

Sport New Zealand Group

Statement of Performance Expectations

2025/26



Statement of Authorisation

This Statement of Performance Expectations should be read with our Statement of Intent 2024-2028.

We are responsible for the Financial Statements and Statement of Performance contained in this document. We consider that the Financial Statements and Statement of Performance fairly reflect the organisation's expected financial position and performance results for the year ending 30 June 2026, in accordance with the Crown Entities Act 2004.

We authorise this Statement of Performance Expectations on behalf of the Sport New Zealand Board.

Raewyn Lovett ONZM

Chair, Sport NZ and High Performance Sport NZ
19 June 2025

Duane Kale ONZM

Deputy Chair, Sport NZ and High Performance Sport NZ
19 June 2025

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Sport NZ Group at a glance

The Sport New Zealand Group comprises the parent 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, in which Sport NZ has a controlling interest.

As a Crown entity, the Sport NZ Group contributes to the wellbeing of everybody in Aotearoa New Zealand by leading an enriching and inspiring play, active recreation and sport system.

Sport NZ Strategy 2024-2028

Sport NZ Vision Every Body Active

Long-term Outcomes			
Increased frequency, intensity, time and type of participation in physical activity and sport	Enhanced experience of participants, supporters, volunteers and workforces	Increased variety of culturally distinct pathways for tangata whenua and all New Zealanders	
Strategic Focus Areas			
Through Play, Active Recreation and Sport, we will focus on:			
Maintaining physical activity levels of tamariki	Reducing the decline in physical activity levels for rangatahi	Improving equity for tamariki and rangatahi who are less active	
Strategic Priorities			
To be successful, we will aim to achieve:			
Capable and resilient partner organisations	Quality opportunities and experiences	Empowered local communities and hapori	Active schools and kura
Effective governance and leadership	Aligned and integrated systems	Supported to lead and act	Active learning environments
Diverse and inclusive systems and structures	Diverse and inclusive Participant centred	Community and hapori centred	Culturally distinctive approaches
Upholding the mana of Te Tiriti o Waitangi	Culturally distinctive pathways	Equity focused	Ākonga centred, equity focused
Environmentally responsible		Accessible natural and built environments	Connected local communities
How We Deliver			
System leadership and direction setting	Partnerships and collaboration	Investment and funds	Targeted campaigns
Research insights and foresight	Advocacy and policy development	Programmes and initiatives	Advice, tools and resources

HPSNZ Strategy 2025-2028

HPSNZ Vision

Inspiring Performance Every Day

Long-term Outcomes

Performances that Connect

International performances that inspire and unite New Zealanders, contributing to national pride and wellbeing

Engagement

Increased proportion of New Zealanders engaging with high performance sport

Strategic Focus Areas

Through partnerships we work to deliver a sustainable high performance system that enables New Zealand athletes to achieve repeatable success on the world stage. Our focus will be:

**Tū te Ihi
Performance Pathways**

Pathways for athletes and coaches that enable them to develop and succeed now and in the future

**Tū te Wehi
Wellbeing and Engagement**

High performance sport environments that empower individuals to thrive

**Tū te Wana
Sustainable Investment**

An efficient, integrated and collaborative high performance sport system enabling sustainable success
Kia Pono, Kia Tika, Me Aroha

Strategic Priorities

Support targeted athletes to succeed on the world stage

Enhance system capability to ensure that wellbeing is everyone's right and everyone's responsibility

Enhance collaboration, capability and sustainability of the high performance system

Build system capability to increase the use of quality data to support performance and investment decision-making

How We Deliver

Athlete investment
Targeted NSO and campaign investment

Athlete Performance Support
Performance environments and facilities

Programmes and partnerships
Research and innovation

Intelligence and systems
Leveraging success

Our sector partners and key stakeholders

We work with those who can have the greatest influence on our strategies, including:

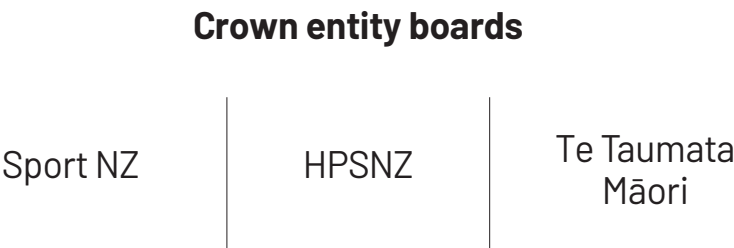
- Partnering with national sport, disability, recreation and education organisations, Regional Sports Trusts, New Zealand Olympic Committee, Paralympics New Zealand and others
- Liaising with and supporting local government organisations
- Investing in and supporting Māori organisations to engage with whānau, hapū, iwi, Māori
- Connecting with central government agencies and academia
- Supporting coaches, officials, volunteers, parents and teachers

Funding

(2025/26 budget)



Governance



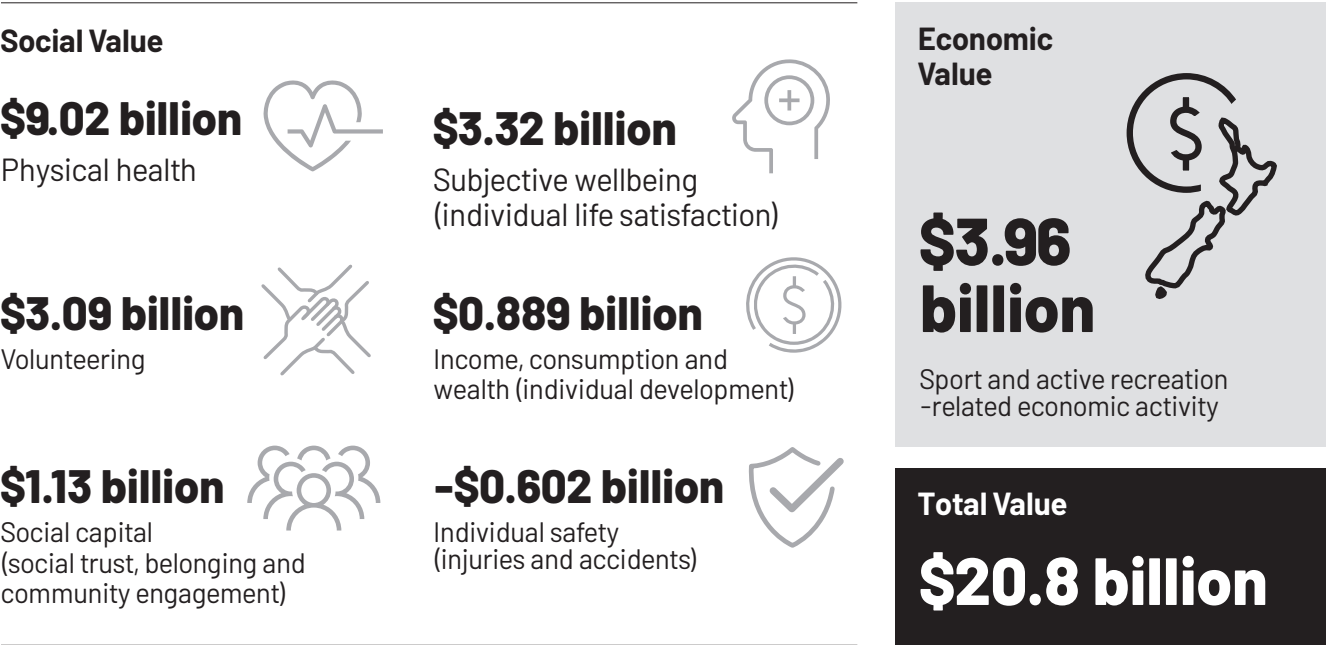
How we contribute to the wellbeing of New Zealanders

Research commissioned by Sport NZ demonstrates that sport and active recreation generates significant value for society across multiple wellbeing domains and outcomes. The combined social and economic value of sport and active recreation in 2019¹ has been estimated to be \$20.8 billion.

\$1 ➡ \$2.12

For every \$1 spent, there is an estimated social return of \$2.12 to New Zealand. This means the value of the wellbeing outcomes for New Zealand from sport and active recreation is greater than the costs of providing these opportunities, thus making recreational physical activity a potentially cost-effective investment. Wellbeing outcomes could include health benefits, work and social productivity, life satisfaction and social cohesion.

The combined value of sport and active recreation in Aotearoa New Zealand.



¹ Sport NZ undertook the Social and Economic research in 2023 based on data for 2019. At the time the 2019 data set was the most accurate data set that did not include the disruption of Covid-19 in early 2020- early 2022.

Setting the scene

The Sport NZ Group represents Government and is a leader in the play, active recreation and sport system in Aotearoa New Zealand. This system encompasses various organisations, places, people and regulations that directly or indirectly participate in, support, contribute to, or influence play, active recreation and sport. The play, active recreation and sport sector is a subset of the system.

The Sport NZ Group works closely with organisations that can make the biggest difference to achieving our strategies. We are focused on working with organisations to reach communities where deprivation means that people are missing out. We also work with partners who support New Zealanders to win and excel on the world stage.

Understanding the world around us

For generations, New Zealanders have led active lives and supported our teams and elite athletes at all levels. As a country, we punch above our weight on the world stage.

Through our research we're able to demonstrate that being physically active leads to healthier, happier lives with stronger community connections. In dollar terms, the combined social and economic value of sport and active recreation has been estimated to be \$20.8 billion. For every \$1 spent, there is an estimated social return of \$2.12 to New Zealand.

