

Sport New Zealand Group

Statement of Performance Expectations

2026/27



Contents

Statement of responsibility

This Statement of Performance Expectations (SPE) should be read with our Strategic Plan 2024-2028.

The SPE contains our forecast statement of comprehensive revenue and expense for the 2026/27 financial year, prepared in accordance with generally accepted accounting practice, and includes a statement of all significant assumptions underlying the statement and any additional information and explanations needed to fairly reflect the forecast financial operations of the Sport NZ Group.

The SPE also outlines what we expect to deliver over the 2026/27 financial year and how we will measure success in the delivery of our work.

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

Duane Kale ONZM

Chair, Sport NZ and High Performance Sport NZ
24 June 2026

Rowena Davenport

Deputy Chair, Sport NZ
24 June 2026

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About this document

Under the Crown Entities Act 2004 (CEA), we are required to produce an annual statement of performance expectations (SPE), which sets out the work we intend to deliver during the annual period and how our performance can be assessed.

This document does not exist in isolation and should be read in conjunction with the Sport New Zealand Ihi Aotearoa (Sport NZ) and High Performance Sport New Zealand (HPSNZ) strategies which set out our 12-year aspirations, the 2024-2028 Statement of Intent and our 4-year plans which reflect how we intend to implement our Strategy during the 4-year period.

In this document we also refer to reported progress against our Strategy which is captured in the quarterly Ministerial reports and performance data on our programmes that can be found on our website.

The Statement of Performance Expectations 2026/27 articulates how we will continue to deliver on our Strategy for the 2026/27 financial year and what we will report on in our Annual Report 2026/27.

Section 1

Overview

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, 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.

Funding (2026/27 forecast)



Our Strategy

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

Effective governance and leadership
Diverse and inclusive systems and structures
Upholding the mana of Te Tiriti o Waitangi
Environmentally responsible

Quality opportunities and experiences

Aligned and integrated systems
Diverse and inclusive
Participant centred
Culturally distinctive pathways

Empowered local communities and hapori

Supported to lead and act
Community and hapori centred
Equity focused
Accessible natural and built environments

Active schools and kura

Active learning environments
Culturally distinctive approaches
Ākonga centred, equity focused
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

Athlete Performance Support

Programmes and partnerships

Intelligence and systems

Targeted NSO and campaign investment

Performance environments and facilities

Research and innovation

Leveraging success

The operating environment for 2026/27

Sport NZ Group will continue to operate in a dynamic public sector and system environment that requires strong stewardship of public resources, disciplined prioritisation, and a continued focus on impact. The organisation will balance delivery of current commitments while adapting to fiscal constraints, system pressures, internal system transformation programmes and other external factors.

At a system level, ministerial expectations remain broadly consistent, providing continuity of direction. However, the 2026 General Election may influence the pace and sequencing of decisions, with the potential for evolving priorities following the formation of a new government. Across government, there is ongoing emphasis on value for money, performance, and evidence-based decision making, reinforcing the importance of clear prioritisation and demonstrable outcomes. Wider policy reforms across education, local government, resource management and gambling may also influence the operating environment for the sport and recreation system.

Economically, New Zealand continues to operate in a constrained fiscal environment. The recent conflict in the Middle East and ongoing world conflicts continues to put pressure on affordability. This creates a sustained pressure on public expenditure and growing inequities through potential barriers to broader participation in sport. For Sport NZ, this economic and financial context is reflected in tightening financial settings over the medium-term, declining forecast reserves, and limited ability to absorb cost pressures. This reinforces the need for prudent financial management and deliberate choices about where effort and investment are focused.

Physical activity and recreation continues to experience pressure from environmental, social and economic change. Increasing frequency of weather events, cost of living pressures, financial and volunteer strain within organisations, and evolving commercial and participation models all affect sector sustainability. While partners

continue to value Sport NZ's leadership, advice and support, capacity constraints across parts of the sector, especially local and regional, influence the pace at which longer-term capability and system improvements can be realised. These conditions underscore the importance of collaboration, sequencing of change, and targeted support.

Internally, Sport NZ Group, including HPSNZ, is progressing changes to strengthen how strategy is translated into delivery and how resources are deployed to achieve the greatest impact. Consistent with the strategic direction, there is an increased focus on simplifying ways of working, improving alignment across the Group, and building system capability through better use of data, insights and shared infrastructure. While these changes are expected to deliver greater efficiency and effectiveness over time, they require careful phasing and sustained attention to ensure they are embedded alongside the delivery of core commitments.

We will continue to see these challenges play out during the 2026/27 year and as part of our ongoing monitoring and reporting we will adapt and respond as appropriate.

Contributing to the wellbeing of New Zealanders

Through every body participating in play, active recreation and sport we can lift the wellbeing of all New Zealanders. In addition to the insights we obtain through our evaluation and research, the 2023 Social Return on Investment study¹ indicates that for every dollar invested, a conservative estimate suggests there is a social return of at least \$2.12 to New Zealand. This demonstrates that the wellbeing outcomes generated by sport and active recreation in New Zealand exceed the associated costs, highlighting recreational physical activity as a cost-effective investment.

Alongside this, data obtained through Infometrics tells us that in 2025 sport and recreation employment and business growth has been stronger than the national average, indicating the sector has continued to expand during a period of weaker overall economic conditions.

18,516

18,516 sport and recreation businesses in 2025 (2.8% of all New Zealand businesses), during a period of modest business growth economy-wide.

3% ↑

Sport and recreation employment grew by 3.0% per year (2020-25), compared with 1.3% per year across the total New Zealand economy.

24,849

24,849 job openings forecast to 2031, reflecting both sector growth and workforce replacement demand, at a time when national employment growth is expected to remain moderate.

