

SPORT NZ GROUP

Annual Report

1 JULY 2023 - 30 JUNE 2024



E te rahi kei tua i te tirohanga tangata, koutou ngā puna mātauranga kua tīraha ki te tikitiki o rangi. Tēnei mātou te toenga e para tonu i te ara toiroa, ara toimaha, tēnei mātou te hāpai ō e kawea tonu nei i runga i te pono, i te tika me te aroha ki te tangata – tihei mauri ora!

To our esteemed leaders who have passed from our gaze, to our repositories of knowledge who have ascended to the heavens. We, the benefactors of your wisdom and sacrifice, continue to follow your path of authenticity, integrity and respect for all people – let there be life!

E rua tau ruru;
e rua tau wehe;
e rua tau mutu;
e rua tau kai.

**Two seasons of drought;
two seasons of scarcity;
two seasons of crop failure;
two seasons of plenty.**

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From the Chair and Chief Executive of Sport NZ Group

At the Sport New Zealand Group (the Sport NZ Group), we are committed to our aspiration of Mauri Tū, Mauri Ora - Every body active, in their way, everyday. We achieve this for Aotearoa New Zealand by enabling communities to be active and inspiring performances on the world stage.

The year 2023/24 marked the end of our first four-year strategic plan for the Sport NZ Group, which includes both Sport New Zealand Ihi Aotearoa (Sport NZ) and High Performance Sport New Zealand (HPSNZ). In this annual report, we're pleased to share our achievements, what we've learned, and our next steps to drive meaningful change in the sector.

This past year brought both challenges and opportunities. We prepared for the 2024 Olympic and Paralympic Games in Paris, supported the establishment of the new Sport Integrity Commission Te Kahu Rauui, navigated a change in government, and dealt with the challenges of inflationary pressures. Throughout these changes, the sector showed remarkable professionalism and resilience, continuing to deliver outstanding work in a fast-paced and demanding environment.

Progress towards our strategies

Many of our core programs are well underway, and we're seeing promising developments across the sector.

Healthy Active Learning has become a key initiative to help us deliver on our strategy in the education sector, helping us build strong connections across government. This programme has shaped our broader commitment to strategic engagement with the education sector and we're seeing positive impacts from this programme nationwide. Our efforts to improve sport experiences for rangatahi through our Balance is Better approach are gaining traction at both national and regional levels.

We successfully completed all 30 actions in the Active Recreation for Rangatahi plan and are excited about the next phase, which will deepen our understanding of effective active recreation practice and enhance access to quality experiences.

Kia Hīanga, our three-year play plan, has also made a strong start in building the sector's play capabilities in both tangata whenua and tangata Tiriti contexts. Through the local workforce project, we're laying a solid foundation for quality play and tākaro Māori.

During this strategic period, we strengthened our commitment to diversity, equity and inclusion practices both across the Sport NZ Group and the sector. We launched new programmes and funding aimed at engaging tens of thousands of young people who are less active or missing out on opportunities to be active.

Preparing for the next strategic period

In 2023/24, we spent time focusing on our next four-year strategic period. We learned valuable lessons from the previous strategy and we have outlined a combined strategy for the Sport NZ Group - reflecting Sport NZ and HPSNZ for 2024-28. This outlines how both organisations, working in specific but connected ways, contribute to wellbeing across the entire physical activity and sport pathway.

At Sport NZ, our strategic focus is to improve equity for tamariki and rangatahi who are less active, so we want to create more opportunities and improve experiences for them. Our commitment to Te Tiriti o Waitangi and improving culturally distinct pathways for increased participation of Māori has been woven into our practices, processes and policies. Te Pāke o Ihi Aotearoa, our Māori Outcomes Framework has, and will continue to play, a critical role in our Group mission.

At HPSNZ we are advancing our strategy as we prepare for the 2026 Milano Cortina Winter Olympic and Paralympic Games, Glasgow 2026 Commonwealth Games and the 2028 Los Angeles Olympic and Paralympic Games. As we finalise our funding and investment process, we're committed to building on the targeted approach that has brought us increased success at major events, while enhancing sport-led performance pathways for athletes and coaches, with a continued focus on their wellbeing.

Inspiring sporting performances

In high performance, our goal was to support national sport organisations (NSOs) as they prepared for Paris 2024 and other major events while ensuring the sector's long-term sustainability. By strengthening regional performance pathways, we're helping national sports organisations to support athletes to train closer to home and providing appropriate support for pre-high performance athletes. Our wellbeing framework is becoming embedded, prompting national sport organisations (NSOs) to create high performance sport environments that help people thrive, both in sport and in life.

The 2024 Olympic and Paralympic Games in Paris showcased incredible sporting performances. The success of Aotearoa New Zealand at the 2024 Olympic Games was inspiring, and we are proud of how New Zealand's Paralympians and Olympians represented us. We congratulate the athletes, coaches, support teams, the New Zealand Olympic Committee, Paralympics NZ, and all our partners for their dedication to bringing Paris 2024 to life. This report includes details of our support for national sport organisations as they prepared for the Games, including innovation and research, athlete performance support, and funding and investment.

Building resilience and capability

We are committed to supporting the resilience and capability of the sector through leadership, investment and partnerships with organisations to achieve our shared objectives.

During the previous strategic period, analysis of our survey data continued to highlight inequities in play, active recreation and sport based on age, gender, ethnicity, deprivation and disability. We're pleased to see positive progress being made as organisations build on the momentum from Sport NZ's Disability Action Plan and our commitments to the Women and Girls in Sport and Active Recreation strategy.

Responding to new expectations

The Sport NZ Group is dedicated to building strong and sustainable relationships. This includes the Minister for Sport and Recreation and other key stakeholders across Government, with the shared aspiration to improve physical activity levels for all New Zealanders, especially tamariki and rangatahi.

In 2023/24, we received new guidance and priorities from the government. This included a focus on supporting our national sports organisations and their athletes to perform and succeed at the 2024 Paris Olympic and Paralympic Games and building a sustainable high performance sport system.

We must also address the decline in physical activity among rangatahi (aged 15-17) and increase opportunities for those who are less active or lack access to physical activity. Key priorities for 2024/25 include developing a strategy for sport diplomacy and national facilities.

Recognising the current fiscal environment, we have been tasked with finding cost savings and managing cost pressures. This has led us to reassess our operational cost base and funding priorities to maximise our resources that are delivered to the sector.

We believe our long-term strategic direction and implementation of our four-year strategic plans continue to respond to these priorities and we are committed to monitoring our implementation of these strategic plans to meet the new expectations.

Future focused

We take pride in the contribution we are making and believe we can continue to positively impact the wellbeing of all New Zealanders as we move into the future. The change we're driving will take time, and the sector faces challenges and fiscal restraints, requiring a coordinated effort. However, we have a solid strategic direction and we are focused on effectively implementing, together with our partners, our strategic plans in the next four years.

We are inspired by the passion and dedication of our partners, the sector and volunteers who continue to deliver experiences that foster a lifelong love for being active and support our athletes and coaches on the world stage.

Thank you for your support as we look ahead to 2028 and beyond. We recognise the importance of maintaining momentum, honouring the past, and nurturing the seeds we've all played a role in planting.

Mā te rongo, ka mōhio, mā te mōhio, ka mārama, mā te mārama, ka mātau.

From listening comes knowledge, from knowledge comes understanding, from understanding comes wisdom.



Raewyn Lovett ONZM

Chair, Sport NZ and High Performance Sport NZ



Raelene Castle ONZM

Chief Executive, Sport NZ Group

He Kupu Takamua – Mai i te Heamana me te Tumu Whakarae o te Kāhui o Ihi Aotearoa

E manawanui ana mātou o te Kāhui o Ihi Aotearoa ki te wawata o Mauri Tū, Mauri Ora – E korikori ana ngā tāngata katoa, mā ō rātou ake huarahi, i te ia rā. Ka whakatutuki mātou i tēnei mō Aotearoa whānui mā te whakapakari i ngā hapori ki te korikori, mā ngā tutukinga whakamiharo ki runga i te atamira o te ao.

I te tau 2023/24 i tohua rā te whakamutunga o tā mātou whakamahere rautaki tuatahi, arā o tā mātou rautaki e whā tau te roa, mā te Kāhui o Ihi Aotearoa, tae ana ki Ihi Aotearoa me Hākinakina Taumata Ikeike i Aotearoa (HPSNZ). I tēnei pūrongo ā-tau, e koa ana mātou ki te kōrero mō ā mātou whakatutukinga, ngā akoranga i akona e mātou, me ngā hikoitanga e whai ake hei kōkiri i te panonitanga whai-tikanga ki roto i te rāngai whānui.

Nō te tau kua pahure ka pā mai ko ētahi wero, ko ētahi āheitanga hoki. I whakarite mātou mō ngā Taumāhekeheke Raumatī me ngā Taumāhekeheke Whaikaha i tū ai ki Parī, i tautoko mātou i te whakatūnga o te kōmihana hou mō te ngākau-pono, arā o Te Kahu Raunui, i urupare hoki mātou i ngā piere huku o ngā taumahatanga o te pikiutu tukipū. I roto i ēnei rerekētanga, i kaha whakaaturia atu e te rāngai whānui te ngaiotanga whakahirahira me te manawaroa, i a rātou e whakarato tonu ana i te mahi pai rawa atu ahakoa te tere o te haere me te āhua tonotono o te taiao.

Te ahunga ki te whakatutuki i ā mātou rautaki

Kua tīmata te nuinga o ā mātou kaupapa matua, ā, e kitea ana he whakawhanaketanga awherotanga huri noa i te rāngai.

Ko te Healthy Active Learning tētahi kaupapa matua e āwhina ana i a mātou ki te whakatinana i tā mātou rautaki i roto i te rāngai mātauranga, ki te waihanga hoki i ētahi hononga kaha huri noa i te kāwanatanga. Kua tārai tēnei kaupapa i tō mātou manawanui whānui ki te tūhonotanga rautaki ki te rāngai mātauranga, ā, e kite ana mātou i ētahi putanga pai i ahu mai ai i tēnei kaupapa huri noa i te motu. Kei te rorotu haere hoki ā mātou kohakoha ki te whakapai ake i ngā wheako tākaro o ngā rangatahi mā tā mātou tukanga e kīia nei ko Balance is Better ki te motu whānui, ki ngā rohe anō hoki.

I oti pai i a mātou ko ngā tino mahi 30 i roto i te mahere o Active Recreation for Rangatahi, ā, e hīkaka ana mātou ki te wāhanga e whai ake nei, arā ko te wāhanga e hōhono ake ai tō mātou māramatanga ki te āhua whaihua o te mahi tākaro, e pakari hoki ai te toro atu ki ngā wheako whai-kounga.

Kua tīmata pai a Kia Hīanga hoki, tā mātou rautaki tākaro e toru tau te roanga, ki te whakapakari i ngā āheitanga tākaro o te rāngai i ngā horopaki tangata whenua me ngā horopaki tangata Tiriti. Mā roto i te kaupapa mō te rāngaimahi ā-hapori, e whakatakoto ana mātou i tētahi pūtaketanga pakari mō te tākaro whai-kounga me te tākaro Māori.

I te wā o tēnei wāhanga rautaki, ka whakapakari mātou i tō mātou manawanui ki ngā mahi whakakanorau, ngā mahi whakataurite, me ngā mahi kauawhi huri noa i te Kāhui o Ihi Aotearoa me te rāngai whānui. I whakarewanga e mātou ētahi

kaupapa hou, me ētahi tahua pūtea e aro atu ana ki te toro atu ki ngā mano rangatahi kāore e kaha korikori ana, e mahue rānei ana i ētahi kaupapa whakakorikori i te tangata.

E whakarite ana mō te wāhanga rautaki e whai ake nei

Nō te tau 2023/24, ka whai wāhi mātou ki te aro atu ki ngā tau e whā o te wāhanga rautaki e whai ake nei. I akona e mātou he akoranga whaihua mai i te rautaki o mua, ā, kua whakatakotoria e mātou he rautaki kotahi mā te Kāhui o Ihi Aotearoa – e whakaata ana i te āhuatanga o Ihi Aotearoa me HPSNZ i ngā tau 2024-28. E whakatakotoria ana ki roto ko te āhua o tā māou whakahaere e rua tautoko i te hauora huri noa i te ara whānui o te hākinakina me te tākaro, ahakoa e mahi ana ēnei whakahaere i ētahi kaupapa whāiti, kei te mahi ngātahi anō hoki.

Ki Ihi Aotearoa, ko tō mātou aronga rautaki ko te whakapai ake i te mana taurite mō ngā tamariki me ngā rangatahi kāore e kaha korikori ana, nā reira kei te hiahia mātou ki te waihanga i ētahi atu kaupapa hei whakapai ake i ngā wheako ki a rātou. Kua rarangahia ki roto i ā mātou mahi, ā mātou hātepe, me ā mātou kaupapahere ko tō mātou manawanui ki te Tiriti o Waitangi me te whakapai ake i ngā ara ahurea kia nui ake ai te urunga mai o ngāi Māori. Kua pakari te tū a Te Pāke o Ihi Aotearoa, tā mātou Anga Putanga Māori, ā, ka pakari tonu te tū ki roto i te whakatakanga a tō mātou Kāhui.

Ki te Hākinakina Taumata Ikeike i Aotearoa, e kōkiri tonu ana mātou i tā mātou rautaki i a mātou e whakarite ana mō ngā Taumāhekeheke Takurua 2026 ki Milano Cortina me ngā Taumāhekeheke Whaikaha, ngā Taumāhekeheke Hoa Whenua 2026 ki Glasgow, ngā Taumāhekeheke Raumatī 2028 ki Los Angeles me ngā Taumāhekeheke Whaikaha e tū ai ki reira. I a mātou e whakaoti ana i tā mātou hātepe pūtea, e manawanui tonu ana mātou ki te waihanga ki runga i tā mātou tukanga whai-aronga i āwhina mai ai i a mātou ki te whakanui ake i ngā whakatutukinga ki ngā huinga matua, me te whakapai ake i ngā ara tutukinga e ārahina ana e te hākinakina mō ngā kaitākaro me ngā kaiwhakaako, me te aro tonu ki tō rātou hauora.

Ngā tutukinga hākinakina e whakamiharo ana

I te hākinakina taumata ikeike, ko tō mātou whāinga ko te tautoko i ngā whakahaere hākinakina ā-motu (ngā NSO) i a rātou e whakarite ana mō Parī 2024 me ētahi atu kaupapa matua, me te whakaū tonu i te toitūtanga mauroatanga o te rāngai. Mā te whakapakari i ngā ara tutukinga ā-rohe, ka āwhina mātou i ngā whakahaere hākinakina ā-motu ki te tautoko i ngā kaitākaro ki te whakangungu i ngā wāhi e tata ana ki te kāinga, e whakarato ana hoki mātou i te tautoko tika mā ngā kaitākaro i mua i tā rātou taenga atu ki ngā taumata tiketike o te hākinakina. E whakaūngia tonutia ana ko tā mātou anga hauora, nā reira e ākina ana ngā NSO ki te waihanga i ngā wāhi o te hākinakina taumata tiketike e taurikura ai ngā tāngata, i te tākaro me te oranga whānui hoki.

I ngā Taumāhekeheke Raumatī me ngā Taumāhekeheke Whaikaha 2024 ki Parī i whakaaturia atu ētahi tutukinga hākinakina whakamiharo rawa atu. I whakahihikotia te wairua e ngā whakatutukinga o Aotearoa i ngā Taumāhekeheke Raumatī 2024, ā, e poho kererū ana mātou i te āhua o te tū a ngā kaitākaro o Aotearoa i tū ai hei kanohi kitea mō mātou. Ka nui te mihi whakamānawa ki ngā kaitākaro, ngā kaiwhakaako, ngā rōpū tautoko, te Komiti Taumāhekeheke o Aotearoa, Paralympics NZ, me ngā hoa haere katoa i tō rātou manawanui ki te whakatinana i ngā wawata ki Parī 2024. Kei roto i tēnei pūrongo ko ētahi taipitopito kōrero o tā mātou tautoko i ngā NSO i a rātou e whakarite ana mō ngā Kēmu, tae ana ki te aronga hou me te rangahau, te tautoko i te tutukinga o ngā kaitākaro, me te pūtea.

E whakapakari ana i te manawaroa me te āheitanga

E manawanui ana mātou ki te tautoko i te manawaroa me te āheitanga o te rāngai mā te whakahaere, te pūtea, me ngā rangapū mahitahi ki ngā whakahaere hei whakatutuki i ō mātou whāinga kotahi.

I te wāhanga rautaki o mua, i kitea tonutia i roto i te arotakenga o te raraunga uiui ko ngā tautika-kore i te tākaro, te korikori me te hākinakina i te āhua o te pakeke, te ira, te mātāwaka, te pakukoretanga, me te hauātanga. E koa ana mātou i te kitenga atu i te kōkiri whakamuatanga nā te mahi tonu a ngā whakahaere ki te waihanga ki runga i te ānga i ahu mai rā i te Disability Action Plan a Ihi Aotearoa me ō mātou manawanuitanga ki te rautaki e kīia nei ko te Women and Girls in Sport and Active Recreation Strategy.

E whakautu ana i ngā kawatau hou

Kei te tuitui te Kāhui o Ihi Aotearoa i ētahi hononga pakari e toitū ana. Ko tētahi o ērā ko te hononga ki te Minita Hākinakina me ētahi atu hoa haere huri noa i te Kāwanatanga, me te wawata kotahi o mātou ki te whakapai ake i ngā taumata korikori mō ngā tāngata katoa o Aotearoa, inarā ko ngā tamariki me ngā rangatahi.

I te tau 2023/24, i tukuna mai ki a mātou he aratohu hou me ētahi kawatau hou mai i te kāwanatanga. Ko tētahi o aua kawatau ko te aronga ki te tautoko i ngā NSO me ā rātou kaitākaro kia tutuki pai ai tā rātou tū ki ngā Taumāhekeheke Raumatī me ngā Taumāhekeheke Whaikaha 2024 ki Parī, ko tētahi atu kawatau ko te waihanga i tētahi pūnaha toitū mō te hākinakina taumata ikeike.

Me aukati hoki mātou i te hekenga o ngā rangatahi (15 ki te 17 tau te pakeke) e korikori ana, me te whakanui ake i ngā āheitanga mō rātou kāore e kaha korikori ana, he uaua rānei tā rātou uru atu ki te korikori. Ko tētahi o ngā kawatau mō te tau 2024/25 ko te waihanga i tētahi rautaki mō te whakahangahanga tākaro me ngā whare ā-motu.

E mōhio ana mātou ki te taiao pūtea o nāianei, nā reira kua tonoa mātou ki te kimi i ētahi pūtea hei penapena, ki te whakahaere hoki i ngā pēhitanga utu. Nā konā e hoki ana mātou ki te arotake i te pūtaketanga utu o te whakahaere me ngā kawatau pūtea kia pai rawa ai tā mātou whakamahi i ngā rauemi e tukua atu ana ki te rāngai.

E whakapono ana mātou, kei te whakautua tonutia ēnei kawatau e tō mātou aronga rautaki tauroa me tā mātou whakatinana i ngā whakamahere rautaki e whā tau te roa, ā, e manawanui ana mātou ki te aroturuki i tā mātou whakatinana i ēnei whakamahere rautaki kia tutuki ai ko ēnei kawatau hou.

E aro atu ana ki te anamata

E whakahihī pai ana mātou i te āhua o ā mātou mahi, ā, e whakapono ana mātou ka taea tonutia e matou te whakapai ake te hauora o ngā tāngata katoa o Aotearoa i a mātou e kōkiri ana ki te anamata. Ka tauroa ngā panonitanga e kōkiritia ana e mātou, ka mutu, me mahi ngātahi te whakautu atu i ngā wero me ngā herenga pūtea e pā atu ana ki te rāngai. Engari, e pakari ana tō mātou aronga rautaki, ā, e aro ana mātou kia tika rawa tā mātou ko ō mātou hoa haere whakatinana ngātahi i ā mātou whakamahere rautaki hei ngā tau e whā e tū mai nei.

E hihiko ana te wairua i te ngākau whitawhita me te manawanui o ō mātou hoa haere, te rāngai me ngā tūao e mahi tonu ana i ētahi wheako e whāngaihia ai tētahi aroha mauroa ki te korikori, e tautoko hoki ana i ā mātou kaitākaro me ngā kaiwhakaako ki runga i te atamira o te ao.

Tēnā koutou katoa i tā koutou tautoko mai i a mātou e tiro whakamua ana ki te tau 2028, ki tua hoki. E mōhio ana mātou ki te hiranga o te kōkiri tonu i te mahi, te whakahōnore i te wā hipa, me te whāngai i ngā kākano nā tātou katoa i whakatō.

Mā te rongo, ka mōhio, mā te mōhio, ka mārama, mā te mārama, ka mātau.

Nā Raewyn Lovett ONZM

Te Heamana o Ihi Aotearoa me Hākinakina Taumata Ikeike i Aotearoa

Nā Raelene Castle ONZM

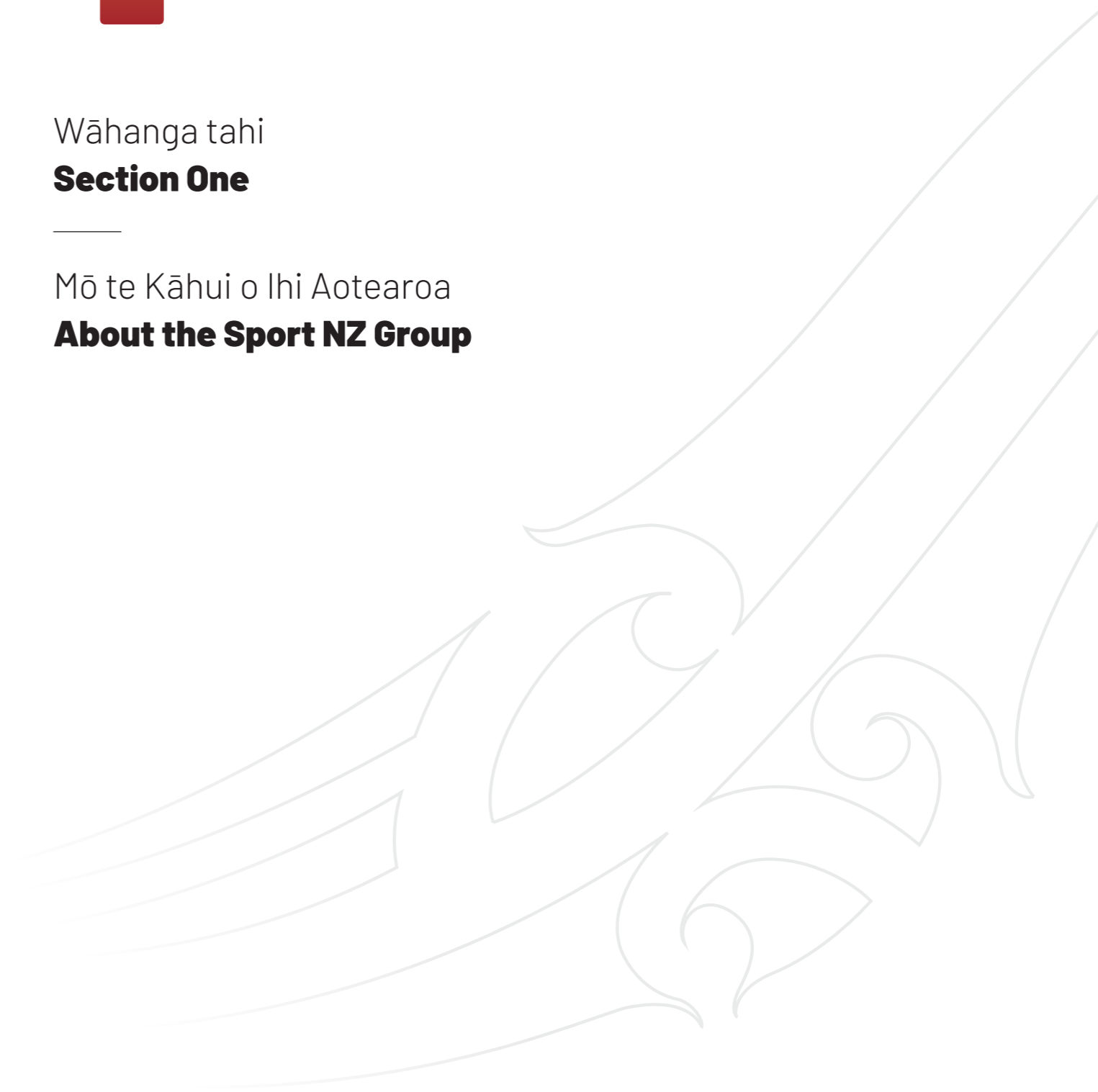
Te Toihautū o te Kāhui o Ihi Aotearoa



1

Wāhanga tahi
Section One

Mō te Kāhui o Ihi Aotearoa
About the Sport NZ Group



About the Sport NZ Group

The Sport NZ Group comprises the parent Crown entity Sport New Zealand Ihi Aotearoa (Sport NZ), its wholly-owned subsidiary High Performance Sport New Zealand (HPSNZ), and the New Zealand Sports Foundation Charitable Trust (NZSFCT), in which Sport NZ has a controlling interest.

Our vision

Sport NZ Ihi Aotearoa

**Every
Body
Active**

Our strategy 2020-24

Improve activity levels of tamariki and rangatahi
Focus on those who are less active
Promote equitable access to physical activity

Why?

To contribute to the wellbeing of everybody in Aotearoa New Zealand by leading an enriching and inspiring play, active recreation and sport system.

How we work

Direction setting:
Promoting physical activity in policy

Insights:
Using research and evaluation to guide our work

Advocacy:
Promoting the benefits of being physically active

Collaboration:
Working with partners

Investment:
Funding for new and existing partners

HPSNZ

**Inspiring
Performance
Every Day**

Identify and develop athletes and coaches
Support more athletes and more sports
Increase wellbeing and diversity

Partnerships:
To increase performance and sustainability

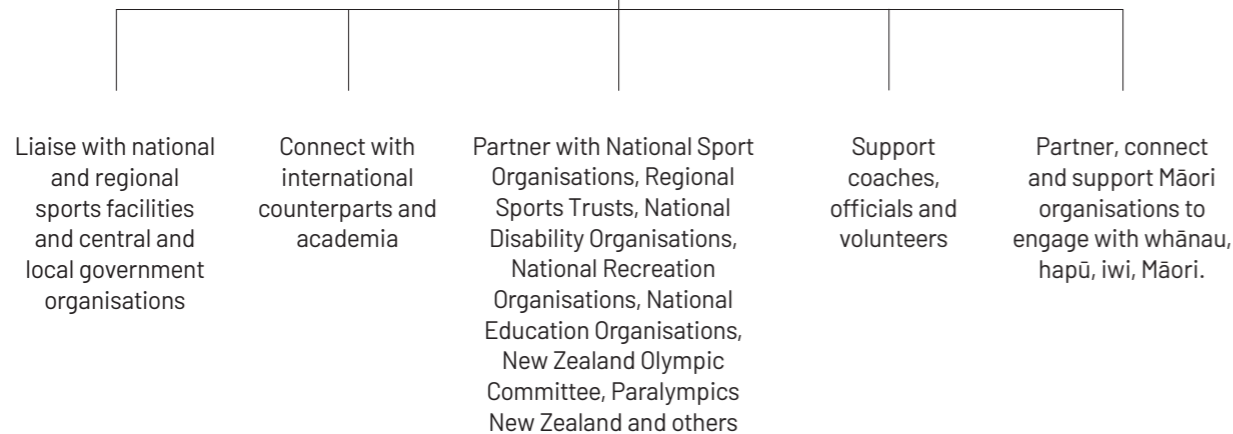
Nationally and regionally:
To enhance performance environments

Specialist services:
To support performance and wellbeing

Support:
For athletes pre-, during- and post-high performance careers

Innovation:
Drawing on NZ and global intelligence and research

Our network



We are committed to the principles of Te Tiriti o Waitangi

Sport NZ Ihi Aotearoa is committed to upholding the mana of Te Tiriti o Waitangi and the principles of partnership, protection and participation.

We are committed to partnership with tangata whenua and the protection of Māori culture and taonga. We value the distinctiveness that tangata whenua bring to physical activity and our success on a world stage. We believe a strong bicultural foundation is critical to our national identity and wellbeing.

Aotearoa New Zealand will realise its full potential in play, active recreation and sport when tangata whenua and all New Zealanders are able to participate and succeed as themselves.

Funding

Crown \$157.7m
Lottery Grants Board \$68.5m

Governance

Crown entity boards

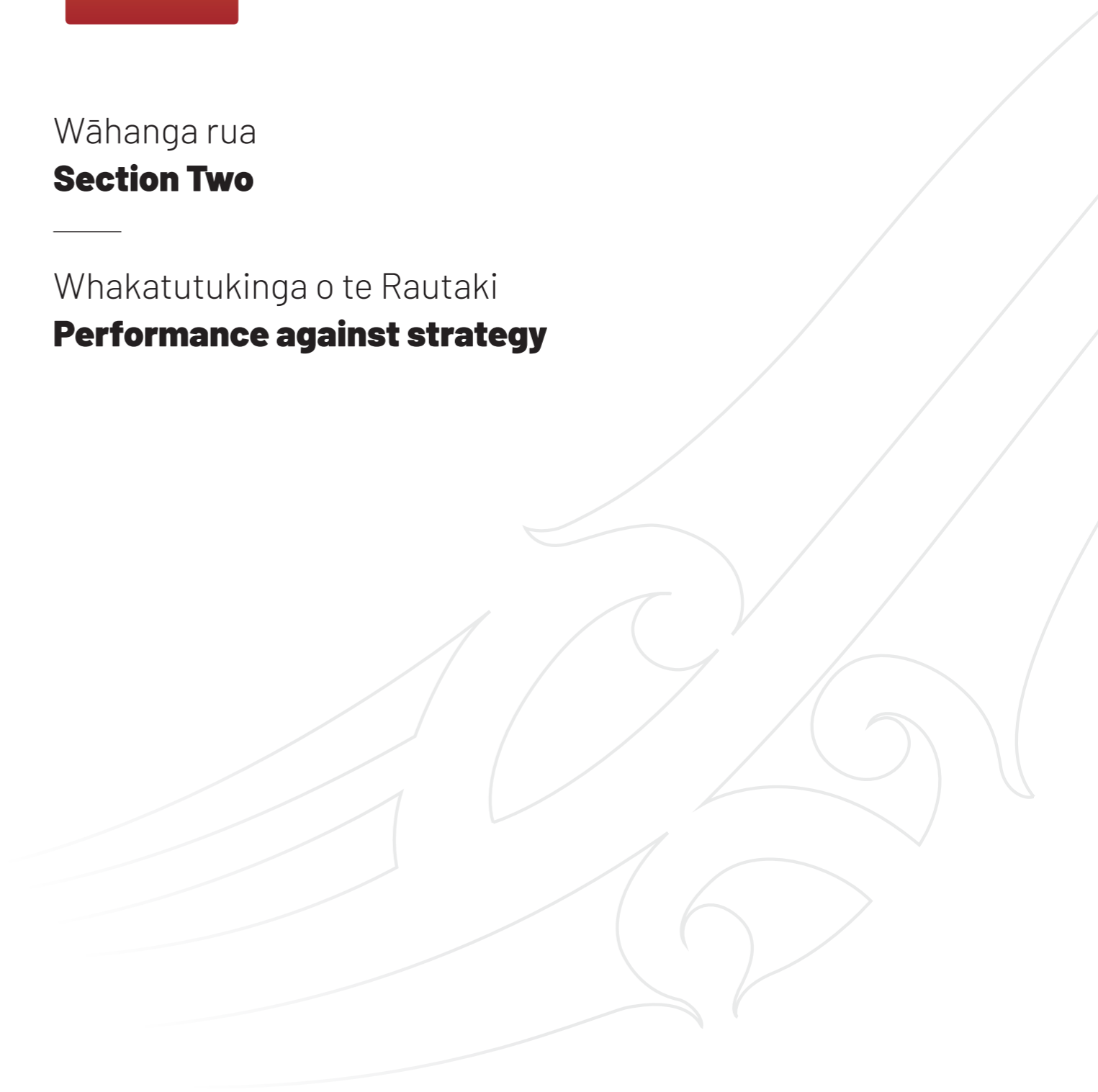
- Sport NZ
- High Performance Sport NZ
- Te Taumata Māori



2

Wāhanga rua
Section Two

Whakatutukinga o te Rautaki
Performance against strategy



2023/24 marked the fourth and final year of the first period towards Sport NZ's 12-year strategic direction of 'every body active'. At HPSNZ, the Paris 2024 Games were the culmination of the Paris Cycle in pursuit of HPSNZ's long-term strategic direction. This section provides a summary of this strategic period for both organisations, what we learned and how our strategic plans are evolving for the 2024-28 period.

