



Annual Report 2025



Tom Elvin

Board of Trustees Chairperson
Sport Bay of Plenty

Message from our Board Chair

Tēnā koutou katoa

As I present this Annual Report for the year ending 30 June 2025, I do so with pride and a sense of reflection. After nine years on the Board—nearly six as Chair—I will conclude my time with Sport Bay of Plenty this December, handing over the Chairperson role to Jeremy Mihaka-Dyer, who has been a valued trustee since 2022. It has been an honour and privilege to serve this organisation and our communities.

When I stepped into the Chair role in March 2020, the world was about to change. Covid-19 brought unprecedented challenges, and the Board embraced its responsibility to govern through uncertainty—ensuring continuity, supporting

staff wellbeing, and maintaining our focus on community impact. Those early months tested our resilience but strengthened our commitment to the value of physical activity across our Bay of Plenty communities.

In 2021 the Board and I had the privilege of seeing through the development of our 2022–26 Strategic Plan—a bold, insights-driven roadmap focused on equity, collaboration, and system leadership. Our role as governors has been to set clear strategic direction, ensure financial stability, and confirm that our work adds value to the sport, recreation, and play sector.

Since then, we have made significant progress: targeting those with the greatest needs, investing

in a pilot community-led health programme in Murupara, embracing Te Ao Māori in our work through the appointment of a Tumu Kaihonohono – Strategic Māori Partnerships Manager, and advocating for a stronger and more connected physical activity system in the Bay of Plenty.

A key component of the current strategic plan is the development of a Play, Active Recreation and Sport (PARS) Strategy. The development of this strategy, which is currently in progress, is bringing together six district councils to collaborate across boundaries and steer the region toward a sustainable, engaging, and inclusive future that encourages and supports an active population. This work is ongoing, and while I leave before its completion, I remain excited about the vision and opportunities it will present for the Bay of Plenty.

The importance and value of community-focussed work cannot be understated, and I want to acknowledge and congratulate Sport Bay of Plenty staff for their ongoing commitment to this kaupapa. It is not easy to step away while the sector faces a tighter financial environment. These

challenges are real, but I am optimistic that Sport Bay of Plenty can navigate them. Our strategic direction puts us on the right course, the work remains valuable, and I have great confidence and appreciation for the Board to continue this mahi and carry on the proud legacy of Sport Bay of Plenty.

Looking back, I am humbled by what we have achieved together: steering through Covid, setting a clear strategic direction, encouraging greater collaboration and capability across the play, active recreation and sport sector, and investing over \$3.5 million through Tū Manawa to enable more young people, women and girls and disabled young people to be active. None of this would have been possible without the dedication of our Board, leadership team, staff, partners, and funders. Thank you for your trust and support.

I would like to extend a heartfelt thanks to all trustees, past and present, that I have had the privilege of working alongside. As I hand over to Jeremy, I do so with gratitude and confidence that Sport Bay of Plenty is future-fit, resilient, and

ready to continue shaping a region where everyone has the opportunity to be active and thrive.

Noho ora mai,

Tom Elvin
Board Chair, Sport Bay of Plenty

Message from our CEO

Tēnā koutou katoa

It is my privilege to present Sport Bay of Plenty's Annual Report for the year ending 30 June 2025. This year has been one of progress, partnership, and purpose as we continue to deliver on our 2022–26 Strategy and our vision to transform lives through physical activity.

The latest Active NZ survey 2024–25 provides encouraging signs alongside persistent challenges. Physical activity among young people is bouncing back to pre-pandemic levels, with tamariki and more rangatahi engaging in organised activities like competitions and training sessions, and a continuing upward trend in non-structured independent activities. However, barriers remain—time, cost, and confidence continue to prevent many from being active, and girls, disabled young people, and those in areas of socio-economic

disadvantage are still less likely to meet activity guidelines. These insights reinforce our strategic focus on equity and inclusion, and the need for targeted, locally led solutions.

We know what motivates young people: fun, connection, and wellbeing. Yet confidence is critical—especially for rangatahi—and cost and access issues are growing for tamariki. In response, we have worked across the physical activity system to support low-pressure, culturally relevant opportunities, strengthen school partnerships, and advocate for quality, affordable facilities that meet community needs. Our work in Geographical Priority Communities, such as Kawerau, shows the impact of hāpori-centred activation and community-led design in creating sustainable change.

Our commitment to Te Ao Māori has deepened



Heidi Lichtwark

Chief Executive Officer
Sport Bay of Plenty

with the appointment of William Stewart as Tumu Kaihonohono – Strategic Māori Partnerships Manager, ensuring Māori aspirations are embedded in planning and delivery. This role reflects our promise to honour Te Tiriti and build enduring partnerships with iwi, hapū, and whānau.

We also acknowledge the financially tight environment councils, trusts, government agencies, and communities are navigating. While this presents challenges for investment in several areas of our work, it is also an opportunity to adapt and innovate, particularly where physical activity intersects with health and wellbeing outcomes. By working collaboratively and leveraging insights, we can ensure that every dollar spent delivers maximum impact for our communities.

Collaboration remains at the heart of our mahi. Through a Memorandum of Understanding with six councils and Sport New Zealand, we are advancing regional planning via the development of a Play, Active Recreation and Sport (PARS) Strategy, ensuring future investment is

coordinated and sustainable. Our advocacy through Long Term Plan submissions has helped secure important outcomes—from maintaining affordable access to championing infrastructure projects that will benefit generations. And in March, our Future Fit Conference brought together leaders from across the physical activity sector to share ideas, strengthen connections, and explore innovative ways to meet these challenges.

Looking ahead, we remain focused on addressing participation gaps, advocating for sustainable investment, and building a system that is inclusive, collaborative, and future-ready. Thank you to our partners, funders, and communities for walking alongside us on this journey. Together, we are shaping a Bay of Plenty where everyone can be active and thrive.

Noho ora mai,

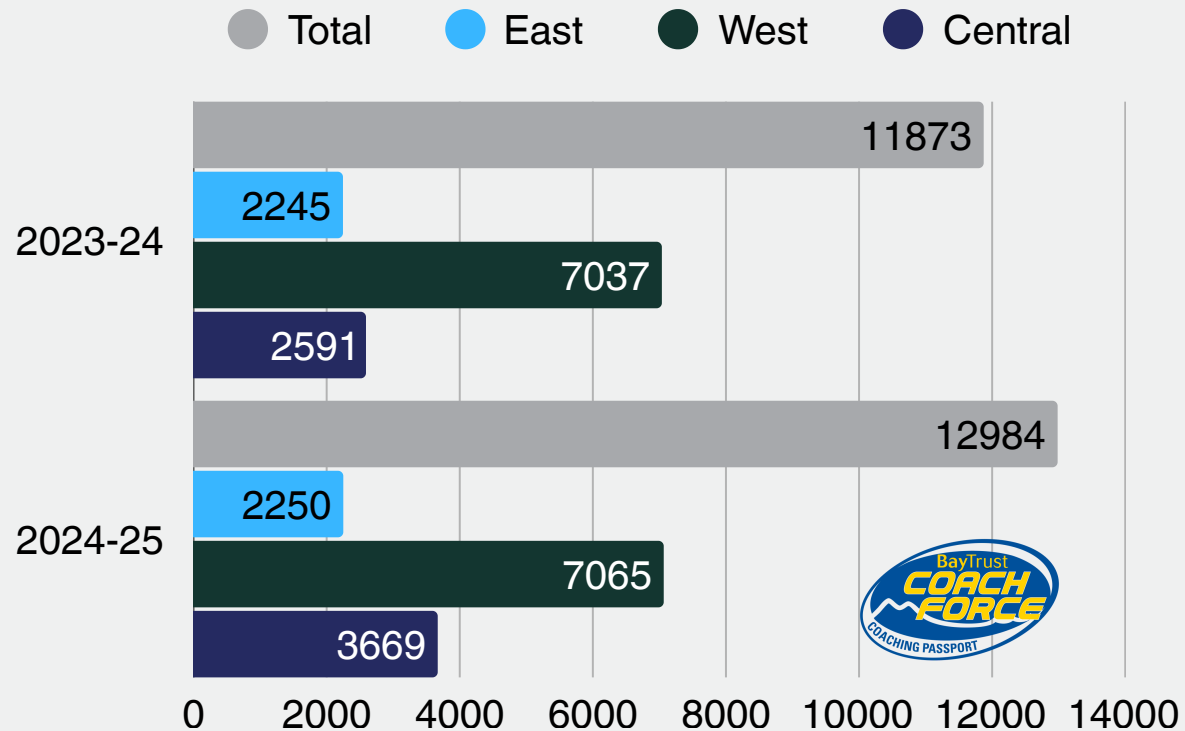
Heidi Lichtwark
Chief Executive, Sport Bay of Plenty