\$1 → \$2.12

For every \$1 invested, there is an estimated social return of \$2.12

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.

Government and ministerial priorities

We will actively work to support the Government's commitment to economic growth and improved productivity. In addition to delivering these priorities, we will look for opportunities to find efficiencies in our existing major programmes to ensure our resources are focused on areas where we can have the highest impact.

Supporting fiscal sustainability and performance

The Sport NZ Group is committed to supporting the Government's fiscal sustainability objectives to drive economic growth and boost productivity through increased discipline in public spending and sharpening efficiency and effectiveness of the public sector.

While the independent rapid review concluded Sport NZ Group is already operating efficiently and effectively, we continue to build on this base by monitoring, tightly managing and reviewing Sport NZ's long-term financial position and closely scrutinising all spending. A programme to modernise Sport NZ's core enterprise systems will position the organisation to take advantage of future tech-enabled efficiency opportunities.

Through our Strategy, investment and performance monitoring processes, we continue to assess where resources and funding can have the greatest impact in our communities and ensure they are directed to priority outcomes for play, active recreation and sport.

Supporting efforts to reduce child and youth offending

Reducing child and youth offending and recidivism remains a cross-government priority, with sport and active recreation recognised as contributors to positive engagement, wellbeing and connection for young people.

Sport NZ continues to work alongside central and local government agencies, Regional Sports Trusts (RSTs) and community partners to embed sport and active recreation within broader responses to youth offending.

Sport NZ has developed a comprehensive approach, based on international best practice and the New Zealand context, leveraging a \$15m investment for the period 2025-2028. The focus for 2026/27 is to further embed our approach. The investment approach includes:

- \$5m additional Tū Manawa Investment to Regional Sports Trust to distribute
- \$8m Community Impact Investment for community-led interventions in collaboration with Oranga Tamariki, NZ Police and Corrections
- \$1.5m Systems Investment to build long-term sustainable improvements.

Sport diplomacy

By leveraging major sporting events, international sporting relationships and New Zealand's sporting profile, sport diplomacy can deliver political, economic and social benefits.

Sport NZ has led development of the Sport Diplomacy Strategy and continues to work closely with relevant government agencies to support coordinated delivery. Our focus is on identifying and progressing opportunities that align with government priorities and key international markets.

In 2026/27, Sport NZ will continue to coordinate a whole of government approach to sport diplomacy. The Strategy brings together nine government agencies, led by Sport NZ, including MFAT, Tourism New Zealand, NZTE, New Zealand Story and MBIE.

Sport NZ's delivery role includes:

- Convening and supporting cross agency coordination
- Maintaining a Sport Diplomacy Steering Group with senior officials, and
- Ensuring sport diplomacy activities are coordinated rather than fragmented across agencies.

We will coordinate agencies to deliver a festival of sport in November as part of the 100 years of unity programme, sign a Joint Action Plan with the Indian Ministry of Youth Affairs and Sport, and coordinate a NZ Inc approach to the FIFA World Cup.

Major events

Major events continue to be a key lever for delivering economic, social and international benefits for New Zealand. Sport NZ works closely with the Ministry for Business, Innovation and Employment and the sport sector to support the Government's Major Events Strategy.

Our role includes prospecting, bidding assistance, feasibility planning, financial modelling, and working with event owners and National Sport Organisations (NSOs) to maximise leverage and legacy outcomes from government funded events.

In 2026/27, Sport NZ's work programme for major events focuses on system leadership, strategic planning, and alignment with Government priorities. Major events are a Board level priority and are considered alongside national facilities planning and sport diplomacy. Sport NZ's role is to influence and support the conditions for successful major events.

How we deliver

In order to fulfil our responsibilities in the play, active recreation and sport system our position as the lead Crown agency enables us to take a prominent role in physical activity related policy issues and be a strong advocate for play, active recreation and sport, and collaborate with others for the benefit of the whole system. As outlined in our Statement of Intent, we do this by focusing on the following key activities:

- System leadership and direction setting
- Research and insights
- Partnerships and collaboration
- Advocacy
- Investment and funds
- Programmes and initiatives
- Targeted campaigns
- Advice, tools and resources.

The ways in which we specifically implement and manage the above activities are embedded in the activities across Sport NZ and HPSNZ. This includes partnering with the sector and government agencies to deliver joint outcomes aligned to our Strategy through our key programmes, investing in our partners and providing advice and support.

Nāu te rourou, nāku te rourou, ka ora ai te iwi

With your food basket and my food basket,
the people will thrive

Working and partnering with others

To be successful in delivering our vision for New Zealand we need strong and trusting relationships across the system. We primarily work through National Sport Organisations (NSOs) and Regional Sport Trusts (RSTs), who in turn support the operational delivery of recreation and sport through Regional Sport Organisations (RSOs), sport clubs and other community-based organisations.

- partnering with national sport, disability, recreation and education organisations, RSTs,
- New Zealand Olympic Committee, Paralympics New Zealand
- liaising with and supporting local government organisations
- partnering with Māori and honouring our commitment to Te Tiriti o Waitangi to improve sport and physical outcomes for Māori
- collaborating with central government agencies and academia.

During 2026/27 we will continue to work alongside our many partners and allies to ensure we are delivering initiatives that have the highest impact and draw on the individual strengths of each of us.

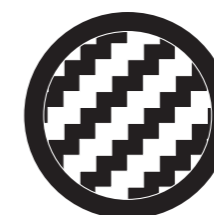
Organisational health

Our values

Our Sport NZ Group values guide us in our work and represent the essence of our culture and identity. They support us to be a cohesive organisation working to empower everybody to realise their aspirations in play, active recreation and sport, whilst giving effect to Te Tiriti o Waitangi.