However, global physical activity levels are declining due to a variety of factors - many of which are beyond our control and New Zealand is not immune.

In New Zealand, this decline is more pronounced in certain communities. Factors such as age, gender, ethnicity, disability and deprivation influence people's participation in physical activity.

Globally, the funding landscape for elite and professional sports is changing. International sports administrators face challenges that existing rules and policies may not address, such as escalating costs, competition manipulation, athlete welfare and technological impacts.

A current challenge for the sector, including elite sport, is managing the impacts of climate change and meeting consumer expectations for sustainable practices and reduced carbon footprints. Organisations worldwide are also grappling with this challenge.

The constrained financial environment continues to affect participants, athletes and organisations across the sector.

Sport NZ and HPSNZ are collectively focused on prioritising our work programme to drive our strategic outcomes, whilst meeting the Government's financial sustainability targets. We're increasingly applying a social investment approach to understand where the greatest need is, based on data and evidence, and enabling our regional and local partners and providers to work in a way that meets their communities' needs. Within the high performance environment, we're focused on maintaining our levels of success on the world stage.

Our strategies respond to the context we operate in

The Sport NZ Group 2024-28 strategy and the 2024-28 Statement of Intent outline our aspiration to support a happier, healthier and more connected New Zealand by enabling communities to be active and inspiring performances on the world stage. Both Sport NZ and HPSNZ contribute to wellbeing across the play, active recreation and sport system in different but connected ways.

The Sport NZ 2024-28 strategy is the second four-year strategic plan in pursuit of our long-term strategic direction through to 2032. This strategy builds on the positive momentum seen across several key performance areas since 2020. While there is much work to do, we believe the sector is collectively heading in the right direction.

Our focus remains on maintaining and growing the physical activity levels of tamariki and rangatahi. We also aim to provide more opportunities and better experiences for tamariki and rangatahi currently missing out and doing less, such as disabled people, women and girls, and Māori.

Te Pākē o Ihi Aotearoa (Sport NZ Ihi Aotearoa Māori Outcomes Framework) aims to guide Sport NZ's work programme to positively impact not just Sport NZ Group, but the sectors' ability to give effect to positive physical activity and wellbeing outcomes for Māori.

The HPSNZ 2025-28 strategic plan marks phase two of the three-phase delivery of the 2032 High Performance System Strategy. We will continue to work closely with our partners to create environments that enable all those in the high-performance system to thrive. We aspire to a system that is efficient, integrated and collaborative, delivering thriving athletes and sustained success.

The year ahead

This Statement of Performance Expectations outlines Sport NZ and HPSNZ's focus areas for 2025/26. We are committed to delivering on the Government's priorities, including assisting the Government in achieving its fiscal sustainability goal, supporting MBIE and national sport organisations to attract and deliver major sporting events in New Zealand, implementing a sport diplomacy strategy with NZ Inc agencies and developing a national facilities strategy. We're also focused on collaborating with agencies across government, such as the Ministries of Health and Education and agencies working in youth justice to support positive outcomes for rangatahi.

The suite of service performance measures for Sport NZ and HPSNZ for 2025/26 demonstrates how the Board intends to monitor progress in implementing the strategic priorities and achieving outcomes. Both organisations have simplified the performance measures for the new strategic period, and this year we have made further refinements to improve readability.

What we will focus on in 2025/26

Sport New Zealand

Sport NZ's 2024-28 strategy sets out three focus areas for the 2024-28 period:

1

Maintaining physical activity levels of tamariki

We support play, active recreation and sport organisations at national, regional and local levels, alongside schools, kura, local communities and hapori to understand the benefits of physical activity and deliver quality opportunities and experiences through play, active recreation and sport.

2

Reducing the decline in physical activity levels for rangatahi

Our prime interest for this group is in improving the quality of experiences, opportunities and support offered to keep them being active by better understanding and responding to their needs.

3

Improving equity for tamariki and rangatahi who are less active

Our focus is to ensure these groups – especially girls, rangatahi Māori, disabled young people, and those living in more highly deprived communities – have improved access to, and experience of, physical activity.

In the coming year, to continue making progress towards our three strategic focus areas, we're concentrating on the following significant programmes of work under the four strategic priorities identified in our Strategy.

Strategic priority 1: Capable and resilient organisations

- We work with investment partners to support their organisational capability in the areas of governance, leadership, people and culture, technology, commercial and change management. We continue to support sector chairs and executive leaders through a series of leadership and governance programmes and provide tailored support in other areas as required.
- Providing quality research and insights material and supporting sector organisations to better prepare for the future remain priorities. We're continuing to build networks of people across the sector who can collaborate and we're developing online tools to support partners to improve their research and evaluation capability.
- We're responding to demand from the sector for support to improve cultural competency to have more meaningful relationships with whānau, hapu, iwi, Māori in their communities. This includes optional online and in-person learning.
- The Sport NZ climate action plan for the strategic period includes developing tailored plans for partners who would like specific support to respond to and mitigate the impacts of climate change on their organisation and community.
- Our sector partners have a role to play in supporting the creation and maintenance of diverse and inclusive systems and structures that enable everyone to participate. In 2025/26 we're establishing a new investment stream to build the capability and financial sustainability of disability organisations in the play, active recreation and sport sector. We also support knowledge sharing and professional development with regular opportunities for disability organisations and roles across the sector that are focused on women and girls to come together.

Why this is important

Working together with our partners is critical to delivering on our strategy. We work with and invest in partners who make the biggest difference to the play, active recreation and sport sector – and just as critically, are open to improving their organisational capability and resiliency. As a leader in the sector, Sport NZ is often best placed to support sector organisations improve their capability and we have the resources available to deliver many of these opportunities efficiently and at scale across the sector.

Alignment with performance measures

We're seeking the following outcomes in strategic priority one:

- Partner organisations have capable and fit for purpose governance structures and leaders with the appropriate skills and knowledge.
- Partner organisations have the tools, capabilities and understanding to deliver services that are responsive to the diverse needs of tamariki and rangatahi.
- Partner organisations have the tools, capabilities and understanding to uphold the mana of Te Tiriti o Waitangi.
- Partner organisations actively protect the natural environment in which they operate and are resilient to the effects of climate change.

To monitor progress in this strategic priority, we've selected the following measure to include in our statement of service performance as it helps us understand the impact that organisations that receive partnerships investment are having against Sport NZ strategic priorities.

Measure	Baseline	Target	Source
Percentage of Strategic Priority 1 Partnerships Investment initiatives that are on track to deliver the agreed impact or have achieved the agreed impact	Establishing baseline	Maintain or increase	Annual Partnerships Investment impact reporting

Strategic priority 2:
Quality opportunities and experiences

- We work closely with national sport organisations to embed Balance is Better principles in their approach to youth sport. We’re scaling up the delivery of the Coaching for Impact programme and looking for innovative ways to enhance cross-code knowledge sharing. We also support national sport organisations to enhance their competition structures to meet the needs and motivations of rangatahi.
- Following the establishment of a new investment stream into active recreation organisations in this strategic period, we’re working with eligible organisations to develop impactful initiatives that lead to long-term, sustainable improvements in an organisation’s capability to deliver more and/or better active recreation opportunities for rangatahi.
- We’re creating learning and development modules to support the 18 regional play leads working in Regional Sports Trusts improve their capability to achieve play outcomes in their regions. We’re also continuing to facilitate the development of Neighbourhood Play System reports, which identify opportunities to support play in and around schools and in some regions are completed by the RST play lead.
- We’re investing in 13 kaupapa Māori organisations with a focus on tākarō (play) to strengthen regional leadership in tākarō Māori. In 2025/26 we’ll continue to work with the key roles in the 13 organisations, with a focus on establishing a network of tākarō advocates around the country who can strengthen tākarō Māori provision.
- Working with Regional Sports Trust spaces and places leads, Territorial Authorities, and Government agencies, we are promoting better planning and design, cross-agency collaboration, and encouraging others to share resources, facilities, and active environments. In 2025/26 we will continue to develop a number of guides, strategies, and tools to assist with the robust planning of play, active recreation and sport facilities.

Why this is important

Motivation to participate differs across age, gender, ethnicity and disability. We’re focused on supporting people working in the play, active recreation and sport sector to better understand and cater to the unique needs and motivations of tamariki and rangatahi. We know that when tamariki and rangatahi have positive physical activity experiences they have a greater chance of establishing a life-long involvement in play, active recreation and sport.

Alignment with performance measures

We’re seeking the following outcomes in strategic priority two:

- National, regional and local organisations are aligned and work together to enable quality play, active recreation and sport opportunities and experiences for tamariki and rangatahi.
- Partner organisations implement approaches and practices that promote diverse and inclusive play, active recreation and sport opportunities.
- Key enablers of play, active recreation and sport understand and are responsive to the needs, wants and aspirations of tamariki and rangatahi.
- National, regional and local organisations promote culturally distinctive approaches to play, active recreation and sport.
- To monitor progress in this strategic priority, we’ve selected the following two measures to include in our statement of service performance as understanding satisfaction levels is a comprehensive indicator to monitor overall experience. See pages 25 and 26 for more information on the Voice of Rangatahi and Voice of Participant surveys.

