



BOWLS

NEW ZEALAND
AOTEAROA



ANNUAL REPORT

2025/2026



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EXECUTIVE REPORT



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

We are pleased to present this section of the 2026 Bowls New Zealand Annual Report, drawing on the national club census as at 31 December 2025. The census confirms that bowls continues to evolve, with overall playing membership holding its growth, twilight and flexible formats strengthening participation, and clubs serving their communities through a broader mix of competitive, social, and introductory experiences.

Bowling Clubs – Membership and Participation

Bowls New Zealand's annual census provides a detailed picture of club-based membership and participation across the motu. With trend data now extending back to 2010, it remains one of our most valuable tools for understanding how the game is changing at national, centre and club level.

The clearest message from the 31 December 2025 census is that the delivery model of bowls continues to broaden. Traditional full-playing membership remains an important part of the sport, but growth is increasingly being driven by limited and twilight formats, alongside strong levels of casual participation. Clubs are adapting to the expectations of contemporary New Zealanders, who often want sport to be more flexible, social and time-efficient.

The long-term trend illustrates that shift clearly. Full playing membership has declined from 33,272 in 2010 to 21,049 in 2025. However, when limited and twilight members are included, total playing membership has grown from 33,272 in 2010 to 43,669 in 2025. Compared with 2024, total playing membership increased by 429 members, with limited membership and twilight membership contributing to this growth.

Casual participation also remains a major strength of the sport. Adult casual participants increased from 50,566 in 2010 to 118,228 in 2025, demonstrating the growing role clubs play as community hubs for social and introductory bowls experiences. While this was down 6.8% on the 2024 peak of 126,889, the longer-term trend remains strongly positive.



Youth engagement also remains significant. The 2025 census recorded 15,161 student participants, following the exceptional 2024 result of 16,782 and well above the 9,901 recorded in 2023. This reflects the sustained effort of volunteers, clubs and centres that continue to introduce bowls through schools, community programmes and alternative playing environments.

The census also highlights the structural context in which this growth is occurring. New Zealand had 445 bowling clubs at 31 December 2025, down from 457 in 2024 and 596 in 2010.

The loss of 13 clubs was a direct consequence of our smallest clubs electing not to re-incorporate under the new Incorporated Societies Act. The gender split for full and limited playing members was 66.7% male and 33.3% female, while the broader participant base was estimated at 54.4% male and 45.6% female. Together, these figures show a sport that is becoming more diverse in how people take part, even as the traditional club footprint continues to consolidate.

For Bowls New Zealand, the challenge and opportunity is to keep supporting this evolution. The data shows that bowls is no longer defined by a single participation pathway. Our task is to help clubs, centres and stakeholders understand that this change is real, that it is already well advanced, and that it presents a positive platform for future growth, visibility and community impact.

National Events

National bowls events in the 2025/26 reporting period were staged across a range of regions, including Dunedin, Canterbury, Wellington, Bay of Plenty, Hawke's Bay and Auckland.

The Summerset Nationals (Singles, Pairs and Fours) continued to be a major drawcard for the sport, attracting more than 1,600 unique entrants. That level of participation underlines the scale and appeal of Bowls New Zealand's national event programme



Interclub and Intercentre events continued to demonstrate the depth of competitive engagement across the country, with 24 of 27 centres involved. Champion of Champion events also maintained strong support, with 23 centres sending representatives. Looking ahead, matters such as zone playoffs and the rising cost of travel, particularly airfares, will remain important considerations in ensuring equitable access to national competition.

International Achievements

Internationally, the 2025/26 period reflected both strong hosting capability and continued New Zealand presence on the world stage. Highlights included the hosting of the 2025 Oceania Challenge and sending our Blackjacks to Malaysia for International events.

The Commonwealth Games takes place in July/August 2026 with the Blackjacks represented in all disciplines. This will be followed by a busy 12 months including another 2026 Oceania Challenge and a 2027 World Championships in England.

Operational Highlights

Operationally, BowlsHub and Bowls+ continued to be important areas of growth and investment for Bowls New Zealand. BowlsHub expanded its reach during the year, supporting 18 centres and approximately 11,000 members, while Bowls+ added a further competitive and performance layer to the platform.

Together, these tools are strengthening the way clubs, centres and players engage with the sport, providing better data, improved competition management and a more connected member experience.

A further highlight was the continued development of Bowls New Zealand's in-house broadcast capability. Our sport is now producing more than 50 days of content for Sky Sport and more than 70 days for YouTube, significantly extending the visibility and reach of bowls across New Zealand and beyond. Importantly, this production model has evolved so that broadcast operations can now be delivered remotely from the event, reducing cost and complexity while maintaining a high-quality viewing experience for players, supporters, partners and the wider bowls community.

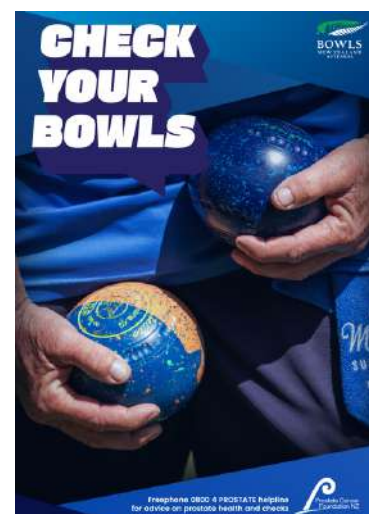
These digital and broadcast investments are also creating new commercial opportunities.

By building owned platforms, growing audience reach and improving the quality and consistency of content delivery, Bowls New Zealand is developing new revenue streams that complement traditional funding and partnership models.

This will be increasingly important as the organisation looks to diversify income, provide greater value to partners and reinvest in participation, events and club support.