HE TANGATA
WE STAND FOR THE PEOPLE



HE MAHI
WE STRIVE FOR THE REMARKABLE



NGĀTAHI
WE'RE BETTER TOGETHER

Sport NZ Group governance structure

The Sport NZ Group governance structure reflects its statutory responsibilities and group operating model. The Group comprises 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.

- The Sport NZ Board is the governing body of Sport NZ and has ultimate accountability for the performance and stewardship of the Sport NZ Group. The Board is appointed by Cabinet and is responsible to the Minister for Sport and Recreation.
- High Performance Sport New Zealand is governed by a separate Board of Directors. Members of the HPSNZ Board are appointed by the Sport NZ Board, with the approval of the Minister for Sport and Recreation. The Chair of the Sport NZ Board also serves as Chair of the HPSNZ Board, and one additional Sport NZ Board member sits on the HPSNZ Board. This arrangement supports alignment between Group level governance and high-performance sport governance while recognising the distinct statutory functions of HPSNZ.

- Te Taumata Māori Advisory Board provides advice to the Sport NZ Board, the HPSNZ Board, and the Group Executive. Te Taumata Māori supports governance and decision making by strengthening Māori perspectives and capability across the Sport NZ Group.

Responsibility for the day-to-day management and operational delivery of the Sport NZ Group sits with the Group Executive, led by the Chief Executive.

Our workforce

Our people are central to our success. We have a highly skilled and motivated workforce, and we are committed to fostering an inclusive, safe, and high performing workplace culture that supports our people to deliver strong outcomes.

As a complex, highly specialist organisation, our people bring diverse capability across the breadth of our functions. This includes, community and system partnership roles, education facing work, disability inclusion, research and insights, investment and programme delivery, and the medical, health, and performance disciplines that support athlete wellbeing and performance.

Across HPSNZ, we provide world-class high-performance expertise spanning coaching and performance leadership, athlete performance support, and specialist technical roles that underpin innovation. This includes engineering and technology capability that supports high performance environments, equipment and performance solutions, and the data and systems required to operate effectively in an increasingly competitive global context.

Our workforce is distributed across NZ, reflecting the communities and partners we serve, and extends offshore through our work alongside athletes, coaches and campaigns based internationally. This geographic spread, combined with the specialist nature of our roles, requires strong coordination, clear priorities and consistently high standards of practice.

We invest strongly in learning and development to ensure our people maintain current, evidence informed capability and can continue to perform, support, and lead locally and on the global stage. We place a strong emphasis on health, safety and wellbeing, particularly given many of our people work in partner environments, including training venues, gyms and sport settings. We take an active, prevention focused approach to ensuring our people are supported to do their work safely, with clear expectations, fit for purpose systems and shared accountability across the Group. We place a strong emphasis on wellbeing and inclusion, reflecting our strategy and values and supporting sustainable performance over time. This focus is reflected in consistently low sick leave levels relative to the wider public sector.

We also have strong people operations foundations, with systems, processes and policies that enable effective workforce governance and assurance. This includes workforce planning and reporting, clear delegations and compliance controls, and policies and processes that support recruitment, onboarding, learning and development, performance management, and safe employment practice. These foundations support workforce compliance, risk management and consistency across a geographically dispersed workforce. They also provide timely insight into performance, engagement and workforce trends, including employee engagement and experience at key moments across the employee lifecycle.

We maintain a strong focus on performance and outcomes through how we listen to, and respond to, our people. We assess employee engagement and experience at key moments across the employee lifecycle, including through annual engagement surveys, to ensure we understand what is working well and where we need to improve.

Business system reform

In recognition of the need to constantly improve our effectiveness and efficiency in a dynamic environment, we embarked on a range of business system reforms in 2025.

These business system reforms will make it easier for our partners to work with us and simpler for staff to do their everyday work. While these will improve how we operate, allowing for better ways of working and improving how we work with our partners, the full change programme will take some time to embed fully.

Our business system reform is focused on 3 areas:

- upgrading our internal human resources and finance systems to modern cloud-based systems that are fit for purpose and integrated across the Group
- improving our partner experience and enabling these changes through improved Investment and Partner Management systems
- optimising athlete training, performance and health by implementing an electronic health records system and creating a connected data ecosystem that supports athlete's performance and wellbeing.

Environmental sustainability

Sport NZ Group is a mandatory participant in the Carbon Neutral Government Programme (CNGP) and will continue to reduce emissions in line with CNGP requirements and a <1.5°C pathway. The Group exceeded its 2025 target, achieving a 30% reduction against a 21% target, and is currently on track to meet its 2030 target of a 42% reduction. Achieving this outcome is dependent on the Group delivering sustained reductions in travel emissions (including air travel) from 707 tonnes to approximately 590 tonnes, supported by ongoing active monitoring, management and behaviour change.

Section 2

Sport NZ: What and how we will deliver our work in 2026/27

Sport NZ's focus for 2026/27

2026/27 will be Year 3 of Sport NZ's current 4-year Strategy, and monitoring and reporting of our performance to date shows that we are making good progress towards our Strategy. Our work through and with our partners is having the intended impact. While there are challenges in the operating environment, often well outside our control, we will continue to deliver on the intent of our overall direction as outlined in our Strategy.

Sport NZ's Strategy sets out 3 focus areas that drive our work programme:

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.

Within our Strategy as outlined on page 4, Sport NZ identified 4 strategic priorities to help progress the 3 focus areas. The work that we undertake and deliver within each priority area is covered on the following pages. How we measure success is covered in Section 4.