Measure	Baseline	Target	Source
Percentage of rangatahi who are very or extremely satisfied with the physical activity experience in school	36%	Maintain or increase	Voice of Rangatahi
Percentage of young people (5-18) who are very or extremely satisfied with their club experience	68%	Maintain or increase	Voice of Participant

Strategic priority 3: Empowered communities and hapori

- Working in partnership with the 14 Regional Sports Trusts, we've identified 75 geographic communities around New Zealand that are facing higher levels of socioeconomic disadvantage. In 2025/26 we'll be working closely with our partners and other organisations in these communities to align and integrate programmes and resources to increase equitable access to quality play, active recreation and sport for those who are less active.
- Connecting and collaborating across central Government is important for ensuring aligned engagement with and delivery into local communities and hapori. Through delivery of the National Physical Activity and Play Plan and other programmes, we continue to build relationships with Police, Corrections, Ministry of Health, Waka Kotahi, Whaikaha and Ministry for Women. This strategic period we're also more focused on how we can partner with agencies working in youth justice to help achieve positive outcomes for rangatahi through physical activity.
- We're investing in local play advocate roles within councils. These roles are important for leading and influencing councils to better understand, plan and invest into play opportunities for tamariki. Sport NZ provides ongoing support to these roles through learning and development opportunities and enabling the local play advocates to connect and share learnings.
- Neighbourhood Play System reports continue to be a valuable resource for helping communities identify and address barriers to play and being active. Through the play workforce in councils and Regional Sports Trusts, Sport NZ continues to support the reports and monitor positive change in local communities as a result of the reports.
- Through our regional partners, Sport NZ delivers programmes and provides avenues for funding to support locally-led delivery of quality physical activity. In 2025/26 we're focused on the following initiatives:
 - Tū Manawa Active Aotearoa funds community-based programmes and projects helping children and young people get active. The fund is \$16.5 million per annum for the four-year strategic period and is managed by Regional Sports Trusts.
 - He Oranga Poutama is an important programme for Sport NZ to help ensure that physical activity opportunities are culturally relevant and resonate with the community, which can lead to greater engagement and sustained participation among tamariki and rangatahi Māori, and their whānau. Investment for kaupapa Māori providers to deliver culturally distinct physical activity opportunities has been approved for the remainder of the strategic period and this year our focus will be on working with local iwi to identify providers that are best suited to deliver in their rohe (region).
 - Hawaiki Hou is a time-limited programme that invests in under-serviced community groups to improve physical activity levels. In 2025/26 the focus will be on finalising investment into remaining projects and working with community groups to capture learnings and identify alternate pathways to scale projects.

Why this is important

Evidence tells us that living in areas of socioeconomic disadvantage has a negative impact on participation in play, active recreation and sport. As a Crown entity, we value the role we can play in connecting across all levels of the play, active recreation and sport system. By working with, and supporting, communities and hapori, together we can target our efforts to address barriers to participation and enable a more meaningful and sustainable response through local solutions.

Alignment with performance measures

We're seeking the following outcomes in strategic priority three:

- Local communities and hapori are empowered to lead the provision of quality play, active recreation and sport opportunities.
- Regional and local organisations work effectively together to enable the needs, wants and aspirations of local communities and hapori.
- Regional and local organisations are focusing on increasing equitable access to quality play, active recreation and sport for those who are less active.
- Te Taiao (natural environments) and built environments are accessible and promote quality play, active recreation and sport.

To monitor progress in this strategic priority, we've selected the following measure to include in our statement of service performance, reflecting the important role Regional Sports Trusts play in leading and connecting with other organisations across their region. See page 27 for more information on the RST Stakeholder survey.

Measure	Baseline	Target	Source
Percentage of stakeholders who agree their local RST is 'working in partnership with other organisations to achieve shared outcomes in the play, active recreation and sport sector'	59%	Maintain or increase	RST stakeholder survey

Strategic priority 4: Active schools and kura

- Sport NZ supports two main programmes, Healthy Active Learning and Active As, that are being delivered in primary and secondary schools and kura around the motu. These programmes aim to enhance student wellbeing, engagement and learning through physical activity. Active As runs through to 2026 and is supporting 50 secondary schools and wharekura initially as a pilot project. Healthy Active Learning is a well-established programme and Regional Sports Trusts will prioritise and support over 700 schools and kura during this strategic period. Sport NZ is focused on supporting the implementation workforce in regional partners to provide strategic leadership and operational management of programmes and initiatives impacting schools and kura.
- Centred around te taiao (the environment) and the pursuit of mātauranga Māori (Māori knowledge), Mātaiao is the culturally distinctive approach within Healthy Active Learning and has benefitted 57 kura kaupapa Māori, kura-a-iwi and wharekura since its inception in March 2020. In 2025/26 the three kaupapa Māori providers will continue to engage with kura and kaiako and the wider community to support professional development and knowledge sharing.
- Sport NZ and secondary schools jointly invest into a dedicated network of Regional Sport Director roles to influence key stakeholders to enhance sporting opportunities and experiences for secondary school-aged students, in line with the principles of Balance is Better. We're continuing investment for this strategic period with the focus on increasing the level of participation in secondary school sport.
- Sport NZ is taking a deliberate approach in engaging with the education sector, recognising the value of physical activity in supporting education achievement, attendance and student wellbeing. There are opportunities to work

with the Ministry of Education in curriculum design, particularly in the health and physical education learning area. 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.

Why this is important

Schools and kura play an important role in shaping the lives of tamariki and rangatahi. By supporting the education system to embrace the holistic value of play, active recreation and sport, we can enhance the attitudes and motivation of tamariki and rangatahi to be physically active. We also know that physical activity at school can support education outcomes, attendance and improved student wellbeing.

Alignment with measures

We're seeking the following outcomes in strategic priority four:

- Schools and kura (including teachers/kaiako) value and prioritise quality play, active recreation, sport and physical education.
- Schools and kura value mātauranga Māori in their approach to play, active recreation and sport.
- Schools and kura adopt ākonga (student) centred approaches and promote inclusive and equitable opportunities to be physically active.
- Schools and kura work effectively with whānau and their local community to enable quality play, active recreation and sport opportunities.

To monitor progress in this strategic priority, we've selected the following two measures to include in our statement of service performance to help us understand whether the initiatives we support in schools are contributing to more tamariki and rangatahi being active at school.

Measure	Baseline	Target	Source
Percentage of tamariki who have taken part in physical activity at school that year	New measure	Maintain or increase	Voice of Tamariki
Percentage of rangatahi who have taken part in physical activity at school that year	87%	Maintain or increase	Voice of Rangatahi

High Performance Sport New Zealand

Through partnerships we work to deliver a sustainable high performance system that enables New Zealand athletes to achieve repeatable success on the world stage. HPSNZ's 2025-28 strategy sets out three focus areas for the strategic period through to the 2028 Los Angeles Games:

1

Tū te ihi – Performance Pathways

Pathways for athletes and coaches that enable them to develop and succeed now and in the future. A truly integrated end-to-end performance pathway is designed to better identify and develop potential talent, better support our high performance athletes and coaches, and retain more talent in high performance sport following retirement from competition.

2

Tū te wehi – Wellbeing and Engagement

High performance sport environments that empower individuals to thrive. We're focused on working system-wide in partnership with national sport organisations to strive for wellbeing in the same way we strive for podium success.

3

Tū te wana – Sustainable Investment

An efficient, integrated and collaborative high performance sport system enabling sustainable success. HPSNZ investment supports and enables sports and their athletes to achieve ongoing international success on the world stage.

2025 is the first full year of HPSNZ's new strategic period and the sports we invest in have already turned their attention to the next pinnacle event in their calendars. Aligned with our four strategic priority areas, we will continue working with our partner national sport organisations, as well as in our system leadership role to ensure the high performance sport system can collaborate, share knowledge and work effectively together. This year we're concentrating on the following significant programmes of work under the four strategic priorities identified in our Strategy.

Support targeted athletes to succeed on the world stage

- We will continue working with funded national sport organisations to identify pre-High Performance athletes and ensure they have age and stage appropriate support through the high performance training centres in the main cities and regions so they can train close to home.
- Following our sports pathway framework, we will continue working with funded sports to develop and implement their coach and athlete pathways. This includes supporting sports to benchmark their athletes and identify quality coaches.
- As funded Podium and Aspirational sports plan their Los Angeles 2028 campaigns, we will provide wrap-around athlete performance support based on an athlete's individual performance plan.
- Our research and innovation department, including Goldmine, our in-house team of engineers, works with Podium and priority campaigns to find gains for performance advantage. Work is underway with select funded sports as they plan their campaigns for Los Angeles 2028.

Why this is important

Our role is to help national sport organisations (NSO) to support their athletes through financial investment, educational opportunities and specialist practitioner services to help enable athletes and coaches to succeed on the world stage. The focus on developing truly integrated end-to-end performance pathways aims to better identify and develop potential talent, better support high performance athletes and coaches, and retain more talent in high performance sport following retirement from competition. We know these are the critical enablers for athletes to succeed internationally, now and in the future. Ultimately, New Zealand's success on the world stage enhances the profile of our country and fosters a sense of pride and belonging in New Zealanders, positively contributing to our wellbeing.

We're seeking the following outcomes for this strategic priority:

- NSO targeted athletes have access to performance support and training environments that enable them to effectively train, compete and thrive.
- NSO targeted athletes have access to an integrated athlete support package that includes financial support so they can effectively train and perform.
- NSOs have the capability to deliver quality daily training environments to enable athletes and teams to progress and perform.
- There are a sustainable number of talented athletes and quality coaches in NSO high performance pathways to achieve HPSNZ's investment objectives and current and future pinnacle events.