Across the country, clubs have also continued to invest in the quality and resilience of their facilities, with notable progress in artificial greens and covered green developments. These investments are helping clubs extend playing opportunities, reduce weather-related disruption, improve asset sustainability and create more flexible community spaces capable of supporting competitive bowls, social play and broader club activity throughout the year.

On a personal note, it was particularly pleasing to deliver the 'Check Your Bowls' campaign during the year. The campaign provided an important platform to raise awareness of breast and prostate cancer, using the reach of bowls to encourage positive conversations around health, early detection and looking after ourselves and each other within our communities.



Finances and Partnerships

Bowls New Zealand maintained a stable financial position during the year, effectively achieving a breakeven operating result before a planned \$150,000 investment from reserves. This investment was deliberately directed into the development of our remote broadcast platform and the delivery of a new version of BowlsHub.

These investments reflect a conscious decision to use the strength of our balance sheet to build assets that create long-term value. The remote broadcast platform will help us deliver high-quality content more efficiently and extend the reach of bowls, while the new version of BowlsHub will improve the digital experience for clubs and members and support the ongoing growth of the game.

We also acknowledge and thank Bowls New Zealand's valued sponsors, commercial partners, community funding partners and government agency partners, including Aotearoa Gaming Trust, Dynasty, Foundation North, Four Winds, Game on Turf, Henselite, Howden, Lion Foundation, Millennium, NZCT, PlaceMakers, Prebble Seeds, Pub Charity, Shade Systems, Skin Institute, Sport NZ, Summerset, Tower Insurance, HPSNZ and Sky Sport.

Their contribution, both financial and non-financial, is essential to the delivery of national events, participation programmes, high performance activity, broadcast coverage, club support and the broader development of bowls throughout Aotearoa New Zealand.

Conclusion

In closing, we extend our sincere thanks to the wider bowls community for its ongoing support, commitment and belief in the future of the game. The strength of bowls in Aotearoa New Zealand continues to be built on the dedication of our clubs, centres, volunteers, officials, coaches, umpires, players and supporters, all of whom contribute to the energy, resilience and community spirit that define our sport.

We also acknowledge the outstanding contribution of the Bowls New Zealand team, whose professionalism, adaptability and commitment continue to drive the delivery of our national programmes, events, services and strategic priorities.

Our thanks also go to the Bowls New Zealand Board for its guidance, governance and support as we continue to navigate change and invest in the long-term future of the sport.

Mark O'Connor (Chair, Bowls New Zealand)

Mark Cameron (CEO, Bowls New Zealand)

BOWLS NEW ZEALAND BOARD

Board Member	Responsibility	Meetings Attended
Phil Huwyler	President	5
Chris Kibblewhite	Centre Delegates Representative	4
Mark O'Connor	Board Chair & Independent Director	5
Garry Muriwai	Risk & Audit Committee & Independent Director	5
Scott Pickering	Independent Director	5
Nicola Simpson	Remuneration Committee Chair & Independent Director	5
Ann Wright	Independent Director (till September 2025)	2
Macayla Hughes	Independent Director (from September 2025)	3



PRESIDENT'S REPORT

Tēnā koutou katoa,

As I present my final Annual General Meeting Report as President of Bowls New Zealand, I have had the opportunity to reflect on my three years as President and five years as a director.

In this final report, I would like to share some of what I have done over the past year, my observations on the continued development of Bowls New Zealand, and some personal reflections as I conclude my time on the Board.

Over the past year I have continued to attend and compete in events throughout New Zealand whenever possible. For me, it has been important to remain connected with our clubs, Centres and bowlers while gaining a broader appreciation of both the opportunities and challenges facing our sport. I have also made a conscious effort to continue entering Para teams into mainstream events, creating opportunities that promote inclusion and demonstrate the quality of our Para bowlers.

One of the highlights of my presidency was seeing Para teams included in this year's National Intercentre. It was a defining moment for many Para bowlers and an important step towards more inclusive representative opportunities. Although I am disappointed that the Intercentre opportunity will not continue beyond this year, I remain committed to working with Bowls New Zealand to strengthen Para pathways and create greater opportunities for inclusion across all levels of our sport.



This year's national championships were especially memorable, as they marked my final Open National Championships as President. Presenting the medals following the Summerset National Mixed Pairs was a proud and emotional moment, and a fitting way to mark what has been a truly rewarding five years serving Bowls New Zealand.

Over the past five years, Bowls New Zealand has continued to build on strong foundations while embracing innovation and responding to the changing needs of our members. Continued investment in governance development, technology, communications, livestream broadcasting, digital services and the presentation of our national events has strengthened the organisation and enhanced the experience for players, officials, volunteers and supporters alike.

I would like to acknowledge Chief Executive Mark Cameron and the Bowls New Zealand team for their leadership, commitment and the work they undertake behind the scenes. I particularly acknowledge Martin MacKenzie, Chris Lander, Colin Williams and Alex Reed, who have been part of that journey throughout my five years on the Board. It has been pleasing to see people grow within their roles, especially Colin Williams, who has gained considerable confidence and taken on greater responsibility as Event Manager. I also acknowledge Tash Marsden in her role as Bowls New Zealand General Manager and the contribution she is already making to the organisation.

Together with the support of the Board, the team has played an important role in the continued development of Bowls New Zealand and its future direction.

A fitting conclusion to my presidency was attending the Commonwealth Games in Glasgow alongside Chief Executive Mark Cameron and Board Chair Mark O'Connor. The five-end, two-set format used at the Games showcased bowls in a modern and exciting way, while the New Zealand team demonstrated a genuine sense of unity throughout the campaign.

