on 2020-'21 baseline
level greenhouse gas emissions



Thank you to our partners & supporters



The multitude of community sport, recreation and play organisations, schools and kura who we have the pleasure of working alongside.

Our Board



Tom Elvin
Chairperson



**Jeremy
Mihaka-Dyer**



Aimee McGregor



Casey Treanor



Matt Hill



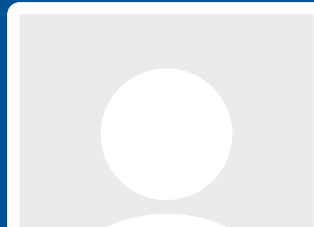
Vaughan Bidois



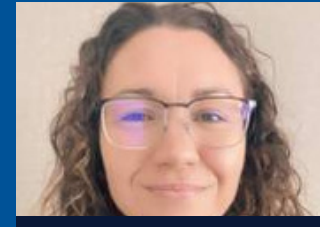
Cheryl Bowie



Glenn McGahan



Andrew Te Whaiti



Melanie Aiken
Board Observer



Megan Tunks
Former Trustee



Sarah Elliot
Former Trustee



Brian Pointon
Former Trustee

Financial Report

2023-'24

Financial Statements

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2024

Prepared by Ingham Mora Limited

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Directory

Sport Bay of Plenty Charitable Trust For the year ended 30 June 2024

Purpose of Trust

Enriching lives through sport, recreation and physical activity.
More people, more active, more often.

Nature of Activities

Partnerships and collaboration:

- provide regional leadership through collaborative partnerships and shared goals in sport recreation and physical activity

Opportunities to collaborate:

- motivate targeted groups by utilising the physical literacy approach

Community and people focused:

- support and work within communities to provide focused sport, recreation and physical activity initiatives

Fit for purpose infrastructure:

- ensure our community has the best spaces and places to play

Expertise in the sector:

- develop a sector through a capable workforce

Embracing technology:

- identify and review technology opportunities

Date of Creation

14 May 2003

Board of Trustees

Thomas Elvin (Chair)	Megan Tunks
Vaughan Bidois	Casey Treanor
Matthew Hill	Brian Pointon (retired 12 September 2023)
Jeremy Mihaka-Dyer	Aimee McGregor

Charities Commission Registration Number

CC24094

Auditors

William Buck, Tauranga

Address

406 Devonport Road, Tauranga, 3112

Chief Executive

Heidi Lichtwark

Bankers

ASB Bank, Tauranga

Solicitor

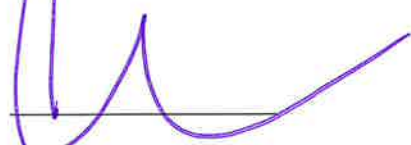
Holland Beckett, Tauranga

Approval of Performance Report

Sport Bay of Plenty Charitable Trust For the year ended 30 June 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of Sport Bay of Plenty Charitable Trust for year ended 30 June 2024.

APPROVED



Thomas Elvin
Chairperson

Date 26 September 2024



Matthew Hill
Trustee

Date 26 Sept 2024

Statement of Service Performance

Sport Bay of Plenty Charitable Trust For the year ended 30 June 2024

Why do we exist?

The trust exists to enrich lives through sport, recreation, play, and physical activity in the Bay of Plenty region. More people, more active, more often.

How do we achieve our objectives?

This is achieved by targeting those who are less active in the community and advocating for a stronger physical activity system.

Description and Quantification of Performance Measures

The trustees have determined to measure key systems within the entity's sector that it leverages in order to achieve strategic objectives. These include Sport, Education, and Health.

- Coaches are a key element to the sport system and with a strong network of trained coaches, participants are more likely to have a better experience and continue to remain active.
- Providing opportunities in an education setting to participate in a range of activities through, primary workforce support and secondary events exposes young people to a broad range of physical activity, to ensure life-long enjoyment and participation into their adult years.
- Community Health facilitated through the Green Prescription programme, targets people needing tailored physical activity support as a proactive alternative to clinical settings.