Sport NZ

Key result areas (KRA) for 2020-2024

KRA 1

Improve the activity levels of all tamariki (5-12 years) and rangatahi (13-17)

KRA 2

Improve the activity levels of young people who are less active

KRA 3

Address and respond to system-wide issues, such as integrity, diversity and inclusion, research and embedding Treaty principles.



Working towards these goals

During 2020-24 we prioritised our efforts across the following strategic themes to deliver on the KRAs.

- Equitable access and opportunities: create an equitable, inclusive and accessible system, focusing on women and girls, disabled people, and higher deprivation areas
- Honouring Te Tiriti o Waitangi: advance the principles of partnership, protection and participation
- Valuing physical activity: lead the confident, safe and principled delivery of play, active recreation and sport
- A better future: create a relevant, responsive, inter-generational and sustainable system for play, active recreation and sport.

Results and learning

Evidence continues to show that the most significant age cohort for physical activity drop-off is rangatahi aged 12-17. This age group has been more impacted by the effects of COVID-19 than tamariki and it could take many years for the changes we are seeing and working on with the sector to impact population level data.

Rangatahi are driving the poorer levels of participation for young people, especially younger rangatahi aged 12 to 14. The proportion of inactive rangatahi has been increasing since 2021 and is now at an all-time high: 13% in 2023, up from 9% in 2017. However, the picture for tamariki is positive, with weekly participation rebounding to 2017 levels and the increase in time spent being active that was seen in 2021 has been sustained.

Young People

	2017	2018	2019	2020	2021	2022	2023
Tamariki aged 5-11							
Weekly participation	95%	95%	95%		▼91%	▲94%	96%
Average number of hours per week*	10.9	11.1	10.7		▲11.9	11.7	△11.5
Average number of sports and activities per week	5.3	5.3	5.2		5.1	5.1	5.1
Meeting guidelines of a least 7 hours per week	59%	59%	59%		62%	59%	△62%
Inactive less than 30 minutes per week	7%	6%	6%		▲9%	▼6%	▽5%
Rangatahi aged 12-17							
Weekly participation	94%	94%	94%		▼91%	▼88%	▽88%
Average number of hours per week*	10.8	10.9	11.1		11	▼9.2	△9
Average number of sports and activities per week	5.4	5.4	5.2		4.9	▼4.2	▽4.1
Meeting guidelines of a least 7 hours per week	56%	57%	57%		55%	▼46%	▽46%
Inactive less than 30 minutes per week	7%	7%	7%		▲9%	▲12%	△13%

However, at a system-level, we saw some positive indicators of change at the end of this first strategic period. Assessing the improved strength and resilience of the system takes long-term evaluation and continuous monitoring of system change initiatives. Sport NZ will continue to monitor and evaluate the system as we work towards our 2032 strategic direction. Through the qualitative evidence we have available, including partner reporting and Voice of Participant surveying, we are observing:

- the establishment of the independent Sport Integrity Commission Te Kahu Raunui is a significant step in the evolution of integrity protection for the play, active recreation and sport sector in New Zealand.
- more widespread adoption of Balance is Better-aligned practice in the sport system, understanding and usage of youth development principles has increased, and awareness and understanding of the value of play has improved.
- increased connections across sector and system organisations for knowledge sharing, support and efficiency gains, indicating greater maturity across the sector.
- partners demonstrated increased awareness in the value of building networks in their communities and regions, and in some cases taking a stronger leadership position to bring together key stakeholders from across the wider system.
- willingness from partners to improve and embed Māori cultural understanding and practices in their organisations.
- growing understanding and awareness of the impact positive and skilled leadership and governance has on an organisation's ability to deliver on our shared strategic outcomes.

▲▼ Significantly higher/lower than the previous year
 ▲▽ Significantly higher/lower than 2017
 Results are from 2017 to 2023
 Data was not reported in 2020 due to the COVID-19 pandemic
 Base: Rangatahi aged 12 to 17

HPSNZ

In this four-year strategic cycle leading up to the Paris 2024 Games, HPSNZ has been focused on three system shifts.



Results and learning

Aotearoa New Zealand can be proud of the results achieved at pinnacle events in this strategic period, including New Zealand's most successful Summer Games in Paris and Winter Games in Beijing. The Birmingham 2022 Commonwealth Games also delivered strong results for New Zealand athletes.

Globally, high performance sport is becoming more competitive, reinforcing the importance of our long-term vision to build a sustainable, world-leading high performance sport system so New Zealand can maintain its competitive edge.

At a system-level, we are beginning to see positive signs of change across the high performance system. These are informed by our regular engagement with sports, for example through the annual National Sport Organisation (NSO) health check process.

- Our focus on building greater connections between sports, performance support and athletes in regional New Zealand is identifying more pre-high performance athletes and enabling the provision of age and stage appropriate support. Sports continue to build their evidence and understanding of key transition steps to support a sustainable pipeline of athlete talent.
- Feedback from athletes indicates the regional performance network is having a positive impact on wellbeing and NSOs are also recognising the value of support networks for athletes.
- Through our athlete performance support, coaching pathway programmes and regional performance pathways programmes we are providing more opportunities for cross-sport collaboration and knowledge sharing. This supports our focus on strengthening the high-performance system.
- Sports are demonstrating greater awareness of the importance of holistic development for athletes and coaches in sport and in life. We're seeing more examples of NSOs' understanding of wellbeing and athlete voice maturing, which is impacting organisational culture and driving positive conversations between coaches, athletes and staff.
- Our long-term focus and investment through a four-year pinnacle event cycle is enabling sports organisations to plan for the long-term. This has positive flow-on effects for enablers of performance, such as advancing research and innovation projects and supporting a broader focus on DE&I organisational capability.

Evolving our 2024-28 strategic plans

Sport NZ's latest insights and learning over the last four years have honed our focus for the next strategic period. As we look ahead, the long-term outcomes and goals identified in our 2032 Strategic Direction remain valid. Our 2024-28 strategy represents an evolution, building on the positive momentum we've seen across a number of key performance areas since 2020.

Importantly, this is the first time we have outlined a combined strategy for Sport NZ Group – reflecting Sport NZ and HPSNZ. This outlines how both organisations, working in specific but connected ways, contribute to wellbeing across the entire physical activity and sport pathway.

Sport NZ's focus remains on maintaining and growing the physical activity levels of tamariki and rangatahi. We also want to provide more opportunities and better experiences to groups that are currently missing out and doing less, such as disabled people, women and girls and those living in areas of socioeconomic disadvantage.

The past four years have presented many challenges for the sector, including the COVID-19 pandemic, extreme weather events, and a challenging economic environment. We understand the importance of investing in the capability and resiliency of sector organisations, which is an important strategic priority area in the 2024-28 strategic plan. Our role is to support and enable organisations across the sector to develop their leadership capabilities in areas such as business capability, diversity, equity and inclusion, research and evaluation, climate change, and upholding the mana of Te Tiriti o Waitangi.

HPSNZ has confirmed the 2024-28 strategic plan for the LA Olympiad, building on lessons learned from the Paris 2024 Games. This also includes re-setting the funding and investment framework for the new period, which will be completed in December. The strategy to 2028 will continue to focus on:

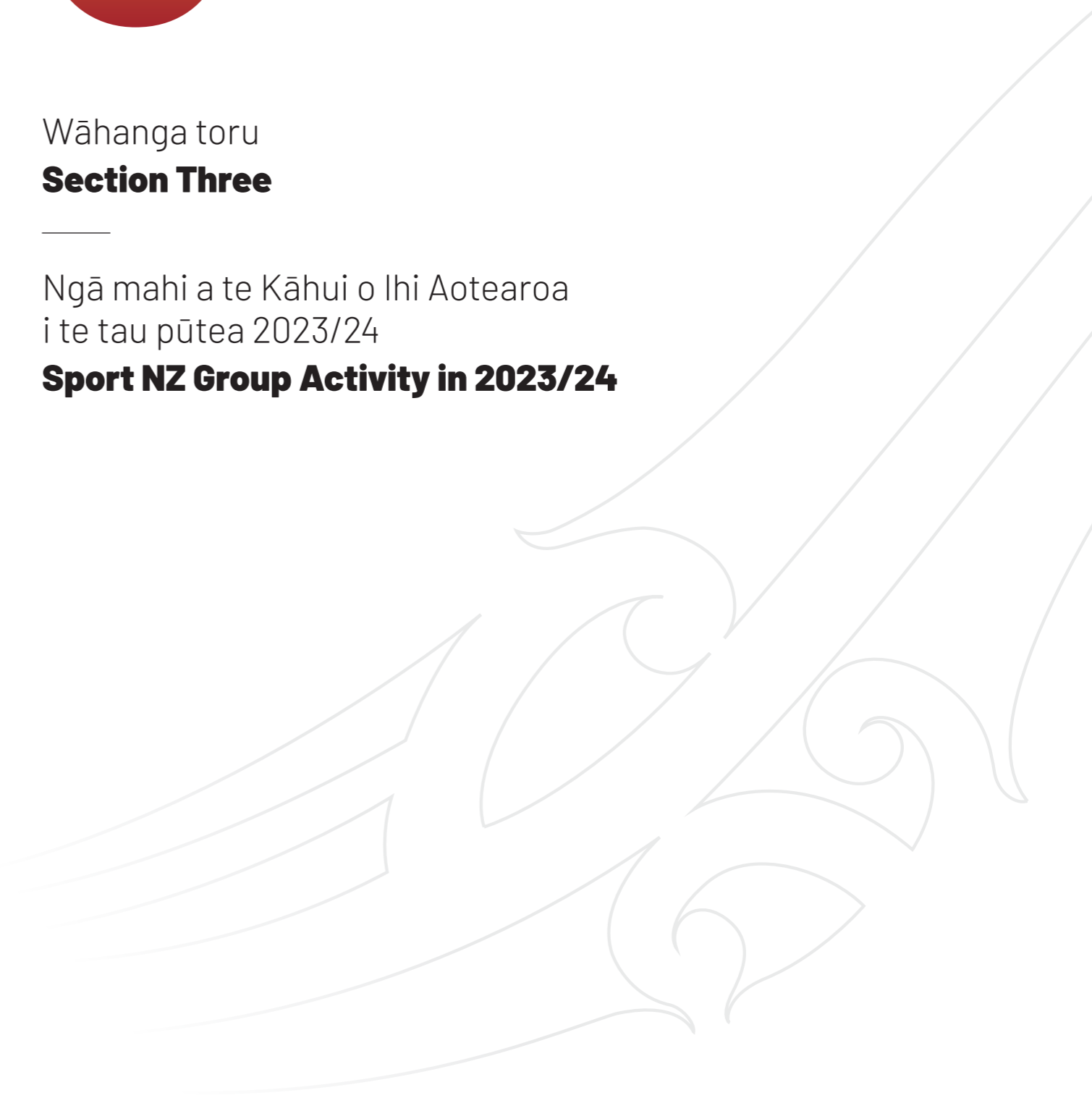
- establishing and supporting pathways for athletes and coaches that enable them to develop and succeed now and, in the future
- enabling high performance sport environments that empower individuals to thrive
- investing in an efficient, integrated and collaborative high performance sport system enabling sustainable success.



3

Wāhanga toru
Section Three

Ngā mahi a te Kāhui o Ihi Aotearoa
i te tau pūtea 2023/24
Sport NZ Group Activity in 2023/24



Diversity, equity and inclusion

Women and Girls

In March 2023, Sport NZ released the Women and Girls Action Plan, building on the success, learning, and evolution of Sport NZ's response to the Government's Women and Girl's Strategy, launched in 2018. Highlights in 2023/24 include:

Leadership

More women and girls are leading, working, coaching and volunteering in sport and active recreation at all levels.

Action: Maintain gender equity policy to support gender-diverse boards, including a target for qualifying boards to be comprised of 40% self-identifying women¹.

In 2023/24, 98.5% of the qualifying partners achieved a gender balance on their boards of 40% or more self-identified women. Our evaluation of the implementation of this policy shows having more women on the qualifying boards has contributed to an overall improvement in the quality of governance and board dynamics, more conversations about women and girls at the board table, more women in chair roles and more consideration of wider diversity opportunities, especially biculturalism.

Action: Develop female leaders and coaches through Te Hāpaitanga and the Residency Experience

Te Hāpaitanga is a coach development initiative providing opportunities for female coaches to build capability, develop new skills and prepare for a career in high performance sport. To date, three cohorts have progressed through the programme and 83% of graduated coaches have reported an increase in coaching or leadership responsibility following the programme.

The Residency Experience provides sector work experience through fixed-term employment opportunities within NSOs, alongside professional development facilitated by HPSNZ. It aims to establish a pipeline of capable women for high performance sport leadership and coaching positions. To date, 24 women have been through the programme: 42% have retained their role; 25% have achieved another role in NZ high performance sport; and 25% have moved into international roles in high performance sport.

Participation

More women and girls are physically active through play, active recreation and sport.

Action: Continue to lead the national behaviour change campaign, It's My Move

In 2023/24 we continued to deliver activations and collaborations with a range of influencers, physical activity providers and media platforms. Drawing on Active NZ survey data and panel surveys, we can see the campaign inspires attitudinal shifts for those who have seen it.

Action: Develop resources to support adults better understand health and development of young women

Sport NZ has launched two new resources for coaches, instructors and parents and caregivers of young people who are physically active. The Balanced Female Health Handbook covers female puberty and factors that impact the physical and mental wellbeing of all young people. The Flow On Effect is a series of initiatives, videos, resources, and research that aims to increase education about female health and menstruation in physical activity, reduce stigma, and address period poverty so more rangatahi feel encouraged and empowered to stay active.

Value and Visibility

Women and girls in sport and active recreation are valued and visible

Action: Continue to run the Sports Media and Gender study

The fourth annual report from the Sport NZ-iSentia study of gender balance in sports news coverage, covering the 2023 period, continues to show significant advances in the coverage of women's sport in New Zealand media, increasing from 15% in 2020 to 26% in 2023. However, 2023 is the first year where gender balance has not improved year-on-year. Improvements were driven by strong interest in the three women's world cups hosted in New Zealand throughout 2022 and 2023.

Action: Support and deliver Leverage and Legacy projects for the women's world cup events

Working closely with the Ministry for Business, Innovation and Employment and other government and non-government organisations, Sport NZ led several 'Leverage & Legacy' projects for the three women's world cup events held in Aotearoa, including improving the quantity and quality of gender-neutral facilities at 33 stadia and training venues.

Disability

During 2023/24 we continued to lead the implementation of Sport NZ's Disability Plan, launched in 2019. A key pillar of the plan is the \$3.6 million Disability Inclusion Fund, which saw 16 regional and national disability sport organisations receive funds for 2021 to 2024 to improve the range and quality of play, active recreation and sport opportunities for disabled tamariki and rangatahi with a focus on intellectual and invisible impairments.

Sport NZ's role is also to facilitate and connect knowledge sharing across the sector. We continue to hold regular in-person and online opportunities for the sector to share best practice and collaborate, including our 2023 Disability Hui, attended by more than 100 representatives from across the sector.

Examples of the impact of this investment include:

Inclusive Activity Murihiku

Inclusive Activity Murihiku (iAM Games) designed and delivered a two-day festival for disabled tamariki and rangatahi in Southland to experience a range of adapted sports, active recreation activities at venues around the city. This was the first time an event fully inclusive of disabled people had been held in Southland, and it will be delivered annually in partnership with Active Southland and local sport and recreation organisations.

Boccia NZ

Boccia NZ have established a regional network of 13 providers (mainly ParaFeds and similar organisations) with fit-for-purpose playing equipment and sport resources to improve access to quality opportunities for disabled tamariki and rangatahi. The network is seeing an increase in participation and participant's confidence and motivation to be part of a team activity is growing.

Swimming NZ

Swimming NZ have developed a Disability Swimming Fund to improve access to swimming lessons for disabled people, with a focus on those with intellectual disabilities.

Inclusion

Sport NZ continues to champion the importance of safe and welcoming environments in which everyone can participate. During 2023/24, we have undertaken the following projects:

Rainbow and transgender inclusion resources

Following the launch of the Guiding Principles for the Inclusion of Transgender People in Community Sport, and in consultation with the sport sector, Sport NZ collaborated with InsideOut to develop a series of resources to support the inclusion of transgender, non-binary and rainbow people.

Sport NZ's inclusivity hub

Launched late in 2023, the Inclusivity Hub provides a range of resources for organisations and individuals wanting to start, or progress, their diversity, equity and inclusion (DEI) learning journey.

DEI sector workforce survey

Since 2020 Sport NZ has conducted the survey to provide insights on the make-up and experiences of board members and employees working in the play, active recreation and sport sector. In 2024, 1,425 people working across 109 organisations completed the survey with results showing progress has been made. For example, there is greater diversity in the workforce – with more women, Māori, members of rainbow communities, and people with disabilities working in the sector. Similarly, board representation of women and Māori has increased significantly from 2020 to 2024.



¹ Qualifying partners are national and regional priority partners who receive more than \$50,000/annum of funding from Sport NZ Group and have a relationship agreement with Sport NZ or HPSNZ.

Building capability across the sector

Sport NZ has a national leadership and a direction setting role for the play, active recreation and sport sector. In this role we invest in and work with sector organisations to deliver a wide range of initiatives that support the sector to be capable and effective, and to achieve the Government's strategic priorities for the sector. A significant focus here is in supporting the capability of the sector to improve the delivery of play, active recreation and sport opportunities, which is discussed in section four (Sport NZ activity).

Other key activity in 2023/24 includes:

National Partner Strengthen and Adapt

Through the COVID-19 Recovery Package, we're investing \$31.5 million into national sector partners' change projects that aim to improve the capacity, capability and resilience of their organisations and delivery networks. Partners receive consultancy support to help identify and plan their change projects.

Thirty-four organisations are participating in the programme and were selected based on the impact their strategy is having on the physical activity and/or high performance outcomes of New Zealanders. For example:

- NZ Football and its six member federations have joined together under one unified brand identity, with the aim of generating more efficiency and effectiveness for members.
- NZ Rugby League created Ngā Ringa Āwhina, an initiative designed to support increased capability across the rugby league network at all levels in New Zealand. Three teams of specialists are deployed into regions to upskill and develop existing personnel, support improvements at local club level, and leave resource in place for long-term sustainability and support.
- Netball NZ implemented NETFIT NZ, an all-purpose digital netball platform that provides members with enhanced access to online opportunities, such as coaching support, fitness and skills videos, umpire and rule explanations and ideas to support nutrition and wellbeing.

The latest programme evaluation completed in 2023/24 shows most partners are delivering their projects and managing them well. Over 80% of the projects are on track with some completed. Several projects are facing delays due to the demands of normal operations, especially in an Olympic year, and personnel changes. Given the scale and complexity of these change projects, this result represents good progress. The evaluation also shows the support provided through the programme that enables participating partners to connect with experts and one another is valuable and helping to strengthen the overall system.

Futures

Improving sector organisations' ability and comfort to think longer-term will enable the sector to be better prepared for a range of possible future scenarios and ensure it is fit-for-purpose and sustainable. Sport NZ encourages sector organisations to think about, and prepare for, the future and it provides guidance, advice and resources to advance futures thinking and planning.

A key output developed during 2023/24 was the Drivers of Change report. This peer reviewed report explored 15 critical drivers of change: their current trajectories, and their potential implications for the sector. The objective was to provide sector organisations with a resource to enable them to ask questions about how they could improve their resilience to future changes in their operating environment.

Business capability

We build investment partner capability in the areas of governance and planning, people and culture, learning and development, commercial, technology and software and change management by:

- providing tailored knowledge, expertise and guidance
- supporting funding options for specific improvement projects using a network of consultants with specialist knowledge
- implementing large sector-wide improvement projects
- providing online tools and resources.

In the 2020-24 strategic period we've focused on exploring options to improve baseline capability at scale. For example, we've developed a community of governance practice to elevate governance quality within the sector by working in partnership with the approximately 50 chair members of NSOs and RSTs.

Recent areas of focus for the governance community include:

- the board's role in strategy
- sector leadership in the adoption of new standards through the Incorporated Societies Act 2022 and the upcoming Integrity Code
- board evaluation and development plans to ensure ongoing governance improvement
- integrating te Tiriti o Waitangi into governance and organisational management
- pilot online training for new and emerging board members and chairs to secure sustainable succession planning.

Giving effect to Te Tiriti o Waitangi

Throughout 2023/24 the Sport NZ Group has continued to embed tikanga (Māori customary practices) into our day-to-day operations, consistent with our cultural capability journey and our commitment to give effect to Te Tiriti.

Sport NZ's Māori activation plan, Te Aho, has captured our collective responsibilities as a bicultural organisation regarding better outcomes for Māori and builds on the efforts of Tū te Ihi, our internal cultural capability programme, by putting capability into practice. Te Aho sets out how we will achieve the long-term outcomes in Te Pākē, Sport NZ's Māori outcomes framework. These documents represent an important strategic pillar for Sport NZ in our journey towards a Te Tiriti-led organisation and a bicultural future.

Examples of progress across the Group, include:

Developing more meaningful and strategic partnerships

Sport NZ has continued to develop meaningful relationships with kaupapa Māori organisations within the play, active recreation and sport system. These include Māori National Sport Organisations through Te Huinga Tākaro o Aotearoa - the National Māori Sport Authority, Te Whare Tū Taua o Aotearoa - the International School of Māori Weaponry, He Oranga Poutama and Mātaiao². Through the Tū Manawa Active Aotearoa Fund and Kia Hīanga (Play Plan) we are identifying and working with other providers in a range of settings. This network of relationships supports the delivery of culturally distinct approaches to physical activity and wellbeing that foster cultural identity, cultural connection, and cultural vitality. (See page 30 for more information)

Active protection of tāonga Māori

The Sport NZ Group recognises that tangible tāonga Māori (i.e., pounamu, haka and waiata) and non-tangible tāonga Māori (i.e., tikanga Māori, te reo Māori, mātauranga Māori), are an important part of Māori culture. The Sport NZ Group has benefitted from the use of these tāonga in growing our cultural capability, and in supporting the delivery of investments and programmes across the play, active recreation, and sport sector. In 2023/24, we have developed an internal te reo me ōna tikanga strategy to contribute toward the revitalisation of these tāonga.



Improving our understanding of Māori experiences in physical activity

In 2023/24, we have focused on refreshing our key sector surveys to both refine our data collection tools and ensure our data is more precise. This data alongside other qualitative evidence has helped us to better understand current experiences of tangata whenua and all New Zealanders in play, active recreation, and sports. For example, through improvements made to He Oranga Poutama reporting we are identifying further insights that inform how we work with the sector to increase wellbeing through physical activity, such as:

- the kaupapa has empowered Māori to design physical activity that suits their needs and activates participation in meaningful spaces, by Māori, for Māori, as Māori.
- there has been a large increase in participation and the number of Māori providers delivering opportunities since 2021/22.
- Māori leadership is strong with majority of the kaupapa governed, delivered and managed by Māori.
- whakawhanaungatanga and collaboration are foundations to the kaupapa, which in turn strengthens the infrastructure and resilience of the programme.
- Māori arts, music, literature, and other cultural expressions through festivals, exhibitions, performances and awards are key to developing hauora and cultural knowledge.

² He Oranga Poutama is Sport NZ's long-standing physical activity programme by Māori, for Māori, as Māori. It promotes the development and implementation of active recreation and sport in a way that is culturally appropriate to Māori. Mātaiao is the culturally distinct pathway of Healthy Active Learning to support kura and Kaiako to implement a Te Ao Māori approach to connect tamariki to te taiao for better health and wellbeing outcomes.

Integrity in play, active recreation and sport

Both Sport NZ and HPSNZ are committed to ensuring involvement in physical activity is kept safe, fair and inclusive for all. We work closely with other organisations that also play a role in maintaining integrity within play, active recreation and sport sector.



Establishment of Sport Integrity Commission Te Kahu Raunui

During 2023/24 Sport NZ continued to support the establishment of the independent Sport Integrity Commission Te Kahu Raunui, which came into operation at the start of 2024/25. It is the next step in the evolution of integrity protection for the play, active recreation and sport sector in New Zealand. Sport NZ and the Commission signed a Memorandum of Understanding in 2023/24 outlining the roles of each organisation.

Sports and Recreation Complaints and Mediation Service

The Sports and Recreation Complaints and Mediation Services (SRCMS) was launched in February 2021 as a safe and independent way for anyone engaged in sport and active recreation to lodge a complaint, concern, issue or dispute and have it resolved in a timely manner. During 2023/24 Sport NZ continued to support the SRCMS. Responsibility for the Service was transferred to the Commission effective 1 July 2024.

COVID-19 Recovery package

In Budget 2020 the Government announced a \$264.6 million recovery package to help the sector respond to and recover from the impacts of the COVID-19 pandemic. The COVID-19 Sports Recovery Package was distributed by Sport NZ and substantially concluded in June 2024.

During 2023/24, recovery spending of \$44 million was distributed to the sector. In total, by the end of 2023/24, the Sport NZ Group had allocated \$198.6 million of funding to the sector from the Package.

As part of Budget 2024, Cabinet approved \$23.6 million of the remaining recovery package funds be transferred to HPSNZ to meet cost pressures faced in the lead up to the LA Olympiad in 2028.

As at 30 June 2024, \$14 million of the COVID-19 Recovery Package remains to complete approved initiatives and \$17 million in residual funding was applied to Ministerial priorities and cost pressures across the Sport NZ Group.

Understanding system value

Sport NZ is also investing in growing our understanding of the economic value that sport and active recreation provides for New Zealand. This is part of our overarching study on the social return on investment of recreational physical activity.

In 2023 Sport NZ commissioned Sheffield Hallam University (United Kingdom) and the Agribusiness and Economics Research Unit (AERU) at Lincoln University (New Zealand) to conduct a study on the economic importance of sport and active recreation in Aotearoa New Zealand.

The study found that overall recreational physical activity generates significant value for society. It is strongly connected to the rest of Aotearoa New Zealand's economy and that sport is an efficient generator of employment, in the sense that an investment in sport would generate more employment than in the average sector of the economy.

More specifically, the study found:

- the economic value of the sport and active recreation sector is estimated at \$3.96 billion per annum in 2019 (GVA), which equates to a 1.4% contribution to New Zealand's GDP.
- the sector generates 53,480 jobs and a combined \$3,846 million of impact was generated through the sport and active recreation sector in 2019.
- the combined value of taking part in sport and active recreation (i.e. SROI and ROI combined) equates to a total value of \$20.8 billion.

We've also undertaken a programme of research to explore how the wellbeing outcomes of improved 'subjective wellbeing' and 'cultural identity' are impacted when HPSNZ achieves its long-term outcomes of 'performances that connect' and 'engagement'.

Key findings from the qualitative and quantitative research found that:

- there were quantifiable impacts on New Zealanders' feelings of pride, sense of belonging and inspiration when New Zealand athletes and teams compete.
- there are clear messages that resonate more with New Zealanders and that drive these feelings of pride, belonging and inspiration, such as seeing displays of fair play, athletes and teams displaying cultural identity, a sense that we are 'all in this together' and seeing athletes who have overcome adversity.

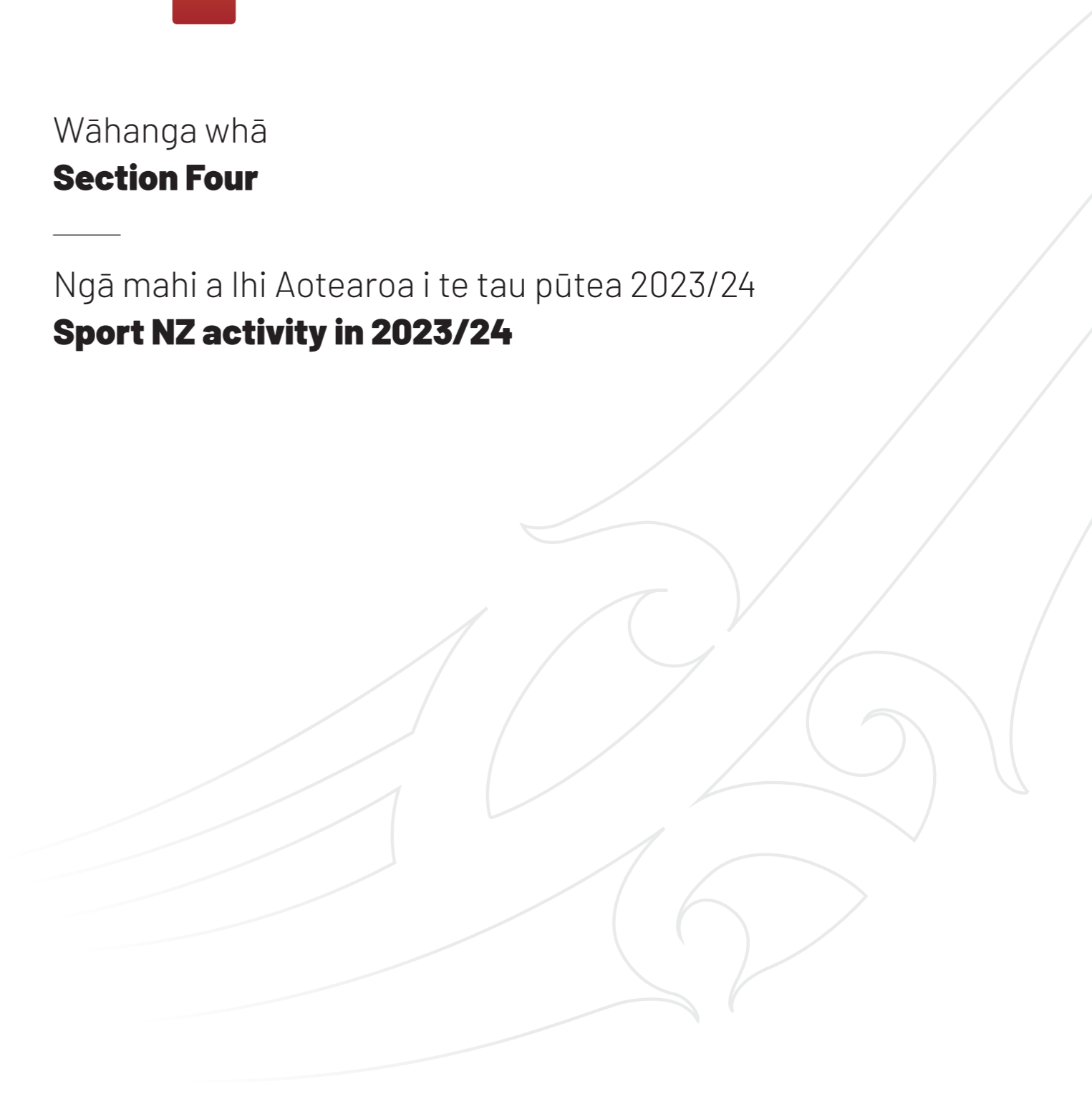




4

Wāhanga whā
Section Four

Ngā mahi a Ihi Aotearoa i te tau pūtea 2023/24
Sport NZ activity in 2023/24



Play | Tākaro

Sport NZ's Play Plan - Kia Hīanga sets out how we would advocate for, influence and lead change in play that is inclusive and equitable for all tamariki between 2021 and 2024.