The overall performance of our bowlers deserves recognition. Some competed through very tough sections and, while not every result was what we had hoped for, the standard of bowls across the team was excellent.

The environment within the squad was also a real strength, with senior players Shannon McIlroy, Tony Grantham and Ali Forsyth providing leadership and experience, which was reflected in the team's overall performance. I also acknowledge High-Performance Manager Julie Blake for the excellent job she did in supporting and bringing the team together.

As a Para bowler, I was particularly proud to see our Para and Vision Impaired bowlers fully integrated into the wider New Zealand squad. The performances of Mark Noble and Kurt Smith, and Teri Blackbourn and Julie O'Connell, who each claimed silver medals after reaching their respective gold medal matches, reinforced New Zealand's standing as one of the world's leading Para bowls nations.

It was equally encouraging to see our Vision Impaired bowlers, Kerrin Wheeler and Sonya Woodrow, together with their directors Colin Wheeler and Kim Carraher, make such a positive impression at their first Commonwealth Games.

Reaching the semifinals and narrowly missing a medal provided every indication of a bright future for Vision Impaired bowls in New Zealand. I would also like to acknowledge Kevin Smith, who completed his final international campaign as Para High-Performance Coach and Manager. Kevin has made a significant contribution to Para bowls in New Zealand over many years, and I sincerely thank him for his commitment and service.

One aspect of the Games that deserves special recognition was the New Zealand Olympic Committee's use of Oran Mór as New Zealand House. It provided a welcoming place where competitors, families, supporters and officials could come together away from competition, celebrate performances and enjoy the Games together. It reflected the strong sense of connection across Team New Zealand and was a memorable part of the overall Commonwealth Games experience.

Reflecting on my time on the Board, I have been fortunate to serve alongside an exceptional group of directors with considerable governance experience across a range of sectors. Working alongside them has contributed greatly to my own development as a director and given me a much deeper understanding of governance, strategic leadership and the responsibilities that come with serving on a national sporting board.



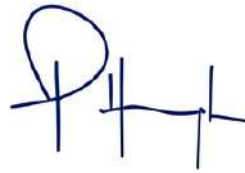
I extend my sincere thanks to former directors Tony Lepper, Ann Wright, Sharon Rimmer, Craig Bruce and Malikah Mitha for their service and guidance. I also thank current Board Chair Mark O'Connor and fellow directors Nic Simpson, Scott Pickering, Garry Muriwai, Macayla Hughes and Chris Kibblewhite for their ongoing commitment and leadership.

Serving as President has been one of the greatest privileges of my sporting life. I leave with immense gratitude for the friendships I have made, the experiences I have shared, and the opportunity to represent Bowls New Zealand throughout New Zealand and internationally.

Ngā mihi nui ki a koutou katoa mō tō koutou tautoko i roto i ēnei tau. Mā te kotahitanga, te manaakitanga me te ngākau nui ka puāwai tonu a Bowls New Zealand mō ngā reanga kei te heke mai.

My heartfelt thanks to you all for your support throughout these years. Through unity, care and shared commitment, Bowls New Zealand will continue to flourish for generations to come.

Ngā mihi nui,



Piripi Huwyler

President - Bowls New Zealand



STATEMENT OF SERVICE PERFORMANCE

Bowls New Zealand Incorporated. For the year ended 30 June 2026

1. Entity purpose

Bowls New Zealand Incorporated exists to promote, organise and foster the game of bowls in New Zealand. Its services are delivered through national programmes, events, representative pathways, club and centre support, digital systems, broadcast activity, participation initiatives and governance leadership for the bowls community.

2. Our objectives

- A strong and sustainable national bowls network that supports clubs, centres, volunteers, officials, coaches, umpires, players and supporters.
- Increased and more flexible participation opportunities across competitive, casual, social, youth, and community bowls.
- Sound governance and financial stewardship that enable reinvestment in the long-term future of bowls.

3. Service performance measures and results

Service area	Measure	2026	2025	Service performance assessment
Participation	Total playing membership	43,669 members	43,240 members	Total playing membership increased by 429 from 2025, reflecting growth in limited and twilight formats alongside traditional full membership.
Participation	Adult casual participation	118,228 participants	126,889 participants	Casual participation remained a major community reach channel and continued to demonstrate the role of clubs as accessible social and introductory sport environments.
Youth development	Student participation	15,161 students	16,782 students	Student participation remained well above the 2023 level and reflected continued school, community and alternative programme activity.
Club network	Number of bowling clubs	444 clubs	457 clubs	The national club footprint consolidated during the year, with 13 fewer clubs than 2025, largely linked to smaller clubs not re-incorporating under the new Incorporated Societies Act.

4. Commentary

This Statement of Service Performance has been prepared using information disclosed in the Bowls New Zealand Annual Report 2025/26, including the national club census as at 31 December 2025, governance disclosures and the financial statements for the year ended 30 June 2026. Measures have been selected because they are relevant to Bowls New Zealand's purpose and provide a practical indication of service delivery, reach and impact across the bowls community.

The 2025/26 year showed a continuing shift from traditional full-playing membership toward a broader participation model that includes limited, twilight, casual, youth and community-based bowls. This shift is both a performance achievement and a strategic challenge, requiring ongoing support for clubs as they adapt services, formats and facilities to changing participant expectations.

Bowls New Zealand considers that it delivered a sound level of service performance during 2025/26. The organisation sustained total playing membership growth, retained very strong casual participation, maintained significant youth engagement, and preserved a prudent reserve base while making planned investments in future capability.