Transforming lives
through *physical activity*



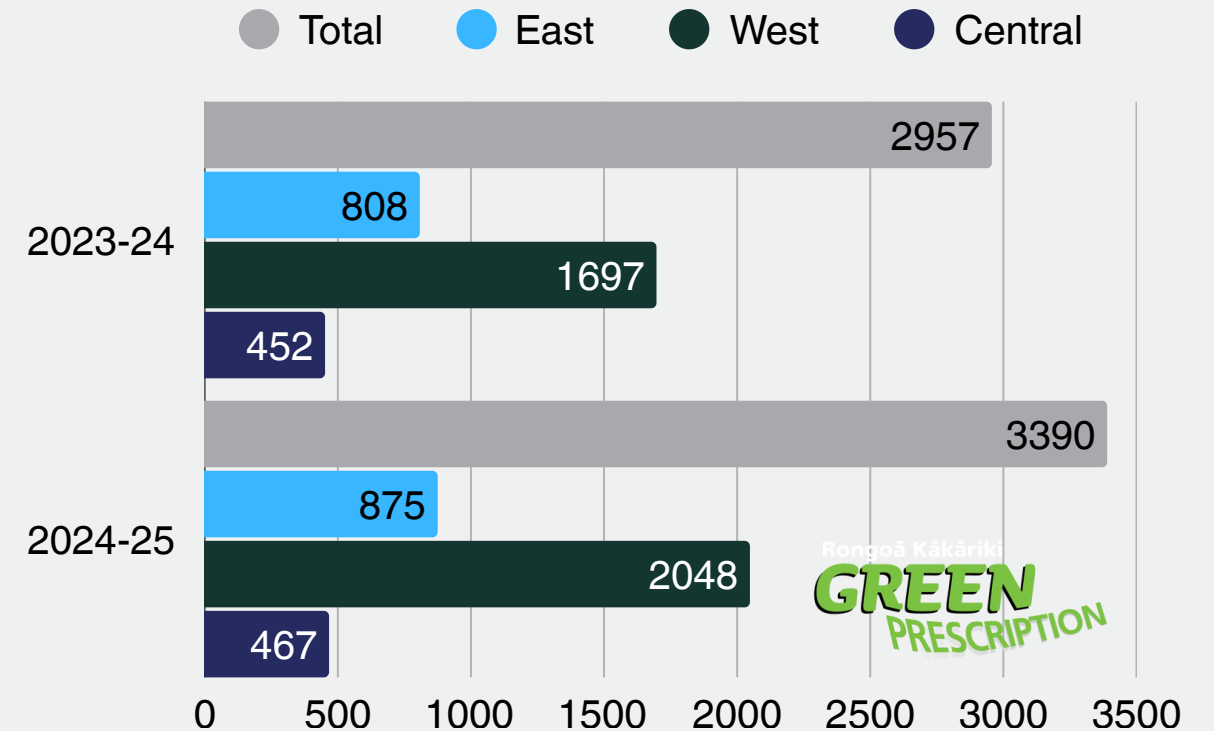
Statement of Service Performance

Number of coaching engagements



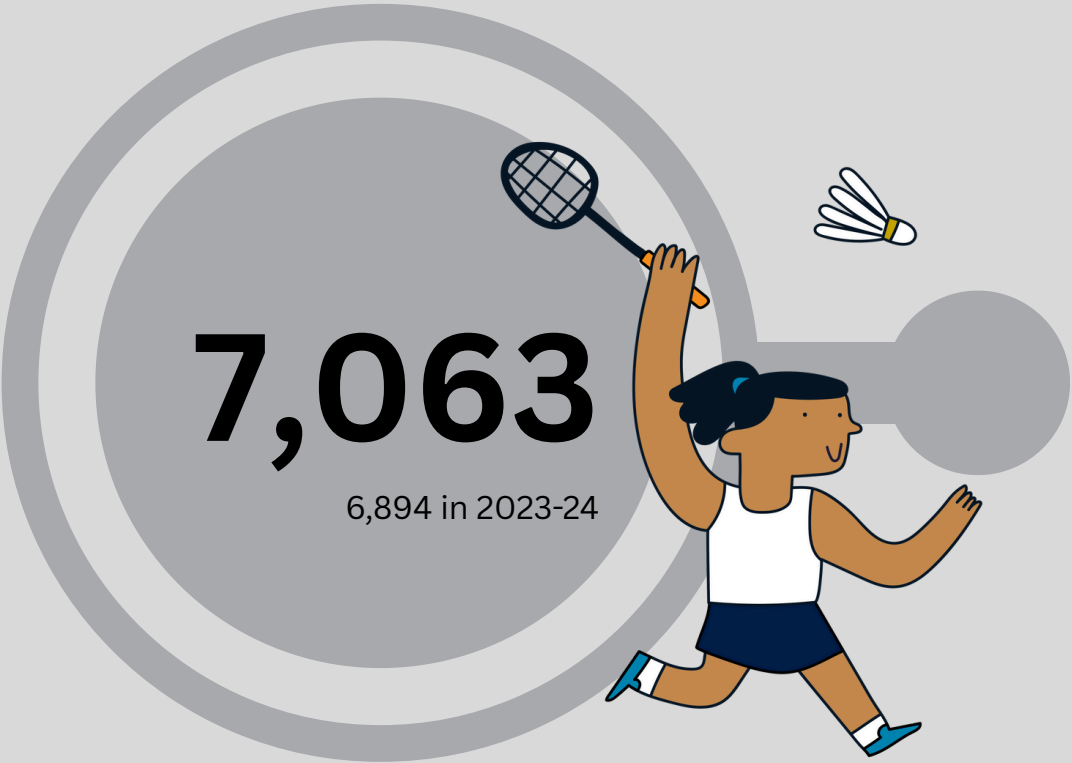
The number of coach development opportunities engaged in by individual coaches across the financial year.

Number of clients referred to Green Prescription



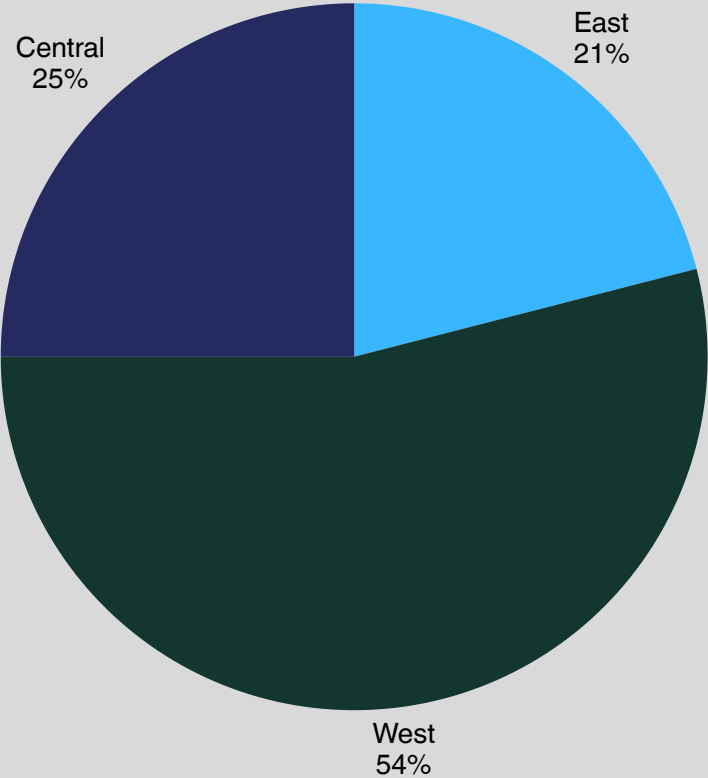
The number of clients referred across the financial year to the Green Prescription programme run by Sport Bay of Plenty.

Number of secondary school participations



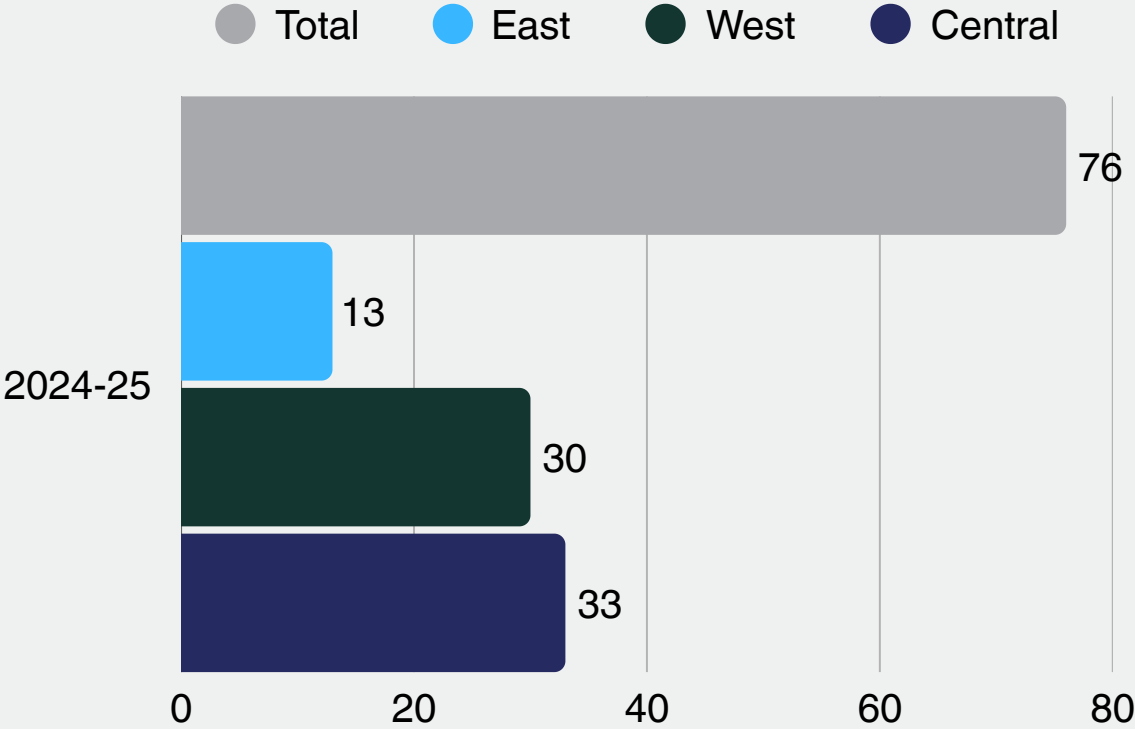
The number of secondary school students registered for secondary inter-school sport events this financial year. Only events sanctioned by the Principals Management Group and Sport Bay of Plenty are included.