	2024	2023
Coaching and Sport Development		
Number of Coaching Engagements by Sub-Region		
Central	2,591	2,902
East	2,245	2,787
West	7,037	7,770
Total Number of Coaching Engagements by Sub-Region	11,873	13,459

Total number of coaching engagements

The number of coach development opportunities engaged in by individual coaches across this financial year. These are recorded against an event and under individual coach profiles in the Coaching Passport portal.

The BayTrust Coaching Passport digital portal enables coaches to keep an accurate and up-to-date electronic record of the coach development opportunities they register for, and a record of their continuous learning.

Number of coaching engagements by sub-region

The number of coach development opportunities engaged in by individual coaches across this financial year – broken down based on the Bay of Plenty sub-regional location of the coach.

These are recorded against an event and under individual coach profiles in the Coaching Passport platform. The BayTrust Coaching Passport (a digital portal) enables coaches to keep an accurate and up-to-date electronic record of the coach development opportunities they register for, and a record of their continuous learning.

These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

	2024	2023
Education		
Number of Secondary School Participations		
Number of Secondary School Participations	6,894	6,594
Percentage of Student Participations by Sub-Region		
Central	23	24
East	24	19
West	53	57
Total Percentage of Student Participations by Sub-Region	100	100

Total number of secondary school participations

The number of secondary school students registered for secondary inter-school sport events this financial year. Only events sanctioned by the Principals Management Group and Sport Bay of Plenty are included. Schools register for the events via the Enter Now registration platform.

Percentage of student participations by sub-region

The percentage of secondary school students in each Bay of Plenty sub-region (taken from the total secondary school participations) that were registered to participate in secondary inter-school sport events this financial year. Only events sanctioned by the Principals Management Group and Sport Bay of Plenty are included.

	2024	2023
Healthy Active Learning		
Number of School Contracts by Sub-Region		
Central	37	38
East	15	14
West	29	27
Total Number of School Contracts by Sub-Region	81	79
Total Number of Students Reached		
Total Number of Students Reached	20,000	19,013

Total number of school contracts

The number of schools across the Bay of Plenty that were contracted to participate in the Healthy Active Learning initiative facilitated by Sport Bay of Plenty in this financial year.

Healthy Active Learning is a joint government initiative between Sport NZ, Te Whatu Ora Health New Zealand and the Ministry of Education to improve the wellbeing of tamariki and rangatahi through healthy eating and drinking and quality physical activity.

Number of school contracts by sub-region

The number of schools across the Bay of Plenty that were contracted to participate in the Healthy Active Learning initiative facilitated by Sport Bay of Plenty this financial year – broken down based on the Bay of Plenty sub-regional location of the school.

Total number of students reached

The number of Bay of Plenty students reached by the Healthy Active learning initiative this financial year – based on schools contracted to participate in the Healthy Active Learning initiative, and their school roll counts as sourced from the Ministry of Education.

These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

	2024	2023
Community Health		
Number of Clients referred to Green Prescription by Sub-Region		
Central	452	500
East	808	834
West	1,697	1,612
Total Number of Clients referred to Green Prescription by Sub-Region	2,957	2,946

Total number of clients referred to Green Prescription

The number of clients referred this financial year to the Green Prescription programme run by Sport Bay of Plenty. Referrals and client data are stored on Sport Bay of Plenty's Dynamics CRM.

Green Prescription is a six-month healthy lifestyle programme for adults. Sport Bay of Plenty advisors support referred clients to establish sustainable physical activity and nutritional habits.

Number of clients referred to Green Prescription by sub-region

The number of clients referred this financial year to the Green Prescription programme run by Sport Bay of Plenty – broken down by the Bay of Plenty sub-regional location of the client. Referrals and client data are stored on Sport Bay of Plenty's Dynamics CRM.

Statement of Comprehensive Revenue and Expense

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2024

	NOTES	2024	2023
Revenue			
Revenue from Non-Exchange Transactions			
Grants	15	1,392,653	1,347,846
Total Revenue from Non-Exchange Transactions		1,392,653	1,347,846
Revenue from Exchange Transactions			
Sport NZ		2,126,765	2,148,417
Territorial Authorities		672,830	654,997
Health		891,103	849,670
Functions and Events		90,310	122,675
Investment Returns / (Losses)		77,315	46,662
Other Operating Revenue		196,802	240,192
ACC Special Projects Funding		-	1,000
Spaces & Places - Special Project Funding		50,000	-
Total Revenue from Exchange Transactions		4,105,124	4,063,613
Total Revenue		5,497,778	5,411,459
Expenses			
Employee Costs		3,233,057	3,225,078
Functions and Events		5,984	34,252
Depreciation and Amortisation		64,618	76,332
Other Operating Expenses		2,014,344	1,917,157
Total Expenses		5,318,004	5,252,819
Net Operating Surplus/(Deficit)		179,774	158,641
Other Comprehensive Revenue and Expense			
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense		179,774	158,641