In 2023/24 we have focused on the following main initiatives:

Building a workforce of play professionals across local government and Regional Sports Trusts (RSTs)

- We advanced the Local Workforce Project with the appointment of regional play system leads in RSTs. Building this network, we've also supported the appointment of 15 local play advocate roles in local councils, who focus on influencing better play outcomes for tamariki.
- We signed the first cohort of tākaro Māori organisations. The project aims to deliver an equity-based approach to workforce development for a sustained tākaro Māori revitalisation and reclamation.

Continuing to build our understanding of the play/tākaro environment in New Zealand

- We support regional partners to develop Neighbourhood Play System reports, which enable communities to identify and address opportunities and barriers for tamariki to play in their school and neighbourhood. Nineteen reports have been completed. These are vital resources for play advocate roles in Councils and RSTs to drive more child-friendly outcomes.

Heading into 2024/25, Sport NZ continues to take a leadership role in advocating for the value of play and tākaro Māori as important foundations of physical literacy that support a lifelong love of being physically active.



Active Recreation for Rangatahi

2023/24 marked the third and final year of the Active Recreation for Rangatahi plan. The plan aimed to increase awareness and understanding of great active recreation practice, incorporate youth voice and leadership and establish new partnerships and investment resources, while honouring our commitments to Te Tiriti o Waitangi.

We have completed all 30 actions of the plan and completed an evaluation of the implementation of the Active Recreation for Rangatahi plan, including measuring progress towards our outcomes. Overall, we saw positive change in the three outcome areas:

Evaluation outcome	Measures and results from 2021/22 to 2023/24
Improved awareness and understanding of great active recreation practice	<ul style="list-style-type: none"> • Sport NZ has improved in applying Mana Taiohi youth development principles³ • There was a 150% increase in engagement of the active recreation resources on Sport NZ's website • There has been no change to the percentage of RSTs demonstrating strategic influence and leadership in active recreation.
Better incorporation of youth voice in Sport NZ & RSTs	<ul style="list-style-type: none"> • There was an increase in the number of Sport NZ investment decisions that engaged young people, rising from 2/7 to 3/8 • The percentage of RST Tū Manawa panels that have youth representation increased from 55% to 61% • There has been no change in the percentage of RSTs that include young people in decision making.
Increased active recreation investment and partnerships	<ul style="list-style-type: none"> • Sport NZ developed 14 new partnerships with organisations aligned with the plan • There were increases in annual spending on active recreation and investment into national recreation partners. This has been maintained.

In reflecting on Sport NZ's active recreation plan over the past three years, we have identified a few themes that we take into the next strategic period. For example:

- demand for Māori cultural capability building has increased and greater capacity is needed to meet this demand
- active recreation is diverse and broad in scope, which can make it challenging to promote and advocate for
- supporting authentic youth voice and leadership takes time and skill
- there are more opportunities to broaden our partnerships and investment to support the wider active recreation sector

In 2024-28 our active recreation mahi is going to focus on three areas:

1. increase the value and visibility of active recreation for rangatahi
2. work collaboratively with sector partners to build connections, capability and understanding of active recreation for rangatahi
3. promote positive youth development to support better physical activity and wellbeing outcomes for rangatahi.

³ Mana Taiohi is a set of eight guiding principles that acknowledge the mana young people have and how we can work with rangatahi to enhance their mana. Developed by Ara Taiohi, New Zealand's peak body for youth development, the Mana Taiohi principles have evolved from the principles of youth development.

Sport Development

Sport NZ is working with the sports sector to lead the Balance is Better philosophy, which underpins our overall approach to youth sport (ages 12-17). Balance is Better is an evidence-based philosophy to support quality sport experiences for all young people, regardless of ability, needs and motivations. It is about young people staying involved in sport for life and realising their potential at the right time.

We are continuing to see positive changes at a national, regional and local level that are enhancing the quality of experience for rangatahi, although embedding positive change will take time and a collective effort across the sector.

In 2023/24 we achieved several important milestones, including:

Developed and launched the Sport Pathway Framework

The framework is intended to help all sports and sport system partners and stakeholders understand their respective roles when it comes to providing safe, supportive and inspiring environments that match the motivations of the participant. The framework was developed by Sport NZ and HPSNZ, alongside sport organisations, coaches, officials, schools and communities across New Zealand.

Building coach capability

The Coaching for Impact programme aims to broaden the availability of and access to high quality coaching for rangatahi in secondary schools and their local clubs. In 2023/24 we expanded the 18-month long programme to serve up to 90 coaches.

We also developed a coach recognition campaign to launch early 2024/25. Sport NZ partnered with the Coach for Life Foundation to develop a campaign aimed at making volunteer coaches feel recognised and valued, in order to support coach acquisition and retention.

Delivered the annual Youth Sport Hui

In Sport NZ's sector leadership role, we brought together people from across the sport workforce who support young people in sport. The hui was an opportunity to share best practice and participate in professional development. There was a 10% increase on positive feedback since the 2023 Youth Sport Hui.

Physical activity in an education setting

In recognition of the importance of schools and kura in influencing physical activity, health and wellbeing outcomes for tamariki and rangatahi, Sport NZ has continued to focus on working with schools, kura and organisations across the education sector to support the delivery of quality physical activity and sport opportunities in physical education.

In 2023/24 our work in schools and kura has focused on the following areas:

Active As

Our research programme shows only a third of students in secondary schools enjoy being physically active at school, and satisfaction, along with participation, drops during teenage years. Only 47% participate in school sport and this number hasn't changed in the last 10 years. We also know that active rangatahi are more engaged in learning and achieve better outcomes in and outside of the classroom, including improved attendance and engagement.

In 2023/24 Sport NZ launched a new programme, Active As, which aims to enhance rangatahi wellbeing and learning through increased sport and physical activity opportunities, especially for less active rangatahi. Sport NZ has invested \$14.1 million and partnered with eight regional agencies to support over 40 secondary schools and wharekura.

This year we worked closely with schools and wharekura and the regional agencies to support students to develop their own initiatives, which are generally focused on:

- employing dedicated staff to design and co-ordinate more and improved opportunities for rangatahi to be active
- upgrading and improving access to facilities and assets through refurbishing or developing new spaces and facilities or purchasing new equipment
- proactively engaging and leveraging expertise, resources and assets that exist in schools' communities.

A four-year evaluation of the project will determine how well implementation and progress towards outcomes has gone, demonstrate programme impact, and the programme's value proposition. Early reflections suggest the complexity of the design process, collecting and using insight data to inform design and working in a way that reflects Mana Taiohi principles are significant capabilities and take more time and resources than anticipated. Co-creation and genuinely incorporating rangatahi voice, particularly from those who are less active, is another area some schools might have found challenging.



Healthy Active Learning

Healthy Active Learning is a joint government initiative between Sport NZ, the Ministry of Education, the Ministry of Health, and Health NZ | Te Whatu Ora. The initiative supports primary and intermediate schools, and kura to improve the wellbeing of tamariki and rangatahi through healthy eating and drinking, and quality physical activity.

A multi-year evaluation of Healthy Active Learning shows the initiative has positively impacted on its short-term outcomes. Most notably, schools and teachers engaged in Healthy Active Learning have:

- made physical activity more visible in their school charters and strategic plans
- improved processes to support the quality provision of play, active recreation and sport, and health and physical education
- provided improved access to facilities and equipment that promote students to be physically active
- provided a greater range of inclusive and culturally responsive play, physical activity, and sport opportunities for students.

These positive changes have a lagged impact on student outcomes, but we have seen an improvement in student attitudes to being physically active and students have greater confidence to take part in a range of physical activities.

Evaluation also shows Healthy Active Learning is contributing to, or been the driver of, wider benefits to Sport NZ and the sector over the past four years. For example:

- There is an improved understanding of the sport and recreation sector's value proposition to the education system. The recent biennial RST stakeholder survey showed significant improvement in how the education sector rated their local RST's performance.
- The capability, resiliency and resourcing of the RST network has improved.
- Healthy Active Learning was recognised as a finalist for the Te Hāpai Hapori | Spirit of Service Awards – better outcomes category; the first time a sport and recreation initiative has been recognised in the annual public service awards.

Building on the positive strides Healthy Active Learning has made, our focus in 2023/24 was to continue working with RSTs and our health and education sector partners to embed the initiative across the 930 schools and kura.

We also took the insights and lessons learned from the 2020-24 strategic period to plan the following four-years for Healthy Active Learning. We know four years is insufficient to create long-term sustainable change in schools and kura, or to fully realise intended long-term outcomes. Sport NZ is committing a total of \$13.4 million per annum for the next four-year Healthy Active Learning investment period.

Strategic engagement with the education sector

During this strategic period, Sport NZ has taken a more deliberate approach in how we engage with the education sector, recognising the value of physical activity in supporting education achievement, attendance and student wellbeing.

There are several avenues through which we're working and collaborating:

- At a government and central agency level, the Ministry of Education is an important relationship for us. There are opportunities for deep engagement in areas such as curriculum design, particularly in the health and physical education learning area, and in property and facilities policy and design.
- We're advocating for and supporting our RST partners to work more closely with the Ministry of Education at a regional level and contribute to solutions for educational challenges, such as increasing school attendance. There are examples of this working well in some areas, such as in Manawatū-Whanganui where the RST and education partners have worked closely together and with whānau to provide mentoring and sport-based activities to support tamariki to attend school.
- Engagement with school board of trustees and networks is focused on supporting them to be wellbeing champions and value the role physical activity can play in supporting education outcomes within their school community.
- Through Healthy Active Learning teams in RSTs and the Regional Sport Director (RSD) network, we are advocating for principals to lead change to enhance the positive and inclusive physical activity environments within their schools.
- Through our partners, we're focused on engaging with rangatahi directly through programmes like 'Active As' to ensure their voice is at the centre of our engagement with schools and kura and ensure that our investment is responsive to the needs of young people.

To support our engagement, we've refined the value proposition of physical activity to the education sector, which outlines what we know about how positive and inclusive physical activity in schools and kura can impact education outcomes, including attendance, cognitive function and achievement. This is due to be released in 2024/25.

As we move into the 2024-28 strategic period, building on the evidence and insights we've gathered from our work across all levels of the education sector, our mahi to support schools and kura to provide quality play, active recreation and sport opportunities is one of four strategic priority areas. Schools and kura play an important role in shaping the lives of tamariki and rangatahi. By supporting the education system to embrace the value of play, active recreation and sport, we can enhance the attitudes and motivation of tamariki and rangatahi to be physically active for life.



Supporting Māori participation in physical activity

In 2023/24, Sport NZ continued to make strides towards a bicultural future through play, active recreation and sport initiatives that empower Māori participation and the wellbeing of tangata whenua.

Mātaiao

Mātaiao is a kaupapa Māori initiative supporting kura and kaiako to implement a te ao Māori approach through whakapapa and mātauranga Māori to connect tamariki to te taiao (natural environment) for better health and wellbeing outcomes. It is a culturally distinct pathway within the Healthy Active Learning programme.

Mātaiao now supports 57 kura, with the majority of these being Te Aho Matua Kura Kaupapa Māori. A recent evaluation report of Mātaiao has shown that positive outcomes are being achieved for:

- Tairā (students), such as increased physical activity in the taiao, increased taiao literacy, greater engagement and enjoyment of learning, including renewed passion for reading and writing, and a reduction in behavioural issues.
- Kaiako (teachers), such as improved teaching and learning practice to create meaningful learning opportunities for tairā centred around taiao.

These improvements are encouraging greater engagement between kura, whānau and kaumātua to share knowledge. Connection and collaboration are happening beyond the school community too, with a growing number of regional organisations and agencies engaging in Mātaiao wānanga to support kura to access resources, such as museums.

He Oranga Poutama

As one of Sport NZ's longest running programmes, He Oranga Poutama has supported organisations from across Aotearoa to contribute to better Māori wellbeing through culturally distinct approaches. In 2023/24 we continued our nationwide roll-out of He Oranga Poutama, which is seeing an increase in the range of providers and kaupapa delivered. The number of participants engaged has increased by approximately 25,000. Going forward, Sport NZ will continue to broaden the He Oranga Poutama network by establishing new partnerships in regions where there is not currently a provider.

He Oranga Poutama organisations continue to focus on delivering traditional Māori physical activities, and empowering Māori to design physical activity that suits their needs and activates participation in meaningful spaces – embodying a 'by Māori, for Māori, as Māori' philosophy. Examples of He Oranga Poutama activities carried out in 2023/24 include:

The revival of Iwi of Origin

After a four-year hiatus due to COVID-19, Tāmaki Makaurau, through Aktive Auckland Sport & Recreation, hosted Iwi of Origin. This kaupapa works to educate and reconnect urban whānau Māori to their whakapapa and hāpori through sport, play and traditional games.

Supporting Ngāti Koata to host Te Ipukarea

An annual inter-iwi sports tournament held in the Te Tau Ihu region (the top of the South Island), the event brings together eight iwi at the top of Te Waipounamu (the South Island). The event promotes whakawhānau and hauora among the people of Te Tau Ihu through being physically active.

In 2024/25, we will continue to enhance the strategic impact of our Māori investments, which includes the continued development of MaraeFit, a Sport NZ digital tool used to capture Māori participant data, and work to refine our approach to He Oranga Poutama in line with other developing approaches to Māori strategic partnerships.



Delivering culturally distinct approaches to Māori physical activity

Sport NZ continued to support our partners and our communities to improve tamariki, rangatahi, and community wellbeing through investments towards culturally distinctive approaches to physical activity. The following two examples of community initiatives Sport NZ supported this year demonstrate the role of cultural identity and connection, enabled through physical activity, in tamariki and community wellbeing.

Strengthening community connection between marae and ākonga

Through a growing collaboration with the Healthy Active Learning team at Community Leisure Management (CLM) Community Sport, Papakura marae connected with four local primary and intermediate schools, and 80 ākonga (students) to host a Matariki celebration centred around physical activity. For many students, this was their first visit to the marae, despite living nearby. Kaiako noted that connecting with the local marae enhances tamariki wellbeing.

Raising ākonga and whānau wellbeing through mau rākau

A mau rākau (a traditional form of Māori martial arts) programme has had a positive impact on students at Whakarongo School in Palmerston North. Many ākonga were experiencing barriers to pursuing fitness goals, such as time constraints, financial limitations, and family commitments. The programme, supported by Tū Manawa funding through Sport Manawatū, promoted fitness, confidence, and wellbeing, through a collaborative approach and te ao Māori practices.

Supporting less active communities

In 2023/24 we collaborated with other organisations to advance our work to support communities who are less active and have more barriers to being active. Our RST partners are important here, with their deep and expanding knowledge of their local communities, and together we're growing our understanding of effective approaches to working in and with place-based communities of greatest need.

We're seeing the benefits of taking a more integrated approach in how play, active recreation and sport programmes are delivered with communities, enabled by the Tū Manawa Active Aotearoa Fund.

Tū Manawa Active Aotearoa

The \$16 million per annum Tū Manawa Active Aotearoa Fund supports initiatives delivering play, active recreation and sport experiences for tamariki and rangatahi. The fund is administered by RSTs and has a particular focus on those who are less active, including girls and young women, disabled people and those living in areas of higher deprivation.

The evaluation programme outlines the impact of Tū Manawa and the efficacy of implementation. Overall, the evaluation shows improvements against all criteria:

1. Making a difference with Tū Manawa: project outcomes were achieved in line with wider RST strategies and Sport NZ outcomes. There is confidence among RST staff and chief executives that Tū Manawa is increasing participation among priority groups.
2. Using Tū Manawa resources: most RSTs indicated that despite being overprescribed, resources were used effectively and enabled relationship building and community support.
3. Creating opportunities with Tū Manawa: new and accessible opportunities aligned with Balance is Better principles were created.
4. Giving effect to Te Tiriti: some RSTs demonstrated an improvement in partnerships with Māori and the inclusion of Māori in decision-making processes. RSTs who integrated cultural elements into projects reported strengthened relationships between the RST and Māori communities.
5. Efficient and equitable Tū Manawa processes: feedback from applicants shows RSTs provided positive support to applicants, although more feedback to unsuccessful applicants is needed.

We are also tracking the outcomes achieved by projects; 78% of Tū Manawa opportunities exceeded or met expectations in achieving intended project outcomes. We have developed a strong evidence base of case studies that illustrate how opportunities to be active are supporting increased participation; access to play, active recreation and sport; improved personal relationships and physical skills; and access to culture and language.

For example, two Christchurch organisations, working alongside Sport Canterbury, received Tū Manawa funding to give young people and their whānau improved access to take part in sport:

- Tamai Kāhui Ako, a community of kura and early childhood centres in Linwood and Woolston, set up a programme offering "sport tasters" to tamariki who didn't play for a school sports team or had no interest in sport. The festival-style days help parents familiarise themselves with the sports clubs in their area and how to access them. Tū Manawa funding helps reduce cost barriers to whānau.
- Tamai Sports gives tamariki aged 9-13 from the Tamai learning cluster the chance to participate in sport.

Sector leadership and cross government activity

We work collaboratively with other Government agencies to establish connections between the physical activity and sport system and other systems like health, transport, education. Sport NZ increasingly has a role to play in influencing other government organisations to support and enable physical activity delivery through their strategic areas.



In addition to our formal partnership with the Ministry of Education and Health for the delivery of Healthy Active Learning, Sport NZ is working with a range of agencies on specific initiatives, for example:

- engagement with Ministry of Foreign Affairs and Trade (MFAT), New Zealand Trade and Enterprise, Tourism New Zealand and NSOs is evolving as we develop a sports diplomacy strategy and leverage international sporting events to share the New Zealand Story and support wider social outcomes.
- we are also working with MFAT on supporting the development of a programme modelled on Healthy Active Learning in the Pacific.
- through some of our partners' work in their local communities we are identifying opportunities where infrastructure could enhance physical activity outcomes. Sport NZ is supporting engagement with Waka Kotahi and local councils.
- we collaborated with the Ministry of Youth Development on their 2023-2028 plan, including embedding Mana Taiohi principles.
- we have continued our relationship with Corrections, building on earlier pilot projects to develop a tailored physical activity programme for at-risk rangatahi.
- we are partnering with ACC to develop a two-year tākaro Māori programme that focuses on supporting whānau to be active through tākaro.

Our work across government is delivering outcomes for Sport NZ and the wider sector. Sport NZ is increasingly being seen across central Government as an effective and trusted organisation and we're starting to see other agencies approaching us where our kaupapa intersect. Through central government engagement to build understanding of the physical activity system, other agencies are also able to influence regional delivery. While accessing funding is not always a key driver of our cross-government engagement, we are able to influence how agencies spend their funding on joint campaigns and how money flows into the sector.

Understanding sector impact

Sport NZ's strategic focus is on improving physical activity levels through play, active recreation and sport. We're aiming to reduce the drop-off in physical activity in the teenage years and increase the physical activity levels of tamariki and rangatahi who are less active. To achieve this, we work through others to improve the quality and accessibility of play, active recreation and sport opportunities. This approach requires significant system change, which will take time.

At a sector level, we are seeing positive indicators of change, such as:

- more widespread adoption of Balance is Better-aligned practice in the sport system, understanding and usage of youth development principles has increased, and awareness and understanding of the value of play has improved.
- increased connections across sector and system organisations for knowledge sharing, support and efficiency gains, indicating greater maturity across the sector.

We are also gathering evidence of changes in the participant experience, which provide valuable insights to Sport NZ and the sector, especially as we have evolved our strategic plan for 2024-28. In addition to our ongoing engagement with our partners and the wider sector, Sport NZ draws on two surveys, Voice of Participant and Voice of Rangatahi, to monitor changes in the quality of opportunities and experiences for participants in sport and active recreation.

The latest Voice of Participant (VoP) research draws on survey data from 2016 to 2023 to understand the behaviours, attitudes and needs of club members to gain a greater understanding of the participant experience. The results indicate:

- on average, two thirds of club participants are very or extremely satisfied with their experience and only 8% are dissatisfied
- thirteen of the 17 sports that have participated in VoP more than once have seen improvements in overall satisfaction
- male participants continue to report higher satisfaction than female.

The Voice of Rangatahi survey focuses on understanding how intermediate and secondary school students in New Zealand experience physical activity within their school or kura setting. In 2023, over 20,000 rangatahi completed the survey, which was delivered to 105 schools and kura across 15 regions. The results showed that:

- just over a third of rangatahi are highly satisfied with their in-school physical activity experience
- female rangatahi are not as well served by their in-school physical activity experiences. Only 31% of females are very or extremely satisfied with the overall experience of physical activity in school (vs. 41% for male rangatahi) and female rangatahi encounter more barriers than male rangatahi
- disabled rangatahi are less satisfied with their physical activity experience than non-disabled students
- the range of activities on offer, playing/training venues, facilities and uniforms are the top four things rangatahi would like to see improved at school.



5

Wāhanga rima
Section Five

Te mahi a te Hākinakina Taumata Ikeike i
Aotearoa i te tau pūtea 2023/24

**High Performance Sport New Zealand
activity in 2023/24**

Performance Pathways

The creation and maintenance of end-to-end pathways in, through and out of high performance sport is the anchor point of the HPSNZ strategy. We aim to enhance our competitive advantage by creating pathways for athletes and coaches by working with partners and stakeholders across the sector to develop and strengthen the programmes that make up the performance pathways.

To ensure athletes' and coaches' personal and professional growth is optimised throughout their journey, HPSNZ worked across four key enabling activities in 2023/24: coach development, regional performance pathways, athlete performance support, and innovation and research.

Coaching pathway programmes

In 2023/24 HPSNZ offered five coaching pathway programmes to meet the development needs of coaches from pre-high performance level through to high performance elite coaches.

Wā Kāinga Core Knowledge

For pre-high performance coaches, those looking to transition to high performance coaching, and athletes who want to move into coaching. Through this programme, HPSNZ supports NSOs to lift knowledge and critical skills required early in the high performance pathway.

In calendar year 2023, 313 coaches took the Core Knowledge programme (with 34% female) and for 2024 385 coaches (36% female) enrolled. In total, 35 coaches across both years were involved in Paris 2024 campaigns.

Te Hāpaitanga

HPSNZ's 18-month coaching programme for women provides a range of opportunities for future female high performance coaches to test and develop their coaching capability. We have had 43 female coaches go through the programme since its inception in 2020.

Kia Manawanui Performance Coaching in Action

This programme is designed to support coaches who are working with potential podium athletes preparing for international pinnacle events from 2024 onwards. Of the 14 participant coaches in cohort 1, four attended the Paris Olympic Games.

Te Tūāpapa Coach Accelerator

For coaches employed by NSOs currently receiving HPSNZ investment, this programme aims to support our priority campaign coaches to sustain existing podium success with a strong focus on leadership skills. Thirty-six Olympic coaches, representing 25 Olympic campaigns, received dedicated coach development support as part of our Te Tūāpapa coaching initiative.

Kaumatua

Targeting master coaches who want to keep contributing to coach development pathways by nurturing the next generation of high performance coaches.

Regional performance pathways

In partnership with NSOs, HPSNZ continues to play an important role in shaping the future of New Zealand's high performance sport system through the performance pathway framework for athletes. The framework supports 'pathway athletes' through three key phases, pre-high performance, high performance, and post-performance, with a focus on ensuring athletes are holistically supported throughout their sporting careers.

This year we have made significant progress in aligning our efforts with National Sport Organisations (NSOs), Regional Sporting Organisations (RSOs), and other key stakeholders to ensure a strong pipeline of talent for the future. Working in partnership with NSOs, HPSNZ has provided support across 43 sports to:

- 244 High Performance athletes
- 360 pre-High Performance athletes
- 140 post-High Performance athletes.

HPSNZ regional hubs in Auckland, Cambridge, Wellington, Christchurch, and Dunedin are now fully operational, offering tiered, regional performance support. In addition, new pods have been established in Northland, Bay of Plenty, Hawkes Bay, Manawatu, and Southland, expanding access to our services for athletes across the country. Our regional hubs and pods deliver timely, flexible, and accessible support, ensuring through NSOs that athletes and coaches receive the support they need close to home.



Athlete Performance Support

HPSNZ's Athlete Performance Support team (APS) provides expertise from health, science and technology delivered in dedicated campaign teams to support the performance needs of athletes.

In the lead up to the Paris 2024 Olympic and Paralympic Games, collaboration across APS, and coaching within campaigns, enabled better tracking and planning ahead of the pinnacle event. We know that successful campaigns require support that is familiar and the lead up to Paris 2024 saw the largest ever support team touring with campaigns from May through to the pinnacle event. This enabled the coach and athlete and team to concentrate on technical, tactical, physical and mental preparation with minimal distractions to their final preparations.

Health is the greatest barrier to predicted performance outcome, especially in the last six months prior to a pinnacle event. HPSNZ Performance Health delivered a dedicated programme of health promotion and illness prevention in the lead up to and during the Games period.

We also supported athletes to develop wellbeing plans for their transition into and out of the Paris Games. In 2024/25 we will hold the Crossroads conference to provide athletes an opportunity to reconnect, better understand and normalise their experience after a pinnacle event.

Innovation and research

Of New Zealand's 20 gold medal winning campaigns at Paris 2024, 16 were directly supported by HPSNZ research and innovation. While preparing for the Paris Olympic and Paralympic Games, we were also looking ahead to the next Games in Los Angeles in 2028. For example, we continue to build our research programme focused on skill acquisition, training methodologies, women in sport and wellbeing. We have also improved our ability to carry out rapid prototyping with a small refurbishment of our workshop facilities.

Wellbeing and Engagement

Our initiatives in this area are focused on creating enriching performance environments that empower and support individuals to reach their potential and enhance their ability to thrive in their sporting and non-sporting lives.

Wellbeing framework and guidelines

In consultation with NSOs, HPSNZ has developed a wellbeing framework, based on the Te Whare Tapa Whā model of health and wellbeing. The framework is underpinned by the principles of transparency, inclusion and continuous growth and sets out the roles and responsibilities of individuals, NSOs and HPSNZ in developing enriching performance environments.

To support the framework and enable HPSNZ, sports organisations and individuals assess and better understand their wellbeing practices and environment, we have also partnered with Nottingham Trent University (UK) to develop a tool to measure wellbeing. This tool will be available to NSOs and will also support HPSNZ to better assess organisational performance in the wellbeing area⁴.

Mental health strategy

HPSNZ is focused on continually evolving our support to ensure mental wellness remains a priority regardless of age and stage.

During 2023/24 we developed a draft mental health strategy and consulted both internally and externally, including with athlete representative groups. This strategy will be published during 2024/25 and projects that implement the strategy will be given priority, including: enhanced mental health 'first aid' training for athlete-facing staff, and the review of a mental health screening tool.



Wellbeing investment

HPSNZ's commitment to investing in wellbeing continued in 2023/24 with around \$732,000 spent on wellbeing initiatives. This included the establishment of a wellbeing community of practice, which brought together the wellbeing leads from NSOs and representatives from Sport NZ and HPSNZ to share lessons and innovations. Regular webinars and one-to-one support to NSOs is helping to promote and embed wellbeing practices within the NSO environment.

Healthy Women in Performance Sport

The Healthy Women in Performance Sport strategy was finalised after a wide consultation process. Its purpose is to optimise female athlete health, wellbeing and performance through five critical areas:

- start-up systems and processes – using what we have better
- female athlete health – evaluation and management for pro-active prevention
- knowledge and training – developing resources and cross-sector collaborations
- environment and leadership – policy and processes for better cross-sector alignment
- optimal female performance – menstrual cycle and hormone tracking for self-learning and discovery.

Funding and Investment

The HPSNZ 2024 Strategy introduced a new Targeted Investment Framework to enable the Performance Pathways and Wellbeing and Engagement system shifts. This funding and investment model allows us to adapt to the changing landscape in sport and the world around us, and to invest in more sports with the potential to inspire New Zealanders.

Direct investment into NSO partners for Paris 2024

To ensure NSOs and elite athletes were well positioned for the Paris 2024 Summer Olympic and Paralympic Games, HPSNZ committed \$131.5 million in direct investment across the shortened three-year investment cycle 2022-2024, to support 38 NSO campaigns (including support for the peak bodies – NZ Olympic Committee and Paralympics NZ). This investment was designed to target Paris campaigns and deliver ongoing international success, increase support for the wellbeing of those in the system and invest in a wider range of sports to achieve results that inspire New Zealanders.

Under the Targeted Investment Framework from 2022 to 2024 our investments included:

- \$96 million into NSO campaign and High Performance programmes
- \$25.2 million in direct Tailored Athlete Pathway Support (TAPS) investment.
- \$10.3 million in investment for wellbeing initiatives, pathway development and coaching investment

Other associated investment in this period included:

- \$40 million in capability support and innovation investment
- \$26 million in indirect TAPS investment, largely the provision of specialist Athlete Performance Support services for athletes
- \$12 million in Prime Minister's Scholarships investment, which supports the education and professional development for athletes, coaches, officials and support team staff.

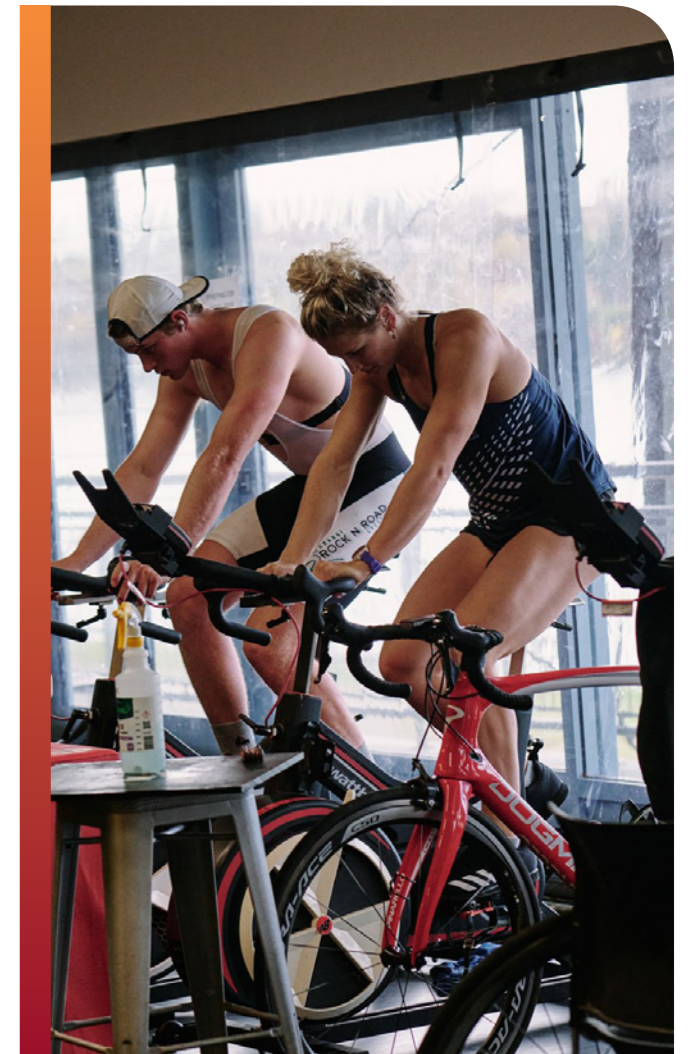
Separately, a further \$25 million was invested in Winter Olympic and Paralympic sports across the same period.

For the upcoming 2025-2028 investment cycle, HPSNZ has committed to increasing the levels of Training Grants allocated to NSOs for eligible athletes, in response to recent inflationary cost pressures. Overall, we anticipate this equates to approximately a \$2 million increase in direct investment.

Prime Minister's Scholarships investment

This programme is designed to support athletes, coaches, officials and support team staff in New Zealand's high performance system to attain educational qualifications or access professional development opportunities, while training and competing or working in sport.

In 2023/24, 384 Prime Minister's Scholarships were awarded, made up of 296 athletes and 88 coaches, officials and support team staff. In addition, ten individual athletes were afforded paid internships with companies through the Prime Minister's Scholarship athlete internship programme, which supports athletes to prepare for life after sport.



⁴ HPSNZ acknowledges the challenges in measuring wellbeing. See the 2023/24 Statement of Performance on page 67 for further discussion on the work we've undertaken to develop the intelligence and data systems to generate data to assess organisational performance in the wellbeing area, as well as how our service performance measures are evolving in the new strategic period.