Percentage of student participations by sub-region



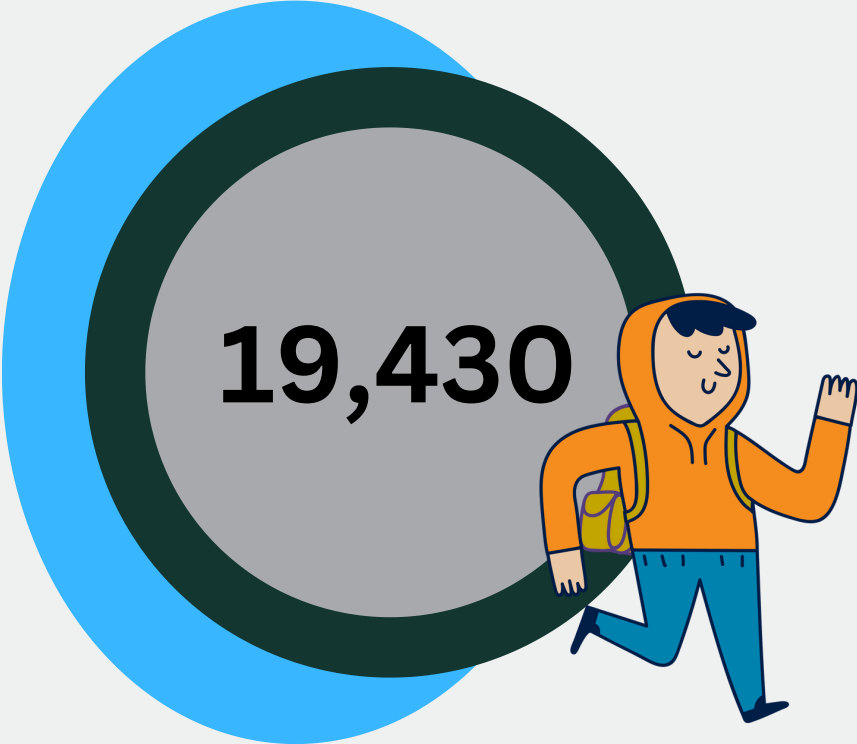
The percentage of secondary school students in each Bay of Plenty sub-region (taken from the total secondary school participations) that were registered to participate in secondary inter-school sport events this financial year. Only events sanctioned by the Principals Management Group and Sport Bay of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

Number of school contracts



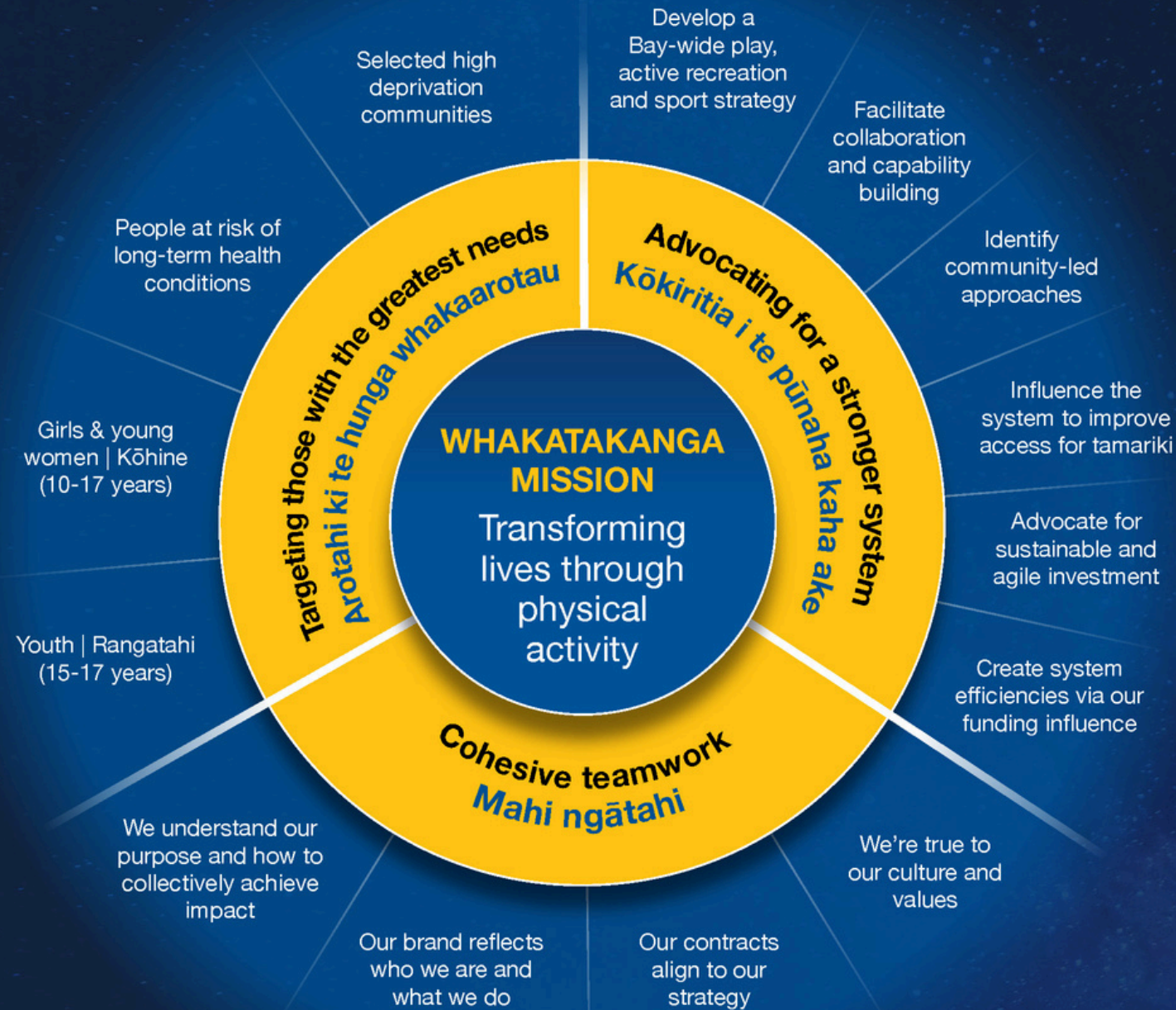
The number of schools across the Bay of Plenty that were contracted to participate in the Healthy Active Learning initiative facilitated by Sport Bay of Plenty in the 2024-25 financial year.

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

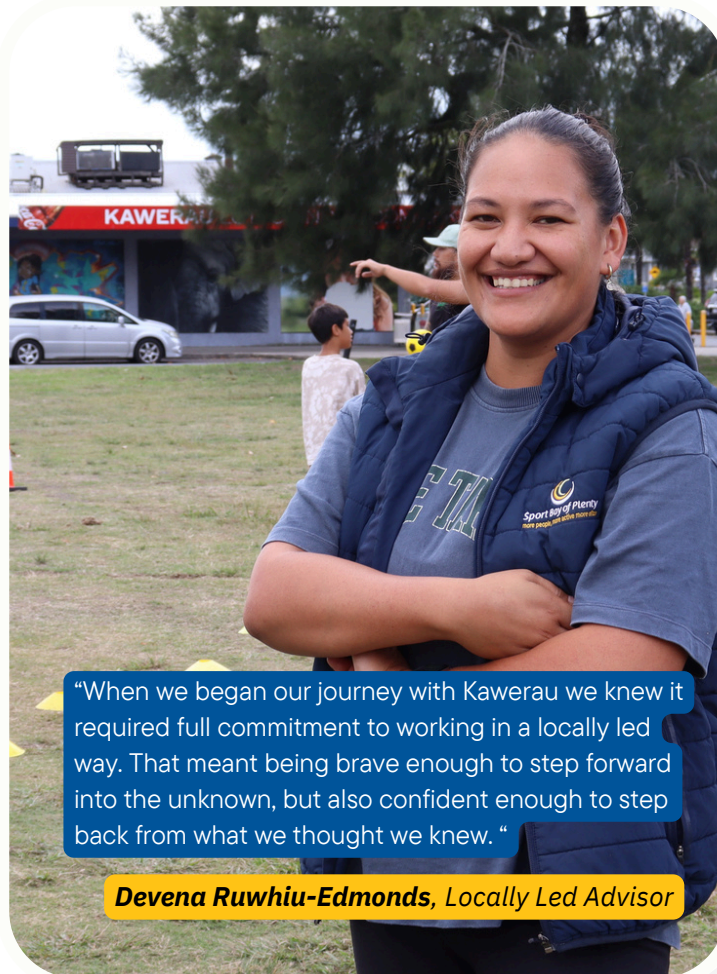


Our impact

2024-25



Enabling local leadership through Geographical Priority Communities



“When we began our journey with Kawerau we knew it required full commitment to working in a locally led way. That meant being brave enough to step forward into the unknown, but also confident enough to step back from what we thought we knew.”

Devena Ruwhiu-Edmonds, Locally Led Advisor

In mid-2023, Sport Bay of Plenty took a significant step toward embedding a locally led approach by introducing a dedicated Locally Led Advisor role. This position has been instrumental in shaping how we work—building knowledge across the organisation to ensure our mahi reflects the aspirations of local communities.

Our commitment to Kawerau deepened in 2024 through a Theory of Change process, which identified key priorities that now guide our work:

- Build relationships to learn and gain buy-in
- Understand and connect with the community
- Build staff capability in locally led approaches.