These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

Statement of Changes in Equity

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2024

	2024	2023
Equity		
Accumulated Comprehensive Revenue & Expenses		
Opening Balance	1,553,970	1,395,329
Comprehensive Revenue and Expenses for the Year	179,774	158,641
Retained Earnings	(701,000)	-
Closing accumulated comprehensive revenue & expense	1,032,744	1,553,970
Capital Reserve		
Opening Balance	299,000	299,000
Reserve funds increase	701,000	-
Closing capital reserve	1,000,000	299,000
Closing Equity	2,032,744	1,852,970

These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

Statement of Financial Position

Sport Bay of Plenty Charitable Trust As at 30 June 2024

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

	NOTES	30 JUN 2024	30 JUN 2023
Assets			
Current Assets			
Cash	6	972,267	809,683
Term Deposits	6	69,231	65,473
Receivables (from exchange transactions)		414,256	477,635
Receivables (from non-exchange transactions)		60,690	60,690
GST Refundable		-	24,380
Prepayments		96,596	46,682
Total Current Assets		1,613,039	1,484,542
Non-Current Assets			
Work in Progress	9	12,992	1,237
Property, Plant and Equipment	7	95,805	111,149
Intangibles Assets	8	10,356	20,692
Forsyth Barr Investment Portfolio	10	1,008,085	976,990
Total Non-Current Assets		1,127,238	1,110,068
Total Assets		2,740,278	2,594,609
Liabilities			
Current Liabilities			
Payables (from exchange transactions)		134,640	180,621
Income in Advance		311,651	311,447
Employee Entitlements		207,660	215,167
GST Payable		12,498	-
Other Current Liabilities		41,086	34,405
Total Current Liabilities		707,534	741,640
Total Liabilities		707,534	741,640
Net Assets		2,032,744	1,852,970
Equity			
Capital Reserve	14	1,000,000	299,000
Accumulated Surpluses		1,032,744	1,553,970
Total Equity		2,032,744	1,852,970

These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

Statement of Cashflows

Sport Bay of Plenty Charitable Trust For the year ended 30 June 2024

'How the entity has received and used cash'

	NOTES	2024	2023
Cashflow Movements for the Year			
Cashflows from Operating Activities			
Receipts			
Receipts from Non-Exchange Transactions		1,392,653	1,408,535
Receipts from Exchange Transactions		4,086,502	4,023,440
Dividends Received		13,297	11,392
Interest Received		72,528	47,433
Total Receipts		5,564,980	5,490,800
Payments			
Payments to employees		(3,240,563)	(3,249,001)
Payments to Suppliers		(2,087,351)	(1,916,458)
Interest Paid		-	-
Total Payments		(5,327,914)	(5,165,459)
Total Cashflows from Operating Activities		237,066	325,341
Cashflows from Investment Activities			
Receipts			
Receipts from Property, Plant, and Equipment		5,217	-
Total Receipts		5,217	-
Payments			
Payments for Property, Plant, and Equipment		(34,462)	(33,331)
Payments for Intangibles		(10,383)	(19,792)
Payments for Investments		(31,095)	(37,194)
Total Payments		(75,940)	(90,317)
Total Cashflows from Investment Activities		(70,723)	(90,317)
Cashflows from Financing Activities			
Receipts		-	-
Payments		-	-
Total Cashflows from Financing Activities		-	-
Reconciliation of Cashflows			
Net Increase / (Decrease) in Cash and Cash Equivalents		166,343	235,024
Cash and Cash Equivalents at 1 July	6	875,155	640,131
Cash and Cash Equivalents 30 June		1,041,498	875,155

These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

Notes to the Financial Statements

Sport Bay of Plenty Charitable Trust For the year ended 30 June 2024

1. Reporting Entity

The reporting entity is Sport Bay of Plenty Charitable Trust ("Sport BOP"). Sport BOP is domiciled in New Zealand.