Road to Paris

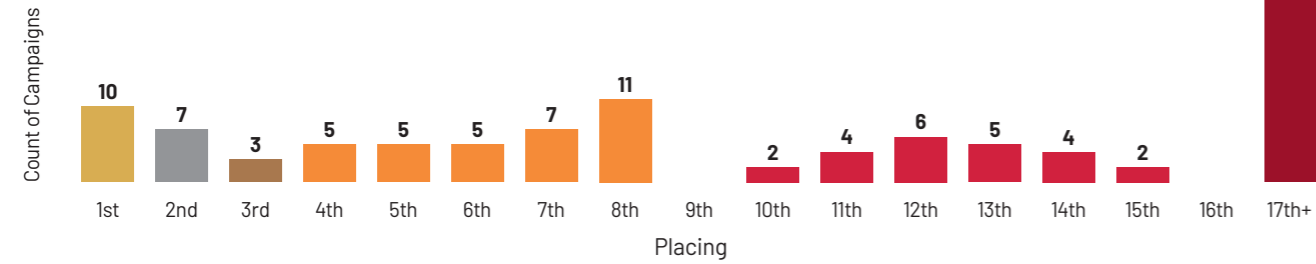
The final 12 months before an Olympic and Paralympic Games is a period of intense effort for NSOs supported by HPSNZ, involving major planning and logistics work, and close liaison with athletes, coaches and sporting organisations, including the NZ Olympic Committee (NZOC).

In the year leading up to Paris we sharpened our focus on the probable and convert Olympic and Paralympic campaigns we had been tracking throughout the cycle⁵. Performance Team Leaders worked closely with NSOs to identify and execute several late interventions that contributed to podium finishes for the athletes and teams involved.

A total of 47 HPSNZ staff and contractors attended the Games or pre-camps to support athletes and the conversion of their Paris campaigns, with staff representing performance health, nutrition, physiology, psychology and strength and conditioning. HPSNZ established preparation and recovery centres for NZ Team and NZ Paralympic Team athletes in the athlete village in Paris, which provided replicated home conditions and support for athletes.

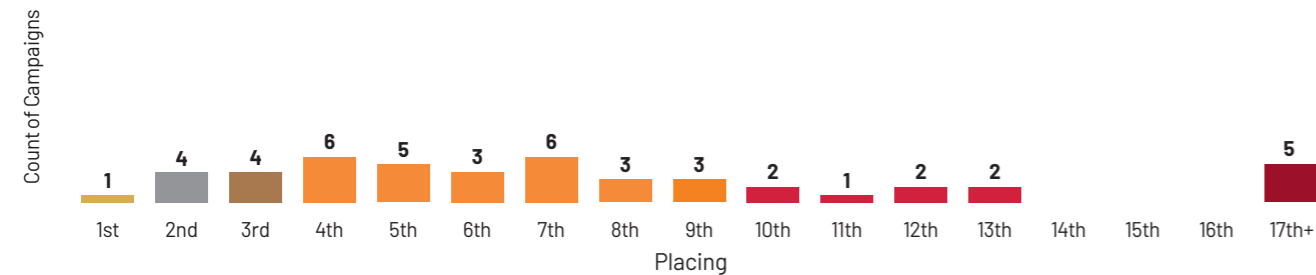
Wellbeing and safeguarding were big focus areas for HPSNZ in partnership with the NZOC, PNZ and NSOs in the lead-up to, and during, the Games. Sport NZ provided additional Māori cultural capability support to NZOC and Paralympics New Zealand.

Paris 2024 Olympic Games - final placings across all events



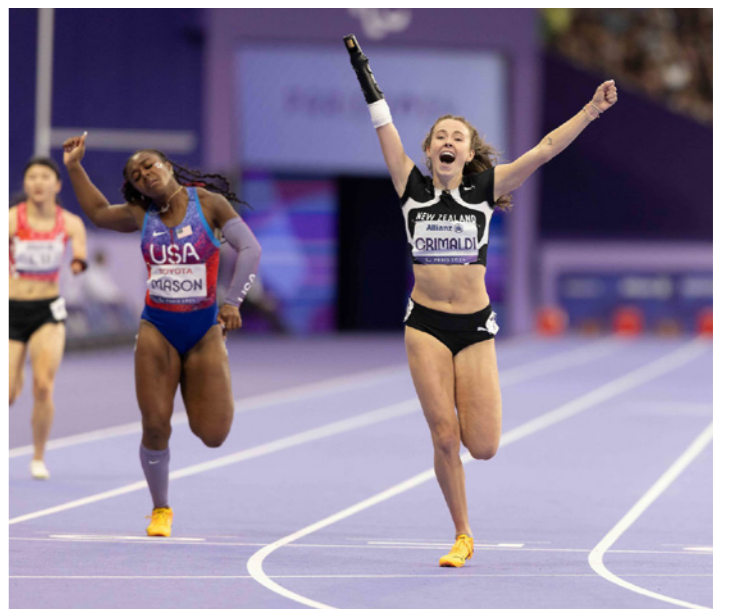
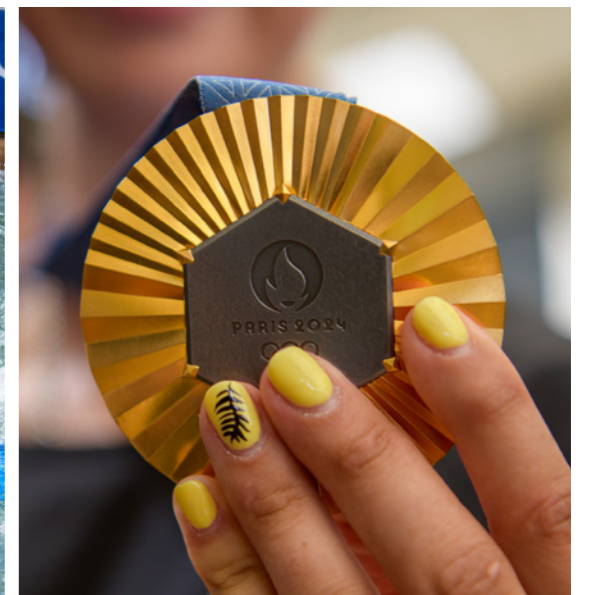
The ten gold medals won at the Paris Olympic Games was the most ever won by a New Zealand team (the previous record was eight at 1984 Los Angeles games). The total medal count of 20 was also a record – equalling the total set at Tokyo 2020 Games – and New Zealand finished 11th on the medal table. Another 33 athletes finished in the top eight of their events.

Paris 2024 Paralympic Games - final placings across all events



In contrast, the Paris 2024 Paralympic Games medal total was the lowest for 32 years. While the quality of competition rose to a new level at the 2024 Paralympic Games in Paris, 23 New Zealand Paralympians finished in the top eight in their events, in addition to the 9 medals won. Moreover, the New Zealand Paralympic Team set one Paralympic record, four Oceania records and 11 national records. The team also competed in more sports than Tokyo 2020 and this included the first ever Paralympic badminton player and the first Para table tennis player in 48 years.

⁵ Probable campaigns are those with a consistent history of podium performances at key pinnacle events. Convert campaigns are those with a consistent history of top 4-8 performances at key pinnacle events.

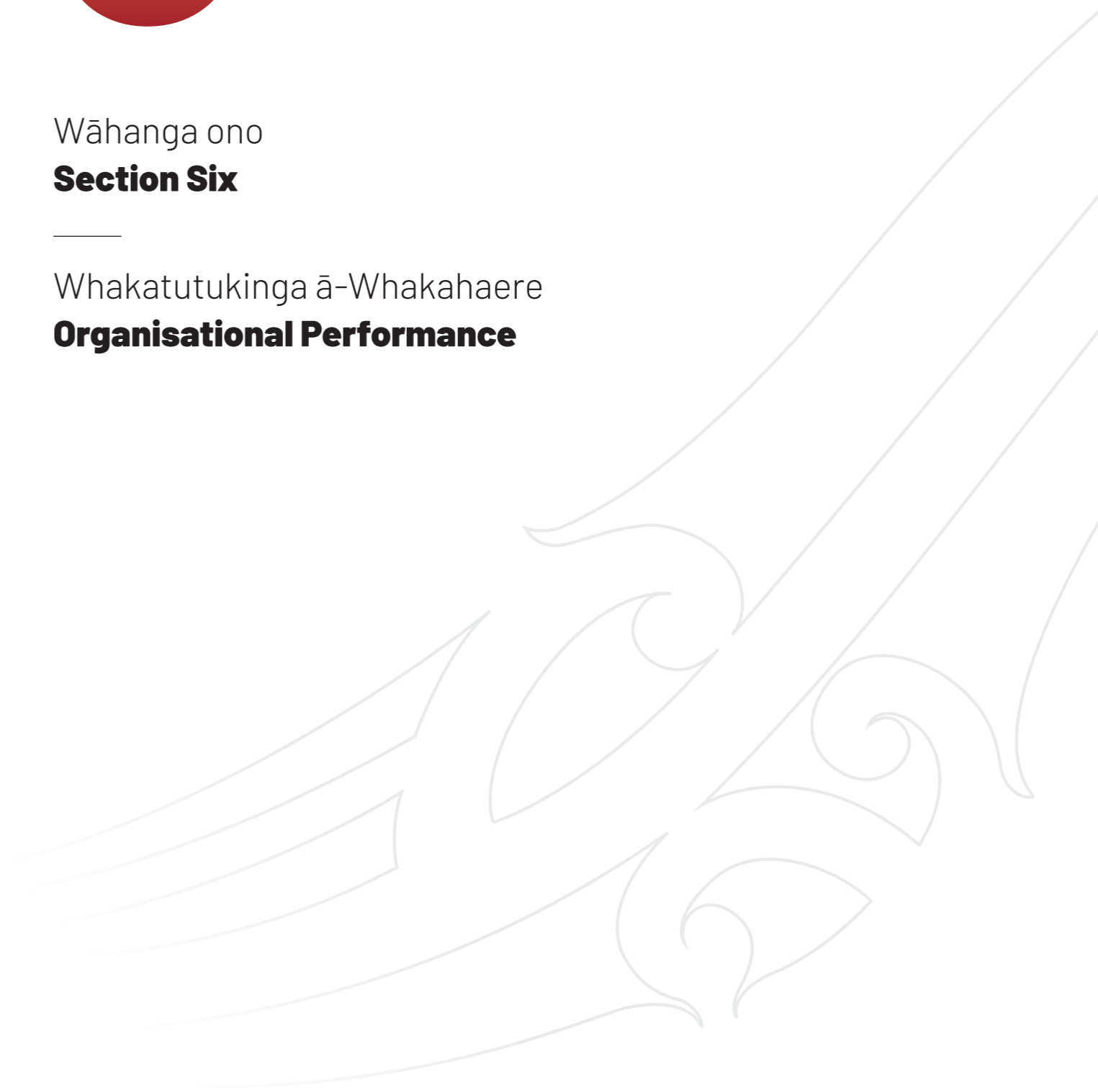




6

Wāhanga ono
Section Six

Whakatutukinga ā-Whakahaere
Organisational Performance



Being a good employer

The Sport NZ Group aims to attract, develop and retain highly capable staff (kaimahi) who work in a diverse range of roles in high performance sport, play, active recreation and community sport.

We are committed to being a good employer, providing a work environment in which all kaimahi thrive.

Following the Group governance and structural review in early 2022, a fit-for-purpose governance and organisational model was implemented and in 2023/24 we made progress in the following areas:

Culture and staff engagement

- Results from the annual engagement survey in July 2023 showed employee engagement improvements for both Sport NZ and HPSNZ. Sport NZ's overall employee engagement score is 79% (up 1% on 2022), and HPSNZ is 77%, up 9% on the year prior. This is the third consecutive year in which the engagement scores for both organisations has increased.
- Facilitated sessions with staff to communicate and better understand the 2023 engagement survey results helped to identify improvement activity and sustain work practices that generate a positive work environment.
- Following the Group governance and structural review, work was undertaken to identify a common set of organisational values for both Sport NZ and HPSNZ. Collaborative, co-design sessions were held with kaimahi and the resulting values (see below) have been well received and help guide us on who we are and how we lead.



HE TANGATA

We stand for the people



MAHI TOA

We strive for the remarkable



NGĀTAHI

We're better together

- We have continued to review our HR policies to ensure they are fit for purpose and applied consistently across the organisation. The revised flexible work arrangement policy gave staff the option to work remotely two days per week, where role appropriate. Other changes include introducing long service leave and an increase in sick leave accrual.

Diversity and inclusion

- The 2021-2024 Group DEI plan was revised with updated activity and measures adopted for 2024-2028. This also included a focus on building DEI capability to drive better outcomes relating to our strategic priorities and external engagement.
- We now have specialist Māori roles in Kahui Rautaki Māori, communications, and research and evaluation. This puts the Group in a stronger position to honour our Te Tiriti o Waitangi commitments by developing relations with Māori organisations and building the cultural capability of kaimahi.
- The gender and ethnic composition (table 2) at board, Group and HPSNZ general manager level indicates women and various ethnic groups are more fairly represented. We continue to focus on ensuring a greater distribution of women and kaimahi of different ethnic groups are employed in more senior roles within the organisation.

Performance reward and recognition

- We have revised the organisation's performance management systems and practices to increase manager capability and accountability to better support and align kaimahi activity to our 2024-28 strategy.
- The results of the Group 2024-2025 kia toipoto action plan for gender and ethnic equity (published on the Sport NZ website) indicate that kaimahi are being paid equally across the organisation.
- We have identified a gender and ethnic pay gap (refer table 1) as most tier three manager roles are held by European men. We are using talent management, succession planning and learning and development mechanisms to increase the number of women, Māori and Pasifika to develop a pool of suitable internal candidates for these roles.

Learning and development

- Our kaimahi development framework to build leadership capability across all levels of the Group is due to be launched in 2024/25.
- We offer leadership and development initiatives focused on topics, such as building resilience, leading hybrid teams, improving communication, unconscious bias, mental health and change management.
- We are focused on building a continuous learning environment through coaching, on-the-job activity, feedback, and stretch assignments.
- The performance review process provides an opportunity for kaimahi to reflect and discuss key learnings, performance highlights, and results achieved with their manager.

Health, safety and wellbeing

- As part of providing a safe work environment that encompasses physical and mental wellbeing for all employees, contractors, athletes, coaches and visitors, we are continuously improving our health, safety and wellbeing systems. No notifiable events⁶ occurred in Sport NZ or HPSNZ workplaces in 2023/24.
- Regional and national health and safety committees make monthly site inspections, ensure appropriate signage throughout our facilities, and provide training and induction for kaimahi and athletes using our offices and training facilities.
- Sport NZ and HPSNZ support staff health and wellbeing through a range of initiatives, including kaimahi benefits such as PushPlay reimbursements, financial support for eye exams, in-house flu vaccinations, and access to an employee assistance programme.
- Wellbeing Champions were introduced in 2022/23 to support kaimahi and a review of the programme indicated the Champions are a reference point for people seeking additional help.

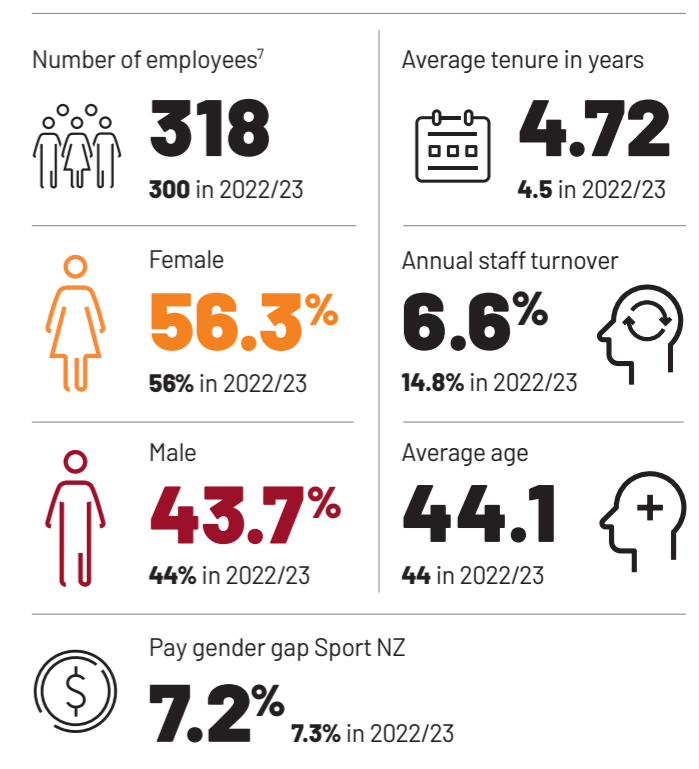
Table 2: Senior management and board gender and ethnic composition

	Male	Female	Māori	Pasifika	Asian	European
Group Managers Sport NZ	2	4	1	0	0	5
General Managers HPSNZ	2	3	0	1	1	3
Sport NZ Board (includes Board intern)	3	5	2	1	2	3
HPSNZ Board	3	6	2	1	0	6
Taumata Māori	2	1	3			

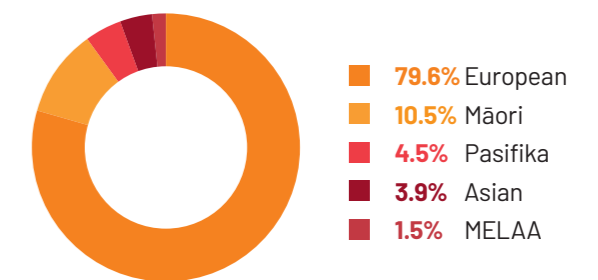
⁶ The Health and Safety at Work Act 2015 defines a notifiable event as a death, notifiable injury or illness or notifiable incident. A notifiable workplace injury or illness is one that requires immediate medical treatment (other than first aid). A notifiable incident is an unplanned or uncontrolled incident that exposes a person to serious health or safety risk.

⁷ Includes fixed term roles.

Table 1: Sport NZ Group staff in 2023/24



Ethnic diversity at Sport NZ Group at end of 2023/24



Governance

Sport NZ is governed by a board whose members and chairperson are appointed by the Minister for Sport and Recreation. HPSNZ is governed by a board of directors who are appointed by the Sport NZ Board, following Ministerial approval. The Sport NZ Board is responsible to the Minister for Sport and Recreation and has accountability for the functions of the entire Sport NZ Group.

Raewyn Lovett was appointed Chair and Duane Kale Deputy Chair of both boards in July 2023.

On 30 June 2024 Bill Moran resigned from both Sport NZ and HPSNZ boards, having stepped down from the Chair role on the Sport NZ and HPSNZ Boards at the end of 2022/23. We wish to acknowledge his contribution in steering the sector and leading both organisations during the seven years he served on the Boards, with five of these as Chair.

In May 2024 Karen Vercoe resigned from the Sport NZ Board and as Chair of Taumata Māori.

As at 30 June 2024, Board members are:

Sport NZ	HPSNZ
Raewyn Lovett (Chair)	Raewyn Lovett (Chair)
Duane Kale (Deputy Chair)	Duane Kale (Deputy Chair)
Beatrice Faumuina	Annette Purvis
Dame Farah Palmer	Dr Chelsea Grootveld
Rakesh Naidoo	Hetty Van Hale
Robyn Cockburn	Martin Toomey
Suri Bartlett	Don Tricker
Erin Roxburgh (Board intern)	Dame Valerie Adams
	Dame Noeline Taurua

Taumata Māori

Te Taumata Māori was established in 2022/23 to provide guidance at a governance level to the Sport NZ Group on Te Tiriti o Waitangi, mātauranga Māori, strategy, investment and outcomes. The formation of Te Taumata Māori was one of the recommendations of the independent governance and organisational structural review undertaken in 2021. The members bring their unique skillsets to support the Group on matters relevant to Māori.

In 2022/2023, Te Taumata Māori Board Directors were appointed: Karen Vercoe (Chair), Whaimutu Dewes, Dame Hinewehi Mohi, Sarah Hirini and Daniel Procter.

As at 30 June 2024, Taumata Māori members were⁸:

- Daniel Procter
- Sarah Hirini
- Whaimutu Dewes

⁸ Dame Hinewehi Mohi resigned from Te Taumata in March 2024.

Carbon emissions reporting

As part of the Carbon Neutral Government Programme (CNGP), the Sport NZ Group (along with other Crown agents) is mandated to measure, report and reduce its carbon emissions in line with a 1.5-degree pathway. The Sport NZ Group is committed to meeting its obligations of the CNGP.

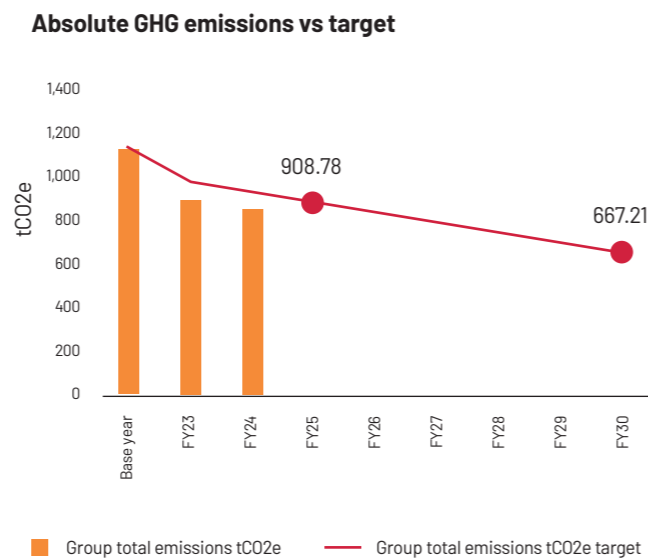
Sport NZ and HPSNZ's greenhouse gas emissions have been independently verified by Toitū Envirocare. Both entities are members of the Toitū carbon reduce programme, which means we are measuring, managing and reducing emissions in accordance with ISO 14064-1:2018 and Toitū requirements. Both entities have applied an operational control consolidation approach.

Different base years have been established for Sport NZ (2019/20) and HPSNZ (2018/19). When reporting as a Group we combine the carbon emission inventories of Sport NZ and HPSNZ and report 2019/2020 as the base year as this aligns with the parent entity (Sport NZ).

Group reduction targets and progress

To meet the requirements of the CNGP, the Sport NZ Group has set gross emissions reduction targets in line with a <1.5 degrees of warming pathway. This requires that we reduce emissions compared with our base year by 21% by 2025, and 42% by 2030.

The Sport NZ Group total gross GHG emissions for 2023/24 were 868.9 tCO₂e. This is a reduction in total emissions of 279 tCO₂e, which is 24% below base year.



Domestic air travel continues to be the largest contributor to our Group emissions at 461 tCO₂e in 2023/24, 53% of total emissions. International air travel is the next largest at 150 tCO₂e, 21% of total emissions. Outside of air travel, our largest emissions sources are electricity (including T&D losses) 6% and accommodation 5% of the total.

In 2023/24 our carbon reduction plan had a focus on domestic air travel, which has provided the largest contribution to emissions reduction down 147 tCO₂e from prior year. This is the result of a 10% reduction in distance travelled, with the revised Ministry for Environment emissions factors accounting for the other 14%. Domestic travel will continue to be a focus in 2024/25 along with fleet vehicle electrification and energy efficiency at our offices and high performance training facilities.

Our largest Scope 1 emission source is petrol associated with lease fleet vehicles. In 2023/24 emissions from this source

were 33 tCO₂e, 53% below base year. We expect this will continue to decrease as we progress the electrification of our remaining fleet.

It was previously reported that the Group would likely experience considerable fluctuations in annual emissions from international air travel due to commitments associated with the summer and winter Olympic and Paralympic cycles and other pinnacle events. As expected, in 2023/24 international travel increased 172% compared with prior year, however this is still 38% below base year. It is expected that international travel will be at similar levels in 2024/25 before reducing again in 2026.

Accommodation and land transport emissions sources have also increased since base year. This may be attributed to a push to reduce air travel emissions through flying less frequently and encouraging staff to stay longer when travelling and using land transport rather than air travel where possible.

Table 1: Emissions profile broken down by scope and total annual emissions (tCO₂-e) by financial year

Category	Scope	Base year	2022/23	2023/24
1 - direct emissions	Scope 1	75.78	38.84	38.94
2 - indirect emissions from imported energy	Scope 2	74.11	57.32	46.35
3 - indirect emissions from transportation	Scope 3	958.75	790.14	754.49
4 - indirect emissions from products and services used by organisation		39.60	30.42	29.14
5 - indirect emissions associated with the use of products from the organisation		0.00	0.00	0.00
6 - indirect emissions from other sources		0.00	0.00	0.00
Total gross emissions All measured emissions in tCO ₂ -e		1,148.25	916.72	868.92
Change in gross emissions (all categories) from previous financial year			-20%	-5%
Change in gross emissions (all Categories) since base year			-20%	-24%

Table 2: Top emissions breakdown by source (2023/24)

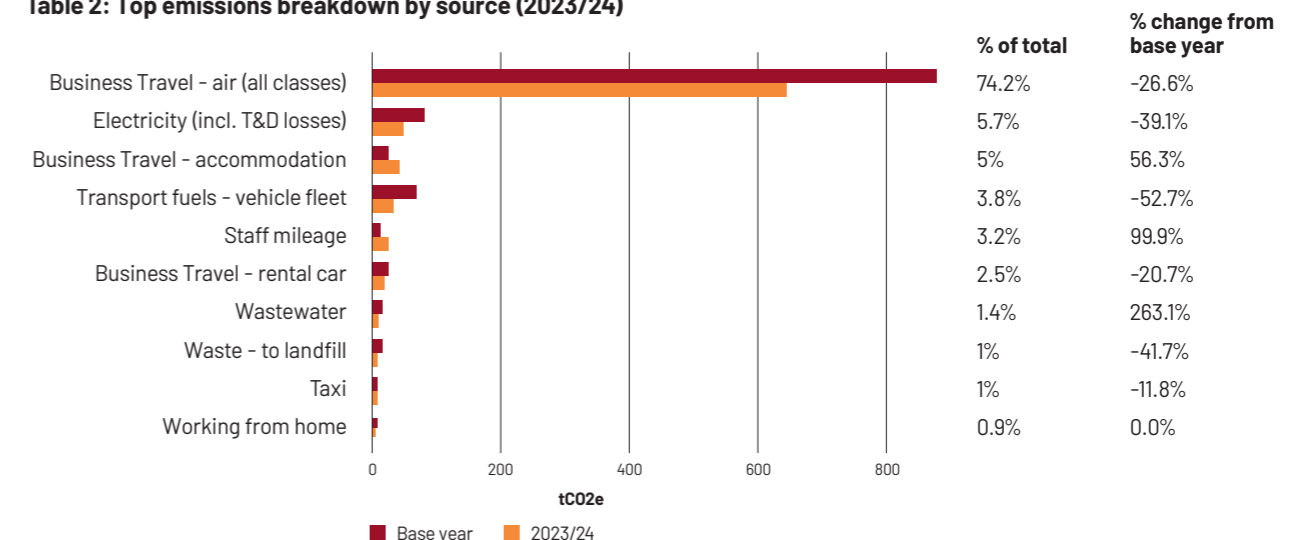


Table 3: Emissions intensity by FTE and revenue⁹

KPI	Base year	2022/23	2023/24
FTEs	263.50	311.40	338.38
Revenue (\$m)	166.70	236.98	236.17
Emissions intensity			
Total gross emissions per FTE in tCO2-e	4.36	2.94	2.57
Total gross emissions per million dollars of revenue in tCO2-e	6.89	3.87	3.68

Sport NZ Group carbon emissions reduction plan

To achieve our reduction targets by 2025 and 2030 we are focused on the following projects and have made progress towards these in 2023/24.

Source	Project	Status / target completion date
Air Travel	Air travel emissions budgets are being introduced as a trial in FY2025 with a view to formalising from FY2026.	In progress
	Reasons for travel: provide a shared understanding of our travel patterns and behaviours. Agree what travel is appropriate to achieve our strategic objectives. Improve booking system procedures to improve data collection on reasons for travel aligned with strategic priorities to provide greater visibility and enable improved decision making.	In progress
	Travel policy review: review travel policy and ensure it supports decision making that includes environmental impacts. Re-launch to all staff as a reminder and education opportunity.	Start in 2024
Vehicle Fleet	Lease vehicle fleet transition: We are continuing to transition our lease vehicle fleet to low emissions vehicles with a plan to have transitioned to a fully electric fleet by 2030.	Ongoing
	Energy conservation: explore opportunities to reduce energy waste and continue to educate staff on areas for improved behaviour regarding energy usage at our sites.	Ongoing
	Building changes: <ul style="list-style-type: none"> HPSNZ will be reducing the footprint of its leased facility in Dunedin as part of wider cost efficiency measures. The smaller footprint will reduce electricity consumption at this location. HPSNZ will be upgrading to its new more energy efficient facility in Christchurch in 2025. 	In progress 2025
	LED upgrades: Capex expenditure approved for upgrade to LED lighting at the Auckland High Performance training centre, AUT Millenium. Installation to be completed by Q1 2025. Review opportunities to upgrade to LED lighting at other HPSNZ sites.	In progress
Road Travel	Taxi and rental car options: ensure low emissions vehicles are the top options in travel booking and taxi ordering system.	Ongoing
	Employee education: regularly update business units about their travel patterns and behaviour. Provide comparative dollar and emissions cost for regular usage to demonstrate opportunities for a change in behaviour.	Start in 2024

⁹ At the time of Sport NZ and HPSNZ emissions inventory audit in August 2024, unaudited financial and FTE figures were used.

Asset performance

Cabinet Office Circular CO (23) 9 provides that Crown entities are to provide performance indicators for service critical assets in their annual report. Service critical assets are those assets that if damaged or destroyed, are likely to have a significantly adverse impact of the delivery of the agency's services. It is expected that Crown entities will identify their service critical assets and capture data on their past and present performance and develop performance indicators to report.

Management have not identified any service critical assets as needing performance management.

Other statutory declarations

Operating under two governments

The Sport NZ Group's role in contributing to the wellbeing of New Zealanders through increased physical activity and inspiring performances on the world stage generally enjoys bi-partisan support.

Following the change of government in late 2023, Sport NZ Group followed the new Coalition Government's directive, as part of the Fiscal Sustainability Programme, to implement a baseline reduction target of 7.5%. To achieve this, we undertook the following:

- identified a series of cost savings to meet the 7.5% target and wider cost pressures, which were included in Budget 2024.
- implemented a new approach for our funded partners that is strongly aligned to our revised 2024-28 strategy, which resulted in some partners not receiving Partnerships investment for the 2024-28 strategic period, and others seeing an increase in investment.
- instituted a new business planning process for 2024/25 to create a clearer alignment between our proposed work and the outcomes being sought, which has led to the identification of more meaningful performance measures.
- developed a new programme management process for Sport NZ's 2024/25 business plan that will allow better monitoring of progress by generating stronger management information.

In addition to continuing to deliver on our 2024-28 strategic plan that was endorsed by the Minister, we're also working towards the Minister for Sport and Recreation's strategic priorities:

- stepping up our work with key agencies, including the Ministry of Foreign Affairs and Trade, New Zealand Trade and Enterprise and Tourism New Zealand, as well as NSOs and international networks, in the development of a sport diplomacy strategy.

- developing a national facilities strategy to assess New Zealand's sport and recreation infrastructure requirements to inform strategic planning and investment priorities.
- we maintain strong relationships with the Major Events team at Ministry for Business, Innovation and Employment and work closely together to scope, bid and plan for major sporting events that provide opportunities for New Zealand athletes to compete in front of a home crowd and can provide a beneficial boost to local and national economies.

Te Reo Māori revitalisation

Sport NZ has committed to actively protect the Māori language and culture as a taonga of Aotearoa New Zealand. Following our deliberate cultural capability building efforts over the past five years, in 2022/23 we developed an internal te reo and tikanga strategy: Te Miro o Aotearoa (Te Miro).

Te Miro supports our broader approach in working towards the long-term outcomes set out in Te Pākē o Ihi Aotearoa, our Māori outcomes framework.