Strategic Priority 1: Capable and resilient organisations

Why this is important

Working together with our partners is critical to delivering on our Strategic Focus Areas. Sport NZ works with, and invests in, partners who make the biggest difference to the play, active recreation and sport sector. We all need to be ready to respond and adapt to changes and make decisions that will lead to a more sustainable sector for future generations.

Progress to date

Overall, there are positive signs that the partner-led support we provide for the sector is having an impact across our strategic focus areas as informed through our internal monitoring and reporting approach². With sustained focus and support through the investments we have in place, we are confident that partner organisations will continue to strengthen their capability and resilience.

Partners are strengthening core organisational capability across 10 domains – governance, commercial, people and culture, technology, insights, change management, climate response, strategic foresight, honouring Te Tiriti o Waitangi and priority populations. Strategic Priority 1 support is helping partner organisations with deliberate, evidence-informed capability building, and partners continue to report strong value from this support.

Our focus for 2026/27

In 2026/27 we will continue to build strong, trusted partnerships that promote sustainable capability growth while responding to individual organisational needs. We will specifically work with investment partners to build capability across 10 domains – governance, leadership, people and culture, technology, insights, strategic foresight, commercial and change management, climate change, diversity and improving cultural competency to have more meaningful relationships with whanau, hapu, iwi, Māori in their communities.

We continue to support sector chairs and executive leaders through a series of leadership and governance programmes. Building organisational capability and resilience will be sequenced and

prioritised which reflects different starting points and levels of ambition, need and capacity for each organisation we work with.

We will continue to develop and evolve tools and approaches that help partners to better understand their organisational strengths, opportunities for growth, and level of ambition, and to translate this into realistic and achievable partner development plans. In 2026/27 this will include developing a framework that helps partners understand and take action to build resilience, including a focus on financial health.

Insight and foresight will continue to play important roles in this work. Together, they provide the evidence and direction needed to support informed decision-making, anticipate change, and build organisational and sector-wide strength and resilience. We will continue to provide quality research and insights material to prepare for the future.

We will continue to build and promote our resources to support sport clubs and other community organisations manage their organisations and identify areas of improvement. This includes our on-line resources:

Sports Club Management Sport New Zealand – Ihi Aotearoa

- Provides resources and templates to help sporting clubs set-up and manage their organisations and identify areas of improvement.

SportTutor Sport New Zealand – Ihi Aotearoa

- A broad range of on-line training modules available to clubs, coaches, officials, governors etc. For example, Governance 101, Health & Safety Governance and Sport Safe. Available as generic training modules or can be customised by NSOs to host and deliver their own learning content to their communities.

Sport NZ is specifically undertaking research into the affordability of sport and recreation and is working alongside the Ministry for Culture and Heritage to analyse findings and consider next steps with this work, including providing the Ministry with information to support potential policy work in 2026/27.

Strategic Priority 2: Quality opportunities and experiences

Why this is important

Motivation to participate differs across age, gender, ethnicity and disability. Tamariki and rangatahi who have positive physical activity experiences have a greater chance of establishing a lifelong love of, and therefore involvement in, play, active recreation and sport.

Progress to date

We are making steady progress toward our goals. We are seeing positive improvements in young people's satisfaction with the opportunities the sector provides as informed through our internal monitoring and reporting approach. However significant areas of inequity remain and continue to receive focused attention. Strategic Priority 2 is central to our organisation's efforts, influencing work across both this and related priorities.

- The Sport Pathways Framework has provided clear system wide direction to enable our Balance is Better philosophy, driving positive change for young people by improving sport coaching, competitions, and opportunities at the club and regional level.
- Our mahi in supporting both the active recreation and play systems is well established. We work with, and invest in a broad range of organisations, in particular supporting a new workforce improving outcomes for children and young people at a neighbourhood and community level.
- We are expanding our relationships to include more diverse investment partners and other organisations we invest in so we reflect the needs of young people.
- The delivery of the Tū Manawa Active Aotearoa activation fund continues to strengthen. Its impact is significant in improving equity outcomes at a community level.
- Disability inclusion and women and girls' participation are threaded through our work programmes (including Tū Manawa), with targeted initiatives such as the Disability Inclusion Impact Fund and Women in Coaching providing additional focus where needed.

Our focus for 2026/27

In 2026/27, we are prioritising activities that support quality opportunities and experiences as key drivers of our Strategy for all children and young people. Our focus includes deepening our understanding of the evolving needs, motivations, and aspirations of less active groups, such as those living in financial hardship, Pacific peoples, children in care, certain Asian communities, women and girls, and disabled people. Creating quality opportunities means we need to shift from volume-driven participation to experience-led development, emphasising:

- fun, enjoyment, belonging and positive development for all
- age- and stage-appropriate coaching, competition and pathways
- consistent quality across regions and settings.

We are committed to developing initiatives that are more affordable and accessible within the sector, keeping the needs of tamariki and rangatahi at the centre.

Additionally, we will activate and embed resources and support developed during 2025/26 to ensure these improvements are sustained at all levels of the sector; national, regional and local, and benefit young people and their communities well into the future. We will also explore the role of technology in enhancing the physical activity experiences of tamariki and rangatahi. This includes our on-line resources:

Balance is Better The Home of Youth Sport in New Zealand

- Resources and best practice examples for coaches, parents, sport leaders and administrators to help create quality experiences for young people.

Coaching Sport New Zealand – Ihi Aotearoa

- Resources and on-line training options available to support community level coaches and their clubs.

For 2026/27 this includes a continued focus on quality across the delivery of play, active recreation and sport, and ongoing evaluation insights and learnings, including youth voice to support the sector's understanding of diverse young people and how to better meet their needs.

² Quarterly reports and evaluative results can be found on the Sport NZ website.