NATIONAL CHAMPIONS 2025/26

2025 BURNSIDE UNDER 26 SINGLES

Canterbury 26 - 28 September 2025

Headquarters: Burnside Bowling Club

Winner

Hamish Kelleher - Halswell

Runner-up

Tyson Cromie - Ocean Grove (Aus)

2026 SUMMERSET NATIONAL SINGLES

Canterbury 2 - 9 January 2026

Headquarters: Burnside Bowling Club / Elmwood Park Bowling Club

Winners

Women: Mandy Boyd

Men: Rohan Ware

Open Disability: Darron Wolland

Runners-up

Women: Leeane Poulson

Men: Nathan Black

Open Disability: Jono Radka

2026 SUMMERSET NATIONAL PAIRS

Canterbury 2 - 9 January 2026

Headquarters: Burnside Bowling Club / Elmwood Park Bowling Club

Winners

Women: Kirsten Edwards and Mandy Boyd

Men: Hamish Kelleher and Ethan Kelleher

Open Disability: Adrian Browne and Reilly Paterson

Runners-up

Women: Tania Woodham and Sandra Keith

Men: Tony Grantham and Gary Lawson

Open Disability: John Lavell and Callum Cargo

2026 SUMMERSET NATIONAL FOURS

Bay of Plenty 20 - 23 February 2026

Headquarters: Bowls Mount Maunganui

Winners

Women: Hannah Dawson, Lisa Dickson, Anne

Dorreen, Lauren Mills

Men: Sheldon Bagrie-Howley, Craig Merrilees,

Darral Gordon, Hamish Wilson

Runners-up

Women: Dale Rayner, Kaaren Guilford, Ingrid

Penfold, Linda Ralph

Men: Dennis Brewster, Bart Robertson, Brent

Malcom, Graham Skellern

2026 SUMMERSET NATIONAL MIXED PAIRS

Bay of Plenty 24 - 27 February 2026

Headquarters: Bowls Mount Maunganui

Winners

Rebecca Barker (née Jelfs) and Aiden Takarua

Runners-up

Angela Stephen and Nathan Arlidge

NATIONAL CHAMPIONS 2026

2026 NATIONAL INTERCENTRE

Auckland/North Harbour 12 - 15 March 2025

Headquarters: Howick Bowling Club

Winners

Women: Wellington

Men: Canterbury

Runners-up

Women: Bay of Plenty

Men: Wellington

2026 KITTYHAWK NEW ZEALAND U21 SINGLES

Wellington 3 - 5 April 2026

Headquarters: Naenae Bowling Club

Winner

Jacob Potiki-Tagg (Dunedin)

Runner-up

Kyle Pinn (Gisborne East Coast)

2026 NATIONAL INTERCLUB SEVENS

Wellington 9 - 12 April 2026

Headquarters: Johnsonville Bowling Club

Winners

Women: Nelson (Nelson)

Men: Stoke (Nelson)

Runners-up

Women: Elmwood Park (Canterbury)

Men: Auckland (Auckland)

2026 CHAMPION OF CHAMPION MENS SINGLES

Auckland 10 - 12 July 2026

Headquarters: Royal Oak Bowls / New Lynn Bowling Club

Winners

John Carruthers (One Tree Point Bowling Club)

Runners-up

Logan Clark (Manurewa Cosmopolitan Club)

2026 CHAMPION OF CHAMPION WOMENS SINGLES

Dunedin 17 - 19 July 2026

Headquarters: Hopes Dunedin Lawn Bowls Stadium

Winners

Kirsty Hill (Takaro Bowling Club)

Runner-up

Amy McIlroy (Stoke Bowling Club)