Te Miro aims to support kaimahi to be genuine in learning te reo, be authentic in their use of te reo and enjoy the value te reo brings. To execute Te Miro, Sport NZ's focus in the 2024-28 period will be on:

- Kia tipu te reo - contribute to the growth of te reo as a living language
- Kia mau ki te reo - embed te reo into our practices and processes
- Kia tau te manaakitanga - create an environment encouraging the use of te reo at work.

Ministerial directions

The Sport NZ Group did not receive any directions from the Minister for Sport and Recreation during 2023/24.

Acts in breach of statute

No natural person acts have been enforced against the Sport NZ Group under section 20(3) of the Crown Entities Act during 2023/24.

Permission to act

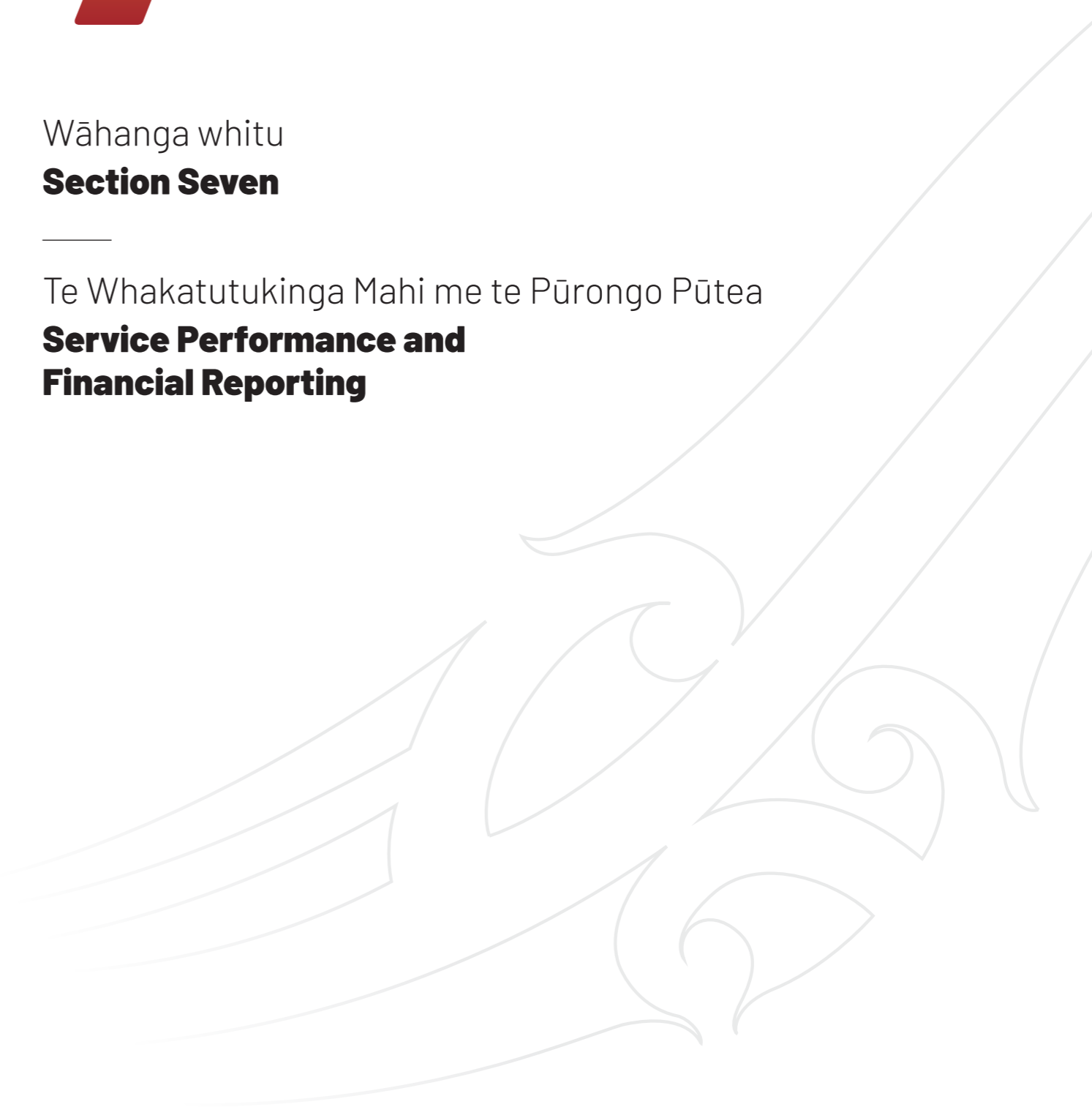
Section 68(6) of the Crown Entities Act 2004 requires disclosure of a permission (by the chair or deputy chair) to act despite a board member's interest in a matter. No permissions were sought in 2023/24.



7

Wāhanga whitu
Section Seven

Te Whakatutukinga Mahi me te Pūrongo Pūtea
**Service Performance and
Financial Reporting**



Statement of Responsibility

We are responsible for the preparation of Sport and Recreation New Zealand's financial statements and statements of performance and for the judgements made in them.

We are responsible for any end-of-year performance information for Sport and Recreation New Zealand under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflect the financial position and operations of Sport and Recreation New Zealand for the year ended 30 June 2024.

On behalf of the Sport NZ Board



Raewyn Lovett ONZM

Chair, Sport NZ and High Performance Sport NZ
30 October 2024



Duane Kale ONZM

Deputy Chair, Sport NZ and High Performance Sport NZ
30 October 2024

Statement of Performance

Output Class One: Sport and Recreation programmes

This appropriation is intended to achieve an increase in the number of young people and adults participating in play, active recreation and sport.

Sport NZ's 2032 Strategic Direction sets out four long-term outcomes we are seeking to impact through our investments and initiatives:

1. improved frequency, intensity, time and type of physical activity.
2. enhanced experience of participants, supporters, volunteers and workforce.
3. increased variety of culturally distinct pathways in physical activity for all tangata whenua and New Zealanders.
4. improved system that is diverse, trusted and reflects the principles of Te Tiriti o Waitangi.

In order to achieve these outcomes, we were focused on the following goals during the 2020-2024 strategic period:

1. improve physical literacy and physical activity levels of all tamariki (5-11) and rangatahi (12-17), with an intent to reduce teenage drop-off, especially among 15-17 year olds.
2. improve the physical activity levels of tamariki and rangatahi who are less active, with a particular focus on communities with higher levels of deprivation.
3. identify and embed good quality and principled behaviour at all levels of the play, active recreation and sport system. As a kaitiaki of the system, we have a responsibility to ensure its strength and sustainability.

In the 2020-24 strategic period we prioritised our work against four strategic themes:

1. **A better future:** we aim to create a relevant, responsive, inter-generational and sustainable system for play, active recreation and sport, including the spaces and places where people are active and the organisations that deliver play, active recreation and sport opportunities.
2. **Equitable opportunity and access:** we aim to create an equitable, inclusive and accessible system, focusing foremost on women and girls, disabled people, Māori, and tamariki and rangatahi, particularly those in areas of higher deprivation.
3. **Valuing physical activity:** we want to lead the confident, safe and principled delivery of play, active recreation and sport through promoting physical literacy in schools, sport development and coaching and the integrity programme.
4. **Honouring Te Tiriti o Waitangi:** we aim to advance the principles of Te Tiriti o Waitangi through Te Tiriti-led partnerships, bicultural competency and supporting Māori participation in physical activity.

How we assess our performance

To track progress towards our long-term outcomes and our strategic goals at an output and outcome level, we employ various methods of evaluation, such as surveys and reporting mechanisms. Our main tools include:

- The annual Active NZ survey, our nationwide participation survey on young people and adults to understand the types of activities people are doing and attitudes and behaviours towards physical activity. The survey operates on a calendar year and has been running since 2017. In 2023 15,836 adults completed the survey (15,118 in 2022) and 5,890 tamariki and rangatahi (4,015 in 2022).
- The Partner Confidence Survey (PCS) allows Sport NZ to gauge the value our partners derive from the services and advice Sport NZ provides. For 2023/24 the survey was sent to 195 contacts (185 in 2022/23) from a range of partner organisations, including Regional Sports Trusts, National Sport Organisations, National Recreation Organisations, Territorial Authorities, as well as a small number of other organisations. One hundred contacts completed the survey in 2023/24 up from 88 in 2022/23.
- Annual Partner Reporting – Funded partners are required to report annually on the results of Sport NZ's investment. This reporting shows what activities were completed, how well they were completed, what impact they had on the targeted audience and what was learnt from the experience.
- Voice of the Participant – Club Experience survey is designed to help NSOs understand club level player experiences, the drivers of participation and how they might adapt to meet people's changing needs.
- Voice of Rangatahi survey is delivered into secondary schools/kura to help us understand how rangatahi experience physical activity within a school. Results are based on a calendar year and approximately 20,000 rangatahi participated in the survey in 2023. We have been progressively increasing the number of participants in the survey from the 8,000 sample in the original survey in 2020. The results are not weighted to account for differences in demographics.
- Formal evaluation programmes, such as of Mātaiao, tell us how efficiently the programme is being implemented and mark progress towards the programme outcomes.

Review of Active NZ survey

- Sport NZ has been running the Active NZ survey in its current form since 2017 to monitor physical activity levels, behaviours and determinants.
- During 2023/24 Sport NZ undertook a refresh of the Active NZ survey to decrease costs and complexity, improve long-term feasibility of the survey, and to address some challenges around responses. The process included reviewing and refreshing the method, the length and content of the questionnaires, applying a Te Tiriti lens, and ensuring the survey is inclusive and speaks to all New Zealanders. Sport NZ launched the survey in its refreshed form on 1 July 2024 and results will be reported in the 2024/25 Sport NZ Group annual report.

Key Result Areas

These measures provide us with a high-level view of how the physical activity levels of young people and adults are changing over time, in line with our strategic goals of increasing physical activity levels among tamariki and rangatahi, especially those who are less active and/or missing out on opportunities to be active.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Average hours spent per week participating in play, active recreation and sport by 15-17 year olds	7.97 hours	7.56 hours	Meet or exceed baseline 8.7 hours	7.2 hours
<p>Baseline is from 2019 Active NZ data and 2023/24 results are from 2023 Active NZ survey. This measure helps us to understand progress towards reducing drop-off in physical activity levels of rangatahi aged 15-17-years-old.</p> <p>There were a number of factors at play during 2022/23 that potentially contributed to the below-target result, such as higher rates of COVID-19 and other illnesses in the community, and lower school attendance. The introduction of the financial incentive for respondents to participate in the survey was also considered to have had an impact on the 2022/23 result. This underperformance against the target continued in 2023/24 and a 7-year participation trend shows declining levels of participation for rangatahi reflected in behaviour and several long-term attitudinal trends.</p>				
Percentage of young people age 5-17 years (up to 18th birthday) participating in play, active recreation and sport (7+ hours per week of any intensity)	58.55%	53.2%	Meet or exceed baseline 58%	53.8%
<p>The 2019/20 baseline was changed in 2022/23 from 63% to 58% and the measure now reflects participation in physical activity at any intensity level. The 2023/24 results are from the 2023 Active NZ survey. The below-target result is driven by rangatahi participation (ages 12-17). The proportion of rangatahi doing 7+hrs per week of play, active recreation and sport is still lower than pre-pandemic and a significant drop from 2021, whereas the proportion of tamariki (age 5-11) participating in 7+ hours per week of play, active recreation and sport has improved. Therefore, improvements in participation levels for tamariki counterbalanced the deterioration by rangatahi to give a stable result compared to 2022/23.</p>				
Percentage of adults (18+) participating in sport, exercise and recreation (150+ minutes per week)	60.97%	57.6%	Meet or exceed baseline 59%	58%
<p>Baseline is from 2019 Active NZ data and 2023/24 results are from the 2023 Active NZ survey. The increase seen in the 2021 survey in the proportion of adults meeting the physical activity guidelines (150+ minutes per week) has not been sustained and has fallen to pre-COVID-19 levels. This decline is more pronounced in adults aged under 65.</p> <p>Other commitments taking priority remains the top barrier to increasing participation cited by adults. This result reflects a wider 7-year trend for adult participation – i.e. a slight downward trend since 2017. While the result for 2023 compares to 2022 (both around 58%), the peak activity levels seen in 2021 during COVID-19 have not been sustained.</p>				

Impact Indicators

These measures indicate the impact we are seeking to make in pursuit of our strategy of increasing the physical activity levels of tamariki and rangatahi. We have chosen these measures as they align with the focus areas of our strategy – i.e the key areas where Sport NZ is currently aiming to drive change across the sector and the wider system to contribute to the outcomes we are working towards.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
A Better Future				
COVID-19 recovery investment: Percentage of investment spend on track to/or have met intended investment outcomes	67%	79%	>80% of funding invested	89%
<p>2023/24 was the final year of the four-year COVID-19 Recovery Package and the target and result refer to the portion of the total approved funding that has been distributed and applied to investment objectives. See discussion on the COVID-19 recovery investment package on page 25.</p>				
Futures: Percentage of partners who believe ideas in the preferred future are having a significant impact on the actions and decisions of their organisation	28%	24%	Meet or exceed baseline 35%	32%
<p>Sport NZ collaborated with stakeholders in 2020 to reimagine what the future of physical activity in Aotearoa might ideally look like. The result of the multi-party engagement process was published in a series of papers describing the preferred future.¹⁰</p> <p>In the 2024 Partner Confidence Survey (PCS) respondents were asked for an indication of what impact the ideas in the 'preferred future' are having on the actions and decisions their organisation is taking today. It is considered that more sector partners that start taking actions to realise the preferred future, the more likely it is that the preferred future will come about. The 2023/24 result shows improvement on the previous two years and indicates that roughly a third of survey respondents think their organisation is becoming future-oriented.</p>				
Equitable Opportunity				
Percentage of women and girls who volunteer	Girls: 44.76% Women: 20.26%	Girls: 43.2% Women: 19.7%	Meet or exceed baseline Girls: 48% Women: 22%	Girls: 43.7% Women: 24%
<p>Baseline is from 2019 Active NZ data and the 2023/24 results are from the 2023 Active NZ survey. Volunteering includes coaching a group or individual; being an official, such as a referee or umpire; managing a team; fulfilling a club or association administration or governance role; helping a team, club or group; providing event assistance; lifeguarding; and being a team captain or activity leader. Girls are 12-17 years.</p> <p>The results for girls and women volunteering in 2023 is a slight improvement on 2022 but still below target. The financial incentive for rangatahi to participate in the Active NZ survey since 2022 could have attracted a broader range of young women who are less engaged in physical activity.</p>				
Percentage of girls aged 12-17 years who feel confident to take part in physical activities	N/A	57.5%	Meet or exceed baseline 64%	55.3%
<p>This was a new measure included in the 2022/23 SPE and the baseline is from 2019 Active NZ data, and the 2023/24 results are from the 2023 Active NZ survey.</p> <p>This measure supports a key outcome Sport NZ is aiming for through its focus on women and girls in sport and active recreation. Girls aged 12-17 are identifying more barriers to being physically active than boys of the same age and in particular, girls cite feeling confident to participate as a barrier more frequently than boys of the same age.</p> <p>Confidence levels in general have been trending down for rangatahi, but at a steeper rate for female rangatahi. The long-lasting effects of COVID-19, particularly the disruption the pandemic caused to normal school and personal life routines, is potentially also a factor that has affected girls' confidence.</p>				
Percentage of young people who identify as disabled who believe they have the support in their communities to do the physical activities they want to	56.94%	65.1%	Meet or exceed baseline 57%	62.1%
<p>The baseline is based on the 6-month average from 1 July to 31 December 2021 when the statement was first included in the 2021 Active NZ survey. The 2023/24 results are from the 2023 Active NZ survey.</p> <p>In 2021, 2022 and 2023 the Washington Short Set (WSSI) analysis was used to identify respondents – those reporting 'at least some difficulty' with specific activities¹¹.</p>				

¹⁰ These papers are available on the Sport NZ website at: <https://sportnz.org.nz/futures-thinking/futures-reports/>

¹¹ The Washington Group Short Set is a set of questions designed to identify people with functional disabilities in core domains: seeing, hearing, walking, cognition, self-care and communication. The response scales used for these questions are: a. No - no difficulty; b. Yes - some difficulty; c. Yes - a lot of difficulty; d. Cannot do at all.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Valuing Physical Activity				
Percentage of participants satisfied with overall club experience	66%	65%	Meet or exceed baseline 67%	67%
<p>This result is an average of the ten sports that took part in the Voice of Participant survey in the 2023/24 year (football, hockey, rugby union, squash, gymnastics, yachting, international taekwondo, cricket, softball and touch). Note that because the participating sports change each year, there are challenges in comparing year-on-year results¹².</p> <p>The result above is based on the proportion of respondents within each sport that are very satisfied or extremely satisfied with their overall experience. Note that this is a higher standard than the measure seeks as we use a skewed scale with 'satisfied' as the midpoint (i.e. the measure could be changed to 'more than satisfied' with overall club experience).</p>				
Percentage of rangatahi very or extremely satisfied with physical activity experience in school	32%	30.4%	Meet or exceed baseline 31%	36%
<p>Baseline is from the 2020 Voice of Rangatahi survey, and this result is from the 2023 Voice of Rangatahi survey (105 schools took part). Two changes were made to the Voice of Rangatahi survey questionnaire in 2023 that could have contributed to the higher result:</p> <ol style="list-style-type: none"> 1) Rangatahi were asked about satisfaction in up to four categories of physical activities in school and were prompted to reflect on their experiences and levels of satisfaction. This likely led to a more considered response to the overall satisfaction question. 2) We updated the wording of the overall satisfaction question to better reflect how physical activity happens in the school environment – both at school and for school. Prior to 2023 surveying the question was: "How satisfied are you with your overall experience of physical activity at school?" In 2023, the question was updated to: "Thinking of ALL the physical activity you do at school or for school, how satisfied are you with your overall experience of physical activity at or for school?" 				
Average hours per week young people (aged 5-17 years) spend participating in informal physical activity	N/A	6.32 hours	Meet or exceed baseline 6.5 hours	6.2 hours
<p>This was a new measure included in the 2022/23 SPE and was introduced to reflect Sport NZ's broad focus on informal physical activity through play and active recreation, as well as sport. The baseline is from 2019 Active NZ data and the 2023/24 results are from the 2023 Active NZ survey. For tamariki (5-11) informal participation levels decreased between 2021 and 2022, returning to pre-COVID-19 levels, and for 2023 this result remained stable. Rangatahi levels of informal participation were significantly lower in 2022 and continue to decrease. So, despite the 2021 peak, there has been downward trend for rangatahi participation in informal physical activity since 2017, and a slight upward trend for tamariki. In the Active NZ survey, informal physical activity is sports and activities that include being physically active through play with others, playing alone, extra training activities or practising without a coach or instructor.</p>				
Percentage of Healthy Active Learning schools and kura that agree their school has a focus on physical activity in their charter and annual plan	55%	54%	Exceed baseline 44%	No result
<p>Sport NZ did not capture this data for 2023/24.</p> <p>The result for this measure is collected through the HAL evaluation survey of teachers and principals. As part of reviewing the evaluation each year, it was decided not to collect data for 2023/24. This was because of the nature of the changes we saw from previous data collection and also data collection fatigue (this was year 4 of 5). Based on this, we wanted to ensure that final (and most important) data collection (2024/2025) currently underway, was successful. The Healthy Active Learning programme continued to run in schools/kura in 2023/24.</p>				
Honouring Te Tiriti o Waitangi				
Percentage of investments in Māori initiatives on track to or have met intended investment outcomes	Not reported	In progress	Establishing baseline	90%
<p>There were three Māori initiatives Sport NZ invested in during 2023/24: He Oranga Poutama, Te Ihi and Te Aho. Each partnership was monitored via informal korero, formal in-person 6-monthly reporting, and discussion at the annual national partner hui. He Oranga Poutama partners and providers also input data into the Sport NZ reporting portal.</p> <p>For an overview of the Māori investment portfolio, see investment spend measure on page 64.</p>				

¹² For a more comprehensive view of survey results, see the research report at: <https://sportnz.org.nz/about/news-and-media/news-updates/voice-of-participant-research-report-2016-2023-report/>

Key Deliverables

These measures demonstrate the progress we are making towards our four strategic themes at a programme and output level.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
A Better Future				
COVID-19 Recovery Fund is invested in accordance with forecast expenditure by investment outcome and amount committed.	\$110.4m	\$208.8m	\$221m	\$235m
<p>Note that \$23.6 million of funding provided for COVID-19 Recovery was repurposed as part of Budget 2024 to offset the High Performance Baseline Reduction Target. These funds have been removed from the measurement of this performance measure.</p>				
Equitable Opportunity				
Percentage partner boards achieve minimum 40% women representation	97%	98.5%	100%	98.5%
<p>This measure is focused on national and regional priority partners who receive more than \$50,000/annum of funding from Sport NZ Group and have a relationship agreement with Sport NZ or HPSNZ. The total number of qualifying partners decreased to 67 (from 69 in 2022/23) yielding a 98.5% result.</p>				
Dedicated investment spend to improve physical activity levels and experience of women and girls	\$8.1m	\$6.4m	>\$850,000	\$1.9m
<p>The spend in 2021/22 and 2022/23 was significantly greater than 2023/24 as it included investment in World Cup accessible facilities and funding to support the leverage and legacy projects associated with the Rugby World Cup 2021 (played in 2022) and the FIFA Women's World Cup 2023. Note that the total for 2023/24 also includes approximately \$900,000 of expenditure associated with the FIFA Women's World Cup 2023.</p> <p>Note that this measure previously referred to "increased investment". While the overall spend on individual initiatives in this area is now decreasing, there will remain dedicated resources for programmes in this area, and the wording change reflects this.</p>				
Dedicated investment spend to improve physical activity levels and experience of disabled people	\$2.5m	\$4.5m	>\$4.2m	\$4.4m
<p>The spend for individual initiatives in this area fluctuates year-on-year and the initiatives included changes according to the timing of programmes and specific funds. In 2022/23 and 2023/24 it included sector investment and partnerships investment in Disability Organisations and NSOs with specific initiatives focused on disabled people, Disability Inclusion Fund, and National Partner Strengthen and Adapt projects with a focus on disabled people.</p> <p>Note that this measure previously referred to "increased investment". As the overall spend on individual initiatives in this area fluctuates, it was considered that the amount of investment is better captured by using the term "dedicated investment".</p>				

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Valuing Physical Activity				
Number of primary schools and kura with Healthy Active Learning	871	883	800 (over three school years 2022-2024)	930
The 2023/24 result reports the number of schools who are engaged with Healthy Active Learning at the end of term 2 (June) 2024. Healthy Active Learning funds engagement with 800 schools and kura, however, this target has been exceeded with 930 schools and kura being supported to create healthy and active environments with better connections to their local communities. Some RSTs have partnerships with other funding sources that further support this engagement.				
Number of NSOs adopting Balance is Better at a "Commit and Act" level	15	15	15	15
While all national and regional partners are adopting Balance is Better (BIB) as part of our agreed investment strategy, this measure reports on Sport NZ's goal to work more closely with selected partners who have not only committed to BIB at an executive level but have also committed to drive greater change towards the principles of BIB through regional and local activities. During 2023/24 Sport NZ continued to work with the same 15 NSOs to embed BIB principles.				
Child safeguarding: Percentage of module participants who agree they are more confident to identify and respond to issues of child safeguarding	92%	91%	95%	91%
This result is based on responses to the post-learning survey after completing the Child Safeguarding module. In 2023/24 2668 survey responses were received, compared to 1527 in 2022/23 and 787 in 2021/22. This measure accounts for agree and strongly agree responses to the post-learning survey. Working alongside partners to grow their capacity and capability to identify and respond to issues of child safeguarding remains a long-term focus for Sport NZ.				
Honouring Te Tiriti o Waitangi				
Dedicated investment spend to improve physical activity levels and experience of Māori	\$3m	\$5.9m	>\$7.6m	\$8.0m
The investment total for 2023/24 includes funding provided as part of He Oranga Poutama, Mātaiao, the Te Kīwai Individual Hardship Fund, National Partner Strengthen and Adapt (projects supporting Māori participation in physical activity), the Te Ihi fund and investment in Māori NSOs, including supporting the establishment of Te Huinga Tākaro (the Māori NSO Collective). For 2023/24 funding was also provided to Māori organisations as part of the two new national initiatives: the Local Play Workforce Project and Active As expanding into Kura Kaupapa Māori.				
The increase from 2022/23 to 2023/24 is largely driven by the establishment of the two new national initiatives (Local Play Workforce Project and Active As), as well the increased year two investment in the establishment of Te Huinga Tākaro.				
Note that this measure previously referred to "increased investment". As the overall spend on individual initiatives in this area fluctuates, it was considered that rather than focus on the relative amount of investment it was better to use the term "dedicated investment".				

Engagement with Partners

Our relationship with, and investment in, our partners is important for achieving the sector's shared objectives. These measures provide an indication of how effectively we lead and support the sector.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Partnerships investment: Percentage of partners on track to/or have met intended investment outcomes	43%	57%	>70%	69%
This measure applies to partners in whom we invest \$150,000 per annum or higher and it records the percentage of partners' initiatives with ratings of "consolidating" or "highly developed". The ratings, which are intended to be a development tool rather than a performance score, use a rubric with a four-point scale from 'not established' to 'emerging' to 'consolidating' to 'highly developed'. Annually, the partner organisation and Sport NZ rate the progress against intended investment outcomes for each initiative and how the initiatives are being embedded into the organisation to the extent that change and learning is being applied to deliver further impact.				
Sport NZ overall effectiveness as rated by all Sport NZ partners to increase participation	69%	71% of partners rate as 'Good' or higher	80% of partners rate as 'Good' or higher	75% of partners rate as 'Good' or higher
Results are from the 2024 Partner Confidence survey. Partners include National Sport Organisations, Regional Sports Trusts, National Recreation Organisations, some education and disability organisations. The percentage of partners who gave 'good' or 'excellent' ratings for 2023/24 is an improvement on the previous two years but is still below our target of 80% (which equates to 4 out of 5 partners).				
Percentage of partners who rate their organisation's relationship with Sport NZ as good or excellent	80%	83%	80%	88%
Results are from the 2024 Partner Confidence survey and show an improvement on previous year's results and it exceeds the baseline target of 80%. The 88% result equates to 8 out of every 9 partner organisations rating their relationship with Sport NZ as good or excellent.				

Cost of Service by Output Expense – Sport and Recreation Programmes

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
REVENUE			
39,325	Crown funding	33,105	33,105
80,990	Other operating revenue	77,166	70,636
120,315	Total revenue	110,271	103,741
LESS EXPENSES			
65,756	Sector investments and consulting	69,350	71,729
8,060	Programme management	7,185	12,968
20,163	Technical advice and resources	24,119	24,394
4,480	Policy advice	4,011	4,015
7,901	Knowledge and information	7,691	7,651
106,360	Total expenses	112,356	120,757
-	Other Revenue and Expenditure	12	-
13,955	Net operating surplus/ (deficit) before recovery package	(2,073)	(17,016)
RECOVERY PACKAGE			
29,515	Crown funding	23,330	37,980
LESS EXPENSES			
35,805	Sector investment and consulting	23,756	38,329
3,117	Operating expenditure	3,587	2,354
38,922	Total expenses	27,343	40,683
(9,407)	Net operating surplus/ (deficit) from recovery package	(4,013)	(2,703)
4,548	Net operating surplus/ (deficit) after recovery package	(6,086)	(19,719)

Output Class Two: High Performance Sport

What is intended to be achieved

This appropriation is intended to achieve more New Zealand winners on the world stage by supporting them in their pinnacle events.

HPSNZ's outcomes framework sets out four long-term outcomes we are aiming for:

1. increased frequency of winning performances that resonate with all New Zealanders
2. increased proportion of people engaging with high performance sport
3. increased variety of culturally distinctive pathways in high performance sport for tangata whenua and all New Zealanders
4. improved high performance sport system that is capable and diverse, is trusted and acts with integrity, and reflects Te Tiriti o Waitangi.

HPSNZ's 2032 Strategy outlines three system shifts we believe are fundamental to support a sustainable, enhanced high performance system and contribute to our long-term outcomes. The three shifts are:

1. Performance pathways: greatly enhanced performance pathways for athletes and coaches delivering an accessible national performance network for the development of future talent, while supporting our elite athletes and coaches.
2. Wellbeing and engagement: enriching performance environments that empower and support individuals to reach their potential and enhance their ability to thrive in their sporting and non-sporting lives.
3. Funding and investment: an expanded and more agile funding and investment framework, enabling investment in more sports, more athletes to be identified and more communities inspired and engaged by New Zealand's success.

HPSNZ's 2024 Strategy represents the first four years of a 12-year evolution to deliver these system shifts.

How we assess our performance

To understand our progress in the three strategic priority areas, we monitor and assess performance across the following areas:

- progress across high performance programmes and campaigns, supported by strategic investment and high performance expertise
- stakeholder satisfaction levels
- athlete and coach satisfaction levels.

We use a range of tools to measure and monitor our programmes and initiatives. These include:

- Sector surveys: HPSNZ works with NSOs and peak bodies when they conduct surveys of their athletes and coaches following major and pinnacle events, such as world championships, the Commonwealth Games and the Olympic and Paralympic Games. We use these surveys as an opportunity to seek athlete and coach feedback on the impact of HPSNZ's performance support. Timing, survey response rates and the extent to which HPSNZ-funded sports are represented in the survey sample differ depending on the event.
- Active NZ survey: this is our nationwide participation survey on young people and adults to understand the types of activities people are doing and attitudes and behaviours towards physical activity, managed by Sport NZ. In 2023 15,836 adults completed the survey (15,118 in 2022) and 5,890 tamariki and rangatahi (4,015 in 2021).
- The Partner Confidence Survey (PCS): this allows our partners to rate our performance and it allows HPSNZ to gauge the value our partners derive from the services and advice we provide. In 2023/24 the High Performance section of the survey was sent to 96 contacts across the HPSNZ-funded Podium and Aspirational NSOs and we received 62 responses, up from 54 in the year prior.
- The Health Check process: these take place on an annual basis with all Podium and most Aspirational sports (those that receive campaign investment). The process requires the NSO and HPSNZ to complete ratings and notes against various high performance programme and organisational capabilities, in order to monitor progress and identify opportunities for improvement. The timing of the Health Check varies by sport depending on event schedules.
- Where available, we monitor the position of Aotearoa New Zealand within the international environment, for example, the virtual Olympic medal table¹³.

¹³ The virtual Olympic medal table predicts the number of medals that will be won by each country, based on current performance: <http://www.gracenote.com/virtual-medal-table/>

Key Result Areas

Measure	Past performance	2022/24 target	2022/24 result
Results on the world stage			
Medals at Olympic Summer Games	Tokyo 2020: 20	Paris 2024: 13-18	20
While the Paris Summer Olympic Games occurred in July-August 2024 (i.e. in 2024/25 financial year) they are by convention reported in the prior year annual report (i.e. 2023/24). Medal results for the Paris Olympic Games were on par with Tokyo and exceeded the set target.			
Medals at Paralympic Summer Games	Tokyo 2020: 12 (6 Gold)	Paris 2024: 14-18	9 (1 Gold)
While the Paris Summer Paralympic Games occurred in August-September 2024 (i.e. in 2024/25 financial year) they are by convention reported in the prior year annual report (i.e. 2023/24). Medal results for the Paris Paralympic Games were less than those achieved with Tokyo and did not meet the set medal target. New Zealand para-athletes placed 4th and 5th in 11 events.			
Performance at pinnacle events for non-Olympic funded sports	0	2022 – 2024 target: 4+ podiums	10
Podium finishes for non-Olympic pinnacle events 2022-2024 (excludes those reported in 2022/23 annual report):			
<ul style="list-style-type: none"> • WMX Motocross 2023 <ul style="list-style-type: none"> - 2023 Courtney Duncan 1st • Lawn Bowls – 2023 World Championships <ul style="list-style-type: none"> - Women’s Singles – Gold (Tayla Bruce) - Para Women’s Pairs – Gold (Julie O’Connell & Teri Blackbourn) - Women’s Triples – Silver (Leeane Poulson, Tayla Bruce & Val Smith) - Women’s Four – Bronze (Leeane Poulson, Selina Goddard, Val Smith & Katelyn Inch) - Men’s Fours – Bronze (Tony Grantham, Chris Le Lievre, Lance Pascoe & Sheldon Bagrie-Howley) • Lifesaving World Championships 2022 <ul style="list-style-type: none"> - New Zealand Team ranked 2nd • Touch World Cup 2024 <ul style="list-style-type: none"> - Women’s Open – Silver - Men’s Open – Silver - Mixed Open – Silver 			
Medals at Olympic Winter Games	Beijing 2022: 3	Milan 2026: 2+	N/A
Medals at Paralympic Winter Games	Beijing 2022: 4	Milan 2026: 2+	N/A
The above two measures are included in the 2023/24 SPE and the Vote Sport and Recreation Estimates of Appropriation 2022/23 as organisational targets. There were no Olympic or Paralympic Winter Games during 2023/24. The next Winter Olympic Games are being held between February and March 2026, the results for which will be reported in the 2025/26 Sport NZ Group annual report.			