Working with Regional Sport Trusts (RSTs), Territorial Authorities (TAs) and government agencies we will continue to promote better planning and design to encourage shared play, active recreation and sport facilities. We will continue to embed Balance is Better principles through working with national sport organisations and continue our work with Kaupapa Māori organisations to strengthen regional leadership in takaro Māori.

Strategic Priority 3: Empowered communities and hapori

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. By working with our partner organisations to better support 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.

Progress to date

There are positive indications that investment in Strategic Priority 3 is strengthening alignment, collaboration, and system-wide change among agencies, partner organisations and communities as informed by our internal monitoring and reporting. Community-led approaches are now deeply integrated, in particular inside identified Geographic Priority Communities. This has led to more meaningful engagement and improved sustainability of initiatives, especially for women, girls, disabled tamariki and rangatahi, and Māori communities.

Targeted investment has enabled communities and hapori to have a greater leadership role, while partnerships with local government and Regional Sports Trusts (RSTs) have strengthened coordination across the system. The investment into local play advocates within larger councils has supported broader influence over policy, planning and infrastructure decisions, helping to shift how play and physical activity are considered in local decision making. Work to support cross government initiatives, including those focused on reducing child and youth offending, has also progressed well

and demonstrates the value of locally grounded, collaborative approaches including those with national agencies.

Our focus for 2026/27

In 2026/27, Sport NZ will continue to prioritise community-led, place-based approaches, while strengthening the foundations needed to sustain impact over time.

We will continue to support alignment across agencies and partners, including councils, iwi and RSTs, to clarify roles and strengthen collaboration, and continue to build on the Geographic Priority Community (GPC) initiative. We are working closely with RSTs to support them to show the impact of their work in Geographic Priority Communities. We are also revisiting how play advocacy is supported, particularly for smaller councils, to ensure local leadership can be sustained where capacity is more constrained.

Sport NZ will maintain its commitment to embedding equity and inclusion considerations earlier in design and decision making, particularly for women and girls, disabled tamariki and rangatahi, and Māori. By supporting shared learning we aim to strengthen consistency, build local capability, and ensure investment under Strategic Priority 3 continues to contribute to long-term, locally owned change.

Through our regional partners we will continue to focus on programmes and avenues for funding to support locally led delivery of quality physical activity. In 2026/27 this will include:

- Tu Manawa Active Aotearoa which funds community-based programmes and projects for sport clubs, schools and other community-based organisations, and
- He Oranga Poutama which helps to ensure that physical activity opportunities are culturally relevant and resonate with the community.

A key piece of work within Strategic Priority 3 is our contribution to the Minister's priority to reduce youth offending and recidivism. As noted under Government and ministerial priorities on page 8 we will continue to collaborate and partner with government agencies and community organisations to support initiatives focused on reducing youth offending. The objective of this programme is

to support children and young people, aged 10-18 (in some cases 19-24 year olds), who have entered, or are at risk of entering, the youth justice system, through involvement in sport or physical activity. Long-term we expect to see communities increasingly leading and shaping the solutions that respond to the needs of tamariki and rangatahi who are at risk, providing structured, safe and meaningful sport and recreation activities and ultimately supporting a reduction in the rates of youth offending. We are implementing an evaluative approach which will provide us a strong evidence-base to understand the impact of this programme of work.

Strategic Priority 4: Active schools and kura

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 physical education, play, active recreation and sport, we can enhance the attitudes and motivation of tamariki and rangatahi to be physically active.

Progress to date

There is strong evidence that Sport NZ's work in schools and kura is delivering positive impact. Programmes such as Healthy Active Learning, Mātaiao and Active As have been independently evaluated and shown to support improvements in physical activity environments and experiences for students. School sport participation has largely rebounded to pre-Covid-19 levels, and partnerships with RSTs encourage consistent delivery across the country. RSTs deep understanding of and connection to their local communities has enabled Sport NZ's investment, programmes, and funds to effectively meet the needs and aspirations of schools in their communities.

Working closely and collaboratively with the Ministry of Education and national education organisations has strengthened strategic alignment between agencies, and improved operational effectiveness and efficiency. Schools and kura increasingly view Sport NZ led programmes as enablers of broader educational outcomes, as they better understand the connection between physical education, play, active recreation, and sport and their own strategic objectives.

However, challenges remain. Ongoing education reforms, reduced prioritisation of physical education in some settings, variable provider capability, and pressure on school capacity continue to affect consistency of delivery. These factors highlight the need to adapt how support is provided and ensure it remains sustainable and fit for purpose.

Our focus for 2026/27

In 2026/27, Sport NZ will focus on sustaining impact in schools and kura while adapting to a changing education environment. This includes working with the Ministry of Education and alongside RSTs to advocate for good health and education outcomes in the proposed curriculum reform. We will work with partners to ensure our investment, programmes and funds remain relevant and uphold a strong value proposition to schools, and supporting teacher capability through quality professional learning and accessible resources. This will include continuing to support Healthy Active Learning, Mātaiao and Active As being delivered in primary and secondary schools and kura around the motu.

We will refine delivery models to improve efficiency, scale and impact, including reviewing approaches where cost or intensity is no longer sustainable. Increased emphasis will be placed on digital infrastructure and resources to support universal access, alongside stronger integration between school-based initiatives and community led approaches.

Through this focus, Sport NZ aims to ensure schools and kura remain active, inclusive environments where tamariki and rangatahi can develop positive, lifelong relationships with physical activity.

Monitoring and assessing our performance

For the 2024–28 strategic period, Sport NZ implemented a new monitoring, evaluation and learning (MEL) approach that identifies a series of core questions we are seeking to answer over the four years and through to 2032 to understand the impact and value of our Strategy.