NATIONAL CHAMPIONS 2026

2026 CHAMPION OF CHAMPION MEN'S FOURS

Dunedin 24 - 26 July 2026

Headquarters: Hopes Dunedin Lawn Bowls Stadium

Winners

Waihopai Bowling Club

Craig Merrilees, Sheldon Bagrie-
Howley, Thomas Cockerill, Craig Tinker

Runners-up

Alexandra District Club

Paul Spooner, Mark Johansen, Stephen
Archer, Shane Norton

2026 CHAMPION OF CHAMPION WOMEN'S FOURS

Hastings 31 - 2 August 2026

Headquarters: Bowls Hastings

Winners

Te Rangi Bowling Club

Lynda Milne, Kerry Heffer,
Karen Thomas, Emma Hanley

Runners-up -

Elmwood Park Bowling Club

Mandy Boyd, Bev Morel, Christine
Buchanan, Tania Woodham

2026 CHAMPION OF CHAMPIONS MEN'S PAIRS

Hastings 7 - 9 August 2026

Headquarters: Bowls Hastings

Winners

Paekakariki Bowling Club

Stacey Jon Thomas, Scott Sinclair-Paton

Runners-up

Halswell Bowling Club

Hamish Kelleher, Rodney Greaney

2026 CHAMPION OF CHAMPIONS WOMEN'S PAIRS

Hastings 14 - 16 August 2026

Headquarters: Bowls Hastings

Winners

Picton Bowling Club

Alisa Waters, Eden Murrell-Manu

Runners-up

Hinuera Bowling Club

Karen De Jongh, Deb White

2026 CHAMPION OF CHAMPIONS MEN'S TRIPLES

Auckland 21 - 23 August 2026

Headquarters: Pukekohe Bowling Club

Winners

Stoke Bowls

Shannon McIlroy, Nick Tomsett, Pete Hodson

Runners-up

Waihopai Bowling Club

Sheldon Bagrie-Howley, Craig Merrilees,
Craig Tinker

NATIONAL CHAMPIONS 2026

2026 CHAMPION OF CHAMPIONS WOMEN'S TRIPLES

Auckland 28 - 30 August 2026

Headquarters: Pukekohe Bowling Club

Winners

Stoke Bowling Club

Amy McIlroy, Kirsten Edwards, Gemma Watts

Runners-up

Paritutu Bowling Club

Briar Atkinson, Tina Atkinson-Watt
Jackie Moeahu

2026 CHAMPION OF CHAMPIONS MIXED PAIRS

Auckland 4 - 6 September 2026

Headquarters: Pukekohe Bowling Club

Winners

Burnside Bowling Club

Olivia Mancer, Richard Hocking

Runners-up

Manurewa Cosmopolitan Bowling Club

David Clark, Annie Sawers



NATIONAL REPRESENTATION

World Cup

Kuala Lumpur, Malaysia

Teri Blackburn

Kurt Smith

Selina Goddard

Katelyn Inch

Keanu Darby

Finbar McGuigan

7 Nations Cup

Kuala Lumpur, Malaysia

Tayla Bruce

Selina Goddard

Katelyn Inch

Keanu Darby

Ali Forsyth

Tony Grantham

Camron Horo

Shannon McIlroy

Aiden Takarua

World Champion of Champions

Barham, Australia

Debbie White

World Indoor Junior Championships

County Antrim, Ireland

Briar Atkinson

Camron Horo

World Indoor Championships

Ocean Grove, Australia

Tayla Bruce

Shannon McIlroy



NATIONAL AWARDS 2025-26

CLUB PERSON OF THE YEAR

Tracey Macrae

CLUB OF THE YEAR

Raumati Bowling Club

COACH OF THE YEAR

Jonathan Truesdale

UMPIRE OF THE YEAR

Pauline Seaton

GREENKEEPER OF THE YEAR

Paul Hickey

BOWLER OF THE YEAR

Mandy Boyd

EMERGING BOWLER OF THE YEAR

Hamish Kelleher

PARA BOWLER OF THE YEAR

Teri Blackburn

Independent Auditor's Report

RSM Hayes Audit

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Auckland CBD, Auckland 1010

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To the members of Bowls New Zealand Incorporated

Opinion

We have audited the general-purpose financial report (hereinafter referred to as 'financial report') of Bowls New Zealand Incorporated, which comprises the financial statements on pages 23 to 34 and the service performance information on pages 12 to 13.

The complete set of financial statements comprises the Statement of Financial Position as at 30 June 2026, the Statement of Comprehensive Revenue and Expenses, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and notes to the financial statements, which include material accounting policy information.

In our opinion the accompanying financial report presents fairly, in all material respects:

- ☐ The financial position of Bowls New Zealand Incorporated as at 30 June 2026, its financial performance, and its cash flows for the year then ended; and
- ☐ the service performance for the year ended 30 June 2026 in that the service performance information is appropriate and meaningful and prepared in accordance with the Society's measurement bases or evaluation methods

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

Basis for opinion

We conducted our audit 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 statements* section of our report.

We are independent of the Society 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 and the IESBA Code. 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 performed an assurance engagement on the Society's NZCT Grant Remittance. The performance of this service has not impaired our independence.

Other information

The Members are responsible for the other information. The other information provided is contained on pages 1 to 11, 14 to 19 and pages 35 to 38 (but does not include the financial report and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board for the financial report

The Board is responsible, on behalf of the Bowls New Zealand Incorporated for:

- a) the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;
- b) 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 Public Benefit Entity Standards Reduced Disclosure Regime;
- c) the preparation and fair presentation of service performance information in accordance with the Society's measurement bases or evaluation methods, in accordance with Public Benefit Entity Standards Reduced Disclosure Regime;
- d) the overall presentation, structure and content of the service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
- e) for such internal control as the Board determine is necessary to enable the preparation of financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible, for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Members either intend to liquidate the Society 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 statements as a whole, and service performance information, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of financial statements is located at the XRB's website at: <https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-1>

Who we report to

This report is made solely to the Members of the Society, as a body. Our audit work has been undertaken so that we might state 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 Bowls New Zealand Incorporated and its members, as a body, for our audit work, for this report or for the opinions we have formed.



RSM Hayes Audit

1 September 2026

DIRECTORY

Bowls New Zealand Incorporated For the year ended 30 June 2026

Board

Piripi Huwyler (President)
Mark O'Connor (Chair)
Garry Muriwai
Nicola Simpson
Ann Wright (till September 2025)
Macayla Hughes (from September 2025)
Scott Pickering
Chris Kibblewhite

Nature of business

Bowls New Zealand Incorporated (Bowls NZ) was established on 1 May 1996 from the merger of the New Zealand Bowling Association Inc. and the New Zealand Women's Bowling Association Inc. It is an incorporated society registered under the Incorporated Societies Act 2022.

The object of Bowls NZ is to promote, organise and foster the game of bowls in New Zealand.

Chief Executive Officer

Mark Cameron

Physical Address

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

Incorporated Society Number

665375

Approval of Financial Statements

Bowls New Zealand Incorporated For the year ended 30 June 2026

The board is pleased to present the approved financial statements of Bowls New Zealand Incorporated for the year ended 30 June 2026

APPROVED



Mr. M.E Cameron
Bowls NZ Inc Chief Executive
Date: 1/9/2026



Mr. G.T Muriwai
Bowls NZ Inc - Chair Risk & Audit Committee
Date: 1/9/2026

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES

Bowls New Zealand Incorporated. For the year ended 30 June 2026

Revenue	Notes	2026	2025
Revenue from non-exchange transactions	2	902,085	857,778
Revenue from exchange transactions			
Membership fees		895,886	884,343
Competitions and events		135,211	134,940
Sponsorship and Commercial Partnerships	3	385,937	629,763
Interest received		8,089	12,882
Online sales		183,234	155,709
Other operating revenue		29,337	68,812
Total Revenue from exchange transactions		1,637,694	1,886,449
Unrealised gain on investments		70,237	49,032
Total Revenue		2,610,016	2,793,259