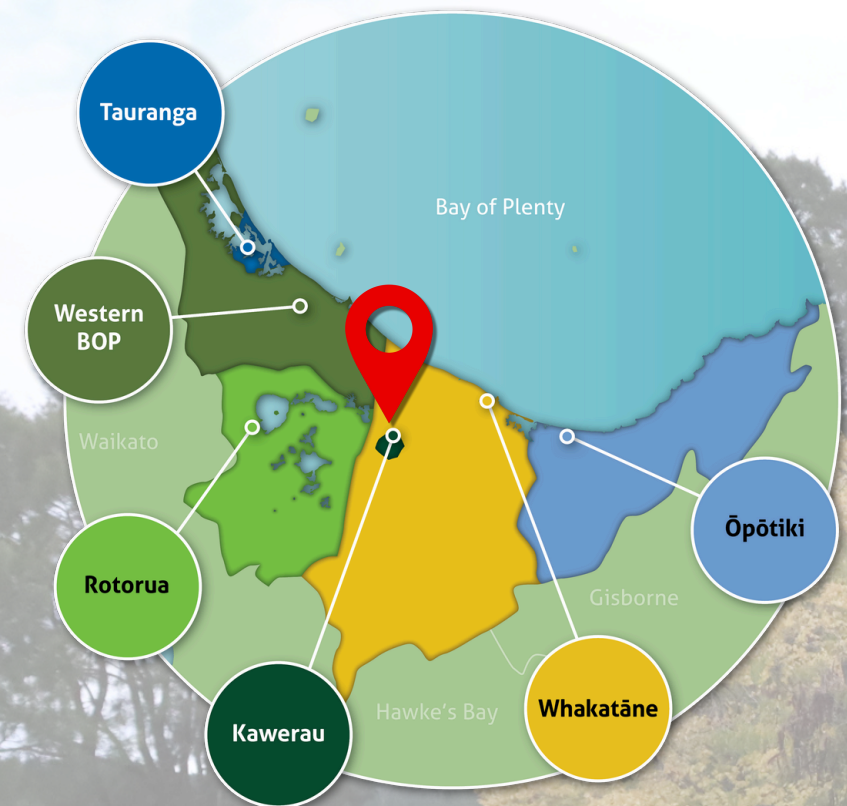
Key work across this year that has emerged from this approach included a Funding Forum

to support community access to funding opportunities, a coach workshop and Neighbourhood Play Systems study.

By valuing staff expertise in tikanga, Te Ao Māori, and community development, we’ve also strengthened connections and our understanding of community needs and aspirations. This relationship-first approach has enabled us to expand our mahi in Kawerau—undertaking detailed mapping, broadening community engagement, gathering insights, and drawing in more initiatives and roles from across Sport Bay of Plenty.

As a result we’re growing our understanding of what it means to lead by being locally led - an approach that will expand to further communities in the future.

Our locally led journey in Kawerau



Mid-2023: Locally Led Advisor role established

2024: Detailed GPC mapping and Kawerau Theory of Change

A focus on Kawerau and building relationships

2025: Kawerau work is drawing in more Sport Bay of Plenty initiatives and roles, and we're expanding the locally-led approach across teams

Working in partnership with diverse groups to achieve shared outcomes

Developing relationships and gathering insights

Over the last 12 months we have supported several events, including wānanga and the Hāpori Hauora ki Kawerau community event (April 2025), in collaboration with **Mataatua Sports Trust, Kawerau Youth Council, Athletics NZ** and **Te Papa Tākaro o Te Arawa**.

These events have enabled us to build working relationships with groups across the community, and gather insights into community experiences and aspirations.

Hāpori Hauora
ki Kawerau



Tākaro Māori

In 2024 we supported **Te Puna ora o Mataatua's** Te Whare wātea a Irakewa marae wānanga series re-introducing tākaro Māori back into the community on marae in Kawerau and surrounds.

This served as an initial approach to understanding **individual hapū/marae** aspirations regarding tākaro Māori.



Funding Forum

Throughout our insights gathering, the community have told us knowing and understanding what funding is available is a large barrier to supporting local kaupapa. In May 2025 we therefore hosted a Funding Forum in Kawerau.

The 'Meet the Funders' event attracted over 70 attendees, including the Kawerau Mayor, and included representatives from funding bodies distributing into Kawerau:

- Four Winds Foundation
- Trust Horizon
- DIA Lotteries
- Kawerau District Council
- BOP Regional Council
- Tū Manawa & GPC funds (via Sport NZ to Sport Bay of Plenty)

Neighbourhood Play Systems

Sport Bay of Plenty has undertaken a Neighbourhood Play Systems study in Kawerau. The comprehensive play assessment is enabling the community to evaluate opportunities for play in Kawerau.

The study undertook three community engagements, supported by our Play Lead, Healthy Active Learning and Active Recreation Advisors, including with **Kawerau Library** in 2024, at the **Hāpori Hauora ki Kawerau activity day** in April 2025 and with tamariki at **Kawerau Pūtauaki School**.



Tū Manawa

Three projects in Kawerau were funded through Tū Manawa Active Aotearoa in the past financial year:

Kawerau Pūtauaki School - Te Ara Hākinakina mō Kawerau Pūtauaki

After a building demolition and equipment loss, Tū Manawa funding helped the school purchase new equipment for sport and play activities.

Tu Whare Toa community gym - Kia Manawanui, Kia Toa, Kia Māia

A community-driven, inclusive active recreation and sport program for young people delivered primarily at Tu Whare Toa gym and local sites in Kawerau.

Kawerau Blue Light

Annual camping experience combining adventure and leadership development to empower tamariki aged 11–16 with resilience, confidence, and self-sufficiency.

\$48k

invested from
Tū Manawa in 2024-'25

*compared to \$5500 in 2023-'24

Healthy Active Learning

The Healthy Active Learning initiative operates within two Kawerau Schools - **Tarawera High School** and **Kawerau Pūtauaki School**. Mātauranga Māori has been a key focus for the schools, supported by a Ngā Taonga Tākaro PLD workshop in 2024.

Alongside supporting the schools to achieve the Healthy Active Learning initiative outcomes, our advisor is also supporting kura to form a relationship with council and look for opportunities to share resources such as field space.



PARS strategy

In 2025, Kawerau District Council signed an MOU, alongside the Bay of Plenty's five other district councils, to support the development of a region-wide Play, Active Recreation and Sport Strategy.

The strategy is due to be completed in 2026, and will take a holistic view to supporting physical activity across our region. This includes considering other mechanisms, beyond facilities, for supporting physical activity and taking play and active recreation into greater consideration.

By participating in the strategy's development, including via Council involvement and community engagements, Kawerau will be able to provide a voice alongside larger population centres such as Tauranga, Rotorua and Whakatāne and advocate for more collaborative and equitable solutions and opportunities.

Strength & Balance

Tūwharetoa ki Kawerau Hauora approached our team about incorporating Strength and Balance into their weekly kaumatua meetings. We supported the idea by introducing weekly sessions for six weeks with 30 kaumatua. This was followed by a workshop with the group facilitator as she was feeling ready to start leading the sessions herself.

The **Tu Whare Toa community gym** has signalled they would like to start running a similar class after kaumātua expressed an interest. We are now in the process of supporting a connection between the gym and Hauora.



Active futures:

How rangatahi are moving in the Bay of Plenty



Voice of Rangatahi

Over the past four years, the Voice of Rangatahi research has provided valuable insights into how young people (Years 7–13) in the Bay of Plenty are engaging with physical activity. With data from 8,744 students across 23 schools, the findings highlight both progress and ongoing challenges in creating active, healthy futures for rangatahi.

Gender differences and drop off

While overall activity levels have remained stable since 2021, gender differences persist. Males are consistently more active, with over 50% engaging five or more days per week. In contrast, female activity declines significantly after age 15, despite a growing desire among girls to be more active. This trend underscores the need for targeted initiatives that address barriers such as confidence, motivation, and time pressures.

Participation and satisfaction

School sport remains a cornerstone of physical activity for rangatahi, with traditional team sports like football, volleyball, and basketball leading participation.

Encouragingly, satisfaction with competitive sport has risen sharply, supported by an 8.5% increase in secondary school sport participation in 2024—the highest rate in nearly a decade. This growth reflects a systems approach that prioritises flexible, low-cost opportunities and stronger partnerships between schools and sports organisations.

Beyond the school gate

Outside of school, rangatahi increasingly favour health and fitness activities like gym workouts, running, and walking—choices influenced by flexibility and social media trends.