The main change is our systematic and intentional approach to our learning and decision making. MEL has been integrated into existing organisational processes. New processes allow staff, senior managers and the Board to be intentional using evidence and insights in their decision-making about strategic direction and resource allocations. The main outputs of the approach are quarterly and annual strategy progress reports.

We have embedded a value for money framework into the evaluation of key programmes including Healthy Active Learning, Active As, and Mātaiao, and investments. This allows us to track these programmes against value for money criteria (delivery, participation, experience, sustainability). Alongside financial metrics we look at more qualitative measures such as community impact and cultural responsiveness to ensure that non-monetary benefits are included.

In addition to monitoring social return on investment (SROI) for the play, active recreation and sport sector noted on page 7, Sport NZ has recently released a report on the social value of spaces and places (where people can be active) and 2 case studies focused on understanding the SROI of aquatic facilities in Taranaki and the potential social value of a proposed indoor multipurpose sports facility in Tairāwhiti.

Monitoring our investment portfolio

Delivering our Strategy is underpinned by a significant investment portfolio which includes funding of programmes, and funds, and programmes managed by our partners.

As part of monitoring the performance of our programmes through MEL, we monitor our investment portfolio with our partners against 2 core components.

1. Investment monitoring

Are our investment partners delivering the initiatives they committed to?

Each investment has clearly defined outputs and deliverables, which we monitor to assess delivery. Monitoring engagements are undertaken twice a year to confirm whether partners are on track.

2. Investment impact reporting

What impact are investment partners having in relation to our strategic priorities?

Annual reporting is used to assess the impact partners are having against Sport NZ's strategic priorities. Reporting also supports learning and adaptation and fulfils Sport NZ's compliance requirements, including key policies such as the Board Gender Equity Policy.

The following diagram outlines our investment portfolio as it gives effect to the 4 strategic priorities.

	1 Capable and resilient partner organisations	2 Quality opportunities and experiences	3 Empowered local communities and hapori	4 Active schools and kura
Partnerships	Partnerships Investment - National Partners (NSOs, NROs, NEOs, NDOs)	Partnerships Investment - RSTs	Haumi ā Motu - Māori Partnerships	Partnerships Investment - NEOs
	Disability Investment - Disability Sector (Parafeds, NDSOs and NDRO)			
Programmes	Active Recreation Investment	Healthy Active Learning	Mātaiao	
		He Oranga Poutama	Active As (to 2026)	
		Local Play Workforce (to 2026)	Regional Sports Directors	
Funds	Business Capability	Tū Manawa	Rural Travel Fund	
		Spaces & Places		
		Disability Inclusion Impact Fund		
TAB	Funding boost to Partners	Grassroots Community Spaces and Places	Te Ala Moana Community Sport Events Fund	
Ministerial Priorities		RCYO Additional Tū Manawa Distribution		
		RCYO Community Impact Investment		
		RCYO National System Investment		
		Variety Sport		

RCYO = Reduced Child & Youth Offending

Performance measures

In the short- to medium- and long-term we want to understand the impact of our work programme and if our work is leading to positive changes in participation outcomes for rangatahi and tamariki.

Consequently, we have a range of performance measures to assess the impact of our Strategy. Our measures respond to the 3 focus areas of the Strategy and the 4 strategic priority areas as covered on page 4. We monitor these annually and anticipate that over time we will see a positive trend. We have included four new measures this year to provide more depth to understand equity issues.

For each strategic priority we have selected performance measures to include in our statement of service performance which reflect the intent of our ambition within each strategic priority. These are captured and explained in the Statement of Performance – Section 4.

Section 3

High Performance Sport NZ (HPSNZ): What and how we will deliver our work

High Performance Sport New Zealand focus for 2026/27

For HPSNZ the 2026/27 year sits within the 2025–2028 strategic period incorporating the buildup to pinnacle events, primarily the Los Angeles 2028 Olympic and Paralympic Games. HPSNZ's Strategic Plan represents phase 2 of the 3 phase delivery of the 2032 High Performance System Strategy. It emphasises the continued evolution of a system that is efficient, integrated and collaborative, while delivering performances that inspire and unite New Zealanders. HPSNZ will continue to work closely with National Sport Organisations (NSOs) to support collaboration, shared learning and effective delivery across the high performance system.

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 3 focus areas for the strategic period through to the 2028 Los Angeles Games:

1

Tū te ihi – Performance Pathways

Strengthening end to end athlete and coach pathways so people can develop, perform and transition successfully now and in the future.

2

Tū te wehi – Wellbeing and Engagement

High performance environments that support wellbeing as a core enabler of performance.

3

Tū te wana – Sustainable Investment

An efficient, integrated and collaborative high performance sport system that delivers international success.

Within our Strategy as outlined on page 5, HPSNZ identified 4 strategic priorities to help progress the 3 focus areas. The work that we undertake and deliver within each of these priority areas is covered on the following pages. How we measure success is covered in Section 4.

Strategic Priority 1: Support targeted athletes to succeed on the world stage

Why this is important

Supporting targeted athletes to succeed on the world stage is central to HPSNZ's 2025–28 Strategy and our contribution to repeatable international success. Athletes can only perform at their best when they have access to quality daily training environments, integrated performance support, and clear pathways that reflect their age and stage of development.

Strong athlete and coach pathways, underpinned by research, innovation and collaboration with NSOs, help ensure New Zealand has a sustainable pipeline of talent capable of delivering at current and future pinnacle events, including the Los Angeles 2028 Olympic and Paralympic Games.