Expenses	Notes	2026	2025
Employer and volunteer related costs		1,225,164	1,224,453
Amortisation of intangible assets		630	630
Depreciation		53,621	64,543
Other expenses	4	1,480,535	1,501,796
Total Expenses		2,759,950	2,791,422
Net (Deficit)/ Surplus for the year		(149,934)	1,837
Other Comprehensive Revenue and Expenses		-	-
Total Comprehensive Revenue and Expenses		(149,934)	1837

These financial statements should be read in conjunction with the 'Accounting Policies' and 'Notes that follows

STATEMENT OF CHANGES IN EQUITY

Bowls New Zealand Incorporated. For the year ended 30 June 2026

	Notes	2026	2025
Net Assets/Equity			
Accumulated Comprehensive Revenue and Expense			
Opening Balance		126,631	124,794
Total comprehensive revenue and expenses		(149,934)	1,837
Total Accumulated Comprehensive Revenue and Expense		(23,303)	126,631
Reserves			
Opening Development Reserve	7	500,000	500,000
Opening Sustainable Operations Revenue	7	500,000	500,000
Movements		-	-
Closing Reserves		1,000,000	1,000,000
Total Net Assets / Equity		976,697	1,126,631

These financial statements should be read in conjunction with the 'Accounting Policies' and 'Notes that follows

STATEMENT OF FINANCIAL POSITION

Bowls New Zealand Incorporated as at 30 June 2026

Assets	Notes	2026	2025
Current Assets			
Cash and cash equivalents		521,220	645,994
Investments	5	581,328	511,091
Prepayments		29,054	42,755
Receivables from exchange contracts		32,894	69,618
Stock - Bowls and Apparel		33,126	9,271
GST		7,194	6,361
Total Current Assets		1,204,816	1,285,091
Non-Current Assets			
Property, Plant and Equipment	6	38,061	90,865
Leasehold Improvements	6	146,679	165,404
Intangible Assets		893	1,523
Total Non-Current Assets		185,632	257,792
Total Assets		1,390,448	1,542,883
Liabilities			
Current Liabilities			
Payables under exchange contracts	9	162,127	135,836
Income in advance	10	251,624	280,415
Total Current Liabilities		413,751	416,252
Net Assets		976,697	1,126,631
Equity			
Reserves	7	1,000,000	1,000,000
Total Accumulated Funds		(23,303)	126,631
Total Equity		976,697	1,126,631

These financial statements should be read in conjunction with the 'Accounting Policies' and 'Notes that follows

STATEMENT OF CASH FLOWS

Bowls New Zealand Incorporated. For the year ended 30 June 2026

Cash flows from operating activities	2026	2025
Receipts from grants	873,294	806,804
Receipts from membership fees	895,569	871,718
Receipts from sponsorships and events	742,607	922,986
Other cash received	28,153	70,253
Payments to suppliers and employees	(2,690,394)	(2,695,236)
Interest received	8,089	12,882
Net cash flows from operating activities	(142,682)	(10,593)
Cash flows from investing activities		
Sale of investments	-	400,000
Proceeds from sale of PPE	20,553	7,995
Purchase of PPE	(2,645)	-
Net cash flows from investing activities	17,908	407,995
Net increase/(decrease) in cash and cash equivalents	(124,774)	397,402
Cash balances		
Cash and cash equivalents at the beginning of the period	645,994	248,592
Net increase/(decrease) in cash and cash equivalents	(124,774)	397,402
Total cash and cash equivalents	521,220	645,994

STATEMENT OF ACCOUNTING POLICIES - NOTES TO THE FINANCIAL STATEMENTS

Bowls New Zealand Incorporated. For the year ended 30 June 2026

1.STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

The reporting entity is Bowls New Zealand Incorporated ("Bowls NZ"). Bowls NZ is domiciled in New Zealand and is an incorporated society registered under the Incorporated Societies Act 2022. The financial statements for Bowls New Zealand are for the year ended 30 June 2026. They were authorised for issue by the Board on 1 September 2026.

Statement of Compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in NZ ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit Entities. For the purposes of complying with NZ GAAP, Bowls NZ 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 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.

Material Accounting Policy Information

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

Basis of Preparation

These financial statements have been prepared on the basis of historical cost and under the assumption that Bowls NZ will continue to operate as a going concern in the foreseeable future.

Transition to PBE Standards

These financial statements are the first prepared in accordance with Public Benefit Entity Accounting Standards – Reduced Disclosure Regime (PBE Standards RDR) issued by the External Reporting Board (XRB). Previously, Bowls NZ prepared its financial statements using special purpose accounting policies.

Reason for Transition

The Incorporated Societies Act 2022 requires all incorporated societies to prepare financial statements that comply with accounting standards issued by the XRB. As Bowls NZ meets the definition of a Public Benefit Entity (PBE) under the XRB framework, it is required to apply PBE Standards. Based on its size and public accountability, Bowls NZ has elected to apply Tier 2 PBE Standards RDR, which allows reduced disclosure requirements.

Date of Transition

Bowls NZ transitioned to PBE Standards RDR on 1 July 2024, which is the beginning of the comparative period.

Impact of Transition

The adoption of PBE Standards RDR has resulted in changes to accounting policies and presentation. The most significant changes include:

- Presentation of financial statements in accordance with PBE IPSAS 1.
- Revenue recognition under PBE IPSAS 9 (Exchange Transactions) and PBE IPSAS 23 (Non-Exchange Transactions).
- Enhanced disclosures for related parties and commitments.
- There was no further impact as a result of this transition. Other than the items listed above.