Sport Bay of Plenty Charitable Trust is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013). Sport BOP provides sporting services and guidance to people living in the Bay of Plenty area of New Zealand. Sport BOP is a charitable organisation registered under the Charitable Trusts Act 1957 and the Charities Act 2005.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 26/09/24

2. Statement of Compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with the Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime ("PBE IPSAS RDR") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purpose of complying with NZ GAAP, the entity is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board of Trustees has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

3. Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

Measurement Basis

These financial statements have been prepared on the basis of historical cost.

Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is Sport BOP's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest whole dollar.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Sport BOP and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. 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 received for specific programme or services or donations in-kind. Donations in-kind include donations received for services, furniture, and volunteer time and is recognised in revenue and expense when the service or good is received. Donations in-kind are measured at their fair value as at the date of acquisition, ascertained by reference to the expected cost that would be otherwise incurred by Sport BOP.

- Grant Revenue**

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant 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.

- **Dividends**

Dividend Income is recognised when the dividend is received.

Revenue from Exchange Transactions

- **Event Income**

Entrance fees for functions and events are recorded as revenue when the function or event takes place.

- **Services Income**

Stage of completion is used on a straight line basis where a service is provided over a period of time.

- **Interest Income**

Interest revenue is recognised as it accrues, using the effective interest method.

Financial Instruments

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

Sport BOP 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 Sport BOP 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:

- Sport BOP has transferred substantially all the risks and rewards of the asset; or
- Sport BOP 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 *NFP PBE IPSAS 41 Financial Instruments* are classified as financial assets at amortised cost, or financial assets at fair value through surplus or deficit. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses.

Sport BOP's financial assets are classified in the following categories: amortised cost or fair value through surplus or deficit.

Sport BOP's financial assets include: cash and cash equivalents, short-term deposits, receivables from non-exchange transactions, receivables from exchange transactions and investments.

All financial assets are subject to review for impairment at least each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset is impaired.

Sport BOP's cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments are measured at amortised cost less any allowance for impairment. Any resulting income and expense is recognised in surplus or deficit.

Sport BOP's equity investments are measured at fair value. Any resulting gains and losses are recognised in surplus or deficit.

- **Financial Liabilities**

Sport BOP's financial liabilities include trade and other creditors (excluding GST and PAYE), employee entitlements, loans and borrowings 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.

Cash and 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.

Short Term Investments

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

Property, Plant & 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 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:

Sports Equipment	3-5 years
Office Equipment - Furniture & Fittings	10 years
Office Equipment - Electronic equipment	3-5 years
Leasehold Improvements	11 years
Motor Vehicles	5 years

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. Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the surplus or deficit.

Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transactions is their fair value at the date of the exchange.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life of the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

The amortisation expenses on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets.

Sport BOP does not hold any intangible assets that have an indefinite life.

The amortisation period for Sport BOP assets are as follows:

Software	2-3 years
----------	-----------

Leases

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

Employee Benefits

- ***Wages, salaries, annual leave and sick leave***

Liabilities for wages and salaries and annual 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.

Income Tax

Due to its charitable status, Sport BOP is exempt from income tax.

Goods and Services Tax

All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables, which are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cashflows on a gross basis and the GST component of cashflows arising from investing and financing activities, which is recoverable from, or payable, to Inland Revenue is classified as part of operating cash flows.

Equity

Equity is the community's interest in Sport BOP, measured as the difference between total assets and total liabilities. Equity is made up of the following components:

- ***Accumulated comprehensive revenue and expense***

Accumulated comprehensive revenue and expense is Sport BOP's accumulated surplus or deficit since its formation, adjusted for transfers to/from specific reserves.

- ***Reserves***

Reserves are specific transfers to/from accumulated comprehensive and expense.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on base consistent with those used in the previous year.

4. Significant Accounting Judgements, Estimates and Assumptions

The preparation of Sport BOP'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 material adjustments to the carrying amount of assets or liabilities affected in future periods.

- **Judgements**

In the process of applying Sport BOP'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**

Sport BOP has entered into a number of vehicle leases.