Progress to date

HPSNZ has continued to work alongside funded NSOs to strengthen performance pathways and daily training environments. This includes identifying and supporting pre high performance athletes, providing access to high performance training centres, and delivering wrap around performance support for Podium and Aspirational sports.

There has been ongoing focus on developing athlete and coach pathways, including benchmarking performance and identifying quality coaching capability. Research and innovation activity, including through the Goldmine Innovation programme, has helped identify performance gains for priority campaigns, contributing to more targeted and evidence informed investment decisions.

Our focus areas for 2026/27

In 2026/27, HPSNZ will continue to prioritise work with NSOs that strengthens end-to-end athlete and coach pathways and supports delivery against Los Angeles 2028 Summer Olympic Games campaigns, and ultimately French Alps 2030 Winter Olympic Games and Brisbane 2032 Summer Olympic Games. Key areas of focus include ensuring targeted athletes have access to the right training environments and integrated

support packages aligned to their performance needs, and that NSOs are equipped to deliver high quality daily training environments.

There will be continued emphasis on building a sustainable pipeline of talented athletes and quality coaches, alongside targeted research and innovation activity to identify and deliver performance gains for priority campaigns. This work aligns with HPSNZ's system leadership role and its focus on collaboration, capability and long term performance success.

Athletes, coaches and performance support specialists rely on appropriate facilities to optimise daily performance progression. In 2026/27, in line with the national facilities strategy, HPSNZ will evaluate and where necessary invest to ensure these facilities are fit for purpose and remain so for the next 10+ years and more.

Strategic Priority 2: Enhance system capability to ensure that wellbeing is everyone's right and everyone's responsibility

Why this is important

Wellbeing is a core enabler of sustainable performance and a shared responsibility across the high performance system. HPSNZ's 2025–28 Strategy recognises that athletes, coaches and support teams are more likely to perform, develop and transition successfully when wellbeing is actively supported within performance environments.

Ensuring wellbeing is understood, prioritised and embedded across the system helps reduce risk, strengthen trust and engagement, and support people to thrive during and beyond their time in high performance sport. This approach reinforces the expectation that wellbeing is not separate from performance, but integral to it.

Progress to date

HPSNZ has continued to strengthen wellbeing across the high performance system through targeted investment and system wide approaches. This includes supporting wellbeing initiatives within funded sports, providing tools and approaches that help NSOs better understand

and improve wellbeing in their performance environments and maintaining ongoing engagement with athlete voice mechanisms.

Support for athlete financial wellbeing has remained a key focus, including tailored athlete pathway support, access to medical insurance and delivery of the Prime Minister's Scholarship programme. In parallel, HPSNZ has continued implementing its mental health approach across the system to support early identification of risks and appropriate responses.

Our focus areas for 2026/27

In 2026/27, HPSNZ will continue to build system capability so that wellbeing is consistently understood as everyone's right and everyone's responsibility. This includes maintaining targeted wellbeing investment, strengthening the use of practical tools and approaches that support NSOs to identify and respond to wellbeing risks, and ensuring athlete voice continues to inform system design and delivery.

There will be ongoing focus on supporting athlete transitions into, through and out of high performance sport, including financial and holistic wellbeing support. Continued implementation of HPSNZ's mental health approach will remain a priority to ensure effective, timely and coordinated responses across the system, aligned with performance outcomes and long term sustainability.

Strategic Priority 3: Enhance collaboration, capability and sustainability of the high performance system

Why this is important

A high performing system depends on strong collaboration, capable people and long term sustainability. HPSNZ's 2025–28 Strategy recognises that New Zealand's high performance system is relatively small, and that working together effectively is a critical competitive advantage.

Building capability across coaching, leadership and system practices helps ensure investment

delivers maximum impact, both now and in future cycles. At the same time, responding to climate change and environmental pressures is increasingly important to the resilience and sustainability of high performance sport in Aotearoa New Zealand.

Progress to date

HPSNZ has continued to invest in building system capability through targeted coaching development programmes aligned to the performance pathway, including evolving the delivery of Wā Kāinga Core Knowledge, individual coach consultancy and professional development with a focus on elite coaches preparing for LA 2028. Support for the development of female coaches through Te Hāpaitanga has also remained a priority, alongside implementation of the Healthy Women in Performance Sport strategy.

Across the sector, HPSNZ has supported greater collaboration and shared learning, working in partnership with NSOs to strengthen coaching capability and system leadership. Initial steps have been taken to promote sector wide action on climate change, raising awareness and building understanding of the need for more resilient and sustainable high performance environments.

Our focus for 2026/27

In 2026/27, HPSNZ will continue to strengthen collaboration, capability and sustainability across the high performance system. This includes ongoing delivery of coaching development programmes aligned to athlete pathways, continued support for female coach development, and further implementation of the Healthy Women in Performance Sport strategy.

There will be an increased focus on the professional development, connectivity and shared learning of NSO high performance leaders, critical to enhanced system leadership and collaboration.

We will continue to partner effectively with NSOs to maximise the impact of investment and align effort around shared priorities. Supporting sector wide action to respond to climate change and build resilience will remain important, ensuring environmental considerations are increasingly factored into decision making across the system.

Strategic Priority 4: Build system capability to increase the use of quality data to support performance and investment decision making

Why this is important

High quality data and trusted insights are essential to effective performance and investment decision making across the high performance system. HPSNZ's 2025–28 Strategy recognises that a more connected, data enabled system leads to better choices, clearer accountability, and stronger learning over time.

Improving how information is captured, shared and used helps ensure decisions are evidence based, transparent and aligned to strategic priorities. As the system becomes more complex, there is a growing need for secure, integrated platforms and for people to have confidence in the information they rely on.