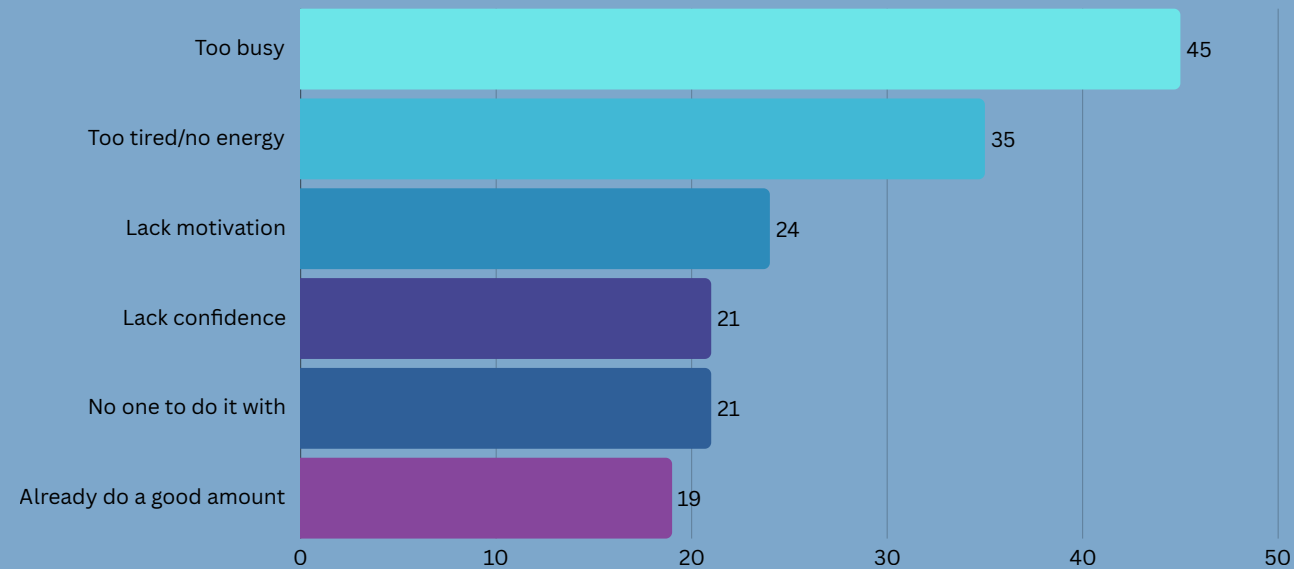
Rangatahi barriers to physical activity

Active NZ paints a positive picture
The latest results from the Active NZ survey - a nationwide survey that shows how New Zealanders are getting active - also indicate some positive signs for rangatahi.

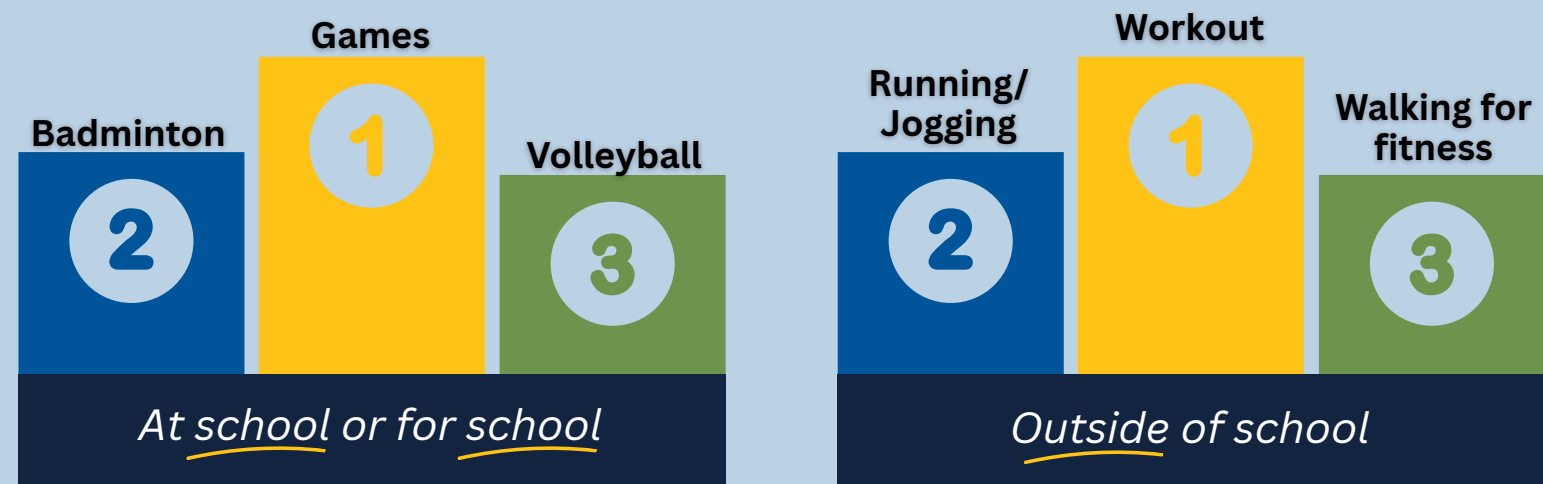
Over half (54%) of rangatahi nationally are meeting physical activity guidelines. Although the figure remains below pre-pandemic levels of 57%, there are clear signs of a participation rebound following the decline during Covid.

Read more:

- [Turning insights into action](#)
- [Systems approach sees increase in rangatahi school sport participation](#)
- [The 2024 School Sport Census and regional sport growth](#)



Activities rangatahi have done in the past 12 months



Breaking barriers:

Driving system change for women and girls

In August 2024, five-time Olympian Luuka Jones took on the newly created role of Women and Girls Lead at Sport Bay of Plenty, supported by Bay Trust and Rotorua Trust. With a distinguished canoe slalom career behind her - including stints at multiple Olympics - Jones has long been aware of the systemic barriers facing young women and girls in sport and recreation.

During her time in the role, Jones has spearheaded a region-wide approach, collaborating with sector partners to develop a Women and Girls Action Plan. Recent data from the 2024 Voice of Rangatahi survey highlights the urgency of this work: a significant participation gap persists, with 79% of female rangatahi in the Bay of Plenty expressing a desire to be more active outside school, and 58% wanting more activity within school environments.

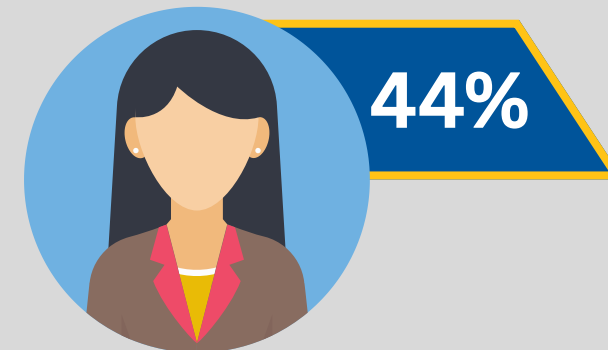
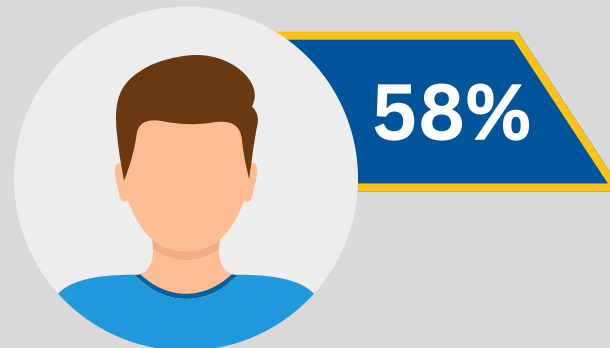
This gap between male and female participation widens sharply during mid-adolescence.

National research shows a 17% participation difference at age 16, rising to 28% by age 17. Jones explains that understanding the motivations and barriers for young women and girls is crucial for reversing this trend.



Luuka Jones

Women and Girls Lead



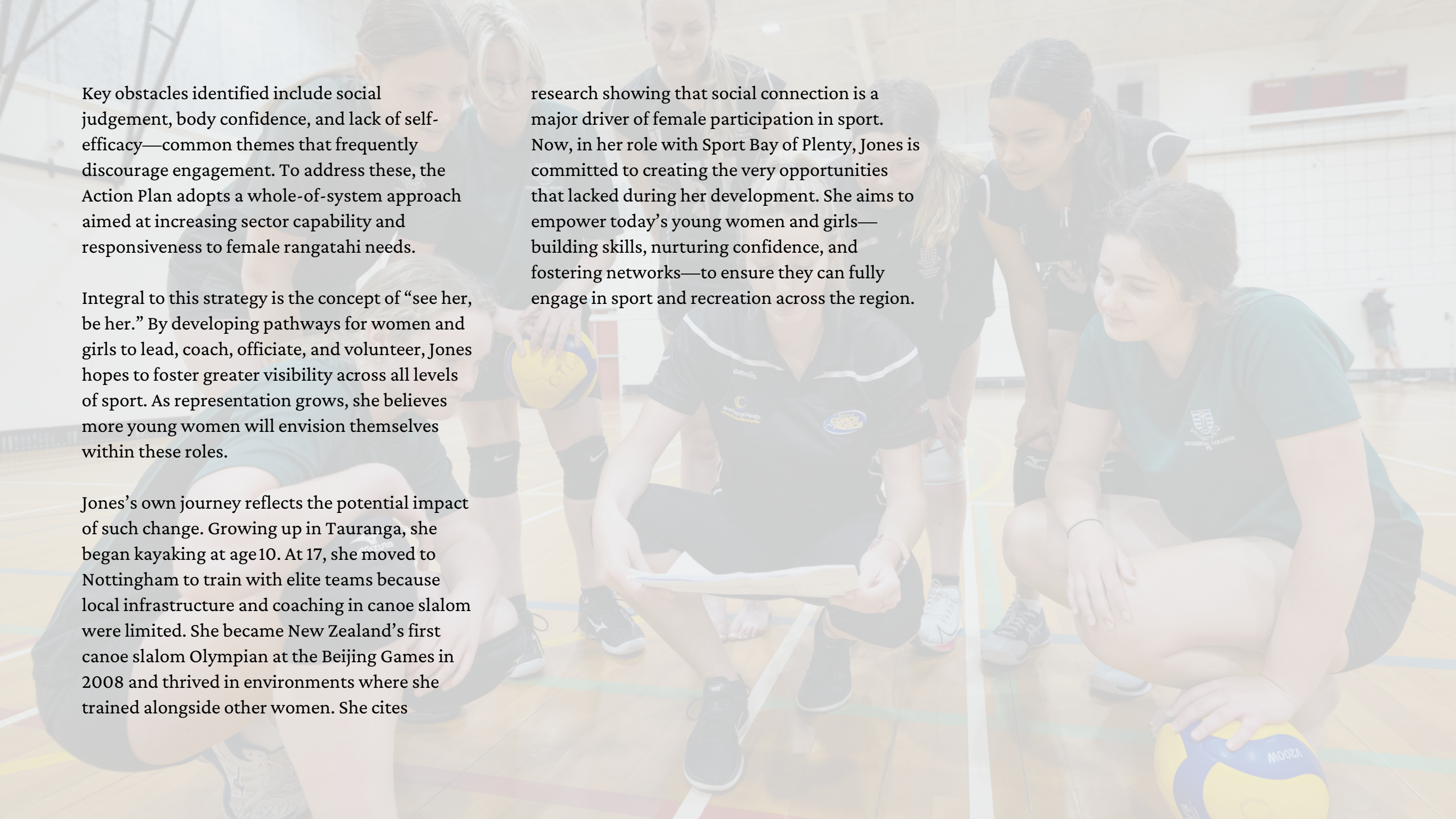
58% of male rangatahi in the Bay of Plenty are active for 5+ days per week, compared to 44% of rangatahi females

Key obstacles identified include social judgement, body confidence, and lack of self-efficacy—common themes that frequently discourage engagement. To address these, the Action Plan adopts a whole-of-system approach aimed at increasing sector capability and responsiveness to female rangatahi needs.