Sport BOP has determined, based on evaluation of the terms and conditions of the arrangements, such as the lease not constituting a substantial portion of the economic life of the vehicles, 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**

The 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, are described below. Sport BOP based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of Sport BOP. Such changes are reflected in the assumptions when they occur.

There has been no change to judgements, estimates and assumptions during the year.

- **Useful lives and residual values**

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

The estimated useful lives of the asset classes held by Sport BOP are listed in note 3.

	2024	2023
5. Components of Net Surplus		
Audit Fees - Audit of Financial Reports (2 years)	13,750	22,200
Audit Fees - Audit Related Services	2,752	2,069
Leasing and Rental Costs	495,235	439,101
Loss/(Gain) on Disposal of Assets	(5,217)	53
Loss/(Gain) on Investment Portfolio	9,962	12,163
Trustees' Fees	11,300	12,900
	2024	2023
6. Cash and Term Deposits		
Cash at Bank	972,267	809,683
Short-term Deposits with Maturities of less than 6 months	69,231	65,473
Total Cash and Term Deposits	1,041,498	875,155

7. Property, Plant, And Equipment

	Leasehold Improvements	Office Equipment	Vehicles	Sports Equipment	Total
	\$	\$	\$	\$	\$
2024					
Opening Cost	118,836	313,130	11,000	24,069	467,035
Additions	-	34,462	-	-	34,462
Disposals	-	(391)	(11,000)	-	(11,391)
Closing Cost	118,836	347,201	-	24,069	490,106
Opening Accumulated Depreciation	89,285	231,533	11,000	24,069	355,887
Depreciation on Disposals	-	(391)	(11,000)	-	(11,391)
Depreciation Charge for Year	5,812	43,994	-	-	49,806
Closing Accumulated Depreciation	95,097	275,136	-	24,069	394,302
Closing Book Value	23,739	72,065	-	-	95,804
2023					
Opening Cost	118,836	278,404	11,000	24,069	432,309
Additions	-	38,784	-	-	38,784
Disposals	-	(4,058)	-	-	(4,058)
Closing Cost	118,836	313,130	11,000	24,069	467,035
Opening Accumulated Depreciation	83,296	185,314	11,000	20,465	300,075
Depreciation on Disposals	-	(4,033)	-	-	(4,033)
Depreciation Charge for Year	5,989	50,252	-	3,604	59,845
Closing Accumulated Depreciation	89,285	231,533	11,000	24,069	355,887
Closing Book Value	29,551	81,597	-	-	111,148

8. Intangible Assets

	Software
	\$
2024	
Opening Cost	84,008
Additions	4,477
Closing Cost	88,485
Opening Accumulated Amortisation	63,316
Amortisation Charge for Year	14,813
Closing Accumulated Amortisation	78,129
Closing Book Value	10,356
2023	
Opening Cost	64,217
Additions	19,791
Disposals	-
Closing Cost	84,008
Opening Accumulated Amortisation	46,881
Amortisation on Disposals	-
Amortisation Charge for Year	16,435
Closing Accumulated Amortisation	63,316
Closing Book Value	20,692

	2024	2023
9. Work in Progress		
Website Upgrade	12,992	1,237
Total Work in Progress	12,992	1,237

	2024	2023
10. Forsyth Barr Investment Portfolio		
Cash	9,239	12,315
Fixed Interest	696,225	696,361
Property	17,932	21,841
NZ Equities	102,043	101,087
International Equities	126,733	86,867
Australian Equities	55,913	58,518
Total Forsyth Barr Investment Portfolio	1,008,085	976,990

11. Related Party Transactions

There were related party transactions during the year. Legal fees of \$1,426 (Prior year: Nil) were paid to Tompkins Wake, a firm in which Thomas Elvin is a partner.

There were no related party transactions in the prior year.