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Inspiring and engaging New Zealanders				
Percentage of New Zealanders who say they are inspired by New Zealand athletes and teams	Young people: 36.43% Adults: 33.43%	Young people: 32.1% Adults: 33.1%	Meet or exceed baseline: Young people: 36% Adults: 33%	Young people: 32.1% Adults: 33.9%
This measure comes from the results of the 2023 Active NZ survey. These results report young people and adults who indicate they are very inspired by New Zealand athletes and teams. Engagement with high performance sport reflects the wider participation trends of the past 7-years. i.e. trending down for young people and slightly up for adults.				
Percentage of New Zealanders who follow High Performance Sport New Zealand-funded sports	Young people: 49.93% Adults: 49.57%	Young people: 56.2% Adults: 56.9%	Meet or exceed baseline: Young people: 50% Adults: 50%	Young people: 58.99% Adults: 56.1%
To follow a sport is defined as watching it on television, listening to it on the radio, following it on social media, or attending events to watch. The 2023/24 result is from the Active NZ 2023 survey and reports people who follow at least one HPSNZ-funded sport.				

Impact Indicators

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Performance Pathways				
Percentage of coaches and athletes who believe direct support from HPSNZ (incl. grants and specialist services) positively impacts performance	Athletes: 82% Coaches: 84%	Athletes: 77% Coaches: 68%	Athletes: 80% Coaches: 80%	No results available to report
<p>HPSNZ directly supports athletes through the allocation of grants and provision of specialist and expert services, such as exercise physiology, biomechanics, strength and conditioning, nutrition, physiotherapy, massage, planning, athlete life, and medical services (known as Athlete Performance Support - APS). Following major events or games, HPSNZ distributes surveys in coordination with NSOs and the New Zealand Olympic Committee (NZOC) where applicable.</p> <p>The survey results for the 2024 Paris Summer Olympics and Paralympics are not expected until later this year (around November). The results will, however, be used in the review HPSNZ conducts of its performance before setting its strategy for the next 4-year Olympic cycle (i.e. for Los Angeles 2028). As a result, survey results are not reported in this Statement of Performance.</p>				
Percentage of athletes and coaches who believe they have access to the facilities that support their development	Not reported	Establishing baseline	Establishing baseline	See narrative on following page
Wellbeing and Engagement				
Percentage of athletes who believe their performance environment supports inclusiveness and diversity	Not reported	Establishing baseline	Establishing baseline	See narrative on following page
Percentage of athletes and coaches who trust that integrity or wellbeing issues are handled effectively and appropriately	Not reported	Establishing baseline	Establishing baseline	See narrative on following page
Funding and Investment				
Percentage of athletes who agree they have improved financial security	Not reported	Establishing baseline	Establishing baseline	See narrative on following page

HPSNZ coach and athlete wellbeing measures

HPSNZ wants to report its progress in supporting the maintenance of wellbeing by high-performance athletes and coaches. For the strategic period to the end of 2023/24 SPE service performance measures were developed that focused on:

- access to the facilities that support their development
- whether the performance environment supports inclusiveness and diversity
- confidence that integrity or wellbeing issues are handled effectively and appropriately
- improved financial security of athletes.

HPSNZ was unable to report progress against these four service performance measures in the 2021/22 and 2022/23 annual reports as effective and regular survey mechanisms to capture wellbeing data from coaches and athletes was not established. (i.e. No baseline data generated.)

During 2023/24 work was undertaken to develop the intelligence and data systems that could inform HPSNZ's core wellbeing work with NSOs and generate the data to assess organisational performance in the wellbeing area. This work included:

- **developing a wellbeing framework** for HPSNZ (based on the Whare Tapa Wha model of health and wellbeing). To achieve this, HPSNZ is working collaboratively with Nottingham Trent University (UK) to support validation of an elite athlete wellbeing measure. This tool will be the only one of its kind and available free to NSOs, as a result of this partnership.
- **publishing wellbeing assessment guidance** for NSOs on HPSNZ's website. This focuses on when and how to measure wellbeing and ensure it is aligned with HPSNZ defined indicators of wellbeing in high performance sport. The objective is to ensure that measurement efforts will meet NSO needs and map onto HPSNZ's indicators of wellbeing in high performance sport.
- **instituting a wellbeing scan** to complement HPSNZ's NSO Health Check process. The objective of the scan is to provide insight into general indicators about environmental and systems-related aspects of wellbeing within high performance sport contexts. The scan is designed to be completed by athletes, coaches and support staff, and it is to be conducted once- or twice-yearly.

As part of this work, in early 2024 new wellbeing service performance measures were developed for the 2024/25 SPE, to replace the ones used since 2021/22. The new measures focus on:

- whether an athlete is 'benchmarked and supported' when they are entering, leaving or in their pathway
- whether a coach has had 'professional development' when they are in their pathway
- whether an NSO is 'committed to using' the HPSNZ wellbeing framework and guidelines
- whether an NSO receiving funding has 'taken action' to build a 'sustainable high-performance environment'.

These measures are seen as being better able to report HPSNZ's performance in support of athlete and coach wellbeing. As a result, a decision was made to stop the development of systems for the existing service performance measures and focus instead on ensuring new measures can be reported in the 2024/25 Annual Report.

Key Deliverables

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Performance Pathways				
Percentage of Podium Sports with agreed performance pathways	100%	100%	100%	100%
Podium Sports have a consistent recent history of podium performances at pinnacle events, as well as strong evidence that podium performances at future pinnacle events are likely to occur. An agreed performance pathway outlines the frameworks that describe the progression, transition and performance stages of athletes and coaches throughout sports' high performance programmes. NSOs' performance pathways are agreed with HPSNZ during the investment process.				
Percentage of Podium Sports that have agreed long-term innovation plan	60%	60%	60%	60%
Long-term innovation plans are unique to each podium sport NSO and are designed to support podium NSOs and HPSNZ align projects and planning with the pinnacle events cycle. The 2023/24 result is consistent with previous years.				
Number of pre-high performance athletes identified	256	380	200	267
The 2023/24 result is cumulative since the start of the HPSNZ investment period on 1 January 2023. The decrease in the number of pre-high performance athletes identified compared to 2022/23 reflects a smaller cohort of pre-high performance athletes being identified during 2024. This was because the focus of activity was on those athletes ready for the Paris 2024 Games, as well as on the establishment of five regional performance pods (Manawātū, Hawkes Bay, Bay of Plenty, Northland, and Southland).				
Wellbeing and Engagement				
Percentage of funded NSOs with athlete voice mechanisms ¹⁴	70%	100% Podium 70% Aspirational	100%	100% Podium 71% Aspirational
Overall, 78% of podium and aspirational sports have an athlete voice mechanism in place. The aspirational sports that do not have formal athlete voice mechanisms in place have small numbers of high performance athletes. These athletes have direct access to NSO leaders who have responsibility for ensuring regular NSO-athlete engagement and a duty of care towards them. Athletes also have access to the Athlete Leaders Network, a fully independent athlete voice group.				
Number of women participating in 'Women in High Performance Sport' programmes	82	99	>120 (cumulative target)	71
The Women in High Performance Sport programmes includes: the Residency Experience (previously known as The Residency Fund), Te Hāpaitanga and network initiatives (pages 20 and 42 for more information on these initiatives). At 30 June 2024, 132 women in total have engaged with the Women in High Performance Sport Programmes since the programmes launched in 2021.				
The cumulative target of 120 was set with a build year-on-year (i.e. because the programme takes more than one year). However, with 2023/24 being an Olympic year, no Olympic sports applied for the Residency as they didn't have the capacity to give the time required to developing new staff members. As a result, the application numbers were low. The four sports who took up the opportunity for a Residency Experience in 2024 were aspirational sports and non-Olympic sports whose strategic planning sits within a different planning cycle.				

¹⁴ Note that achievement of this target requires all funded NSOs to have at least one mechanism in place. There are a variety of athlete voice mechanisms NSOs could implement. They include:

- an internal athlete representative group; athlete appointments on national or international governance Boards, committees and/or advisory groups;
- processes for athlete liaison directly with high performance management leaders and staff;
- athletes providing input via an independent players association.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Funding and Investment				
Number of Aspirational Sports funded by HPSNZ	35	35	35	35
Aspirational sports have the potential to inspire New Zealanders and potentially deliver podium performances now or in the future. Investment outcomes include strong evidence of tracking towards a top 8 performance. The total number of aspirational sports HPSNZ is funding (35) is consistent across the 2022-2024 (calendar year) investment period.				
Percentage of investments in Aspirational Sports on track to/or have met intended investment outcomes	Not reported	80%	80%	77%
Investment outcomes include strong evidence of tracking towards a top 8 performance. Evidence is assessed through the annual Health Check process and covers the 2023 calendar year.				
Percentage of investments in Podium Sports on track to/or have met intended investment outcomes	Not reported	80%	80%	86%
Investment outcomes include strong evidence of tracking towards a top 8 performance, an Olympic medal and achievement of programme key performance indicators. Evidence is assessed through the annual Health Check process and covers the 2023 calendar year.				

Engagement with partners

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Expert advice, guidance and assistance provided to all NSO partners rated as good or above	All NSO partners: 69% Podium NSO partners: 82%	All NSO partners: 87% Podium NSO partners: 92%	80% rate as 'Good' or higher	All NSO partners: 96% Podium NSO partners: 94%
This measure was reworded in 2022/23 to provide greater clarity on which partners are included in the result. The 2022/23 results report ratings for all funded NSO Partners and for Podium NSO partners (the subset of funded NSOs that receive higher levels of investment and HPSNZ support services).				
The 2023/24 results are from the 2024 Partner Confidence Survey and show increased levels of satisfaction compared to earlier years with the advice, guidance and assistance provided by HPSNZ. The very high ratings (>90%) suggest HPSNZ is meeting the expectations of its NSO partners.				
Percentage of funded NSOs who agree HPSNZ partners with them to develop strategic priorities and meet strategic outcomes	All funded NSO partners: 65% Podium NSO partners: 62%	All funded NSO partners: 70% Podium NSO partners: 71%	80% rate as 'Good' or higher	All funded NSO partners: 71% Podium NSO partners: 87%
The 2023/24 target of 80% is based on the proportion of all funded NSO partners that rated HPSNZ's partnering to develop strategic priorities and meet strategic outcomes as 'Good' or higher in 2020/21.				
The 2023/24 results are from the 2024 Partner Confidence Survey and are split by all funded NSOs and podium NSO partners. Podium NSO partners rated HPSNZ's strategic support significantly higher than funded NSOs in general. Moreover, funded NSOs' ratings, while comparable to the previous year, did not meet/exceed the target. This suggests the progress made with podium NSOs needs to be replicated with other funded NSO partners.				
Note that before 2020/21 the distinction was not made between all funded and podium NSO partners. This change was made to more accurately reflect the differing level of investment and relationship management effort that occurs.				

Cost of Service by Output Expense – High Performance Sport

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
REVENUE			
62,192	Crown funding	62,192	62,192
7,967	Other operating revenue	9,128	6,857
70,159	Total revenue	71,320	69,049
LESS EXPENSES			
47,018	Sector investments and consulting	43,227	43,516
-	Infrastructure investment	-	6,700
3,225	Programme management	4,391	4,543
4,703	Technical advice and resources	10,712	13,727
11,824	High performance athlete services	12,379	10,937
66,771	Total expenses	70,709	79,423
3,388	Net operating surplus/(deficit) before recovery package	611	(10,374)
RECOVERY PACKAGE			
13,120	Crown funding	27,000	12,350
LESS EXPENSES			
6,737	Sector investments and consulting	12,494	-
8,432	Operating expenditure	4,180	12,350
15,169	Total expenses	16,674	12,350
(2,049)	Net operating surplus/ (deficit) from recovery package	10,326	-
1,339	Net operating surplus/(deficit) after recovery package	10,937	(10,374)

Output Class Three: Prime Minister's Scholarships

What is intended to be achieved

Elite sport development through targeted scholarships, supporting elite athletes, coaches and officials, and supporting team members' concurrent pursuit of tertiary study and elite sport development.

How we will assess performance

We monitor the efficiency of the programme by looking at the administration costs and have targets in place for the number of scholarships awarded.

Measure	2021/22 result	2022/23 result	2023/24 target	2023/24 result
Number of athlete scholarships awarded	325	326	300	296
2023/24 was a Summer Olympic year, so the target and result for the number of athlete scholarships was slightly lower than in previous non-Olympic years.				
Number of coach, official and support team scholarships awarded	67	56	100	88
In 2023/24 the focus was on ensuring that athletes as well as coaches, officials and support team staff have the skills and development opportunities to deliver on the outcomes sought from the 2024 Paris Olympic cycle and beyond.				
Administration costs are less than 4% of the total funding	2.04%	4%	<4%	9%
Administration costs are higher than in previous years, primarily due to the addition of the Athlete Internship Scholarship offering and the return of the Scholarship Presentation Ceremonies (previously cancelled due to Covid) increasing the costs of servicing the programme.				

Cost of service by output expense – Prime Minister's Scholarships

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
REVENUE			
4,250	Crown funding	4,250	4,250
4,250	Total revenue	4,250	4,250
LESS EXPENSES			
4,399	Sector investment and consulting	3,414	4,130
-	Indirect investment	517	-
171	Programme management	365	370
4,570	Total expenses	4,296	4,500
(320)	Net operating surplus/ (deficit)	(46)	(250)

Output Class Four: Services from the Integrity Sport and Recreation Commission

This is a new appropriation established in 2023/24 for the Sport Integrity Commission Te Kahu Raunui, a new independent crown entity, which was to commence operations in 2023/24.

What is intended to be achieved:

Improved integrity outcomes in New Zealand's sport and active recreation sector, including through a code of integrity.

How we will assess performance:

The establishment of the Sport Integrity Commission Te Kahu Raunui was overseen by a transition team hosted by Sport NZ. In early 2024 it was recognised the Commission would not commence operations before 1 July 2024. A performance measure for establishing the Commission was then included in the 2023/24 Supplementary Estimates reflecting this, and it became the performance target for Sport NZ for 2023/24.

Performance information for this appropriation will be reported by the Sport Integrity Commission Te Kahu Raunui in its future Annual Reports.

Measure	2022/23 result	2023/24 target	2023/24 result
Integrity Sport and Recreation Commission will be established by 1 July 2024	N/A	Achieved	Achieved

Cost of service by output expense

– Services from the Integrity Sport and Recreation Commission

For the year ended 30 June 2024

ACTUAL 2023 \$000	ACTUAL 2024 \$000	BUDGET 2024 \$000
REVENUE		
Crown funding	7,879	7,879
- Total revenue	7,879	7,879
LESS EXPENSES		
Programme management	7,879	7,879
- Total expenses	7,879	7,879
- Net operating surplus/ (deficit)	-	-

Note that approximately \$6 million of expenses was accrued by Sport NZ at year end and then transferred to the Commission for their use in 2024/25.

PBE FRS 48 Statement

This statement of Service Performance complies with the requirements of PBE FRS-48.

All measures have been covered with details under the descriptive commentaries, including the objectives and progress of measures.

Judgements made

Judgements made by Sport NZ during 2023/24 affecting the selection, measurement, aggregation, and presentation of service performance information were:

Output Class One: Sport and Recreation Programmes

Healthy Active Learning (HAL) evaluation

The 2023/24 Statement of Performance Expectations contained the following service performance measure for the HAL programme:

- Percentage of Healthy Active Learning schools and kura that agree their school has a focus on physical activity in their charter and annual plan.
- This measure is captured as part of the HAL evaluation survey of teachers and principals. A decision was made not to capture this data during 2023/24 as this was year 4 of a 5-year evaluation programme. Due to the likelihood of data collection fatigue and the nature of the changes we saw from previous data collection, emphasis was placed on ensuring that final (and most important) data collection was successful.

Output Class Two: High Performance Sport

Performance Pathways

The post-Paris Games survey of coaches and athletes on the impact of direct support from HPSNZ on athlete performance is currently in the field. Results are not expected to November 2024 (in part because some Olympic/Paralympic athletes and coaches have not yet returned to New Zealand). Given the statutory timelines for developing this report, it was decided not to report this measure for 2023/24. These survey results will, however, be used in the review HPSNZ conducts of its performance before setting its strategy for the next 4-year Olympic cycle.

Athlete and coach wellbeing measures

A decision was made not to develop the systems to report against four service performance measures included in the 2023/24 Statement of Performance Expectations. Work undertaken by HPSNZ during 2023/24 led to the development of new service performance measures included in 2024/25 Statement of Performance Expectations. The focus is now on ensuring these new measures can be reported in the 2024/25 Sport NZ Group annual report.

Output Class Four: Services from the Integrity Sport and Recreation Commission

In the 2023/24 Supplementary Estimates the following service performance measures were removed from this output class:

- Percentage of people who agree or strongly agree that the learning outcomes have been achieved on education modules they have completed; and
- Percentage of complaints responded to within three working days.

In the 2023/24 Supplementary Estimates the following service performance measure was substituted for the two that were removed:

- Integrity Sport and Recreation Commission will be established by 1 July 2024 with a target of "Achieved".
- It was decided that due to delays in the appointment of the Commission's Board, the Commission was not likely to commence operations until 1 July 2024 (which was several months later than anticipated when these targets were set). There would therefore be no services to report on in 2023/24, so an establishment milestone seemed a better performance objective.



Independent Auditor's Report

To the Readers of Sport and Recreation New Zealand's Group (also referred to as Sport NZ Group) Financial Statements and Statement of Performance for the Year Ended 30 June 2024

The Auditor-General is the auditor of Sport and Recreation New Zealand and its subsidiaries (the Group). The Auditor-General has appointed me, Christopher Ussher, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements and the statement of performance, including the performance information for appropriations, of the Group on his behalf.

Opinion

We have audited:

- the financial statements of the Group on pages 78 to 109, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expense, the statement of changes in equity and the statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the statement of performance which reports against the Group's statement of performance expectations and appropriations for the year ended 30 June 2024 on pages 53 to 71.

In our opinion:

- the financial statements of the Group:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2024; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the Group's statement of performance for the year ended 30 June 2024:
 - presents fairly, in all material respects, for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - presents fairly, in all material respects, for the appropriations:
 - what has been achieved with the appropriations; and
 - the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure appropriated or forecast to be incurred; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of performance, we comment on other information, and we explain our independence.

PricewaterhouseCoopers, PwC Centre, 10 Waterloo Quay, PO Box 243, Wellington 6140, New Zealand
T: +64 4 462 7000, www.pwc.co.nz

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements and the statement of performance

The Board is responsible on behalf of the Group for preparing financial statements and the statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and the statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of performance, the Board is responsible on behalf of the Group for assessing the Group's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Group, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004, the Public Finance Act 1989 and the Sport and Recreation New Zealand Act 2002.

Responsibilities of the auditor for the audit of the financial statements and the statement of performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the statement of performance.

For the budget information reported in the financial statements and the statement of performance, our procedures were limited to checking that the information agreed to the Group's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

Independent Auditor's Report (Continued)

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the statement of performance which reports against the Group's statement of performance expectations and appropriations.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements and the statement of performance of the entities or business activities within the Group to express an opinion on the consolidated financial statements and the consolidated statement of performance. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 52, pages 76 to 77 and pages 110 to 118, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of performance 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 statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, 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.

Independence

We are independent of the Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. Other than in our capacity as auditor, we have no relationship with or interests in the Group.

Other than in our capacity as auditor, we have no relationship with or interests in the group,



Christopher Ussher
On behalf of the Auditor-General
Wellington, New Zealand

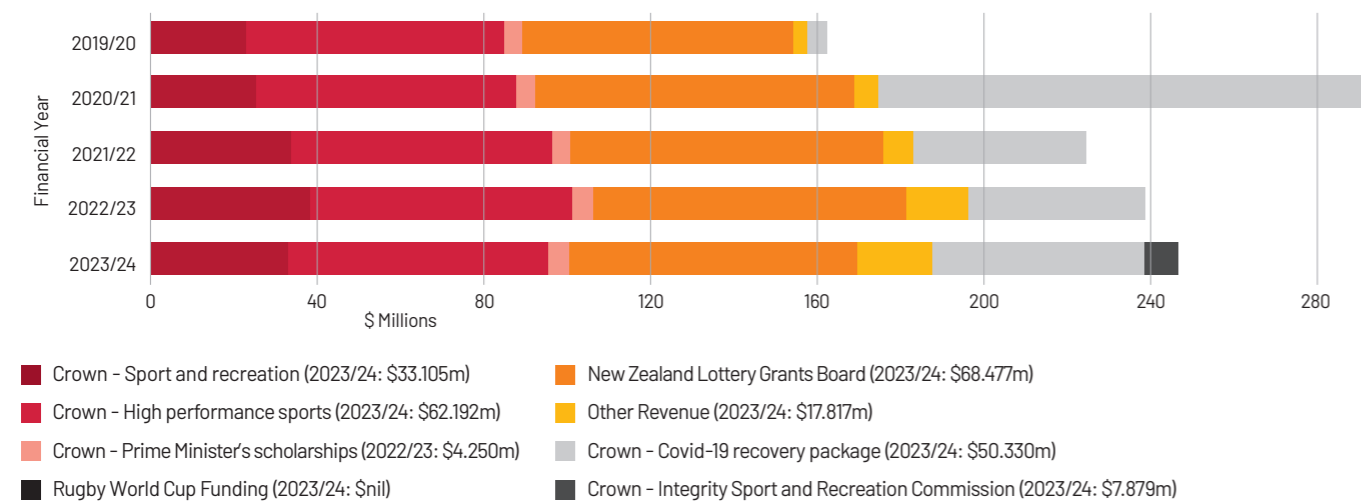


PricewaterhouseCoopers

Financial Overview

The financial information presented within this annual report is for the consolidated Sport NZ Group (the Group), comprising Sport NZ and its wholly-owned subsidiary High Performance Sport New Zealand (HPSNZ), and the New Zealand Sports Foundation Charitable Trust (NZSFCT), in which Sport NZ has a controlling interest.

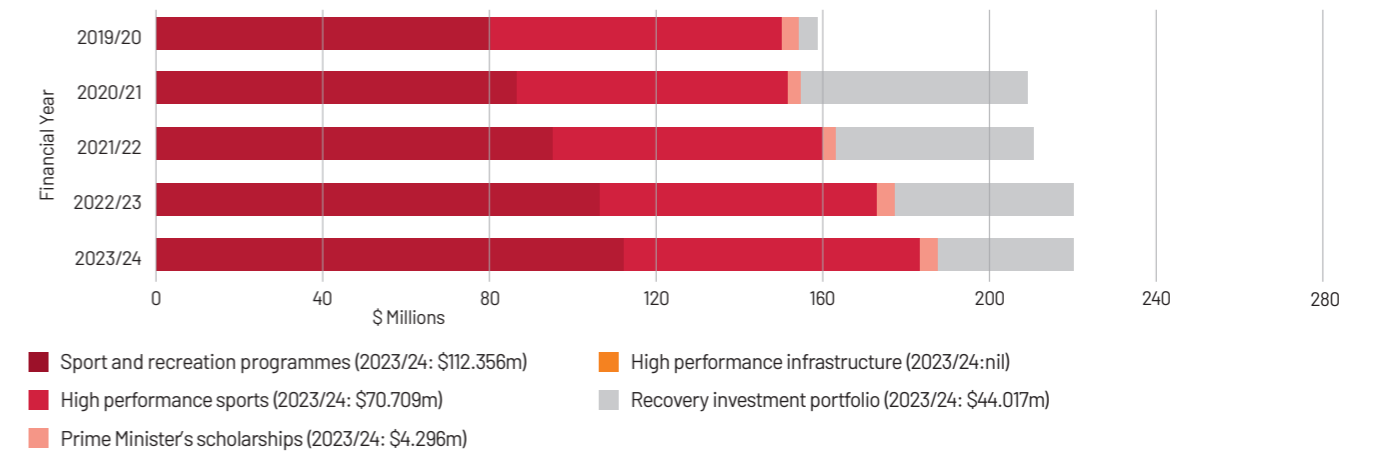
Analysis of revenue from 2019/20 to 2023/24



Key points:

- The multi-year \$264.6 million COVID-19 recovery package has been the major source of variable revenue over the past five years. Funding and commitments for the package are now scaling down with final programmes due to be substantively delivered in the next 12 months.
- Core Crown funding has increased over the period from \$89.2 million in 2019/20 to \$107.4 million. In 2023/24 Sport NZ received one-off funding to establish and operate the Sport Integrity Commission Te Kahu Raunui.
- Lotto revenue increased between 2019/20 and 2022/23. In 2023/24 it reduced by just under 10% due to a change in the allocation methodology by the Lotteries Grants Board.
- Other revenue has increased over the period from \$3.6 million in 2019/20 to \$17.8 million in 2023/24, due to increased interest income and the introduction of Gambling Revenue from TAB/Entain.

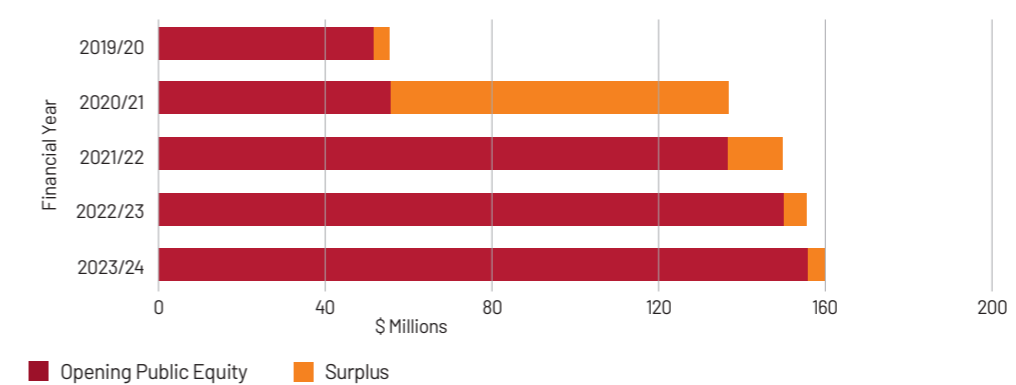
Analysis of expenditure from 2019/20 to 2023/24



Key points:

- The multi-year \$264.6 million COVID-19 recovery package has been the major source of variable expenditure over the past five years. Expenditure associated with the package is now scaling down with final programmes due to be substantively delivered in the next 12 months.
- Investment into core Sport and Recreation partners and programmes increased from \$84.7 million in 2019/20 to \$114.9 million in 2023/24 as part of new initiatives delivered through the 2020-2024 strategy.
- Core expenditure on High Performance Sport (including Prime Minister Scholarships) has remained relatively constant, averaging around \$66 million for the past 5 years.

Analysis of comprehensive revenue and expenditure from 2019/20 to 2023/24



Key points:

- For the past 5 years the Sport NZ Group has run a surplus of revenue over expenditure primarily due to timing differences in the approval/funding for COVID-19 recovery programmes and the timing of delivery.
- Sport NZ has an exemption from s165 of the Crown Entities Act 2004 and so it is able to retain any net surplus (i.e. an annual surplus and/or an accumulated surplus) from its appropriations as public equity.
- The majority of Reserves held are tagged to the delivery of specific investments and programmes over the next four years as part of the 2024-2028 strategic and financial plan.

Financial Statements

Statement of comprehensive revenue and expense

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
REVENUE			
148,402	Crown funding	157,756	157,756
75,337	New Zealand Lottery Grants Board	68,477	68,077
5,108	Racing Industry Act revenue	6,459	4,525
5,339	Interest revenue	9,601	4,050
3,173	Sundry revenue	1,757	841
237,359	Total revenue	244,050	235,249
EXPENDITURE			
SECTOR INVESTMENTS			
429	Investment consulting	173	904
116,914	Partner investments	115,818	112,576
-	Infrastructure investments	-	6,700
42,542	Recovery investment portfolio	36,250	47,919
159,886	Total sector investments	152,241	168,099
COST OF SERVICES			
328	Board members' remuneration	353	448
36,845	Personnel costs	42,893	43,358
15,282	Professional and technical services	14,547	21,278
2,322	Leased property	2,354	2,830
1,244	Depreciation and amortisation	1,275	1,529
15,896	Other operating costs	25,594	28,050
71,917	Total operating expenditure	87,016	97,493
231,802	Total expenditure	239,257	265,592
5,557	Net Operating Surplus	4,793	(30,343)
10	Gain/ (loss) on disposal of assets	12	-
5,567	Total comprehensive revenue and expense	4,805	(30,343)

This financial statement is to be read in conjunction with the accounting policies and notes to the financial statements. Explanations for major variances against budget are provided in note 25.

Financial Statements: Continued

Statement of financial position

At 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
ASSETS			
CURRENT ASSETS			
45,996	Cash and cash equivalents	18,551	1,153
24,338	Trade and other receivables	23,870	19,719
660	Prepayments	967	50
90,588	Investments	129,150	96,758
150	Loans - current	75	-
161,732	Total current assets	172,613	117,680
NON-CURRENT ASSETS			
-	Investments	950	-
2,844	Property, plant and equipment	2,776	2,315
788	Intangible assets	579	946
2,850	Loans - non current	2,925	-
6,482	Total non-current assets	7,230	3,261
6,482	Total assets	179,843	120,941
LIABILITIES			
CURRENT LIABILITIES			
9,679	Trade and other payables	9,979	9,637
-	Funds held on behalf of the Sport Intergity Commission	5,895	-
849	Revenue received in advance	587	651
2,808	Employee entitlements	3,471	2,427
13,336	Total current liabilities	19,932	12,715
NON-CURRENT LIABILITIES			
18	Provisions	18	18
-	Employee entitlements	228	-
18	Total non-current liabilities	246	18
13,354	Total liabilities	20,178	12,733
154,860	Net assets	159,665	108,208
149,293	Public equity	154,860	138,551
5,567	Total revenue and expenditure	4,805	(30,343)
154,860	Public equity	159,665	108,208

This financial statement is to be read in conjunction with the accounting policies and notes to the financial statements. Explanations for major variances against budget are provided in note 25.

Financial Statements: Continued

Statement of changes in equity

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
149,293	Opening public equity	154,860	138,551
5,567	Total comprehensive revenue and expense for the year	4,805	(30,343)
154,860	Closing public equity	159,665	108,208

This financial statement is to be read in conjunction with the accounting policies and notes to the financial statements. Explanations for major variances against budget are provided in note 25.