Integral to this strategy is the concept of “see her, be her.” By developing pathways for women and girls to lead, coach, officiate, and volunteer, Jones hopes to foster greater visibility across all levels of sport. As representation grows, she believes more young women will envision themselves within these roles.

Jones’s own journey reflects the potential impact of such change. Growing up in Tauranga, she began kayaking at age 10. At 17, she moved to Nottingham to train with elite teams because local infrastructure and coaching in canoe slalom were limited. She became New Zealand’s first canoe slalom Olympian at the Beijing Games in 2008 and thrived in environments where she trained alongside other women. She cites

research showing that social connection is a major driver of female participation in sport. Now, in her role with Sport Bay of Plenty, Jones is committed to creating the very opportunities that lacked during her development. She aims to empower today’s young women and girls—building skills, nurturing confidence, and fostering networks—to ensure they can fully engage in sport and recreation across the region.





Enabling positive change through health and PE

In early 2025 primary and intermediate educators from the Eastern Bay of Plenty had the opportunity to connect around inclusive health and physical education practices thanks to a professional learning and development workshop.

The Tai Tōrua Whakatāne workshop, delivered in partnership by Sport Bay of Plenty, Eastbay REAP, and Physical Education New Zealand (PENZ) at Te Whare o Toroa (Wairaka) Marae, provided a day of professional learning and connection centred on strengthening cultural and disability inclusion practices across physical activity.

Throughout the day over 30 participants took part in workshops led by Mataatua Sports Trust, Parafed Bay of Plenty, Halberg, Education Outdoors New Zealand and the NZ Health Education Association.

Jo Jackson from Parafed Bay of Plenty says teachers often want to be inclusive but they don't always have the confidence or tools to do so.

"DEI in physical activity gives everyone that opportunity to achieve and so there's that sense of belonging and not feeling like you are left out because you can't do something."

The workshop sessions highlighted practical teaching strategies aimed at increasing the inclusion of disabled tamariki in physical activities and embracing cultural opportunities.

Kayden Thrupp from Mataatua Sports said the day of workshops provided a living example of incorporating Māori values such as whanaungatanga, kaitiakitanga and tino rangatiratanga into teaching practices. Alongside this, there was also an opportunity to incorporate

Māori models such as Te Whare Tapa Whā.

"This can benefit our kids, especially in the physical education sector, as it covers not only the physical but our mental aspect as well."

The full day of workshops concluded with a waka ama session hosted by Mataatua Sports on the Whakatāne River.

"Using our natural resources and our taiao as a tool can actually benefit our tamariki," explained Kayden.

From adaptive physical education to the value of outdoor learning and inclusive practices, attendees were encouraged to reflect, share and innovate. Vernei Mullen, Healthy Active Learning Advisor at Sport Bay of Plenty, said the professional learning and development day was a

great opportunity for teachers and kaiako in the Eastern Bay of Plenty to come together, connect and share learnings.

"Events like Tai Tōrua enable us to provide positive change through education and physical activity."

As a result, educators in the region have grown their kete of culturally responsive and inclusive teaching practices around health and PE.

Sport Bay of Plenty extends its thanks to partners Eastbay REAP and Physical Education New Zealand (PENZ) for supporting the delivery of the Tai Tōrua PLD, alongside Mataatua Sports, Ngāti Awa/Ngāti Hōkōpū and Te Whare o Torua (Wairaka) Marae, Parafed Bay of Plenty, Halberg and Sport New Zealand.





Tūhoe Ahurei inspires active play for tamariki and rangatahi

Sport Bay of Plenty was proud to support the 2025 Tūhoe Ahurei with a fresh new kaupapa designed especially for tamariki and rangatahi. Thanks to funding through Sport New Zealand's Tū Manawa Active Aotearoa fund, the festival, for the first time, featured dedicated play and physical activity opportunities for younger festival-goers.

Delivered in partnership with the Te Manatū Ahurea o Tūhoe Trust and the Mataatua Sports Trust, the initiative provided an exciting and inclusive space for over 500 tamariki and rangatahi to engage in movement, play and traditional Māori games. The package included a mobile play trailer filled with equipment such as a selection of balls; giant games; toddler-friendly toys; sensory games for neurodivergent tamariki; basketball, netball and soccer goal kits; and the introduction of six Ki-o-Rahi equipment sets.

Ki-o-Rahi, a traditional Māori game growing in popularity among youth, was introduced through a fun, entry-level 'Intro to Ki-o-Rahi' experience at this year's Ahurei. The long-term goal is to embed Ki-o-Rahi as a permanent feature of the festival sports day.

Sport Bay of Plenty Strategic Māori Partnerships Manager William (Will) Stewart says the initiative showcased what's possible when kaupapa Māori leadership and community voice drive the design of play opportunities.

"The Ahurei organisers saw a gap for their tamariki and rangatahi. They led the way, came to us with a vision, and together we made it happen. They did the heavy lifting and we're honoured to have played a supporting role."

The new mobile trailer, play gear, and Ki-o-Rahi kits was used not only at the Ahurei but also year-round across Tūhoe communities—supporting marae, hapū, kura, and whānau with tools to uplift physical activity and play for uri of all ages.

This partnership also reflects Sport Bay of Plenty's commitment to becoming a Te Tiriti-led organisation by building authentic relationships with hapū and iwi, and supporting initiatives that uplift tamariki and rangatahi through physical activity in culturally resonant ways.

"This is about honouring rangatiratanga," says Will. "We want to work alongside whānau, hapū and iwi to support kaupapa that are designed by Māori, for Māori—starting with listening, supporting, and walking alongside community-led visions like this one."

The Tūhoe Ahurei was held between 18–22 May 2025. More information about the Tū Manawa Active Aotearoa fund can be found at sportbop.co.nz/funding.

Tū Manawa Active Aotearoa

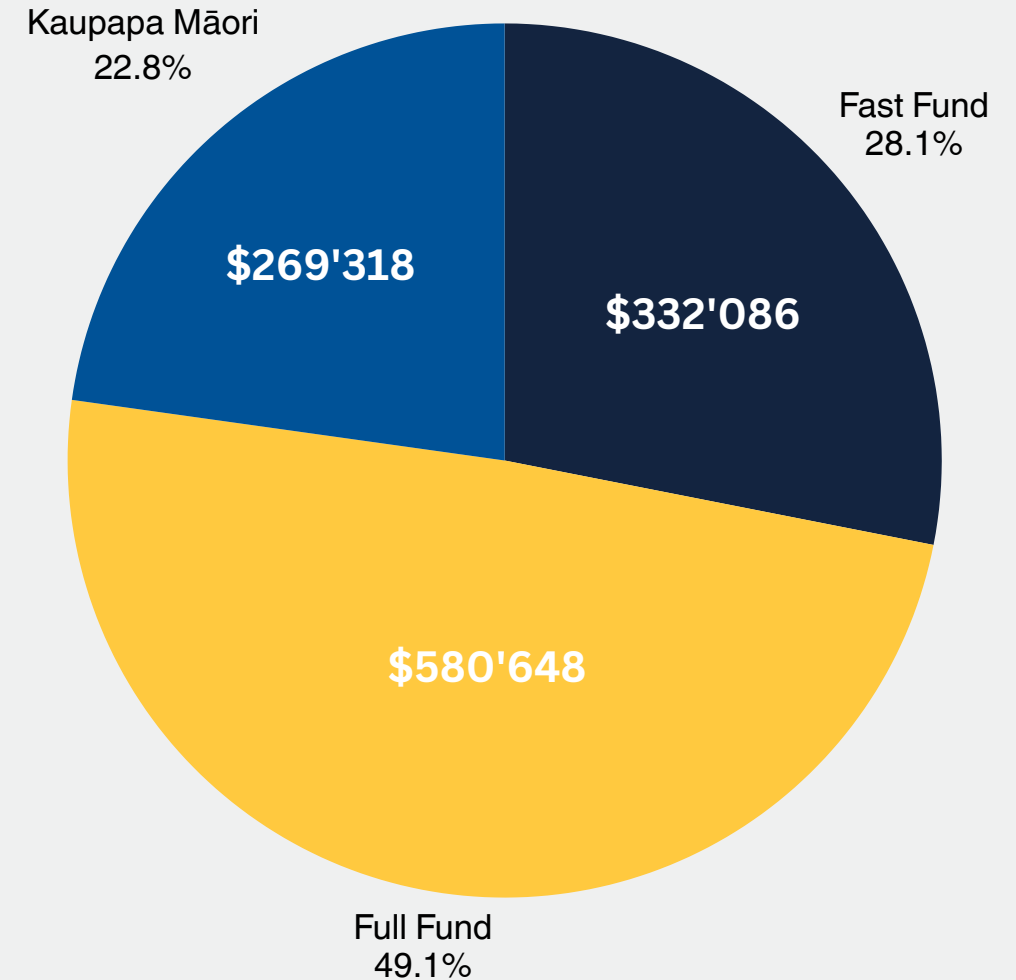
We are proud to manage the Tū Manawa Active Aotearoa fund on behalf of Sport New Zealand.