Key management personnel:

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Trustees, Chief Executive, GM Strategic Partnerships, GM Community Sport & Recreation and the GM Business Services, which constitutes the governing body of Sport BOP. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration as follows:

	2024	2023
Total Remuneration		
Trustee Fees	11,300	12,900
Senior Management Team	632,386	554,801
Number of FTEs	5	4

12. Leases

As at the reporting date, Sport Bay of Plenty has entered into the following non-cancellable operating leases:

	2024	2023
Leases		
< 1 Year	432,826	424,650
1 - 5 Years	564,291	536,310
> 5 Years	-	-
Total Leases	997,117	960,960

At balance date Sport BOP has rights of renewal for the office leases as follows:

	Renewal date	Expiry Date
Tauranga	23.12.2019	23.12.2025
Rotorua	01.05.2022	30.06.2028
Whakatane	01.08.2024	31.07.2027

13. Categories of Financial Assets and Liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:

	2024	2023
Loans and Receivables		
Cash and Term Deposits	972,267	809,683
Short Term Investments	69,231	65,473
Receivables from Exchange Transactions	414,256	477,635
Receivables from Non-Exchange Transactions	60,690	60,690
Total Loans and Receivables	1,516,443	1,413,480

	2024	2023
Financial Liabilities (at Amortised Cost)		
Employee Entitlements	207,660	215,167
Income in Advance	311,651	311,447
Payables for Exchange Transactions	134,640	180,621
Other Payables	41,086	34,405
Total Financial Liabilities (at Amortised Cost)	695,036	741,640

	2024	2023
14. Reserves		
Reserves		
Capital Reserve		
Opening Balance	299,000	299,000
Total Capital Reserve	299,000	299,000
General Reserve		
Reserve Funds - Transfer from Surplus	701,000	-
Total General Reserve	701,000	-
Total Reserves	1,000,000	299,000

The capital asset sale reserve has arisen from the sale of the Tinman and the Half-Ironman events to unrelated third parties.

15. Grants Received

Sport Bay of Plenty would like to acknowledge all the following charitable organisations that helped with funding throughout the year:

	2024	2023
Grants Received		
BayTrust	851,471	830,704
Lion Foundation	180,000	200,000
NZ Community Trust	179,804	135,000
Rotorua Energy Charitable Trust	60,000	65,000
Tauranga Energy Consumer Trust	121,379	121,379

16. Capital Commitments

Sport Bay of Plenty has no commitments for future capital expenditure at 30 June 2024 (2023: \$Nil).

17. Contingent Assets and Liabilities

There are no contingent assets or liabilities outstanding as at 30 June 2024 (2023: \$Nil).

18. Events after the reporting date

Sport BOP is not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of Sport Bay of Plenty Charitable Trust.

Sport Bay of Plenty Charitable Trust

Independent auditor's report to the Trustees

Report on the Financial Report

Opinion

We have audited the financial report of Sport Bay of Plenty Charitable Trust, which comprises the statement of financial position as at 30 June 2024, and the statement of service performance, statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies.

In our opinion:

- a. the reported aims and objectives, and quantification of the objectives to the extent practicable, in the statement of service performance are suitable.
- b. the accompanying financial report gives a true and fair view of:
 - the service performance for the year then ended
 - the financial position of Sport Bay of Plenty Charitable Trust as at 30 June 2024 and of its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (IPSAS RDR).

Basis for Opinion

We conducted our audit of the statement of comprehensive revenue and expense, statement of financial position, statement of cash flows, statement of accounting policies and notes to the financial report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial report section of our report.

We are independent of the trust 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 the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), 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, the trust.

Responsibilities of the Trustees

The Trustees are responsible on behalf of the trust for:

- a. Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance.
- b. the preparation of financial report on behalf of the trust that gives a true and fair view, which comprises:
 - the statement of service performance
 - the statement of comprehensive revenue and expense, statement of financial position, statement of cash flows, statement of accounting policies and notes to the financial report

in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (IPSAS RDR) issued by the New Zealand Accounting Standards Board, and

- c. for such internal control as the Trustees determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Trustees are responsible on behalf of the trust for assessing the trust'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 the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report is as a whole 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) and ISAE (NZ) 3000 (Revised) 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 this financial report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Obtain an understanding of the process applied by the trust to select what and how to report its service performance
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements and service performance information, including the disclosures, and whether the financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

The prior year financial report was audited by Gray & Co Chartered Accountants Limited who issued an unmodified opinion on 29 September 2023.

Restriction on Distribution and Use

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which 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 the trust and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

William Buck

William Buck Audit (NZ) Limited

Tauranga
17 October 2024