Enhance system capability to ensure that wellbeing is everyone's right and everyone's responsibility

- There are three workstreams within HPSNZ's wellbeing programme:
 1. Wellbeing investment: in addition to core investment, national sport organisations are eligible to apply for additional funding to support wellbeing initiatives in their performance environments. For example, this could include wellbeing manager (or equivalent) roles, mental health training workshops, parent workshops, safeguarding and support initiatives for overseas travelling staff and their families.
 2. Wellbeing measurement: to support our efforts to measure the wellbeing of the high performance system, we have developed a Wellbeing Scan that can be used by NSOs to gain insight into wellbeing in their performance environments for their athletes, coaches and high performance staff. The Wellbeing Scan was launched in March 2025, beginning with Podium Sports and Aspirational Sports to follow in the middle of 2025. In 2025/26, in addition to supporting national sport organisations use the Wellbeing Scan, we are focused on ensuring the Scan will also provide a high performance system cross-sport report to enable targeted system-wide initiatives.
 3. Athlete voice: HPSNZ continues to proactively engage with athlete bodies, including The Athletes Leaders Network, Paralympic Athletes Council, NZOC Athletes Commission and The Athletes Cooperative.
- We're also supporting athlete financial wellbeing through the tailored athlete pathway support programme, medical insurance and the Prime Minister's Scholarship programme. The scholarship programme continues to support athletes, coaches, officials and sports' support staff through financial investment. During the year ahead we are seeking to improve the applicant experience through the different stages of the programme.

- At the end of 2024 we launched the Athlete Mental Health and Performance Approach. It aims to guide the planning and implementation of mental health promotion, prevention programmes and healthcare services delivered across the high performance sport sector and presents an overview of the principles and strategies that can be used to support the mental health of people in the high performance sport community. This year we will continue to support the sector to implement the approach, for example we are developing resources and workshops for athletes, coaches and support staff.

Why this is important

Wellbeing is a performance enabler. By enriching wellbeing in high performance sport environments, we can enhance the ability of athletes and others in the high performance sport system to thrive and reach their potential. HPSNZ has an important role to play in working with national sport organisations to ensure every individual is empowered to make choices and have their voice heard.

We're seeking the following outcomes for this strategic priority:

- People and organisations in the high performance system understand their rights and responsibilities to support the wellbeing of themselves and others.
- Wellbeing best practice is embedded by national sport organisations within their high performance training and competition environments.
- Effective monitoring and response mechanisms safeguard the wellbeing of those in the high performance system.
- The high performance system supports the healthy and successful transition of athletes in, through and out of the high performance pathway.

Enhance collaboration, capability and sustainability of the high performance system

- We continue to offer a range of coaching development programmes that support coaches to optimise performance and realise podium potential. Each initiative is aligned with the stages of the performance pathways framework. This year we're aiming to deliver more in-person workshops of the Wā Kāinga Core Knowledge programme, in response to the growing demand from the sector to participate in the programme.
- We're also supporting the fifth cohort of female coaches to complete Te Hāpaitanga, which aims to support more women to pursue careers in high performance coaching. A key element of the programme is the satellite network, enabling participants to build strong professional networks, supported by mentors and peers.
- Following the launch of the Healthy Women in High Performance Sport strategy in 2024, we will continue to engage with our partner organisations and stakeholders to discover and implement the best opportunities to positively influence the performance, wellbeing and health of female athletes.
- The NZ Sport for Climate plan, developed by the Sport NZ Group, sets out key actions we will take this strategic cycle, including developing a climate vulnerability assessment tool for the sector with an adaptation guide for partners to increase sector resilience to climate change.

Why this is important

Cross-sport learning and collaboration is a competitive advantage of New Zealand's small high performance system. We also need to ensure that we're supporting a sustainable number of quality coaches throughout the performance pathway to support athletes and teams now and in the future.

We're seeking the following outcomes for this strategic priority:

- The high performance system has aligned strategic intent, focus and priorities and achieves sustainable performances through collaboration and the sharing of knowledge and integrated performance insights.
- HPSNZ partners effectively with national sport organisations and allocates resources to maximise impact.
- There is a sustainable number of talented athletes and quality coaches in national sport organisation high performance pathways to achieve HPSNZ's investment objectives at current and future pinnacle events.
- The high performance sport sector factors climate change into its decision making, seeks to limit its impact on the environment, and is building resilience to the impacts of climate change.

Build system capability to increase the use of quality data to support performance and investment decision making

- As part of developing the system-wide intelligence framework, we're establishing a reporting framework to support the consistent and accurate capture of information across HPSNZ and funded partners.
- We're evolving our athlete management system to be more effective at consolidating data to enable the athlete and their team to have a more fulsome view of their health, training and performance. The athlete management system will have better integration with the national sport organisations' systems and adhere to all privacy and data collection legislation, policies and frameworks.
- This year we're exploring how we can support HPSNZ staff and funded sport partners to safely integrate artificial intelligence into their training and coaching practices. This includes establishing and evolving data security and privacy policies and procedures where necessary.

Why this is important

Better integrated data will enable athletes, coaches and high performance staff in HPSNZ and national sport organisations to perform better tracking, monitoring and analysis of health, training and performance data to help make decisions. The margins in high performance sport are small yet significant. This work enhances our competitive advantage.

We're seeking the following outcomes for this strategic priority:

- A trusted intelligence framework and accessible insights.
- Simpler athlete management systems and platform solutions for hosting multiple sources of trusted data securely.
- People and organisations in the high performance system have high levels of data literacy, analytic understanding and trust in data.
- Tools and systems are efficient in gathering and providing high performance system and invested national sport organisation learnings.

Connection with performance measures

HPSNZ's strategic priorities enable us to deliver on our strategic focus areas. In developing our monitoring, evaluation and learning approach for the strategic period, we are identifying a series of measures to help us understand progress towards our strategic priority outcomes.

To hold ourselves accountable for progress against our strategy, we've selected performance measures for our enduring long-term outcomes and strategic focus areas (see page 3). These are useful in understanding the cumulative effects of the work we're focused on in this strategic period.

Government priorities

Supporting fiscal sustainability

The Sport NZ Group is committed to assisting the Government in achieving its fiscal sustainability goal. Through Sport NZ and HPSNZ's strategy and investment refresh processes in the last year, we've focused on directing resources to where they are needed most and where we and our partners can have the biggest impact on the outcomes we've set for the play, active recreation and sport sector, including elite sport. We're also undertaking an internal-focused change programme in areas like business systems reform, partner experience, simplifying the business and improving strategy implementation to continue driving efficiencies.

Delivering improved performance

The Sport NZ Group continues to work with the Ministry of Culture and Heritage and The Treasury to contribute to the Performance Plan process and we continue to drive impact and effectiveness of our core programmes within existing baselines.

Ministerial priorities

Supporting efforts to reduce youth offending

Sport NZ has been strengthening its relationship with Police and Corrections in recent years to support projects that deliver positive health and wellbeing outcomes for at-risk rangatahi through physical activity. This strategic period, we're continuing to collaborate with Police, Corrections and other agencies working in youth justice to help reduce youth offending and recidivism.

Sport Diplomacy

Sport NZ has led the development of the Sport Diplomacy strategy with the relevant New Zealand government agencies. The strategy aims to advance New Zealand's global interests through sport by unlocking additional political, economic, and social value by leveraging major sporting events, bespoke sporting opportunities, and key sporting networks.

In delivering on the Sport Diplomacy strategy, we will continue working with our partners in 2025/26 on a range of potential opportunities. These are centred around rugby, cricket, sailing, and football in important markets for New Zealand, such as the United Kingdom, Australia, the United States of America, India and the Pacific. A priority objective of the strategy is to develop sport diplomacy and sport for development initiatives that strengthen Pacific communities and improve outcomes for rangatahi, women and girls, the disabled and other marginalised peoples in the Pacific.

The Sport Diplomacy strategy also enables a coordinated effort across agencies to leverage and host events around the Winter Olympic and Paralympic Games in Milano-Cortina in February 2026 and the FIFA World Cup hosted in The United States, Canada and Mexico in mid-2026.

National Sport Facilities Strategy

The National Sport Facilities Strategy aims to assess New Zealand's sport and recreation infrastructure requirements to inform strategic planning and investment priorities. To date, our focus has been on assessing the needs of high performance training venues, the configuration and improvements that may be required in stadia and reviewing nationally significant facilities required to support a range of events and activities.

These assessments will help us prioritise what facilities we need nationwide, where and when we need them, and what upgrades or changes are required. In 2025/26 we will start developing a national investment criterion, a mechanism for improving coordination among government bodies on infrastructure priorities, and an investment proposal harmonising funding from various sources.

Major events

Sport NZ works closely with the Ministry for Business, Innovation and Employment in developing and implementing the Major Events Strategy, including prospecting, bidding, supporting applications to the Major Events Fund, and partnering with national sport organisations and event owners on delivery, leverage and legacy opportunities.

In 2025/26 the focus in Major Events will be to continue working with key stakeholders across Government and the sporting sector to undertake feasibility planning and financial modelling of mega events that New Zealand could bid for or has secured rights to host.

Working alongside MBIE and the sport sector, we'll continue to support Government-funded events due to be held in New Zealand in 2025/26, including Crankworx Rotorua and Crankworx Summer Series, Taupō Super 400 – Supercars Championship, New Zealand Sail Grand Prix, and Rainbow Games.

Risks

Risk management helps the Sport NZ Group deal with the uncertainty we face in pursuit of achieving our strategy and running the business. We identify, anticipate, assess, and respond appropriately to uncertain events, incidents, and factors that could negatively or positively impact our ability to achieve our strategic and operational objectives.