Comparative Information

Comparative figures have been restated to comply with PBE Standards RDR.

Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is Bowls NZ's functional currency. All numbers presented have been rounded to the nearest dollar, unless otherwise stated.

(a). Revenue

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

Revenue from non-exchange transactions

Non-exchange income is where Bowls NZ receives value from another entity without giving approximately equal value in exchange.

Donations

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

Grant revenue

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

When non-exchange revenue is received with restrictions attached, but no requirement to return the asset if not deployed as specified, then revenue is recognised on receipt.

Revenue from exchange transactions

Exchange income is where Bowls NZ receives income for services and gives approximately equal value to another entity in exchange.

Sponsorship income

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

Membership fees

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

Event income

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

Interest and dividend income

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

Sale of Goods

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

STATEMENT OF ACCOUNTING POLICIES - NOTES TO THE FINANCIAL STATEMENTS

Bowls New Zealand Incorporated. For the year ended 30 June 2026

(b). Financial Instruments

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

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

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

Financial assets

Financial assets within the scope of PBE IPSAS 41 Financial Instruments: The classifications of the financial assets are determined at initial recognition.

Financial assets at Amortised Cost

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

Financial assets at fair value through surplus or deficit

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

Impairment of financial assets

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

Financial liabilities

Bowls NZ's financial liabilities include trade and other payables (excluding GST and PAYE).

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

(c). Cash and cash equivalents

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

(d). Short term investments

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

(e). Inventories

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

(f). Property, plant and equipment

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

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

- Building Improvement rate 10%
- Office equipment rate 20-40%
- MV rate 20-30%

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

STATEMENT OF ACCOUNTING POLICIES - NOTES TO THE FINANCIAL STATEMENTS

Bowls New Zealand Incorporated. For the year ended 30 June 2026

(g). Goods and Services Tax (GST)

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

(h). Income Tax

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

(i). Leases

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

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

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

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

(j). Employee benefits

Wages, salaries, annual leave and sick leave

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

(k). Material accounting judgements, estimates and assumptions

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

Judgements

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

Operating lease commitments

Bowls NZ has entered into a number of operating leases.

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

Estimates and Assumptions

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.

Bowl NZ 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 the Bowls NZ. Such changes are reflected in the assumptions when they occur.

Revenue Recognition

Determining whether a grant contains conditions or restrictions

Management exercises significant judgement in determining whether grant agreements received contain conditions that require the return of funds if specified obligations are not met, or whether they contain only restrictions that limit how funds may be used but do not create a return obligation.

In making these assessments, management evaluates each agreement by considering the existence of enforceable return obligations, the specificity and measurability of required outcomes, and Bowls NZ's ability to demonstrate compliance with the requirements. Where grant agreements include multiple or complex requirements, further judgement is required to distinguish whether these requirements represent substantive conditions that impact revenue recognition or administrative requirements that do not.

Revenue in Kind – fair value determination

Bowls NZ receives donated goods, volunteer services, and other services in kind that support its operations.

Management applies significant judgement in assessing whether the donated goods or services provide future economic benefits or service potential and whether their fair value can be measured reliably.

When revenue in kind is recognised, management estimates its fair value using observable market prices for comparable goods or services, quoted rates from suppliers or professional service providers, or replacement cost when market evidence is not readily available. This process involves further judgement in identifying relevant market data, assessing the quality and condition of donated goods, and determining whether donated services are sufficiently specialised and would otherwise have required payment.

NOTES TO THE FINANCIAL STATEMENTS

Bowls New Zealand Incorporated. For the year ended 30 June 2026

	2026	2025
2. Revenue From Non-Exchange Transactions		
Grants Received		
Sport NZ - High Performance	301,389	282,778
Sport NZ - Community Sport	370,529	307,000
New Zealand Community Trust	100,000	105,000
Other	130,167	163,000
Total Grants Received	902,085	857,778
Total Revenue From Non-Exchange Transactions	902,085	857,778

3. Sponsorship And Commercial Partnerships

During the year the following entities supported Bowls NZ: Tower Insurance, Summerset Group, Prebble Seeds Limited, Dynasty, Shade Systems NZ, PlaceMakers Ltd, Skin Institute and Howden Insurance

4. Analysis Of Expenses

Expenses		
Direct cost of events and tournaments	458,447	695,439
IT, Marketing and Communications	433,005	217,700
Lease Expenses	0	1,425
Coaching and Development	5,035	10,673
Professional Services and Consultancy	3,802	30,015
Vehicle Expenses	61,861	54,951
Board Expenses	56,254	35,701
High Performance	206,194	204,630
Other Expenses	228,395	223,205
Audit Fees	27,542	28,057
Total Expenses	1,480,535	1,501,796

2026

2025

5. Investments

Non-Current Assets

Equity securities	581,328	511,091
-------------------	---------	---------

Total Non-Current Equity Investments	581,328	511,091
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Reconciliation

Opening balance	511,091	862,059
-----------------	---------	---------

Add: Contributions	-	-
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Less: Withdrawals	-	400,000
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Less: Service fee	-	-
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Fair value gains/(losses)	70,237	49,032
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Closing Balance	581,328	511,091
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Fair Value Hierarchy - Equity Investments

2026

2025

Fair Value Hierarchy Level

Level 1	238,606	238,467
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Level 2	294,277	239,378
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Level 3	48,445	33,246
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All investments are fair valued through the statement of comprehensive revenue and expenses.