Financial Statements: Continued

Statement of cash flows

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000	BUDGET 2024 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
148,402	Crown funding	157,756	157,756
77,181	New Zealand Lottery Grants Board	70,970	68,077
4,693	Racing Industry Act revenue	7,520	4,050
4,211	Sundry revenue	1,257	2,353
4,040	Interest revenue	8,216	5,225
281	Goods and services tax	(1,202)	-
(158,804)	Sector investment	(153,186)	(168,099)
(33,322)	Other payments	(35,923)	(52,211)
(36,732)	Payments to employees	(42,355)	(43,806)
9,950	Net cash flow from operating activities	13,053	(26,655)
CASH FLOWS FROM INVESTING ACTIVITIES			
-	Disposal of property, plant and equipment	12	-
170,000	Investments maturing	171,555	27,600
(1,297)	Purchase of property, plant and equipment	(939)	(1,092)
(60)	Purchase of intangible assets	(59)	-
(150,018)	Acquisitions of investments	(211,067)	-
(3,000)	Loan issued	-	-
15,625	Net cash flow from investing activities	(40,498)	26,508
25,575	Net increase / (decrease) in cash and cash equivalents	(27,445)	(147)
20,421	Cash and cash equivalents at 1 July	45,996	1,300
45,996	Cash and cash equivalents at 30 June	18,551	1,153

This financial statement is to be read in conjunction with the accounting policies and notes to the financial statements. Explanations for major variances against budget are provided in note 25.

The GST (net) component of operating activities reflects the GST paid to, and received from the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

Reconciliation of net Surplus/ (deficit)

For the year ended 30 June 2024

ACTUAL 2023 \$000		ACTUAL 2024 \$000
5,567	Surplus	4,805
	Add/(deduct) non-cash items	
1,244	Depreciation and amortisation	1,275
(10)	Gain on disposal of assets	(12)
1,234	Total non-cash items	1,263
	Add/(deduct) movements in working capital items	
2,749	Trade and other receivables	1,853
(1,299)	Interest receivable	(1,384)
348	Prepayments	(307)
906	Trade and other payables	300
-	Funds held on behalf of the SRIC	5,895
4	Revenue received in advance	(263)
441	Employee entitlements	891
3,149	Net movement in other working capital items	6,985
9,950	Net cash flows from operating activities	13,053

Notes to the Financial Statements**1. Statement of accounting policies for the year ended 30 June 2024****Reporting entity**

The accompanying notes form an integral part of the financial statements. These financial statements are for the Group for the year ended 30 June 2024 and were authorised for issue on 30 October 2024. The Group comprises the parent entity, Sport and Recreation New Zealand (Sport NZ), its wholly owned subsidiary, High Performance Sport New Zealand Limited (HPSNZ), and the New Zealand Sports Foundation Charitable Trust (NZSFCT) in which Sport NZ has a controlling interest.

Sport NZ is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in Aotearoa New Zealand. The relevant legislation governing Sport NZ's operations is the Crown Entities Act (2004) and Sport and Recreation New Zealand Act (2002). Sport NZ's ultimate parent is the New Zealand Crown.

Sport NZ was established as a Crown entity on 1 January 2003 under the Sport and Recreation New Zealand Act (2002) (the Act) to "promote, encourage and support physical recreation and sport in Aotearoa New Zealand". Its functions are set out in section 8 of the Act, which incorporates the functions of HPSNZ.

The NZSFCT was granted charitable status under the Income Tax Act (1994) in August 1995 and commenced activities on 1 September 1995. The NZSFCT was registered as a charitable entity under the Charities Act (2005) on 30 June 2008. The objects of the NZSFCT include: to promote, organise, and provide for and assist in the promotion and organisation of sport, and participation in sport in the community, for the purpose of promoting the health, education, and development of individuals and communities.

Although the NZSFCT is a separate legal entity from Sport NZ, the Trustees are appointed by the Sport NZ Board and include members of the Sport NZ Board.

The Group does not operate to make a financial return and is designated as a Public Benefit Entity (PBE) for financial reporting purposes.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

There have been no changes to accounting policies from the prior period.

Statement of compliance

The financial statements of the Group have been prepared in accordance with the requirements of the Crown Entities Act (2004), which includes the requirement to comply with Aotearoa New Zealand generally accepted accounting practice (NZ GAAP).

The financial statements have been prepared in accordance with Tier 1 PBE Reporting Standards.

Measurement base

The financial statements have been prepared on the historical cost basis.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000).

Standards issued and not yet effective and not early adopted

PBE IPSAS 1 Disclosure of Fees for Audit Firms' Services (Amendment)

Amendments to PBE IPSAS 1 were issued during May 2023 and are effective for reporting periods beginning on after 1 January 2024. The amendments aim to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. The Group is currently assessing the effect of the new disclosure requirements. However, it does not expect any significant changes.

Notes to the Financial Statements: Continued

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, income, and expenses on a line-by-line basis and eliminating all significant intragroup balances, transactions, income and expenses upon consolidation.

Goods and services tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to the IRD is included as part of receivables or payables in the Statement of Financial Position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

Sport NZ and HPSNZ are public authorities and the NZSFCT is a registered charity; consequently, the Group is exempt from income tax.

Budget figures

The budget amounts for the year ended 30 June 2024 are derived from the Statement of Performance Expectations (SPE) 1 July 2023 – 30 June 2024 as approved by the Sport NZ Board on 14 June 2023.

The budget amounts were prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted by the Board for the preparation of the financial statements.

Cost allocation

Within the cost of service statements, the cost of outputs has been determined through a combination of direct cost allocation and indirect cost allocation. Costs directly attributed to an output are allocated to that output. Indirect costs comprise expenditure related to the Executive, Strategy and Investment, Policy, Corporate Services, Human Resources, Business Operations, Marketing and Communications. These are allocated to outputs based on the proportional share of fulltime equivalent employees (FTEs) working directly on each output.

Critical accounting estimates and assumptions

In preparing these financial statements, the Group has made estimates and assumptions concerning the future that may differ from actual events. These estimates and assumptions are based on historical experience and other factors, including reasonable expectations as to likely future events, and continual re-evaluation of expectations in the light of new information.

There were no critical accounting estimates or assumptions applied in preparing the financial statements that were considered to have involved significant risk to require a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Critical judgements in applying accounting policies

In preparing the financial statements, no critical judgements were made in the application of accounting policies that are considered to have involved significant risk to require a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

2. Revenue

ACTUAL 2023 \$000		ACTUAL 2024 \$000
	CROWN FUNDING	
38,405	Sport and Recreation Programmes	33,105
62,192	High Performance Sport	62,192
4,250	Prime Minister's Sport Scholarships	4,250
42,635	COVID-19 recovery package	50,330
920	Rugby World Cup Funding	-
-	Sport Integrity Commission	7,879
148,402	Total Crown funding	157,756
	OTHER REVENUE	
75,337	New Zealand Lottery Grants Board	68,477
5,108	Racing Industry Act revenue	6,459
5,339	Interest revenue	9,601
3,173	Sundry revenue	1,757
237,359	Total revenue	244,050

Revenue recognition

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognised by the Group. Revenue from exchange transactions is measured at the fair value of the consideration received or receivable.

Crown funding

Sport NZ Group is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of the Sport NZ Group meeting its objectives.

Apart from the general restrictions, the Group considers there are no other conditions attached to Crown funding.

Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it is appropriated.

New Zealand Lottery Grants Board

Sport NZ receives annual funding from the NZ Lotteries Grants Board (NZLGB) who in turn receive it from LottoNZ. Sport NZ receives a fixed sum of LottoNZ net profits as decided by the NZLGB and is accountable to the Minister for Sport and Recreation for the administration, distribution and expenditure of its Lottery funding. The Group considers there are no conditions attached to NZLGB funding. NZLGB revenue is derived from non-exchange transactions.

Sport NZ also receives annual funding from the NZLGB for Water Safety New Zealand. Sport NZ is responsible for the monitoring and oversight of the investment funding provided by NZLGB for Water Safety NZ. This is recognised as revenue and expenditure in the Statement of Comprehensive Revenue and Expense.

Racing Industry Act Revenue

Sport NZ receives funding via the Racing Industry Act (2002). This revenue is received from Entain New Zealand Limited (previously New Zealand Racing Board) and the Department of Internal Affairs and is recognised in the period to which it relates. The Racing Industry Act revenue is derived from non-exchange transactions.

Interest

Interest revenue is recognised by accruing on a time proportion basis, the interest due from investments and is derived from exchange transactions.

Notes to the Financial Statements: Continued

3. Sector investment

ACTUAL 2023 \$000		ACTUAL 2024 \$000
	Partner investment and investment consulting	
65,757	Sport and recreation programmes	69,350
47,018	High performance sport	43,227
4,570	Prime Minister's Sport Scholarships	3,414
117,344	Sub-total	115,991
42,542	Recovery investment portfolio	36,250
159,886	Total sector investments	152,241

Partner investments and infrastructure investment

The Group provides funding directly to organisations in the sport and recreation sector to meet its primary objectives. This expenditure is recognised as an expense in the Statement of Comprehensive Revenue and Expense as either partner investments or infrastructure investments. Where services are provided by the Group to organisations, the cost of these services are reported elsewhere in the financial statements.

Investments with substantive conditions that need to be subsequently met, are expensed when the contract requirements are met.

Investments without substantive conditions, are expensed at payment date.

The Group must exercise judgement when recognising investment expenditure to determine whether contracted requirements have been satisfied. This judgement is based on the facts and circumstances particular to each contract.

Investment consulting

Costs associated with engaging consultants to provide professional advice directly to partner organisations are recognised in the Statement of Comprehensive Revenue and Expense as 'Investment consulting' expense under 'Sector investments'.

Recovery Investment Portfolio

Recovery Investment Portfolio

As part of Budget 2020, the Minister for Sport and Recreation announced a four year \$264.6 million Recovery Package into the Sport and Recreation sector to support the Group's response to the challenges brought about by the COVID-19 pandemic. Since the funding was appropriated, the Sport NZ Group have distributed a total of \$198.605 million (2023: \$154.588 million) on recovery initiatives. During the financial year, Cabinet approved \$23.6m of the Fund to be repurposed towards core Sport NZ activity to partially fund Budget Reduction Target Savings required as part of Budget 24.

Recovery investment amounting to \$36.250million (2023: \$42.542 million) was distributed to the sector during the year under review. The recovery investment has been allocated as follows:

ACTUAL 2023 \$000		ACTUAL 2024 \$000
9,628	Alert level contingency fund	-
2,539	Individual financial hardship	3,210
1,470	Kaupapa Māori response plan	1,041
7,537	National partner strengthen and adapt	7,523
6,738	National partner support - HPSNZ	12,494
910	National partner support - Sport NZ	75
-	- Professional teams	148
8,500	Tū Manawa Active Aotearoa	8,500
4,592	World Cup facilities	-
403	Hawaiki Hou	1,066
-	- He Oranga Poutama	1,168
225	Targeted Event Fund	1,025
42,542	Total recovery investment portfolio	36,250

Notes to the Financial Statements: Continued

4. Personnel costs

ACTUAL 2023 \$000		% OF REVENUE EXCLUDING RECOVERY FUNDING	ACTUAL 2024 \$000
SALARY AND WAGES			
19,354	Sector support	11%	22,155
6,863	Athlete services	4%	8,349
7,666	Corporate and business operations	5%	9,052
33,883	Total salaries and wages		39,556
1,563	Other personnel costs		1,320
958	Employer contributions to defined contribution schemes		1,126
441	Increase in employee entitlements		891
36,845	Total personnel costs		42,893

Salary and wages

Salaries and wages are recognised as an expense as employees provide services. The split in salaries and wages represents three high-level functional groupings:

- Sector support represents staff working directly with the sector to provide knowledge, advice and technical expertise.
- Athlete services include specialists who provide direct performance support to athletes in exercise physiology, psychology, strength and conditioning, nutrition, biomechanics, physiotherapy, massage, planning, athlete life, medical and other specialist services.
- Corporate and business operations cover staff providing organisational infrastructure, policy advice, ministerial servicing and corporate services.

Other personnel costs

Other personnel costs include recruitment and professional development costs.

Defined contribution schemes

The Group's contributions to Kiwisaver are recognised as an expense in the Statement of Comprehensive Revenue and Expense as incurred.

5. Professional and technical services

ACTUAL 2023 \$000		ACTUAL 2024 \$000
3,750	Sector support consultants	5,985
2,315	Athlete service contractors	1,167
8,592	Other professional and technical services	6,921
258	Recovery Investment Portfolio consultants	207
	Fees to auditors	
248	- Annual audit fees (PWC)	213
119	- Internal audit fees (Grant Thornton)	54
15,282	Total professional and technical services	14,547

Sector support consultants represent professional and technical services we engage to directly support the sector.

Athlete service contractors, along with athlete service staff (note 4), represent a key part of the delivery for high performance athlete services.

Other professional and technical services are specialist advice and services engaged by the Group to assist with the delivery of the Group's work programmes and priorities. These services include information technology, research, legal, strategic advice, benchmarking and frameworks advice.

Recovery investment portfolio consultants provide specialist advice and services related to the recovery investment portfolio.

Notes to the Financial Statements: Continued

6. Other operating costs

ACTUAL 2023 \$000		ACTUAL 2024 \$000
2,813	Travel	3,441
4,114	Marketing and communications	3,937
4,547	Sector training and programme resources	3,396
-	- Sport Integrity Commission	7,879
-	- Programme delivery	3,362
4,422	Other operating costs	3,579
15,896	Total other operating costs	25,594

Travel includes all costs related to transport and accommodation for international and domestic business travel.

Marketing and communications costs include campaigns, sponsorship, social media, website, and publications.

Sector training and programme resources include costs associated with developing sector resources, hosting and sector attendance at seminars, workshops and conferences.

7. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

While cash and cash equivalents at 30 June 2024 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses isn't significant.

The credit ratings are all determined by the Standard and Poor's credit agency, except for Kiwibank, which is rated by Moody's. Standard and Poor's do not rate Kiwibank.

ACTUAL 2023 \$000		CREDIT RATING	ACTUAL 2024 \$000
2,496	Bank balances and cash held	AA-	1,701
	Short term treasury investments (deposits < 3 months)		
10,000	Kiwibank	A1	-
10,000	ICBC (NZ)	A	-
10,000	Rabobank NZ	A	10,000
13,500	Westpac	AA-	6,850
43,500	Total short term investments		16,850
45,996	Total cash and cash equivalents		18,551

8. Trade and other receivables

ACTUAL 2023 \$000		ACTUAL 2024 \$000
18,993	New Zealand Lottery Grants Board	16,500
1,061	Trade receivables due from the Crown	-
1,922	Interest receivable	3,306
1,705	Other trade receivables	2,205
657	Goods and services tax	1,859
24,338	Total trade and other receivables	23,870

All significant trade and other receivables are current. There has been no provision for the impairment of receivables (2023: Nil).

All trade and other receivables are unrated.

Trade and other receivables are recorded at the amount due, less an allowance for credit losses. The Sport NZ group applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, trade and other receivables have been assessed on a collective basis as they possess shared credit risk characteristics.

Trade and other receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Notes to the Financial Statements: Continued

9. Investments

ACTUAL 2023 \$000		CREDIT RATING	ACTUAL 2024 \$000
Current investments			
10,588	ANZ	AA-	20,150
10,000	ASB Bank	AA-	20,000
20,000	Bank of New Zealand	AA-	9,000
10,000	ICBC (NZ)	A	20,000
20,000	Kiwibank	A1	20,000
20,000	Rabobank NZ	A	30,000
-	Westpac	AA-	10,000
90,588			129,150
Non-current investments			
-	ANZ	AA-	950
90,588	Total investments		130,100

Term deposits with an initial term of 90 days or more are measured at the amount invested. Interest is subsequently accrued and recorded as interest receivable (note 8).

The weighted average interest rate on treasury investments was 6.2% with an average maturity of 274 days (2023: 5.52% and 256).

A loss allowance for expected credit losses is recognised only if the estimated loss is not significant. There was no impairment provision for treasury investments of 90 days or more at 30 June 2024 (30 June 2023: Nil).

Term deposits are financial assets forming part of financial instruments. Financial instrument risks are discussed more fully in note 23 to the financial statements.

The credit ratings are all determined by the Standard and Poor's credit agency, except for Kiwibank, which is rated by Moody's. Standard and Poor's do not rate Kiwibank.

10. Loans

ACTUAL 2023 \$000		ACTUAL 2024 \$000
Current portion		
150	Moana Pasifika Loan	75
150	Total Current Portion of Loans	75
Non current portion		
2,850	Moana Pasifika Loan	2,925
2,850	Total Current Portion of Loans	2,925
Represented by:		
-	Opening balance	3,000
-	Prior year loan repayment	-
3,000	Loan drawn down	-
-	Cumulative fair value movement from prior years	-
-	Fair value movement	-
3,000	Closing balance	3,000
3,000	Total Loans	3,000

Loans are initially recognised at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method. Fair value is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date for assets of a similar maturity and credit risk. Movements in carrying value, including those arising from impairment, are recognised in the Statement of Comprehensive Revenue and Expense.

Loans are unrated financial assets forming part of financial instruments. Financial instrument risks are discussed more fully in Note 23.

Judgements in applying accounting policies

Value of loans

At each balance date, the value of loans is determined based on the face value of the loan less expected credit losses. In exercising its judgement with respect to determining the expected credit losses, the Group takes into account the repayment term, expected loan repayments, current prevailing interest rates, and any risk to achieving full recovery of the loan amount.

The Group has two loans on issue, \$1.3 million (\$1.126 million net of repayments) to part-fund Rowing New Zealand's loss incurred following the 2010 Rowing World Championships held at Lake Karapiro and \$3 million provided to Moana Pasifika.

Rowing New Zealand

A loan to Rowing New Zealand was part funded by the Ministry of Business, Innovation and Employment (MBIE) in 2010. The Group has a conditional obligation to MBIE for loan repayments received from Rowing New Zealand.

As a result of forecast cash flows from Rowing New Zealand in 2019 (and subsequently), the repayment obligations would not be triggered, and the loan was assessed as being irrecoverable. The fair value of expected repayments at 30 June 2019 was assessed at nil and the loan written down accordingly.

The parties are currently negotiating repayment terms in relation to loan obligations associated with MBIE's contributions. However, the terms remain unchanged at balance date and the fair value of the loan has been assessed at nil.

Moana Pasifika

In 2021/22 the Group received \$3 million from the Ministry of Foreign Affairs and Trade to provide an underwrite to Moana Pasifika to support their participation in the Super Rugby competition. During 2023 the underwrite was drawn down by Moana Pasifika as a loan. The loan is interest bearing for a maximum period of 10 years. There is no evidence of impairment of this loan.

Notes to the Financial Statements: Continued

11. Property, plant and equipment

	LEASEHOLD IMPROVEMENTS \$000	PLANT AND EQUIPMENT \$000	FURNITURE AND FITTINGS \$000	COMPUTER EQUIPMENT \$000	WIP \$000	TOTAL \$000
COST						
Balance at 1 July 2023	4,563	3,009	1,627	1,464	468	11,131
Additions	20	593	42	284	-	939
Transfers from WIP	206	19	3	98	(326)	-
Disposals	-	(118)	(17)	(196)	-	(331)
Balance at 30 June 2024	4,789	3,503	1,655	1,650	142	11,739
ACCUMULATED DEPRECIATION						
Balance at 1 July 2023	3,689	2,447	1,124	1,027	-	8,287
Depreciation expense	349	240	121	297	-	1,007
Eliminated on disposal	-	(118)	(17)	(196)	-	(331)
Balance at 30 June 2024	4,038	2,569	1,228	1,128	-	8,963
Carrying amount at 30 June 2024	751	934	427	522	142	2,776
COST						
Balance at 1 July 2022	4,610	2,890	1,397	1,514	155	10,566
Additions	26	316	227	402	326	1,297
Transfers from WIP	-	2	11	-	(13)	-
Disposals	(73)	(199)	(8)	(452)	-	(732)
Balance at 30 June 2023	4,563	3,009	1,627	1,464	468	11,131
ACCUMULATED DEPRECIATION						
Balance at 1 July 2022	3,313	2,444	1,021	1,288	-	8,066
Depreciation expense	376	181	111	189	-	857
Eliminated on disposal	-	(178)	(8)	(450)	-	(636)
Balance at 30 June 2023	3,689	2,447	1,124	1,027	-	8,287
Carrying amount at 30 June 2023	874	562	503	437	468	2,844

There are no restrictions over the title of the Group's property, plant and equipment nor any property, plant and equipment pledged as security for liabilities.

Property, plant and equipment are shown at cost less any accumulated depreciation and impairment losses.

The Group does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Additions

The cost of property, plant, or equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Group and can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

Costs incurred subsequent to initial recognition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Group and can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are expensed when they are incurred.

Disposals

Gains and losses are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses are reported net in the Statement of Comprehensive Revenue and Expense.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment, at rates that will write off the cost of the assets to their estimated residual values over their useful lives.

The depreciation rates and useful lives associated with major classes of assets have been estimated as follows:

Leasehold improvements	3 to 10 years	(10-33%)
Plant and equipment	3 to 5 years	(20-33%)
Furniture and fittings	4 to 10 years	(10-25%)
Computer equipment	2 to 5 years	(20-50%)

Leasehold improvements are depreciated over the lesser of the unexpired period of the lease or the estimated remaining useful lives of the respective improvements.

The residual value and useful life of an asset is reviewed and adjusted, if applicable, at each balance date.

Impairment of property, plant and equipment

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount might not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable services amount. The recoverable service amount is the higher of the assets fair value, less costs to sell, and its value in use.

Value in use is the present value of an assets remaining service potential. It is determined using either a depreciated replacement cost approach, a restoration cost approach, or a services unit approach. The most appropriate approach used to measure value depends on the nature of the impairment and the availability of information.

If an assets carrying value exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service amount.

Total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is also recognised in the Statement of Comprehensive Revenue and Expense.

12. Non-current assets held for sale

Non-current assets held for sale are assets with a carrying amount that will be recovered principally through a sale transaction rather than through continuing use. These assets are available for immediate sale and the sale is considered to be highly probable. Non-current assets held for sale are recognised at the lower of their carrying amount and fair value (market value) less costs to sell, and are not depreciated or amortised while classified as held for sale. Any impairment losses for write-downs of non-current assets held for sale are recognised in the Statement of Comprehensive Revenue and Expense.

Apollo Projects Centre

During 2016/17, the Group reclassified the Apollo Projects Centre (the Centre) building to non-current assets held for sale with the expectation that it would be gifted to Christchurch City Council.

The carrying value of the Centre is nil, reflecting that the asset has been fully depreciated. During 2020/21, the Centre was granted resource consent, an important precursor to the gifting process. During this same period, the Council made it clear they were not willing to receive the gift and take on ownership of the Centre. However, in recognition of the Centre presenting as a valuable community asset, they have undertaken a tender process and identified a preferred community owner.

The Council and the preferred owner are now working towards an application for a Group Lease for approval by the local Community Board. If successful, the Centre will be gifted to the new owner. If unsuccessful, the Group will be required to remove the building and return the property to its original use once High Performance Sport New Zealand has vacated.

Notes to the Financial Statements: Continued

13. Intangible assets

INTERNALLY GENERATED 2022 \$000	ACQUIRED SOFTWARE 2023 \$000	WIP 2023 \$000	TOTAL 2023 \$000		INTERNALLY GENERATED 2024 \$000	ACQUIRED SOFTWARE 2024 \$000	TOTAL 2024 \$000
COST							
2,342	2,766	509	5,617	Opening balance at 1 July	2,792	2,789	5,581
37	23	-	60	Additions	31	28	59
413	-	(413)	-	Transfers from WIP	-	-	-
-	-	(96)	(96)	Disposals	-	(1,301)	(1,301)
2,792	2,789	-	5,581	Closing balance at 30 June	2,823	1,516	4,339
ACCUMULATED AMORTISATION							
1,879	2,527	-	4,406	Opening balance at 1 July	2,156	2,637	4,793
277	110	-	387	Amortisation expense	194	74	268
-	-	-	-	Eliminated on disposal	-	(1,301)	(1,301)
2,156	2,637	-	4,793	Closing balance at 30 June	2,350	1,410	3,760
636	152	-	788	Carrying Amount at 30 June	473	106	579

There are no restrictions over the title of the Group's intangible assets, nor are any intangible assets pledged as security for liabilities.

Computer software licenses longer than 12 months are capitalised on the basis of the costs incurred to acquire and make the specific software available for use.

Costs directly associated with the development of software for internal use by the Group are recognised as an intangible asset. Costs associated with the development and maintenance of the Group's websites are recognised as an expense when incurred.

Where software is provided under a Software-as-a-service (SaaS) arrangement, costs of configuration and customisation are recognised as an intangible asset only if the activities create an intangible asset that the Group controls and asset recognition criteria are met. Costs, including ongoing fees for use of software, that do not result in an intangible asset are expensed as a service contract as incurred. However, where fees represent payment for future services to be received, the Group recognises these as a prepayment and expenses these as subsequent services are received.

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired software	3 to 10 years	(10-33%)
Internally generated software	3 to 5 years	(20-33%)

Impairment of intangible assets

Refer to the policy for the impairment of property, plant and equipment in Note 11. The same approach applies to the impairment of intangible assets.

14. Trade and other payables

ACTUAL 2023 \$000		ACTUAL 2024 \$000
PAYABLES UNDER EXCHANGE TRANSACTIONS		
2,088	Creditors	2,359
719	Accrued expenses	1,727
2,807	Total payables under exchange transactions	4,086
PAYABLES UNDER NON-EXCHANGE TRANSACTIONS		
379	Other taxes payable (PAYE, ACC and rates)	345
6,493	Investment accruals	5,548
6,872	Total payables under non-exchange transactions	5,893
9,679	Total payables	9,979

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. The carrying value of trade and other payables therefore approximates their fair value.

15. Sport Integrity Commission

ACTUAL 2023 \$000		ACTUAL 2024 \$000
-	Crown Funding	7,879
-	Expenditure	(1,984)
-	Expenditure commitments	(5,895)
-	Uncommitted funding	-

During 2024 the Group received funding for the establishment and operations of the Sport Integrity Commission. The Board and Chief Executive were appointed in May/June 2024 and the Commission formally commenced operations on 1 July 2024. The Group has a constructive obligation to transfer the unspent funding to the Sport Integrity Commission, which will occur in July 2024. Accordingly, the Group has recognised a liability to the Commission for the transfer of unspent funding at balance date.

Notes to the Financial Statements: Continued

16. Revenue received in advance

ACTUAL 2023 \$000		ACTUAL 2024 \$000
650	Lease incentive payment	536
199	Sundry revenue	51
849	Total revenue received in advance	587

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit over the lease term.

On 18 May 2018, Sport NZ moved into new premises in Wellington. The ten-year lease period commenced on 8 December 2018 when the landlord met their obligations under the Agreement to Lease. At this point, a ten-month rent-free period was triggered. In addition, the landlord granted Sport NZ an Early Occupation Licence for the period commencing on the Early Occupation Date (18 May 2018) until the Commencement Date (8 December 2018). Sport NZ was not required to pay rent or outgoings during this period. The rent-free period is being treated as a lease incentive to be spread over the term of the lease. The gross value of this incentive is \$827,210.

These lease incentive payments are recognised as revenue received in advance and are being amortised over the expected term of the lease as a reduction of rental expense.

17. Employee entitlements

ACTUAL 2023 \$000		ACTUAL 2024 \$000
	Current portion	
1,938	Annual leave provision	2,395
3	Sick leave provision	61
867	Remuneration accrued	672
	- Holidays Act Remediation provision	200
	- Long service leave provision	143
2,808	Total current portion	3,471
	Non-current portion	
	- Long service leave provision	228
2,808	Total employee entitlements	3,699

Short-term employee entitlements

Employee entitlements that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

This includes salaries accrued up to balance sheet date, annual leave earned but not yet taken at balance date, and sick leave.

Long-term employee entitlements

Employee entitlements not expected to be settled before 12 months after the end of the reporting period that the employees provide the related service in, such as long service leave, have been calculated on an actuarial basis. The calculations are based on:

- the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave, annual leave and vested long service leave are classified as a current liability. Non-vested long service leave expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Measuring long service leave obligations

Measuring the long service leave obligations depends on several factors that are determined on an actuarial basis using several assumptions. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will affect the carrying amount of the liability.

Expected future payments are discounted using the risk-free Treasury discount rates for accounting valuations. The salary inflation factor has been determined using known salary increases and Treasury CPI assumptions for accounting valuations. The following discount rates and inflation factors were used:

	Discount rate	Inflation factor
Year 1	5.3%	3%
Year 2	4.5%	3%
Year 3 onwards	4.3%	2.3%

If the discount rate were to differ by 1% from that used, with all other factors held constant, the carrying amount of the long service leave would be estimated as follows:

1% Decrease in discount rate	\$11,232 increase in carrying amount
1% Increase in discount rate	\$10,343 decrease in carrying amount

If the salary inflation factor were to differ by 1% from that used, with all other factors held constant, the carrying amount of the long service leave would be estimated as follows:

1% Decrease in inflation	\$15,543 decrease in carrying amount
1% Increase in inflation	\$16,605 increase in carrying amount

Notes to the Financial Statements: Continued

18. Contingencies

The Group has a contingent liability relating to the Apollo Projects Centre (the Centre). The Group expects to gift the Centre to a Community based recreation provider, as described in Note 12. If the Christchurch City Council and the preferred owner are not able to gain permission from the local Community Board to retain the building on Reserve Land, the Group will be liable for demolishing or deconstructing the Centre and restoring the site. The costs are estimated as follows:

	2023	2024
Permanent demolition and making good the site	\$450,000 - \$495,000	\$585,000 - \$643,500
Deconstruction	\$630,000 - \$675,000	\$819,000 - \$877,500

The Group has no contingent assets as at 30 June 2024 (30 June 2023: Nil).

19. Capital commitments and operating leases

The Group has no contracted capital commitments for the acquisition or development of property, plant, equipment or intangible assets as at 30 June 2024 (30 June 2023: Nil).

Operating leases

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows.

ACTUAL 2023 \$000		ACTUAL 2024 \$000
NON-CANCELLABLE OPERATING LEASE COMMITMENTS		
1,985	Less than one year	2,476
4,493	One to five years	6,816
1,709	Over 5 years	340
8,187	Total non-cancellable operating lease commitments	9,632

Non-cancellable operating lease commitments include:

- lease of premises, \$9.478 million (2023: \$7.953 million)
- lease of vehicles, \$0.101 million (2023: \$0.234 million)
- lease of equipment, \$0.053 million (2023: \$nil)

The Group has entered into five non-cancellable operating leases, all relating to leased premises, as follows:

Location	Expiry date	Total future minimum lease payments	
North Shore	26/02/2030	2,991,099	On 18 May 2018, Sport NZ moved into new premises in Wellington. The ten-year lease period commenced on 8 December 2018 when the landlord met their obligations under the Agreement to Lease. At this point a ten-month rent-free period was triggered.
Auckland	30/04/2027	1,164,883	
Wellington	31/01/2029	3,250,970	
Wellington	30/06/2025	107,100	
Wellington	05/12/2025	92,691	
Cambridge	15/03/2029	1,871,338	Sport NZ has sub-leased part of its Wellington office space and has future commitments to receive \$309,345 from sub-tenants beyond the balance date (2023: \$330,366).

20. Related party transactions

Sport NZ is a wholly owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship. These are on terms and conditions no more or less favourable than those that it is reasonable to expect Sport NZ would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

No related party transactions by Ministers (or their close family members) have been identified.

With the exception of Board Member Remuneration (note 21), no other related party transactions have occurred that are required to be disclosed.

Key management personnel compensation

ACTUAL 2023 \$000		ACTUAL 2024 \$000
BOARD MEMBERS		
328	Remuneration	353
1.79	Full time equivalent personnel	2.24
SENIOR LEADERSHIP TEAM		
3,762	Salaries and other short-term employee benefits	3,838
13.86	Full time equivalent personnel	14.00
4,090	Total key management personnel compensation	4,191

Key management personnel include members of the Sport NZ and HPSNZ Boards, the chief executive of both Sport NZ and HPSNZ, and the group and general managers from both organisations.

Board members represent 2.24 full-time equivalent personnel (2023: 1.79). This has been determined based on the expectations of the Minister for Sport and Recreation in 2007 that each Board member would be remunerated based on a maximum of 25 days.