The Group's risk management arrangements include our risk management policy, risk appetite statement, risk registers, regular risk assessments and reporting. The Boards (Sport NZ and HPSNZ), via the Group's Audit, Finance and Risk Committee, receive regular reports of our key strategic and operational risks, and the actions and controls to manage them.

The Group faces various risks associated with our day-to-day operations. These include cyber risks, natural disasters, pandemics, and risks to security and privacy of information and assets. We manage these through a system of internal controls, processes, and plans designed to ensure compliance and good practice.

Key risks to achieving our strategic priorities, and how we are managing them, are summarised below:

Funding reduction and uncertainty

Risk that traditional funding sources for the sector are eroding with no replacement sources. This includes risk related to reduction in the Group's funding.

How we are managing it

- Budgeting and forecasting processes, including strategy and investment refresh to ensure investment and work programme meet priorities
- Financial planning within Lottery Grants Board and Crown envelopes to ensure investment and work programme meet priorities
- Working with Manatū Taonga Ministry for Culture and Heritage and The Treasury to input into the Fiscal Sustainability programme
- Cross-Government collaboration, for example with ACC and MFAT, leading to opportunities to work together on mutually beneficial programmes and opening up new funding streams.

Capability and capacity (partners)

Risk of lack of sufficient capability and/or capacity within our partners to successfully complete all the planned work required to achieve our shared strategic objectives and outcomes.

How we are managing it

- Strategy and investment refresh for the 2024-28 period included resetting with investment partners what is committed to, by when, and what support is needed
- Building organisational capability in five key areas and supporting sector capability through professional development, networking and knowledge sharing, including the NSO Chairs Group
- Guidance and support from relevant subject matter experts
- Dedicated Partnership Manager expertise
- Partner Experience Project to identify and implement internal ways of working that maximise the experience Investment Partners have with Sport NZ.

Climate change / sustainability

Risk that impacts of climate change on the Group, and on the sport and active recreation sector, impact our ability to achieve our strategic objectives.

How we are managing it

- Developed Group Emissions Reduction Plan, as part of fulfilling the requirements of the Carbon Neutral Government Programme
- NZ Sport for Climate Action plan outlines internal and sector initiatives to accelerate climate action across the sector, including developing an online environmental sustainability resource hub with links to practical support for partners and develop a sector climate risk assessment and adaptation guide
- Dedicated resource to lead the development and delivery of a sustainability programme across Group and sector
- Internal travel reporting to build climate impact into decision making and developing travel emission budgets for teams
- Fleet electrification and optimisation plan.

Societal pressures and changes

Risk that societal pressures and changes, including demographic changes and social cohesion, impact the Group's ability to achieve our strategic objective of increasing participation levels for tamariki and rangatahi in play, active recreation and sport.

How we are managing it

- Stronger equity focus through partnership investments, programmes and funds
- Confirmed funding for Tū Manawa Active Aotearoa fund and Healthy Active Learning investments to 2028; both have strong equity focus
- Continued investment into a range of Aspirational Sports to enable more New Zealanders to be inspired by the achievements of the country's teams and athletes
- Stronger focus on working into place-based priority communities (communities of social and economic disadvantage)
- Heightened advocacy for the value of physical activity and sport especially in education settings
- Delivering and supporting culturally distinct programmes through Sport NZ investment portfolio
- Increased collaborations and advocacy with Oranga Tamariki, Police and Corrections, and with key territorial authorities, and other relevant local/regional stakeholders.

Measurement approach

Identifying what's important to measure

Both Sport NZ and HPSNZ's strategies set out the long-term outcomes we're aiming to achieve in pursuit of our 2032 Strategic Direction.

For Sport NZ, these outcomes are focused on participation in physical activity, enhanced experience of participants and others in the sector, and increased variety of culturally distinct pathways to be physically active. The latter provides an important connection between the long-term outcomes in our outcomes framework and Te Pākē, Sport NZ's Māori outcomes framework.

Our long-term outcomes require sustained effort to be achieved and we don't expect to see significant changes over the four-year period. Instead, we are looking to measure progress against our strategic focus areas and strategic priority areas on an annual basis. These are at the heart of our four-year strategy and corresponding monitoring, evaluation and learning approach and are critical for achieving our long-term outcomes.

HPSNZ's long-term outcomes are focused on international performances that inspire and unite New Zealanders and an increased proportion of New Zealanders engaging with high performance sport. These long-term outcomes are enduring and we are constantly monitoring progress towards them.

The strategic focus areas are closely linked with our day-to-day work to deliver a sustainable high performance system that enables New Zealand athletes to achieve repeatable success on the world stage.

Selecting meaningful service performance measures

Sport NZ's monitoring, evaluation and learning approach identifies a series of core questions we are seeking to answer during this strategic period and through to 2032. In the short- to medium-term, we want to understand the impact of our work programme on achieving the outcomes in each strategic priority area and if our work is leading to positive changes in participation outcomes.

The performance measures we have chosen for Sport NZ tell us the key participation indicators we are interested in by age and level of physical activity. We've also selected measures for the strategic priority areas that are designed to comprehensively capture the capability, experience and actions of our key partners, participants and influencers, who can have a considerable impact on how our strategic objectives for the sector are implemented.

HPSNZ is still in the process of developing its monitoring, evaluation and learning approach for the 2025-28 strategic period. However, we know that tracking international performance outcomes and New Zealanders' engagement with HPSNZ-funded high performance sport are important metrics for holding ourselves accountable for performance against our strategy.

We've applied learnings from the last strategic period to refine the focus of the measures that help us understand progress in the three strategic priority areas. For performance pathways, we're most interested in how athletes move through the performance pathway and how we're supporting the development of quality coaches. For the wellbeing and engagement and sustainable investment strategic priority areas, our funded national sport organisation partners are critical to achieving our desired outcomes, which is why we're closely monitoring the actions they take in these areas.

Data sources for service performance measures

Active NZ

About	This is the Sport NZ Group's nationwide survey of participation in play, active recreation and sport for New Zealanders aged five and over. We aim to survey about 20,000 adults and 10,000 young people each year through our research partner Verian to tell us about the sports and activities they do and what they think about being active.
Timeframes	Surveying takes place continuously throughout the year. The survey period runs from 1 July 2025 to 30 June 2026.
Used by	Sport NZ HPSNZ

Partnerships Investment impact reporting

About	Partners who receive Sport NZ partnerships investment must complete annual impact reporting to help us understand the impact organisations are having against our strategic priorities. Partners report on the agreed initiatives they've committed to over the term of the investment. Partners and Sport NZ use a four-point scale to indicate the extent to which partners are on track to achieve the desired impact for each initiative. Sport NZ's ratings of the initiatives are used for performance reporting.
Timeframes	Partners must complete reporting by 30 June for the financial year.
Used by	Sport NZ

Voice of Participant

About	Voice of Participant is a tool for National Sport Organisations (NSOs) to understand club level player experiences, the drivers of participation and how they might adapt to meet people's changing needs. A number of NSOs (typically 10-15) opt-in each year and ask their registered club members to participate in the survey. Response rates vary across NSOs but average around 10%. Each sport receives a personalised survey report. Sport NZ compiles all results to help us evaluate the quality of experiences and opportunities provided by NSOs, however, it is challenging to compare results year-on-year as the group of sports participating in the survey change each year.
Timeframes	Surveying takes place within a calendar year, with each sport managing timelines for their club members to complete the survey. Results are reported for the financial year.
Used by	Sport NZ

Voice of Rangatahi

About	The Voice of Rangatahi (VoR) survey is a collaboration between Sport NZ and Regional Sports Trusts (RSTs) and the Regional Sport Director (RSD) network. VoR was developed to understand how rangatahi experience physical activity specifically within a secondary school/kura setting. Sport NZ manage data collection and processing. About 100 schools participate each year and about 20,000 secondary-school students complete the survey. Each school receives a summary report of their results and RSTs and RSDs have access to the results of the schools in their region that took part, which helps them establish what could be improved with physical activity in secondary schools. A national report provides a combined view of all rangatahi responses.
Timeframes	Surveying takes place within the school year and results are for a calendar year.
Used by	Sport NZ

Partner Confidence Survey

About	This survey helps us understand partners' perspectives on our strategies, services, and engagement. The survey is sent to contacts 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 partners. About 200 contacts receive the survey and responses are received from about two-thirds.
Timeframes	Surveying takes place between August and September each year and asks partners to reflect on their engagements with Sport NZ and HPSNZ (NSO only) in the past financial year.
Used by	Sport NZ HPSNZ

Voice of Tamariki survey

About	This is a new survey Sport NZ is developing to launch in schools in 2025/26. The survey is focused on understanding how physically active primary-school aged tamariki are at school/kura and home.
Timeframes	Survey to launch in July 2025 with data collection, processing and reporting aligned to the financial year.
Used by	Sport NZ

Regional Sports Trust stakeholder survey

About	The RST stakeholder survey assists RSTs to identify key strengths and development areas as perceived by their regional stakeholders and assists Sport NZ in understanding the impact of our support and investment into the RST network. RSTs identify the stakeholders to receive the survey and Sport NZ's contracted external survey partner manages data collection and processing. The most recent survey was sent to about 6,500 contacts and just over 1,700 responses were received. Each RST receives a personalised results report. A nationwide report is compiled with each RST given equal weighting.
Timeframes	Surveying takes place every two years and reflects a moment in time. The next survey is due to take place at the end of 2025.
Used by	Sport NZ