Tū Manawa Active Aotearoa provides funding for programmes or projects delivering play, active recreation and sport experiences for tamariki and rangatahi. These may be new or already operating.

Sport Bay of Plenty's funding priorities are:

- Priority communities – core investment group from Sport NZ
- Young Woman and Girls (5-18 years old)
- Disabled Tamariki and Rangatahi (5-18 years old)

In the 2024-25 financial year, sport Bay of Plenty distributed over \$1.1 million to community projects across the Bay of Plenty.





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 more than 60% 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.

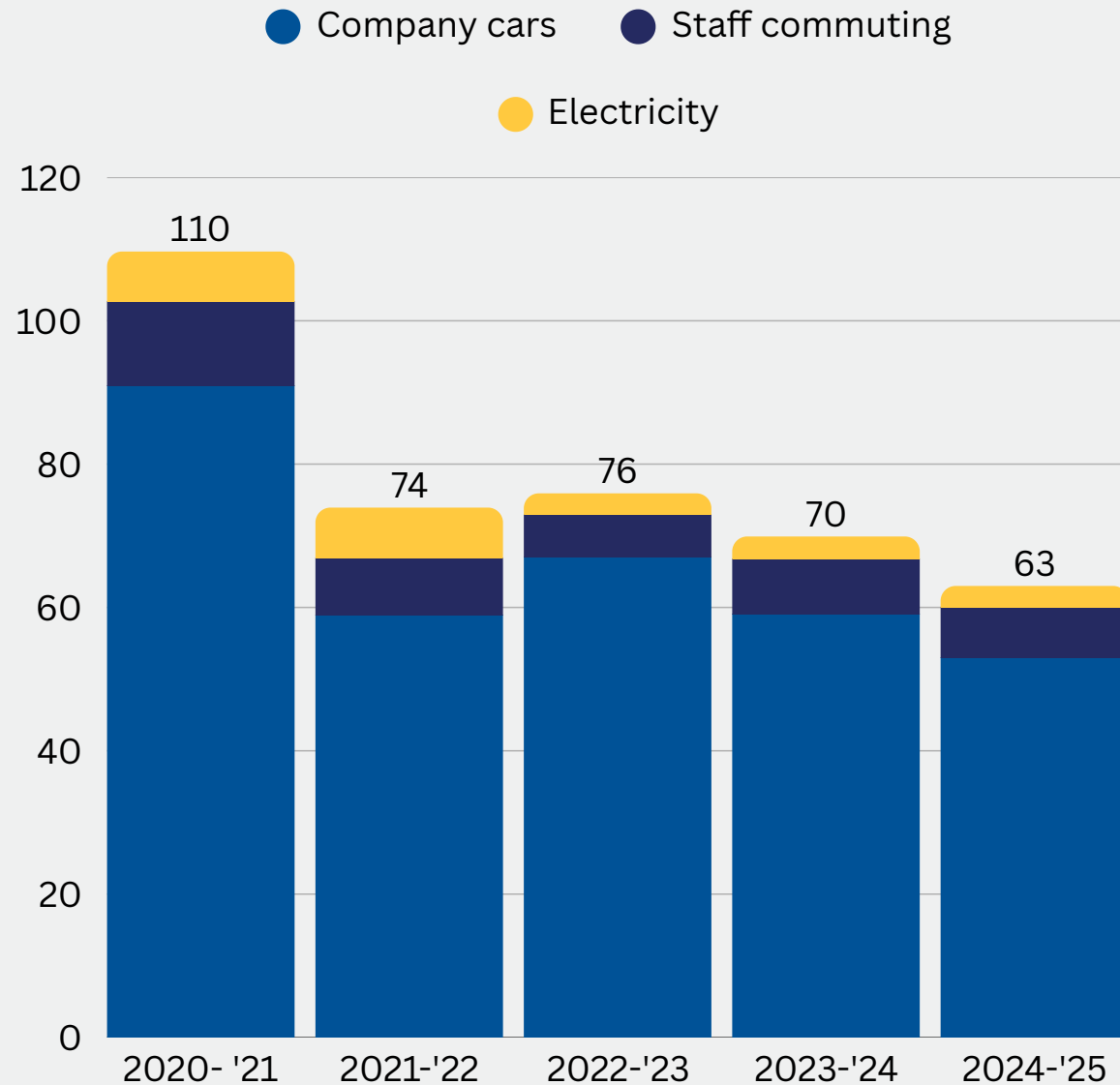
Improving energy efficiency: Installation of energy-efficient LED lighting in the Tauranga office.

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

10.9%

on FY24 levels

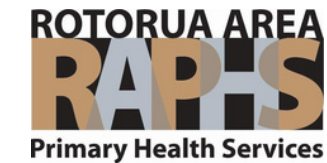
There has been a

39.6%

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



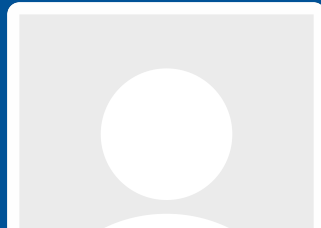
Matt Hill



Cheryl Bowie



Glenn McGahan



Andrew Te Whaiti



Vaughan Bidois
(concluded tenure)

Financial Report

2024-'25

Financial Report

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2025

Prepared by Ingham Mora Limited

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Sport Bay of Plenty Charitable Trust For the year ended 30 June 2025

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)	Jeremy Mihaka-Dyer
Vaughan Bidois	Casey Treanor
Matthew Hill	Aimee McGregor
Glenn McGahan (appointed 10 December 2024)	Andrew Te Whaiti (appointed 10 December 2024)
Cheryl Bowie (appointed 10 December 2024)	Megan Tunks (retired 15 October 2024)

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

Statement of Service Performance

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2025

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.

	2025	2024
Coaching and Sport Development		
Number of Coaching Engagements by Sub-Region		
Central	3,669	2,591
East	2,250	2,245
West	7,065	7,037
Total Number of Coaching Engagements by Sub-Region	12,984	11,873

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.



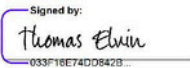
These Financial Statements must be read in conjunction with the accompanying Audit Report and Notes to the Financial Statements

Approval of Performance Report

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2025

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 2025.

APPROVED

Signed by:

033F18E74D0842B...

Thomas Elvin
Chairperson
Date September 16, 2025

DocuSigned by:

D72E79D7C95A479...

Matthew Hill
Trustee
Date September 16, 2025

	2025	2024
Community Health		
Number of Clients referred to Green Prescription by Sub-Region		
Central	467	452
East	875	808
West	2,048	1,697
Total Number of Clients referred to Green Prescription by Sub-Region	3,390	2,957

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.



	2025	2024
Education		
Number of Secondary School Participations		
Number of Secondary School Participations	7,063	6,894
Percentage of Student Participations by Sub-Region		
Central	25	23
East	21	24
West	54	53
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 EnterNOW 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.

The sub-regional participations percentages exclude the following events: WaiBOP Cross Country, WaiBOP Athletics, Motocross Rugby 7s, the junior and senior Badminton finals. These events are excluded because their registrations are not collected through EnterNOW and breaking the registrations down to a sub-regional level is not possible.

	2025	2024
Healthy Active Learning		
Number of School Contracts by Sub-Region		
Central	33	37
East	13	15
West	30	29
Total Number of School Contracts by Sub-Region	76	81
Total Number of Students Reached		
Total Number of Students Reached	19,430	20,000

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.



Statement of Comprehensive Revenue and Expense

Sport Bay of Plenty Charitable Trust
For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Revenue from Non-Exchange Transactions			
Grants	15	1,331,128	1,392,653
Total Revenue from Non-Exchange Transactions		1,331,128	1,392,653
Revenue from Exchange Transactions			
Sport NZ		2,185,122	2,126,765
Territorial Authorities		697,288	672,830
Health		891,103	891,103
Functions and Events		3,000	16,591
Investment Returns / (Losses)		121,143	77,315
Other Operating Revenue		418,008	270,520
Spaces & Places - Special Project Funding		-	50,000
BayTrust - Scholarship		9,350	-
Total Revenue from Exchange Transactions		4,325,014	4,105,124
Total Revenue		5,656,142	5,497,778
Expenses			
Employee Costs		3,481,974	3,233,057
Functions and Events		-	5,984
Depreciation and Amortisation		70,775	64,618
Other Operating Expenses		2,167,336	2,014,344
Total Expenses		5,720,085	5,318,004
Net Operating Surplus/(Deficit)		(63,943)	179,774
Total Comprehensive Revenue and Expense		(63,943)	179,774



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 2025

	NOTES	2025	2024
Equity			
Accumulated Comprehensive Revenue & Expenses			
Opening Balance		1,032,744	1,553,970
Comprehensive Revenue and Expenses for the Year		(63,943)	179,774
Retained Earnings		-	(701,000)
Closing accumulated comprehensive revenue & expense		968,800	1,032,744
Reserves			
Opening Balance		1,000,000	299,000
Reserve funds increase	14	-	701,000
Closing reserves		1,000,000	1,000,000
Closing Equity		1,968,800	2,032,744