Notes to the Financial Statements: Continued

21. Board member remuneration

The total value of remuneration paid to Board members for the year ended 30 June 2023 is as follows:

ACTUAL 2023 \$000	SPORT NZ BOARD	APPOINTED	TERM ENDS	ACTUAL 2024 \$000
20	Raewyn Lovett (Chair from June 2023)	July 2018	June 2024*	32
32	Bill Moran (Chair until June 2023)	September 2016	June 2024	16
16	Dame Farrah Palmer	July 2018	July 2024*	16
16	Beatrice Faumuinā	December 2019	October 2025	16
18	Suri Bartlett	August 2021	July 2024	18
13	Karen Vercoe (resigned May 2024)	August 2021	N/A	-
17	Robyn Cockburn	August 2021	July 2024	18
16	Duane Kale	August 2021	August 2024	20
16	Rakesh Naidoo	November 2021	October 2024	16
164				152
ACTUAL 2023 \$000	TAUMATA MĀORI BOARD	APPOINTED	TERM ENDS	ACTUAL 2024 \$000
5	Daniel Procter (Chair from May 2024)	1/03/23	March 2025	16
9	Karen Vercoe (Chair until May 2024 resignation)	1/12/22	N/A	-
5	Sarah Hirini	1/03/23	March 2025	9
5	Dame Hinewehi Mohi (resigned March 2024)	1/03/23	N/A	12
-	Whaimutu Dewes	1/03/23	March 2024*	15
24				52
ACTUAL 2023 \$000	HPSNZ BOARD	APPOINTED	TERM ENDS	ACTUAL 2024 \$000
13	Raewyn Lovett (Chair from June 2023)	January 2022	January 2025	22
22	Bill Moran (Chair until June 2023)	January 2017	June 2024	11
14	Annette Purvis	July 2020	July 2026	14
16	Chelsea Grootveld	February 2019	January 2026	16
16	Hetty Van Hale	July 2020	June 2026	16
14	Martin Toomey	January 2021	December 2026	14
12	Dame Noeline Taurua	September 2022	September 2025	14
12	Dame Valerie Adams	September 2022	September 2025	14
12	Donald Tricker	September 2022	September 2025	14
9	Duane Kale	September 2022	September 2025	14
140				149
328	Total Board members remuneration			353

* Indicates appointment has been rolled over beyond term end date during the 2024 financial year.

In addition to the remuneration reported in the table above, there were gifts provided for departing Board members valued at approximately \$244 (2023: \$1,243)

Board members disclosed interests throughout the year. The following payments were made to entities in which Board members have an interest.

ACTUAL 2023	RELATED PARTY	KEY MANAGEMENT PERSONNEL	RELATIONSHIP	NATURE OF SERVICE	ACTUAL 2024
43,713	Duncan Cotteril	Raewyn Lovett	Partner	Legal services	41,878
47,328	Massey University	Dame Dr Farah Palmer	Associate Dean Māori – Massey Business School	Evaluation services and venue hire	379,906
25,000	Iti Kōpara Trust	Dr Chelsea Grootveld	Deputy Chair	Board professional development	15,000
58,330	Core Education Ltd	Bill Moran Dr Chelsea Grootveld	Trustee Trustee	Programme resources	26,665
174,371	Total related party payments				463,449

All transactions with Board members were on normal commercial terms and at arm's length.

The Group has provided Directors and Officers Liability and Professional Indemnity insurance cover for Board members and employees for the year ended 30 June 2024.

Notes to the Financial Statements: Continued

ACTUAL 2023	ADVISORY GROUP	ACTUAL 2024
	Audit, Finance and Risk Committee	
3,165	Alan Isaac	2,000
	Recovery Investment Advisory Committee	
300	Eru Lyndon	-
375	Jennifer Gill	-
	People and Culture Committee	
2,750	Julie Simpson	2,737
	Integrity Transition Committee	
28,290	Doug Martin	-
1,666	Vicky Robertson	-
4,165	Lex Pritchard	-
40,281	Tim Castle	68,048
7,094	Traci Houppapa	17,390
29,654	Don Mackinnon	93,023
5,797	Sarah Murray	-
-	Adine Wilson	26,919
-	Lyndon Bray	6,480
-	Rebecca Dubber	6,480
-	Dr Lesley Nicol	5,400
-	Kevin Mealamu	5,940
	Maori Advisory Group	
1,400	Nicole Dryden	10,809
	Te Pae Whakatore	
3,024	Gael Surgenor	5,236
3,640	Helen Leahy	6,160
3,024	Mairangi Campbell	6,160
4,256	Te Miri Rangī	4,620
3,640	Anna-Jane Edwards	4,620
6,726	Dr Wayne Ngata	11,682
4,256	Dr Julie Wharewera	4,312
-	Robyn Cockburn	-
153,503		288,016

22. Employee remuneration

The number of employees who received, or who are due to receive, remuneration of \$100,000 or more during the year ended 30 June 2024 are provided, within \$10,000 bands, in the table below.

	ACTUAL 2023	ACTUAL 2024
1 440,001 - 450,000	1	1
- 420,001 - 430,000	-	1
1 410,001 - 420,000	1	-
1 350,001 - 360,000	1	1
1 290,001 - 300,000	1	2
- 260,001 - 270,000	-	3
1 250,001 - 260,000	1	1
- 240,001 - 250,000	-	4
3 230,001 - 240,000	3	1
4 (1) 220,001 - 230,000	4 (1)	2
4 210,001 - 220,000	4	5
3 200,001 - 210,000	3	3
3 190,001 - 200,000	3	3
3 180,001 - 190,000	3	9
8 (1) 170,001 - 180,000	8 (1)	9
5 160,001 - 170,000	5	15
19 150,001 - 160,000	19	12
15 140,001 - 150,000	15	28 (1)
18 (2) 130,001 - 140,000	18 (2)	20 (1)
20 (1) 120,001 - 130,000	20 (1)	23 (1)
27 (3) 110,001 - 120,000	27 (3)	32 (2)
25 100,000 - 110,000	25	23 (1)
	162 (8)	198 (6)

The above table includes those employees who ceased employment during the periods reported. For the year ended 30 June 2024, 6 employees who ceased employment during the period had received remuneration of greater than \$100,000, as indicated in brackets (2023: 8).

The Group Chief Executive's salary is within the band range of \$440,001 - \$450,000 (2023: \$440,001 to \$450,000).

During the year ended 30 June 2024, there were 6 employees (2023: 2 employees) who received or were entitled to receive, \$115,987 compensation or other benefits in relation to cessation of employment (2023: \$81,372)

The Group did not implement a general pay increase for all employees during the 2024 financial year (2023: 3.0%).

Notes to the Financial Statements: Continued

23. Financial instruments

Financial instrument categories

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

ACTUAL 2023 \$000		ACTUAL 2024 \$000
	<i>Financial liabilities measured at amortised cost</i>	
9,300	Payables (excluding GST and other taxes payable)	9,634
	- Funds held on behalf of the Sport Integrity Commission	5,895
9,300	Total financial liabilities measured at amortised cost	15,529
	<i>Financial liabilities measured at amortised cost</i>	
45,996	Cash and cash equivalents	18,551
3,628	Receivables	22,011
90,588	Investments - term deposits	130,100
3,000	Loans	3,000
143,212	Total financial assets measured amortised cost	173,663

Initial measurement

At initial recognition, financial assets and financial liabilities are measured at their fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement for financial assets at amortised cost

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is derecognised, modified or impaired.

Subsequent measurement for financial liabilities amortised cost

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the EIR amortisation process.

Financial instrument risks

The Group's activities expose it to a variety of financial instrument risks, including market, credit and liquidity risk. The Group has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies prohibit the Group entering into speculative transactions.

Fair value interest rate risk

Interest rate risk is the risk that the fair value of a financial instrument will fluctuate, or the cash flows from a financial instrument will fluctuate, owing to changes in market interest rates.

The Group's exposure to interest rate risk is limited to bank deposits that are held at fixed rates of interest. The Group does not actively manage its exposure to fair value interest rate risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Group has no material exposure to currency risk.

Price risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The Group is not exposed to price risk as it does not hold any listed equity investments.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Group, causing the Group to incur a loss.

Due to the timing of its cash inflows and outflows, the Group invests surplus cash with registered banks. In line with the Group's investment policy, funds may only be deposited with registered banks having an A- (Standard and Poors) or (Moody's) or better credit rating and within limits of credit exposure to any one institution.

The single most significant receivable carried at balance date is for NZLGB revenue. This receivable comprises the fourth quarter instalment for the financial year, received each year in July. These are guaranteed amounts and are therefore low risk. The Group does not have significant concentrations of credit risk for any other financial instruments.

Where necessary, the impairment of short term receivables is determined by applying the expected credit loss model.

The Group's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net receivables, as detailed in notes 7 and 8 respectively. There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, the Group closely monitors its forecast cash requirements with expected cash drawdowns from the Crown and NZLGB. The Group maintains cash on hand to meet liquidity requirements.

Notes to the Financial Statements: Continued

24. Capital management

The Group's capital is its equity, which comprises accumulated funds and other reserves. Equity is represented by net assets. The Group is subject to the financial management and accountability provisions of the Crown Entities Act (2004), which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives. The Sport NZ Board has set a minimum level of public equity at \$11.5 million (2023: \$11.5 million) to manage the Group's cashflow profile and unforeseen fluctuations in NZLGB revenue.

25. Explanation of major variance against budget

Explanations for major variances from the Groups budgeted figures in the statement of performance expectations are as follows:

Statement of comprehensive revenue and expense

Interest income (+\$5.5m)

Interest revenue was above budget due to higher funds on deposit and improved interest rates during the year.

Infrastructure investment (+\$6.7m)

Infrastructure investment was behind budget due to delays in the National Sailing HP Centre and in assessing the potential benefits of establishing a second HP hub in Auckland. Construction of the National Sailing HP Centre will commence in 2024/25.

Recovery investments (+\$11.7m)

Expenditure for the year was \$12m behind budget, primarily because of delays in scaling up Hawaiki Hou and the Budget 24 decision to reprioritise some funding to future years.

Professional and technical services (+\$6.7m)

Across the Group a number of projects were delayed, the largest of which related to the establishment of the Sport Integrity Commission which accounted for \$1.9m.

Statement of financial position

Cash and Cash equivalents and Investments

These balances are \$50.7m higher than budget due to savings identified above and in the prior year.

Funds held on behalf of Sport Integrity Commission

It was anticipated that all Crown Funding received for the Sport Integrity Commission would be spent during the year, but \$6m remained unspent at balance date.

26. Events after balance sheet date

On 1 July 2024, the Sport Integrity Commission formally commenced operations. Financial and operational support functions performed by Sport NZ during the financial year were formally transitioned at this point.

There were no other significant events after balance date requiring either adjustment to the financial statements or further disclosure in the accompanying notes (2023: Nil).

27. Cost of Service Output: Reconciliation of Net Surplus

For the year ended 30 June 2024

	SPORT AND RECREATION	HIGH PERFORMANCE SPORT	PRIME MINISTER'S SPORTS SCHOLARSHIPS	INTEGRITY SPORT AND RECREATION COMMISSION	TOTAL
Revenue	133,613	98,320	4,250	7,879	244,062
Expenses	139,699	87,383	4,296	7,879	239,257
Net surplus/ deficit	(6,086)	10,937	(46)	-	4,805

Appendix 1

Interests of Board and Key Management Personnel

Sport NZ Board – Register of Interests as at June 2024

Bill Moran

Declared interests

Deputy Chair
WorkSafe NZ

Director
Pioneer Energy

Chair
Southern Generation

Trustee
Youthtown Foundation

Trustee
Youthtown Inc

Independent Member
Finance, Audit and Risk Committee,
Queenstown Lakes District Council

Chair
Chamber Music at the World's
Edge Trust USA

Trustee
Parliamentary Education Trust

Advisory Trustee
Play It Strange

Patron
McGuinness Institute

Council member
Te Pūkenga

Trustee
Hoops and Life Awhi Trust
(1 August 2023)

Chair
At the World's Edge Festival NZ
(1 February 2024)

Potential conflicts

Deputy Chair
WorkSafe NZ

Trustee
Youthtown

Dame Farah Palmer

Directorships

Deputy Chair
New Zealand Rugby

Chair
New Zealand Māori Rugby Board

Other related interests

Member
Rugby World Cup (RWC)
2021 Organising Committee

Iwi affiliations
Ngāti Maniapoto (Ngāti Waiora) and
Waikato (Ngāti Mahuta ki te hauāuru)
– Tainui

Member
Barbarian Rugby Football Club (Auckland)

Ambassador
Kind Hearts Movement (Manawatū)

Trustee
Aho ki Rangī

Office of the Deputy
Vice Chancellor Māori
Massey University

Office of the DVC Māori
Pou Ākonga – Ākonga Māori Success
Massey University

Steering Group
Sport@Massey

Mentor
Tania Dalton Foundation

Potential conflicts

Māori Rugby Board
NZ Rugby

Massey Research grants on
sport-related issues

Beatrice Faumuina ONMZ

Directorships

Director
Trust Arena Board (Dec 2021)

Potential conflicts

None

Raewyn Lovett

Directorships

Partner
Duncan Cotterill

Director
TAB New Zealand (1 August 2021,
until 31 July 2024)

Shareholder
Onelaw Limited

Chair
Dunedin Venues Management Limited

Trustee
CHT Healthcare

Co-Chair
International Working Group on Women
and Sport (IWG)

Other related interests

Business partner is on Football NZ
Executive Committee

Potential conflicts

None

Duane Kale

Directorships

Vice President
IPC (International
Paralympic Committee)

Board Member
PNZ (Paralympics NZ)

Director
Halberg Foundation (22 Nov 2021)

Other related interests

Paris2024 cocom
IOC (International Olympic Committee)
(until Sep 2024)

Managing Director
while awaiting new CEO
Paralympics NZ
(3 April to 30 June 2023)

Risk & Assurance Committee
Whaikaha (Ministry of Disable People)
(February 2024)

Patron
Catwalk Trust

LA2028 cocom
IOC (International Olympic Committee)

Brisbane2032 cocom
IOC (International Olympic Committee)

Member of the Financial Advice Code
Committee under the Financial Markets
Conduct Act (from 8 July 2024)

Potential conflicts

None

Erin Roxburgh (Board Intern)

Directorships

Board Member
Women in Sport Aotearoa
(from 01/09/2020)

Board Member
Netball Wellington Centre
(from 01/11/2021)

Potential conflicts

None

Rakesh Naidoo

Directorships

Executive Committee
New Zealand Football

Trustee
New Football Foundation

Trustee
Football for Community Development
Trust (Wellington Phoenix)

Director
BLVR Limited

Other related interests

Ambassador
White Ribbon New Zealand

Member
National Council of Women NZ

Executive Member
Wellington Interfaith Council

Lay Member
New Zealand Law Society National
Standards Committee

Member
Football Against Racism in Europe

Head Category Judge for the Mitre 10 New
Zealand Community of the Year Award

Kiwibank New Zealander
of the Year Awards

National Manager
Ethnic Partnerships
NZ Police Superintendent

Potential conflicts

None

Robyn Cockburn

Directorships

Director
Lumin

Director
Skills Active Te Mahi Ako

Other related interests

Chair
NZ Olympic Committee Women in Sport
Leadership Committee

Programme Director
Wahine Toa

Contract for Service as Insights
Consultant Recreation Aotearoa

Member
Te Pai Whakatere, Hawaiki Hou

Consultant
Sport Waikato

Potential conflicts

None

Suri Bartlett

Directorships

Board Member
Save the children

Board Member
Tenzing Limited

Director
World Netball (from August 2023)

Independent member of the Risk and
Assurance Committee for Department of
Conservation

Potential conflicts

None

High Performance Sport New Zealand Board - Register of Interests as at July 2024

Raewyn Lovett

Directorships

Partner
Duncan Cotterill
Director
TAB New Zealand (1 August 2021)
Shareholder
Onelaw Limited
Chair
Dunedin Venues Management Limited
Trustee
CHT Healthcare
Co-Chair
International Working Group on Women and Sport (IWG)

Other related interests

Appointments Panel for WiSpa Board
Business partner is on Football NZ Executive Committee

Potential conflicts

None

Duane Kale

Directorships

Vice President
IPC (International Paralympic Committee)
Board Member
PNZ (Paralympics NZ)
Director
Halberg Foundation (22 Nov 2021)

Other related interests

Paris2024 cocom
IOC (International Olympic Committee) (until Sep 2024)
Managing Director while awaiting new CEO Paralympics NZ (3 April to 30 June 2023)
Risk & Assurance Committee
Whaikaha (Ministry of Disable People) (February 2024)

Patron
Catwalk Trust

LA2028 cocom
IOC (International Olympic Committee)

Brisbane2032 cocom
IOC (International Olympic Committee)

Member of the Financial Advice Code Committee under the Financial Markets Conduct Act (from 8 July 2024)

Potential conflicts

None

Chelsea Grootveld

Directorships

Chair
JR McKenzie Trust
Trustee
Brown Whānau Trust
Trustee
Kairangi Trust
Deputy Chair
Iti Kōpara Trust
Director
Aiko Consultants Limited
Director
CORE Education Ltd
Director
Board of International Funders for Indigenous Peoples (IFIP) (01 June 2023)

Potential conflicts

None

Hetty Van Hale

Director

Board Member
Diabetes New Zealand (from 23 April 2024)

Trustee
Central Lakes Trust

Trustee
Northland Events Centre Trust (Nov 21)

Committee Member
Russell Tennis Inc.

Other related interests

Business partner is on Football NZ Executive Committee

Potential conflicts

Former Chair
Badminton New Zealand

Member
Sport NZ Audit Finance and Risk Committee (Jan 22)

Annette Purvis

Other related interests

Trustee
Nga Puna Wai Sports Hub
Taskforce Member
World Athletics Gender Leadership
Commission Member
World Athletics Development
Steering group member
Women in Sport Leadership Academy (WSLA)

Potential conflicts

Trustee
Canterbury Sports Development Academy
Former Board member and Chair (2004 – 2018)
Athletics NZ
Board Member
NZOC

Martin Toomey

Director

Movewell Health and Fitness
Performance Plus Aotearoa Limited

Trustee

Skeggs Foundation
Mount Aspiring College Board of Trustees (Deputy Chair) (May22)
Ski Areas Association of New Zealand (Chair, term ended April 2024)

Other related interests

Chief Executive
Winter Games NZ
Chef de Mission
Milano-Cortina 2026
Former employee
Sport NZ, HPSNZ (2002-2011)

Former CEO
Snow Sports NZ (2012-2018)
Executive Committee member
Ski Areas Association of New Zealand

Potential conflicts

Relationship with Winter Sports (snow and ice)
NZOC Contractor (CdM role)

Don Tricker

Other related interests

Advisor
Coach Accelerator Programme – HPSNZ
Advisory Group
Member NZ Rugby High Performance
Member
NZ Cricket's High Performance Advisory Group

Potential conflicts

Member
NZ Rugby High Performance Advisory Group
Member
NZ Cricket's High Performance Advisory Group (from April 2022)

Dame Valerie Adams

Other related interests

Member
Athletics NZ Athletes Commission
Chair
Oceania Athletics Athletes Commission
Member
World Athletics Council
Chair
World Athletics Athletes Commission (from October 2023)

Potential conflicts

Athletics NZ
Oceania Athletics
World Athletics

Dame Noeline Taurua

Other related interests

Head Coach
Netball NZ

Potential conflicts

Netball NZ
HP Coaching Consultant
Basketball New Zealand (March to December 2024)

Taumata Māori - Register of Interests as at March 2024

Karen Vercoe

Directorships

Trustee
Te Pūmautanga o Te Arawa

Trustee
Ngāti Pikiao Iwi Trust

Trustee
Te Kāhui Raraunga Trust

Director
KTV Consulting Ltd

Trustee
Waerenga East West Incorporation

Trustee
Paehinahina Mourea Trust

Employee
Te Arawa Lakes Trust

Other related interests

External Advisor
Office of the Privacy Commissioner

Ministerial appointment

Member
Maori Advisory Board, Resource
Management Reforms
(Ministry for the Environment)

Daniel Procter

Directorships

Co-Chair
Te Kōhanga Reo National Trust
(from 2015)

Chair
Te Matakahuki (from 2022)

Member
Toi Tū Te Ora Tairāwhiti - IMPB
(from 2022)

Co-Chair
TKKM o Ngā Uri a Māui (from 2015)

Whaimutu Dewes

Directorships

Chair
Ngati Porou Forest Group (from 1989)

Co-Chair
High Value Nutrition (NSC) (from 2022)

Deputy Chair
Transpower NZ (from 30 June 2023)

Other related interests

Member
Independent Review Panel
NZ Rugby Union (from 2022)

Dame Hinewehi Mohi

Directorships

Trustee
Raukatauri Music Therapy Centre
(from March 2004)

Appendix 2 Governance meeting attendance 2023/24

Sport New Zealand Board meeting attendance 2023/24

	16 AND 17 AUG 2023	19 OCT 2023	16 NOV 2023	7 AND 8 DEC 2023	13 FEB 2024	23 APRIL 2024	13 JUNE 2024
R Lovett (Chair)	●	●	●	●	●	●	●
B Faumuina	-	●	-	●	●	-	●
K Vercoe	●	●	●	●	●	-	-
R Naidoo	●	●	●	●	●	●	●
S Bartlett	●	-	-	●	●	●	-
D Kale (Deputy Chair)	●	●	●	●	●	●	●
R Cockburn	●	●	●	●	●	-	●
B Moran	-	-	●	-	●	-	-
F Palmer	●	●	●	●	●	●	●

K Vercoe resigned from 1 May. B Moran term expired 30 June 2024.

Taumata Māori Board meeting attendance 2023/24

	11 AUG 2023	1 SEPT 2023	13 OCT 2023	7 AND 8 DEC 2023	22 MARCH 2024
Karen Vercoe (Chair)	●	●	●	●	●
Dame Hinewehi Mohi	-	●	●	●	●
Daniel Procter	●	●	-	●	●
Sarah Hirini	●	●	-	-	-
Whaimutu Dewes	●	●	●	●	●

K Vercoe resigned from 1 May. S Hirini on sabbatical until after Olympic Games.

Sport New Zealand Board meeting attendance 2023/24

	8 AUG 2023	29 AUG 2023	10 OCT 2023	23 NOV 2023	16 APRIL 2024	4 JUNE 2024
Suri Bartlett (Chair)	●	●	●	●	●	●
Robyn Cockburn	●	●	●	●	●	●
Raewyn Lovett	●	●	●	●	●	●
Duane Kale	●	●	●	●	●	●
Alan Isaac	●	●	●	●	●	●
Hetty van Hale	●	●	●	●	●	●

NZ Sport Foundation Charitable Trust meeting attendance 2023/24

	11 OCT 2023	4 APRIL 2024
J Shoebridge (Chair)	●	●
Robyn Cockburn	●	●
Farah Palmer	●	●

Appendix 3 Glossary of Terms

Active NZ	A survey commissioned by Sport NZ to understand participation in play, active recreation and sport in New Zealand.
Active Recreation	‘Active recreation’ is a subset of physical activity (see definition below) and is the term we use to describe ‘generally non-competitive physical activities for the purpose of wellbeing and enjoyment’. It is likely undertaken as ‘informal activity’ with people choosing to be active when they want, with whom they want, and at a time and for a duration that best suits them.
Balance is Better	A Sport NZ programme to support organisations making changes to ensure they put the needs of participants and athletes first. Specifically, it supports targeted partners who are tackling change to ingrained competition formats, tournaments, selection processes in their sport focusing on the youth sport area (aged 11-18).
Core Knowledge	A HPSNZ education programme to support national sport organisations to develop coaches in the early stages of their high performance careers. The programme is designed to ensure athletes receive quality coaching and overall holistic support.
COVID-19 Sport Recovery Fund	In Budget 2020 the Government announced a \$264.6m four-year investment to support the play, active recreation and sport system to respond to the disruption caused by the COVID-19 pandemic and associated lock down measures. The emphasis is on rebuilding community play, active recreation and sport organisations and includes funding for Olympic and Paralympic sport.
Healthy Active Learning	A joint initiative between Sport NZ and the Ministries of Health and Education to improve the wellbeing of children and young people through healthy eating and drinking, and quality physical activity, with a particular focus on decile 1-4 schools/kura.
He Oranga Poutama	He Oranga Poutama promotes the development and implementation of active recreation and sport in a way that is culturally appropriate to Māori. The focus on participation as Māori is guided by Te Whetū Rehua framework (see entry below).
High Performance Sport	Sport at the highest level of competition, with high performance athletes as the competitors. High Performance Sport New Zealand (HPSNZ) leads the high performance system in New Zealand, targeting investment and support to the athletes, teams and sports capable of winning medals on the world stage – especially at the Olympics.
#itsmymove	A national campaign that aims to raise awareness of what’s important to young women to enable and support them to participate in sport and recreation in ways that suits them.
Kaimahi	Worker or staff member.
Mana Taiohi	Sport NZ partnered with Aotearoa New Zealand’s youth development peak body, Ara Taiohi to use their ‘Mana Taiohi’ framework as a foundation for the Active Recreation for Rangatahi Plan. The Mana Taiohi principles acknowledge the mana that young people bring or carry, and actively work to enhance that mana.
Mātaiao	The culturally distinct pathway of Healthy Active Learning, formerly known as Tapuwaekura. Mātaiao is a Kaupapa Māori initiative supporting kura and kaiako to implement a Te Ao Māori approach through whakapapa and mātauranga Māori to connect tamariki to te taiao (the environment) for better health and wellbeing outcomes.
National Recreational Organisation (NRO)	There are a significant number of national recreation organisations (NROs) involved in delivering active recreation opportunities to New Zealanders. Sport NZ invests in eight NROs as active recreation partners. Our most significant active recreation partner is Recreation Aotearoa.
National Sport Organisation (NSO)	The peak body for a sport in New Zealand e.g., Basketball New Zealand.
Outcomes Framework	Both Sport NZ and HPSNZ have developed outcomes frameworks to show how they are contributing to the Government’s wellbeing objectives. Developed to support each organisation’s 2032 strategic direction, the frameworks outline the current, intermediate and long-term outcomes Sport NZ and HPSNZ are seeking and shows the contributions play, active recreation and sport – both community and high performance – make to the wellbeing of all New Zealanders.
Participant	A person who participates in a play, active recreation and sport opportunity as a player, but not a coach, referee or administrator.
Partner Confidence Survey	Sport NZ’s annual survey to gather feedback from partners regarding Sport NZ’s support to them.

Partner reporting	Annual partner reporting is completed at the end of each financial year, and consists of written reports and some face-to-face meetings, in which investment partners provide details of all investment initiatives undertaken during the year and their outcomes. Partner reporting shows what activities were completed, how well they were completed, what impact they had on the targeted audience/s and what was learnt from the experience. The reporting provides Sport NZ with the ability to assess the extent to which an investment initiative is embedded in an organisation.
Partners	The Sport NZ Group works closely with and, in some cases, invests in organisations across the play, active recreation and sport sector, such as disability sport and recreation organisations, iwi who promote Māori participation in physical activity, local and regional councils, National Education Organisations, National Recreation Organisations, National Sport Organisations, New Zealand Olympic Committee, Paralympics New Zealand, Regional Sports Trusts, Women in Sport Aotearoa. See here for a full list of Sport NZ’s partnerships investment: to 2026)
Performance Pathways	A framework that describes the progression, transition and performance stages of athletes and coaches throughout the high performance system.
Performance Support	All sports science, medicine and expertise delivered to athletes, coaches and NSOs to support performance, health and wellbeing, injury prevention and rehabilitation.
Physical Activity	Any bodily movement produced by skeletal muscles that expends energy. Encompasses a whole spectrum of sport and active recreation activities including everyday walking, cycling, work-related movement, active play, recreation as well as organised activities, social sport and competitive sport i.e., sport and active recreation are subsets of physical activity.
Physical literacy	Physical literacy is a person’s level of motivation, confidence, physical competence, and knowledge and understanding of physical activity. The more physically literate someone is, the more likely they are to have a lifelong love of being active. We first develop physical literacy as babies, toddlers and young children through play.
Picture of Performance	A means of clearly articulating the fundamental performance components required to achieve success in a sport, specific discipline or pinnacle event, which may include physical, mental, tactical, technical, and environment/behavioural.
Pinnacle events	The highest level of international competition within the sport, such as the Olympic Games, Paralympic Games, World Championships, Commonwealth Games and other international events as agreed between HPSNZ and the National Sport Organisation.
Play	Sport NZ defines play as a spontaneous activity that can happen anywhere. It is personally directed with limited or no adult involvement and it is freely chosen. Play is fun, accessible, challenging, social and repeatable. For more information see: www.sportnz.org.nz/play .
Prime Minister’s Scholarships	These scholarships support athletes, coaches and support team members and officials to gain educational or professional qualifications while continuing in sport. It includes a financial contribution towards academic fees of up to \$10,000 per year and a financial contribution towards other study costs of up to \$5,000.
Quality experiences	Experiences that develop physical literacy by meeting the aspirations and needs of the participant.
Priority Partner	Under the 2015-2020 Community Sport strategy, Sport NZ identified a subset group of partners it works with more closely and provides a greater level of investment. This distinction is not a feature of the Strategic Plan 2020-24.
Quality experiences	Experiences that develop physical literacy by meeting the aspirations and needs of the participant.
Rangatahi	Sport NZ refers to young people aged 12-17 as ‘rangatahi’ in our Strategic Plan 2020-24.
Regional Sports Trusts (RSTs)	Regional organisations who work with a variety of local stakeholders to support and enhance the delivery of play, active recreation and sport opportunities. There are 14 RSTs across New Zealand. For example, Akive, Nuku Ora, Sport Canterbury.
Sport Integrity Commission Te Kahu Rauui	This is an independent body established 1 July 2024 to strengthen the integrity of the sport and recreation system. Sport NZ has been supporting the establishment of the new entity.
Tailored Athlete Pathway Support (TAPS)	TAPS supports athletes financially, replacing the previous athlete support systems of carding and performance enhancement grants. Key features include an annual base training grant, and performance and development grants.
Tamariki	Sport NZ refers to children aged between 5-11 as ‘tamariki’ in our Strategic Plan 2020-24.

Te Aho a Ihi Aotearoa	Sport NZ's Māori Activation Plan, which aligns and prioritises our strategies and actions for the next three years.
Te Hāpaitanga	HPSNZ's coaching programme for women.
Te Pākē o Ihi Aotearoa	Sport NZ's Māori Outcomes Framework. It carries the same status as the Sport NZ Outcomes Framework in the spirit of mana ōrite (partnership). It sets the direction and presents the long-term outcomes every team at Ihi Aotearoa has a responsibility to drive forward.
Te Taumata Māori	A governance group to provide valuable guidance at a governance level to Sport NZ Group on Te Tiriti o Waitangi, Māori strategy, investment and outcomes.
Te Whare Tapa Whā	A Māori model of holistic wellbeing that describes health and wellbeing as a wharenuī or meeting house with four walls, which represent dimensions of wellbeing: taha tinana (physical health), taha wairua (spiritual health), taha whānau (family health) and taha hinengaro (mental health). The foundation of the wharenuī represents connection to the whenua (land).
Te Whetū Rehua	A framework to help play, active recreation and sport providers consider how they might design or adapt activities to be culturally responsive to Māori.
The system	The collection of organisations, places, people and regulations who directly or indirectly participate, support, contribute to, or influence play, active recreation and sport in Aotearoa.
Tū Manawa	Provides funding for the delivery of activities for children and young people. Activities can be new or existing. This fund has a particular focus on groups who are less active, including girls and young women, disabled people and those living in higher deprivation communities.
Tū Te Ihi	Sport NZ's programme to increase the cultural capability of our staff and contribute to a strong bicultural organisational culture. The programme is part of a new joiner's induction.
Voice of participant – club experience survey	Designed to help NSOs understand club level player experiences, the drivers of participation and how they might adapt to meet people's changing needs. The participating sports change each year, therefore there are challenges in comparing year-on-year results.
WHISPA	WHISPA stands for Healthy Women in Sport: Performance Advantage. WHISPA is a HPSNZ initiative launched in 2017 to support the health, wellbeing and performance of female athletes.





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