NSO Health Check

About	The NSO Health Check is a tool to support continual improvement by providing the following: - A snapshot in time to benchmark eligible HPSNZ-funded NSO high performance programmes against fundamental high performance programme components, which include wellbeing and performance environments; athletes; coaching; performance enablers; planning and monitoring; organisational capability; and investment reporting obligations. - Trends over time to monitor changes within eligible NSO high performance programme. - Risk identification and monitoring to identify key risk areas within eligible NSO high performance programme. - System view to enable the consolidation of individual NSO high performance programme data into a system view, so that HPSNZ can understand gaps and impacts of investment and support. Podium and some Team and Aspirational NSOs currently receiving high performance investment will be provided with a questionnaire to complete their initial assessment. A concurrent assessment will be undertaken independently by HPSNZ. HPSNZ and the NSO will then meet to discuss the draft assessments, with a particular focus on areas of misalignment. Following the Health Check, actions are agreed between the NSO and HPSNZ and are monitored at each Health Check.
Timeframes	Eligible NSOs are expected to participate in the Health Check process three times during the strategic period. The level and scope of the NSO Health Check is aligned to the respective NSO's classification and level of investment. HPSNZ reports consolidated results of all Health Checks that have taken place in the financial year reporting period.
Used by	HPSNZ

Statement of Performance

Output Expense: Sport and Recreation programmes

What is intended to be achieved

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

How we will assess performance

We assess performance across the following main areas, drawing on methods such as surveys, evaluations and partner assessments:

Play, active recreation and sport participation

Active NZ surveys around 30,000 children, young people and adults per year to measure nationwide participation in play, active recreation and sport. The Voice of Rangatahi and Tamariki surveys also support our monitoring of participation levels in schools and kura.

Stakeholder and participant satisfaction levels

The Partner Confidence Survey allows Sport NZ Group to gauge the value our partners derive from the services and advice Sport NZ and HPSNZ provide. Through the Voice of Participant and Voice of Rangatahi surveys we can better understand the experience of participants in club and school settings.

Partnerships Investment reporting

Completed annually by partners to help Sport NZ understand the impact funded organisations are having against our strategic priorities and to capture learning that will inform Sport NZ and partner work programmes in the year ahead.

Implementation and impact of initiatives

Formal evaluation of significant programmes, such as Healthy Active Learning, tell us how efficiently the programme is being implemented and mark progress towards the programme outcomes.

Performance against Sport NZ Strategy 2024–28

Strategic Focus Areas

These measures have been selected to demonstrate how our work with partners through play, active recreation and sport is impacting on maintaining participation rates of tamariki, reducing the drop-off in physical activity among rangatahi and improving equity for tamariki and rangatahi who are less active.

Measure	Baseline	2023/24 result	2024/25 target	2025/26 target
Percentage of tamariki (aged 5–11) who are meeting the physical activity guidelines (7+ hours a week)	62%	62%	Maintain or increase	Maintain or increase
About this measure: The source is the Active NZ survey. The baseline is from the 2023 Active NZ survey. The physical activity guidelines are based on World Health Organisation guidelines. This measure helps us understand if tamariki participation levels are being maintained.				
Percentage of rangatahi (aged 12–17) who are meeting the physical activity guidelines (7+ hours a week)	46%	46%	Maintain or increase	Maintain or increase
About this measure: The source is the Active NZ survey. The baseline is from the 2023 Active NZ survey. The physical activity guidelines are based on World Health Organisation guidelines. This measure helps us understand if the drop-off in rangatahi participation is reducing.				
Percentage of young people aged 5–17 years (up to 18th birthday) who are not participating in play, active recreation and sport (under 30 mins a week)	9%	9%	Meet or improvement on baseline	Meet or improve
About this measure: The source is the Active NZ survey. The baseline is from the 2023 Active NZ survey. This measure helps us understand if there is an improvement in equity of opportunities and access for tamariki and rangatahi to be active.				

Strategic Priority Areas

These measures have been selected to demonstrate how our work with and through key partners and stakeholders across the play, active recreation and sport sector is contributing to the outcomes we're seeing in each strategic priority area. Some of these measures also help us understand the experience of participants in key settings, which informs how we and our partners learn and adapt as we strive for greater impact.

Measure	Baseline	2023/24 result	2024/25 target	2025/26 target
Strategic priority one: capable and resilient organisations				
Percentage of Strategic Priority 1 Partnerships Investment initiatives that are on track to deliver the agreed impact or have achieved the agreed impact	Establishing baseline	N/A	New measure for 2025/26	Maintain or increase
About this measure: The source for this measure is the annual partnerships investment impact reporting, which aims to understand the impact organisations that receive partnerships investment are having against Sport NZ strategic priorities. Specifically, this measure reports progress towards or achievement of the agreed impact we expect to see for initiatives that contribute to SP1 outcomes.				
Strategic priority two: quality opportunities and experiences				
Percentage of rangatahi who are very or extremely satisfied with the physical activity experience in school	36%	36%	Maintain or increase	Maintain or increase
About this measure: The source for this measure is the Voice of Rangatahi survey. The baseline is from the 2023 survey. This measure helps us to understand if our programmes focused on secondary schools are improving the experience rangatahi have of physical activity in school. This is important in furthering our understanding of the factors contributing to the drop-off in rangatahi physical activity.				
Percentage of young people (5-18) who are very or extremely satisfied with their club experience	68%	68%	Maintain or increase	Maintain or increase
About this measure: The source for this measure is the Voice of Participant survey. The baseline is from the 2023 survey. This measure helps us to understand the experience young people have in the sport club setting and provides an indication of whether their needs and motivations are being met. This is important in furthering our understanding of the factors contributing to the drop-off in rangatahi physical activity.				

Measure	Baseline	2023/24 result	2024/25 target	2025/26 target
Strategic priority three: empowered local communities and hapori				
Percentage of stakeholders who agree their local RST is 'working in partnership with other organisations to achieve shared outcomes in the play, active recreation and sport sector'	59%	62%	Maintain or increase	Maintain or increase
About this measure: The source for this measure is the biennial Regional Sports Trust (RSTs) stakeholder survey. The baseline is from the 2021 survey and the 2023/24 result is from the 2023 survey. This measure helps us to understand how well RSTs are leading and connecting with other organisations across their region.				
Strategic priority four: active schools and kura				
Percentage of tamariki who have taken part in physical activity at school that year	Establishing baseline	N/A	New measure in 2025/26	Maintain or increase
About this measure: The source for this measure is the new Voice of Tamariki survey, which Sport NZ is establishing in 2025/26. This measure helps us to understand if our programmes aimed at supporting primary schools to meet the needs and motivations of tamariki to be active in the school setting are having an impact on getting more students engaged in physical activity.				
Percentage of rangatahi who have taken part in physical activity at school that year	87%	87%	Maintain or increase	Maintain or increase
About this measure: The source for this measure is the Voice of Rangatahi survey. The baseline is from the 2023 survey. This measure helps us to understand if our programmes aimed at supporting secondary schools to meet the needs and motivations of rangatahi to be active in the school setting are having an impact on getting more students engaged in physical activity.				

Output Class Allocation Appropriation: Sport and Recreation

For the year ended 30 June 2026

Estimate	Budget
2025	2026
\$000	\$000

Revenue		
Crown funding	35,760	28,595
Other operating revenue	87,374	75,112
Total revenue	123,134	103,707
Less Expenses		
Sector investment and consulting	87,775	90,253
Sector programme delivery	9,765	9,785
Sector advice and resources	20,882	23,952
Core statutory functions	8,862	9,926
Total expenses	127,284	133,916
Net operating deficit	(4,150)	(30,209)

Output Expense: High Performance Sport

What is intended to be achieved

Through partnerships, work to deliver a sustainable high performance system that enables New Zealand athletes to achieve repeatable success on the world stage.

How we will assess performance

We assess performance across the following areas, drawing on performance results and other sources such as the Health Check process and surveys:

- progress across high performance programmes and campaigns, as determined by medals, podium results, placings and world rankings, as well as the annual Health Check process with eligible national sport organisation (NSO) partners.
- stakeholder satisfaction levels are measured through the annual Partner Confidence Survey.
- athlete and coach satisfaction levels are measured through surveys run by NSOs and HPSNZ, often following pinnacle events.

Where available, we monitor Aotearoa New Zealand's position within the international environment, for example, the virtual Olympic medal table².

² 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/>

Performance against HPSNZ strategy 2025-28

Long-term outcomes

These measures have been selected to help us monitor progress towards our long-term outcomes of supporting performances on the world stage that unite and inspire New Zealanders and increasing the proportion of New Zealanders engaging with high performance sport.

Measure	Baseline	Past performance	2025-28 medal targets
Funded sports deliver targeted performances at pinnacle events	-	2022 Winter Games – Beijing • Olympic = 3 medals • Paralympic = 4 medals 2024 Summer Games – Paris • Olympic = 20 medals • Paralympic = 9 medals 2022-24 non-Olympic podium results: 22	2026 Winter Games – Milano Cortina • Olympic = 2+ • Paralympic = 2+ 2028 Summer Games – Los Angeles • Olympic = 12-16 • Paralympic = 12-16 2025-28 non-Olympic pinnacle events = 2+ podiums
About this measure: The source for these results is international performance outcomes. Targets are based on a combination of analysing past performances, monitoring the international competitive field, and working with funded national sport organisations on campaign planning. The 2026 Milano Cortina Winter Olympic and Paralympic Games is the next pinnacle event where New Zealand athletes will be performing on the world stage. Our targets remain consistent with prior years, reflecting the growing depth of the international competition and the constrained financial environment facing the high performance sector currently, which can affect New Zealand athlete’s training and international competition schedules. In line with our strategy of supporting more opportunities for New Zealanders to engage with high performance sport, we continue to invest in sports to perform internationally at non-Olympic and Paralympic pinnacle events. The 2025-28 target for non-Olympic pinnacle events reflects the constrained financial environment, which resulted in fewer Aspirational Sports receiving HPSNZ investment for the 2025-28 period.			