6. Plant, Property and Equipment

2026

	Motor Vehicles	Office Equipment	Leasehold Improvements	TOTAL
Opening balance 1/7/2025	58,708	32,156	165,404	256,269
Additions	0	2,645	0	2,645
Disposals	(20,554)	0	0	(20,554)
Depreciation	(18,381)	(16,515)	(18,725)	(53,621)
Closing Net book value 30/6/2026	19,774	18,286	146,679	184,740
Cost	224,335	50,536	187,250	462,121
Accumulated Depreciation	(204,561)	(32,250)	(40,571)	(277,382)
Closing Net book value 30/6/2026	19,774	18,286	146,679	184,739

2025

	Motor Vehicles	Office Equipment	Leasehold Improvements	TOTAL
Opening balance 1/7/2024	96,270	48,407	184,129	328,806
Additions	0	0	0	0
Disposals	(7,994)	0	0	(7,994)
Depreciation	(29,567)	(16,251)	(18,725)	(64,543)
Closing Net book value 30/6/2025	58,708	32,156	165,404	256,269
Cost	224,335	47,891	187,250	459,476
Accumulated Depreciation	(165,627)	(15,735)	(21,846)	(203,207)
Closing Net book value 30/6/2025	58,708	32,156	165,404	256,269

7. Breakdown Of Reserves

Reserves

Sustainable Operations Reserve	500,000	500,000
Development Reserve	500,000	500,000
Total Reserves	1,000,000	1,000,000

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

Sustainable Operations Reserves

Sufficient to cover estimated core operating costs for six months.

Development Reserve

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

8. Auditor Remuneration

Audit of the financial statements	27,542	28,057
Total Auditor Remuneration	27,542	8,057

9. Trade and other Payables

Trade payables	34,240	28,293
Accruals	127,887	107,543
Total Trade and Other Payables	162,127	135,836

10. Income Received in Advance

Sponsorship	93,750	93,750
Funding and Grants	157,875	186,665
Total Income Received in Advance	251,625	280,415

11. Key Management Personnel

Key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body. The Board, Chief Executive Officer and Senior Management constitute the governing body of Bowls NZ. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time basis, receiving remuneration is as follows:

Key Management Remuneration Paid	2026	2025
Senior Management	866,395	893,792
Total Key Management Remuneration Paid	866,395	893,792

12. Commitments

Operating Lease Commitments		
Not later than 1 year	40,470	38,132
Later than one year and no later than 5 years	6,132	45,264
Total Operating Lease Commitments	46,602	83,396

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

13 Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2026 (2025: nil).

14. Related Parties

There are no related party transactions for the year ended 30 June 2026 (2025 nil).

15. Events After the Balance Date

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

OUR PEOPLE

Patron

Sharon Sims, MNZM

President

Piripi Huwyler

Board

Mark O'Connor (Chair)

Piripi Huwyler

Chris Kibblewhite

Scott Pickering

Nicola Simpson

Ann Wright (Independent Director till September 2025)

Garry Muriwai

Macayla Hughes (Independent Director from September 2025)

National Selectors

Mike Kernaghan (Convenor)

Trish Croot

Sharon Sims, MNZM

Lance Tasker

Bowls New Zealand Judicial Committee

Keith Berman (Chair)

John Earles

James Keegan

Trevor McComish

Lindsay Melinder

Tony Popplewell

Feona Sayles

Allan Smith

Janine Young

Risk and Audit Committee

Garry Muriwai (Chair)

Remuneration Committee

Nicola Simpson (Chair)

Umpires Committee

Michael Johnson (Chair)

Margaret Eames

Steve Sargent

Pauline Seaton

Wendy Suttie

Ann Wright

Auditors

RSM Hayes Audit

(*) denotes deceased

Past Presidents

1996-1997

Joan Jaggar, ONZM (Auckland)*

1997-1998

Malcolm Kidd (Waikato)*

1998-1999

Edna Higgins (Nelson)*

1999-2000

Ken Stott (Dunedin)*

2000-2001

Jean Curry, ONZM (Far North)*

2001-2002

Brian Guy (Bay of Plenty)*

2002-2003

Margaret Malcolm, ONZM (Dunedin)

2003-2005

John Carter (Wellington)

2005-2007

Joy Gilson (Southland)

2007-2009

Martin Christensen (Gisborne East Coast)*

2009-2011

Coral Wing (Manawatu)*

2011-2013

Trevor McComish (Wellington)

2013-2015

Ann Muir, QSM (Northland)

2015-2017

Mike Spring (Bay of Plenty)*

2017-2019

Jeanette Sinclair (Auckland)

2019-2021

Mark O'Connor (Wellington)

2022-2023

Ann Wright (Christchurch)

Life Members

Peter Belliss, MBE

Jean Ashby, ONZM

Ann Muir, QSM

John Carter

Bowls New Zealand Staff

Julie Blake

High Performance Manager

Mark Cameron

Chief Executive

Cole Drinnan

Rangatahi Lead

Mike Kernaghan

Head Coach

Chris Lander

General Manager - Clubs and Community

Iain Laxon

Project Manager

Martin Mackenzie

Governance and Integrity Manager

Paul MacKinnon

High Performance Lead, Facilities Manager

Tash Marsden

General Manager - Marketing and Inclusion

Alex Reed

Broadcast Manager

Graeme Rees

Coach Lead

Kevin Smith

Clubs & Community Liaison

Colin Williams

BowlsHub & Digital Manager

Gill Winter

Rangatahi Lead, Operations Manager

Obituaries

Peter Webb

New Zealand Selector 1992-1998

Rob Davis

Bowls New Zealand staff member

Bruce Malcolm

New Zealand Selector 1998-2008

Robin Jefferson

Vice President Bowls NZ 2017-2019

PARTNERS & SPONSORS

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



Dear diary, here's to the 7-day weekend



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