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 2025

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

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Cash	6	1,086,989	972,267
Term Deposits	6	73,314	69,231
Receivables (from exchange transactions)		459,258	414,256
Receivables (from non-exchange transactions)		-	60,690
Prepayments		93,939	96,596
Total Current Assets		1,713,501	1,613,039
Non-Current Assets			
Work in Progress	9	-	12,992
Property, Plant and Equipment	7	75,072	95,805
Intangible Assets	8	20,286	10,356
Forsyth Barr Investment Portfolio	10	1,082,550	1,008,085
Total Non-Current Assets		1,177,908	1,127,238
Total Assets		2,891,409	2,740,278
Liabilities			
Current Liabilities			
Payables (from exchange transactions)		160,068	134,640
Income in Advance		489,729	311,651
Employee Entitlements		242,443	207,660
GST Payable		2,321	12,498
Other Current Liabilities		28,048	41,086
Total Current Liabilities		922,609	707,534
Total Liabilities		922,609	707,534
Net Assets		1,968,800	2,032,744
Equity			
Reserves	14	1,000,000	1,000,000
Accumulated Surpluses		968,800	1,032,744
Total Equity		1,968,800	2,032,744



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 2025

'How the entity has received and used cash'

	NOTES	2025	2024
Cashflow Movements for the Year			
Cashflows from Operating Activities			
Receipts			
Receipts from Non-Exchange Transactions		1,408,818	1,392,653
Receipts from Exchange Transactions		4,314,245	4,086,502
Dividends Received		18,404	13,297
Interest Received		73,102	72,528
Total Receipts		5,814,569	5,564,980
Payments			
Payments to employees		(3,436,191)	(3,240,563)
Payments to Suppliers		(2,134,992)	(2,087,351)
Interest Paid		-	-
Total Payments		(5,571,183)	(5,327,914)
Total Cashflows from Operating Activities		243,386	237,066
Cashflows from Investment Activities			
Receipts			
Receipts from Property, Plant, and Equipment		370	5,217
Total Receipts		370	5,217
Payments			
Payments for Property, Plant, and Equipment		(59,588)	(34,462)
Payments for Intangibles		(20,535)	(10,383)
Payments for Investments		(44,828)	(31,095)
Total Payments		(124,951)	(75,940)
Total Cashflows from Investment Activities		(124,581)	(70,723)
Reconciliation of Cashflows			
Net Increase / (Decrease) in Cash and Cash Equivalents		118,805	166,343
Cash and Cash Equivalents at 1 July	6	1,041,498	875,155
Cash and Cash Equivalents 30 June		1,160,303	1,041,498



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

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.

Notes to the Financial Statements

Sport Bay of Plenty Charitable Trust For the year ended 30 June 2025

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 16 September 2025.

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

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 has been one change in accounting policies.

Any fixed assets under \$1,000 cost are now being expensed as low cost assets in the year of purchase. The change in policy has been applied to all existing assets on the Fixed Asset and Intangible Asset Schedules, resulting in 394 assets being written off and an extra \$26,114 of expense being recognised in the year.

All other policies have been applied on base consistent with those used in the previous year.

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

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
----------	-----------

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.

	2025	2024
5. Components of Net Surplus		
Audit Fees - Audit of Financial Reports	12,616	13,750
Audit Fees - Audit Related Services	1,950	2,752
Leasing and Rental Costs	528,673	495,235
Loss/(Gain) on Disposal of Assets	2,023	(5,217)
Loss/(Gain) on Investment Portfolio	(29,636)	9,962
Trustees' Fees	59,800	11,300
	2025	2024
6. Cash and Term Deposits		
Cash at Bank	1,086,989	972,267
Short term Deposits with Maturities of less than 6 months	73,314	69,231
Total Cash and Term Deposits	1,160,303	1,041,498

8. Intangible Assets

	Software
	\$
2025	
Opening Cost	88,485
Additions	26,866
Disposals	(33,753)
Closing Cost	81,598
Opening Accumulated Amortisation	78,129
Amortisation Charge for Year	14,542
Amortisation on Disposals	(31,359)
Closing Accumulated Amortisation	61,312
Closing Book Value	20,286
2024	
Opening Cost	84,008
Additions	4,477
Disposals	-
Closing Cost	88,485
Opening Accumulated Amortisation	63,316
Amortisation on Disposals	-
Amortisation Charge for Year	14,813
Closing Accumulated Amortisation	78,129
Closing Book Value	10,356

20252024

9. Work in Progress

Website Upgrade	-	12,992
Total Work in Progress	-	12,992

7. Property, Plant, And Equipment

	Leasehold Improvements	Office Equipment	Vehicles	Sports Equipment	Total
	\$	\$	\$	\$	\$
2025					
Opening Cost	118,836	347,201	-	24,069	490,106
Additions	-	59,588	-	-	59,588
Disposals	(1,395)	(190,218)	-	(2,718)	(194,331)
Closing Cost	117,441	216,571	-	21,351	355,363
Opening Accumulated Depreciation	95,097	275,136	-	24,069	394,302
Depreciation on Disposals	(986)	(164,514)	-	(2,718)	(168,218)
Depreciation Charge for Year	5,709	48,500	-	-	54,209
Closing Accumulated Depreciation	99,820	159,122	-	21,351	280,293
Closing Book Value	17,621	57,449	-	-	75,070
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

	2025	2024
10. Forsyth Barr Investment Portfolio		
Cash	12,101	9,239
Fixed Interest	711,066	696,225
Property	38,532	17,932
NZ Equities	127,610	102,043
International Equities	146,254	126,733
Australian Equities	46,988	55,913
Total Forsyth Barr Investment Portfolio	1,082,550	1,008,085

11. Related Party Transactions

There were no related party transactions during the year. In the prior year, legal fees of \$1,426 were paid to Tompkins Wake, a firm in which Thomas Elvin was a partner.

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:

	2025	2024
Total Remuneration		
Trustee Fees	59,800	11,300
Senior Management Team	780,006	632,386
Number of FTEs	6	5



12. Leases

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

	2025	2024
Leases		
< 1 Year	474,277	432,826
1 - 5 Years	498,768	564,291
> 5 Years	-	-
Total Leases	973,045	997,117

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

	Renewal date	Expiry Date
Tauranga	23.12.2019	23.12.2026
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:

	2025	2024
Loans and Receivables		
Cash and Term Deposits	1,086,989	972,267
Short Term Investments	73,314	69,231
Receivables from Exchange Transactions	459,258	414,256
Receivables from Non-Exchange Transactions	-	60,890
Total Loans and Receivables	1,619,562	1,516,443

	2025	2024
Financial Liabilities (at Amortised Cost)		
Employee Entitlements	242,443	207,660
Income in Advance	489,729	311,651
Payables for Exchange Transactions	159,992	134,640
Other Payables	28,048	41,086
Total Financial Liabilities (at Amortised Cost)	920,212	695,036

	2025	2024
14. Reserves		
Reserves		
Capital Reserve		
Opening Balance	299,000	299,000
Total Capital Reserve	299,000	299,000
General Reserve		
Opening Balance	701,000	-
Reserve Funds - Transfer from Surplus	-	701,000
Total General Reserve	701,000	701,000
Total Reserves	1,000,000	1,000,000

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

During the previous year, the Board transferred \$701,000 from accumulated surpluses to the General Reserve. This transfer was made to align the reserves balance with the organization's policy to retain three months' expenditure in reserves.

15. Grants Received

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

	2025	2024
Grants Received		
Bay Trust	845,539	851,471
Lion Foundation	160,000	180,000
NZ Community Trust	190,000	179,804
Rotorua Energy Charitable Trust	45,000	60,000
Tauranga Energy Consumer Trust	60,689	121,379
Aotearoa Gaming Trust	29,900	-
Total Grants Received	1,331,128	1,392,653

16. Capital Commitments

Sport Bay of Plenty has no commitments for future capital expenditure at 30 June 2025 (2024: \$Nil).

17. Contingent Assets and Liabilities

There are no contingent assets or liabilities outstanding as at 30 June 2025 (2024: \$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.

Independent auditor's report to the members of Sport Bay of Plenty Charitable Trust

Report on the audit of the financial report

 **Our opinion on the financial report**

In our opinion, the accompanying financial report of Sport Bay of Plenty Charitable Trust (the Entity), presents fairly, in all material respects:

- the financial position of the Entity as at 30 June 2025, and its financial performance, and its cash flows for the year then ended, and
- the service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Entity's measurement bases or evaluation methods

In accordance with the Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

What was audited?

We have audited the financial report of the Entity, which comprises the service performance information on pages 6 to 8 and the financial statements on pages 9 to 26. The complete set of financial statements 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 equity for the year then ended,
- the statement of cash flows for the year then ended, and
- notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard NZ AS 1 (Revised) *The Audit of Service Performance Information*. 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 Entity 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, the Entity.

Responsibilities of the Trustees for the financial report

The Trustees are responsible on behalf of the Entity for:

- The preparation, and fair presentation of the financial report in accordance with the applicable financial reporting framework;
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the Entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as the Trustees determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Trustees are responsible for assessing the Entity'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 as a whole is 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 NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the External Reporting Board's website:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/>

This description forms part of our auditor's report.

The engagement partner on the audit resulting in this independent auditor's report is Richard Dey.

Restriction on Distribution and Use

This independent auditor's 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 the independent 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 Trustees, as a body, for our audit work, this independent auditor's report, or for the opinions we have formed.



William Buck Audit (NZ) Limited
Tauranga, 16 September 2025