Measure	Baseline	2023/24 result	2024/25 target	2025/26 target
Funded sports' performances resonate with New Zealanders				
Percentage of New Zealanders who say they are inspired by high performance athletes and teams	Young people: 36% Adults: 33%	Young people: 32.1% Adults: 33.9%	35%	Meet or exceed baseline
About this measure: The source for this measure is the Active NZ survey. The baseline is from the 2021 Active NZ survey. In 2024/25 the target for the measure was published as 35%, reflecting an average of the results from the young people (age 12-17) and adult (18+) Active NZ surveys. As these are two separate surveys, it is not possible to get an all-of-population result. Consequently, we have refined the target for 2025/26 to more accurately reflect how the survey results are configured. We will continue to report a result for young people and a result for adults. This measure provides a broad indication of young people and adults who strongly agree they are inspired by New Zealand's high performance athletes and teams.				
Percentage of New Zealanders who follow High Performance Sport New Zealand-funded sports	Young people: 50% Adults: 50%	Young people: 58.99% Adults: 56.1%	55%	Meet or exceed baseline
About this measure: The source for this measure is the Active NZ survey. The baseline is from the 2021 Active NZ survey. 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. In 2024/25 the target for the measure was published as 55%, reflecting a moderate increase on the average baseline result across both the young people (12-17) and adult (18+) Active NZ surveys. As these are two separate surveys, it is not possible to get an all-of-population result. Consequently, we have refined the target for 2025/26 to more accurately reflect how the survey results are configured. We will continue to report a result for young people and a result for adults. This measure, along with other engagement and communication metrics monitored internally, provides a gauge of the extent to which New Zealanders are engaging with HPSNZ-funded sports.				

Strategic focus areas

The strategic focus areas are closely linked with our day-to-day work to deliver a sustainable high performance system that enables New Zealand athletes to achieve repeatable success on the world stage.

These measures have been selected to help us monitor progress across the main programmes that enable us to deliver on our strategic focus areas. Results represent the culmination of effort achieved across the four strategic priority areas.

Measure	Baseline	2024/25 target	2025/26 target
Tū te Ihi - Performance Pathways			
Percentage of athletes identified in the high performance athlete pathway benchmarked and supported as they transition in, through and out of the pathway	100%	100%	100%
About this measure: Data is from the performance pathway nomination process and performance tracking. Funded national sport organisations provide information to HPSNZ to assess the position of athletes within a sport's performance pathway, as per the HPSNZ performance pathway framework. This enables the NSO, with the assistance of HPSNZ, to deliver age and stage appropriate support. The baseline is from 2023/24 data. The measure helps us to understand how engagements with NSOs and athletes are going throughout the different stages of the performance pathway.			
Percentage of coaches identified in the high performance coaching pathway engaged in professional development	43%	TBC	50%
About this measure: The data source for this measure is coach attendance at HPSNZ coach development events and workshops, including Core Knowledge, Te Hāpaitanga residentials and satellite learning workshops. The baseline is the proportion of coaches who attended 3 or more workshops or events during the last strategic period between 2022-24. The threshold for determining engagement in professional development is the proportion of coaches who have attended 3 or more events and workshops over a four-year rolling period. The 2025/26 target covers the four years prior, reflecting the capacity of coaches to commit to professional development, the limit on how many Core Knowledge workshops a coach can complete in a 12-month period and that not all funded sports plan within a 4-year summer Olympic Games cycle. No target was set in the 2024/25 Statement of Performance Expectations as HPSNZ was still implementing the strategic plan through to the 2024 Paris Games. This measure helps us to understand the extent to which NSO-endorsed coaches are actively engaged in professional development and committed to increasing their knowledge of coaching practice.			

Measure	Baseline	2024/25 target	2025/26 target
Tū te Wehi – Wellbeing and Engagement			
Percentage of invested NSOs that demonstrate a commitment to embedding wellbeing in their performance environments aligned to the HPSNZ Wellbeing Framework & Guidelines	Refining baseline using 2024/25 data	100%	100%
About this measure: The data source for this measure is the NSO Health Check process. A baseline of 100% was published in the 2024/25 SPE, however to improve the accuracy of our performance information the baseline will be updated for the new investment period, which began 1 January 2025 and has resulted in changes to the investment portfolio. There is a range of evidence that an eligible NSO could provide or HPSNZ staff could observe to demonstrate a commitment to embedding wellbeing in their performance environment in the Health Check, for example, completion of the wellbeing scan; athlete and coach surveys; NSO staff engagement surveys; policy and procedural documentation; voice/feedback mechanisms for coaches, athletes, staff; and health and safety reports and actions. A maturity level rating of 1-4 is applied to each of the 37 questions in the Health Check, based on the evidence and notes provided by the NSO and HPSNZ. The results reported against this measure include Podium, Team and NSO focused campaign sports that receive a mean score of level 3 rating or above across the 8 questions within the Wellbeing and Performance Environment area of the Health Check. This indicates that their work to embed wellbeing in their performance environment is planned, well managed and generally delivered to a high standard. As per HPSNZ's wellbeing framework and guidelines, our focus is on working system-wide in partnership with NSOs to grow people in the system and ensure every individual is empowered to make choices and have their voice heard. This assessment helps us understand the extent to which NSOs are creating the performance environments that support this focus.			
Tū te Wana – Sustainable Investment			
Percentage of invested NSOs that have taken action to build a more sustainable high performance environment	Refining baseline using 2024/25 data	100%	100%
About this measure: The data source for this measure is the agreed actions between a NSO and HPSNZ that result from the Health Check process and/or a Performance Conversation. Podium and some Team and NSO-focused campaign sports complete the Health Check process 3 times during the strategic period and Performance Conversations happen approximately annually with all sports receiving investment. Following the Health Check or Performance Conversation, actions are agreed between the NSO and HPSNZ and are monitored at each Health Check or Performance Conversation. A baseline of 100% was published in the 2024/25 SPE, however to improve the accuracy of our performance information the baseline will be updated for the new investment period, which began 1 January 2025 and has resulted in changes in the investment portfolio. The threshold for determining if a NSO has taken action is if the agreed actions are being progressed and/or completed throughout the investment period. HPSNZ is working with funded NSOs to ensure there is a sustainable number of talented athletes in NSO high performance pathways to achieve our objectives at current and future pinnacle events. This measure helps us to understand if NSOs are undertaking the necessary planning and pathways development to ensure there is depth of talent in athletes performing on the world stage now and into the future.			

Output Class Allocation Appropriation: High Performance Sport

For the year ended 30 June 2026

Estimate	Budget
2025	2026
\$000	\$000

Revenue		
Crown funding	74,192	74,192
Other operating revenue	9,690	6,845
Total revenue	83,882	81,037
Less Expenses		
Sector investments and grants	54,095	53,968
Infrastructure investment	250	3,950
Sector programme delivery	5,277	5,659
Sector advice and resources	13,724	13,639
High performance athlete services	14,045	13,267
Total expenses	87,391	90,483
Net operating deficit	(3,509)	(9,446)

Output Expense: 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.

Contribution to HPSNZ strategy

The Prime Minister's Scholarship programme is administered by HPSNZ and supports athletes, coaches, officials and support team staff to gain educational or professional development while continuing in sport. The programme supports our focus on enabling those in the high performance system to thrive in their sporting and non-sporting lives.

Measure	2023/24 result	2024/25 target	2025/26 target
Number of athlete scholarships awarded	296	300	300
Number of coach, official and support team scholarships awarded	88	100	100
Administration costs are less than 10% of the total funding (see note 1)	9%	<4%	<10%

Note 1: The wording and target of this measure has been updated in 2025/26 to <10% to reflect the impact of inflation on the administration costs of running the programme. Primarily, these costs are associated with the scholarship presentation ceremonies and the addition of a new programme offering in 2023/24.

Output Class Allocation Appropriation: Prime Minister's Sports Scholarships

For the year ended 30 June 2026

	Estimate 2025 \$000	Budget 2026 \$000
Revenue		
Crown funding	4,250	4,250
Total revenue	4,250	4,250
Less Expenses		
Sector investments and grants	3,978	3,958
Programme management	272	292
Total expenses	4,250	4,250
Net operating surplus/ (deficit)	-	-

Prospective statement of financial statements

Prospective Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2026

	Estimate 2025 \$000	Budget 2026 \$000
Revenue		
Crown Funding	114,202	107,037
New Zealand Lottery Grants Board	82,386	72,862
Interest revenue	7,815	3,939
Racing Industry Act revenue ³	5,090	3,141
Sundry revenue	1,763	2,015
Total revenue	211,256	188,994
Sector investments		
Partner investments	144,751	147,195
Infrastructure investments	250	3,950
Total sector investments	145,001	151,145
Cost of services		
Board members' remuneration	336	366
Personnel costs	41,605	44,176
Professional and technical services	11,486	11,341
Leased property	2,382	2,621
Depreciation and amortisation	1,204	1,349
Other operating costs	16,879	17,651
Total operating expenditure	73,892	77,504
Total expenditure	218,893	228,649
Net operating deficit	(7,637)	(39,655)
Loss on disposal of assets	(22)	-
Deficit	(7,659)	(39,655)
Total comprehensive revenue and expense⁴	(7,659)	(39,655)

³ The effect of the introduction of the Racing Industry Act Amendment Bill has led to uncertainty relates to TAB funding for the 2025/26.

⁴ The deficit forecast for the 2025/26 financial year will be funded by accumulated reserves.

Prospective Statement of Financial Position

As at 30 June 2026

Estimate	Budget
2025	2026
\$000	\$000

Assets		
Current assets		
Cash and cash equivalents	722	751
Trade and other receivables	21,059	21,214
Prepayments	150	550
Investments	136,311	99,216
Loans - current	300	300
Total current assets	158,542	122,031
Non-current assets		
Property, plant and equipment	2,849	3,981
Intangible assets	397	313
Financial assets	850	-
Loans	2,550	2,250
Total non-current assets	6,646	6,544
Total assets	165,188	128,575
Liabilities		
Current liabilities		
Trade and other payables	8,905	12,688
Revenue received in advance	522	348
Employee entitlements	3,466	2,838
Total current liabilities	12,893	15,874
Non-current liabilities		
Provisions	18	18
Employee entitlements	271	332
Total non-current liabilities	289	350
Total liabilities	13,182	16,224
Net assets	152,006	112,351
Public equity	159,665	152,006
Total comprehensive revenue and expense for the year	(7,659)	(39,655)
Closing public equity	152,006	112,351

Prospective Statement of Changes in Equity

For the year ended 30 June 2026

	Estimate 2025 \$000	Budget 2026 \$000
Public equity		
Opening public equity	159,665	152,006
Total comprehensive revenue and expense for the year	(7,659)	(39,655)
Closing public equity	152,006	112,351

Prospective Statement of Cash Flows

For the year ended 30 June 2026

	Estimate 2025 \$000	Budget 2026 \$000
Cash flows from operating activities		
Current assets		
Crown funding	114,576	107,037
New Zealand Lottery Grants Board	81,386	72,766
Racing Industry Act revenue	3,790	3,341
Sundry revenue	3,135	489
Interest revenue	9,321	3,739
Goods and services tax	1,859	-
Sector investment	(144,213)	(150,014)
Other payments	(37,751)	(28,069)
Payments to employees	(41,903)	(45,109)
Net cash flow from operating activities	(9,800)	(35,820)
Cash flow from investing activities		
Disposal of property, plant and equipment	83	-
Investments maturing	-	37,945
Loans repaid	150	300
Purchase of property, plant and equipment	(1,201)	(2,396)
Acquisitions of investments	(7,061)	-
Net cash flow from investing activities	(8,029)	35,849
Net increase / (decrease) in cash and cash equivalents	(17,829)	29
Cash and cash equivalents at 1 July	18,551	722
Cash and cash equivalents at 30 June	722	751

Prospective Reconciliation of Net Surplus/ (Deficit)

For the year ended 30 June 2026

	Estimate 2025 \$000	Budget 2026 \$000
Surplus/(Deficit)	(7,659)	(39,655)
Add/(deduct) non-cash items		
Depreciation and amortisation	1,204	1,349
Loss on disposal of assets	22	-
Total non-cash items	1,226	1,349
Add/ (deduct) movements in working capital items		
Trade and other receivables	(554)	45
Interest receivable	1,506	(200)
Prepayments	817	(400)
Trade and other payables	(5,109)	3,782
Revenue received in advance	(65)	(174)
Employee entitlements	38	(567)
Net movement in other working capital items	(3,367)	2,486
Net cash flows from operating activities	(9,800)	35,820

Statement of accounting policies

Purpose

The prospective financial information has been prepared to meet the Crown financial reporting requirements of the Crown Entities Act 2004, to enable Parliament and other readers of the prospective financial statements to evaluate Sport NZ Group's financial prospects and to assess actual financial results prepared in future reporting periods against the prospective financial statements.

The information in these prospective financial statements may not be appropriate for purposes other than those described.

Reporting entity

These prospective financial statements are for the Sport NZ Group for the year ending 30 June 2026. 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 Sport 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 includes the Crown Entities Act 2004. Sport NZ's ultimate parent is the New Zealand Crown.

Sport and Recreation New Zealand 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 New Zealand". Its functions are set out in section 8 of the Act, which include the functions of HPSNZ.

The NZSFCT commenced activities on 1 September 1995 and was granted charitable status under the Income Tax Act 1994, in August 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 a separate legal entity from Sport NZ, the Trustees are appointed by the Sport NZ Board.

The Group does not operate to make a financial return and is designated a public benefit entity for financial reporting purposes.

These prospective financial statements were approved by the Sport NZ Board on 19 June 2025.

Basis of preparation

Statement of Compliance

The prospective financial statements of the Sport NZ Group have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand's generally accepted accounting practice ('NZ GAAP') and Financial Reporting Standard 42.

The prospective financial statements have been prepared in accordance with Tier 1 PBE accounting standards.

Measurement base

The prospective financial statements have been prepared on a historical cost basis.

Functional and presentation currency

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Sport NZ Group is the New Zealand dollar.

Consolidation

The prospective financial statements presented are those of the Sport NZ Group.

Summary of significant accounting policies

Basis of consolidation

The consolidated forecast 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 prospective financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis.

Income Tax

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

Cost allocation

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

This allocation methodology is unchanged since the date of the last audited financial statements.

Critical accounting estimates and assumptions

The Sport NZ Board is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

The basis and appropriateness of the estimates and assumptions used in preparing the prospective financial statements are those which the Sport NZ Board reasonably expect to occur in respect of those actions the Sport NZ Board, the HPSNZ Board and the NZSFCT Trustees reasonably expect to take as at 19 June 2025, the date on which the prospective financial statements have been authorised for issue by the Sport NZ Board.

In preparing these prospective financial statements the Sport NZ Group has made estimates and assumptions concerning the future. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

It should be noted that actual financial results achieved for any of the periods covered by these prospective financial statements are likely to vary from the information presented, and the variations may be material.

Significant Assumptions

New Zealand Lottery Grants Board funding has been estimated for the 2025/26 year based on information provided by Lotto NZ at the time of preparing the prospective financial statements.

All significant assumptions surrounding expenditure have been based on historical data, existing business practices or actual business plan projections for each financial year.

Critical judgements in applying accounting policies

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

Revenue

Revenue is measured at the fair value of 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 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 Lottery Grants Board (NZLGB), who in turn receive it from Lotto NZ. Sport NZ receives a portion of Lotto NZ net profits as determined by the NZLGB board each year. Revenue from the NZLGB is recognised as revenue in the same financial year as the corresponding Lotto NZ net profits based on formal advice received from the NZLGB.

Sport NZ also receives annual funding from the NZLGB for Water Safety New Zealand. Sport NZ is responsible for monitoring and oversight of this investment funding. This is recognised as revenue and expenditure in the statement of comprehensive revenue and expenditure.

Racing Industry Act Revenue

Sport NZ receives funding in terms of the Racing Industry Act. This revenue is received from the TAB NZ 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.

Expenditure

Sector investments

The Group provides funding to various 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.

Investment with substantive conditions is expensed at the earlier of the investment payment date or when the contract requirements are met.

Investment without substantive conditions that need to be subsequently met, is expensed at payment date.

The Group must exercise judgement when recognising investment expenditure to determine whether contracted requirements have been satisfied. This judgement will be based on the facts and circumstances that are evident for each contract.

Leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Sport NZ Group are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the Statement of Comprehensive Revenue and Expenditure.

Lease incentives received are recognised in the Statement of Comprehensive Revenue and Expenditure over the lease term as an integral part of the total lease expense.

Statement of Financial Performance

Cash and cash equivalents

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

Trade and other receivables

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.

Investments

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.

A loss allowance for expected credit losses is recognised only if the estimated loss is not trivial.

Loans

Loans are loans to other entities in the sport and recreation sector. They are recognised initially 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 fair value, including those arising from impairment, are recognised in the Statement of Comprehensive Revenue and Expense.

Property, plant and equipment

Property, plant and equipment asset classes consist of leasehold improvements, plant and equipment, computer hardware and furniture and fittings.

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

The Sport NZ Group does not revalue any property, plant and equipment.

Additions

The cost of an item of property, plant and 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 Sport NZ Group and the cost of the item can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

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

Disposals

Gains and losses on disposals are reported in the Statement of Comprehensive Revenue and Expenditure and are calculated by comparing the proceeds from disposal with the carrying amount of the asset.

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 of major classes of assets have been estimated as follows:

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

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

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

Intangible assets

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

Costs that are 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.

Costs associated with staff training and maintaining computer software are recognised as an expense when incurred.

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 computer software 2-3 years (33-50%)

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

Trade and other payables

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.

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.

These include annual leave earned but not taken at balance date, sick leave, salaries and wages accrued up to balance date, and long service leave.

The Group recognises a liability and an expense for bonuses it is contractually obliged to pay, or where there is a past practice that has created a constructive obligation.

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.

Superannuation schemes

The Group's obligations and contributions to Kiwisaver are accounted for as a defined contribution superannuation scheme and are recognised as an expense in the Statement of Comprehensive Revenue and Expenditure as incurred.

Provisions

The Sport NZ Group recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditure will be required to settle the obligation, and the amount of the obligation can be reliably estimated.



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Te Kāwanatanga o Aotearoa
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