Progress to date

HPSNZ has continued to strengthen system capability by improving the consistency and accuracy of information captured across the organisation and funded partners. Work has progressed to evolve athlete management systems so that health, training and performance information can be better integrated to support athlete performance planning and monitoring, enhance performance conversations and importantly, investment decisions.

Alongside this, HPSNZ has taken steps to promote safe and responsible use of emerging technologies, including artificial intelligence, within high performance environments. This has included a focus on data governance, security and privacy, helping build trust in systems and the insights they produce.

Our focus for 2026/27

In 2026/27, HPSNZ will continue to lift system capability so that trusted intelligence and accessible insights are routinely used in decision making. This includes further improving the quality and consistency of information captured across the system and continuing to simplify and

integrate platforms that support performance, wellbeing and investment processes.

There will be an ongoing focus on strengthening data literacy and confidence among people and organisations, alongside ensuring tools and systems are secure, efficient and fit for purpose. Promoting responsible adoption of emerging technologies, including artificial intelligence, will remain a priority to enable learning and innovation while managing risk across the high performance system.

Monitoring and assessing our performance

HPSNZ applies a robust monitoring, evaluation and learning approach that underpins how investment delivery and impact are assessed across the high performance sport system. Through agreed performance indicators, ongoing monitoring, and annual and cyclical reviews, HPSNZ tracks whether funded partners are delivering as agreed and whether investments are contributing to strategic priorities. This approach supports accountability for performance, assessment of investment impact, and evidence-based learning and prioritisation, ensuring investments deliver value for money and remain aligned with strategic intent, fiscal sustainability expectations, and agreed outcomes.

Performance measures

HPSNZ's strategic priorities have been set to enable us to deliver on our strategic focus areas. In developing our monitoring, evaluation and learning approach for the strategic period, we have identified 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. These measures are designed to provide a consistent view of progress over time, support learning and prioritisation, and demonstrate how HPSNZ's investment and system leadership are contributing to sustainable performance outcomes across the high performance system. These are useful in understanding the cumulative effects of the work we're focused on in this strategic period.

Monitoring our investment portfolio

Delivering HPSNZ's Strategy is underpinned by a targeted and significant investment portfolio across National Sport Organisations, athletes, coaches and system priorities. Our approach to monitoring this investment is designed to support accountability, value for money, and learning, while enabling effective prioritisation in a fiscally constrained environment.

HPSNZ monitors its investment portfolio across two core components.

1. Investment delivery

Are funded partners delivering what was agreed?

For each investment, HPSNZ agrees annual and quadrennial performance indicators. These are formalised through an Investment Schedule, which sets out the investment purpose, performance objectives, and agreed KPIs, including results at pinnacle events and NSO progress.

Delivery is monitored throughout the year through regular engagement with NSOs, reporting reviews, and the NSO Health Check process. This provides assurance on progress, highlights emerging risks, and supports timely adjustments where required.

2. Investment impact

Is the investment contributing to our strategic objectives?

Annual and cyclical reviews assess how effectively investments are contributing to HPSNZ's strategic priorities, including performance outcomes, pathway development, wellbeing, and system capability. Evidence is drawn from performance results, health checks, wellbeing scans, participant and partner feedback, and campaign specific reviews.

These insights support learning, inform future investment decisions, and help ensure alignment with strategic intent and value for money expectations.

Overall assurance

Together, these delivery and impact assessment processes provide a clear line of sight between investment, delivery, and impact, strengthening accountability, supporting continuous improvement, and enabling transparent reporting.

Section 4

Statement of Performance

Explanatory notes – our 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 o Ihi Aotearoa - Sport NZ's Māori outcomes framework.

Achieving our long-term outcomes will require sustained effort and we don't expect to see significant changes over the 4-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 4-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. Underpinning these are the three strategic focus areas; Tū te ihi Performance Pathways, Tū te Wehi Wellbeing and Engagement, and Tū te Wana Sustainable Investment. These strategic focus areas drive the work of HPSNZ across this strategic period through to 2028.

Data sources for service performance measures

Active NZ survey

About	Our 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 how much they participate in sports and activities they do and what they think about being active. Sport NZ has been running the Active NZ survey in its current form since 2017 to monitor physical activity levels, behaviours and determinants.
Timeframes	Surveying takes place continuously throughout the year. The survey period runs from 1 July 2026 to 30 June 2027.
Used by	Sport NZ HPSNZ

Voice of Participant survey

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 to participate in the survey and 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. Sport NZ manage data collection and processing.
Timeframes	Surveying takes place throughout the year and is based on the most appropriate time for each participating sport (typically timed to align with the end of the season for seasonal sports). Each sport manages timelines for their club members to complete the survey. Results are reported for the financial year.
Used by	Sport NZ

Voice of Rangatahi survey

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. Generally, over 100 schools participate each year. 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

Voice of Tamariki survey

About	This is a relatively new survey Sport NZ developed to launch in primary (including intermediate) schools in 2025/26. The survey is focused on understanding how physically active primary-school (including intermediate) aged tamariki are at school/kura and home, and how they experience physical activity. Sport NZ manage data collection and processing.
Timeframes	Survey was launched in April 2025 with data collection, processing and reporting aligned to the financial 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 generally received from about two-thirds.
Timeframes	Surveying takes place in August 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

Regional Sports Trusts 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 report and Sport NZ's contracted external survey partner manages data collection and processing. The most recent survey was sent to about 6,000 contacts and just over 1,600 responses were received. Each RST receives a personalised results report. A nationwide report is compiled with each RST given equal weighting except the five within Auckland, who are combined to represent the Auckland region with one overall result.
Timeframes	Surveying takes place every two years and reflects a moment in time. The next survey is due to take place in the first half of 2027.
Used by	Sport NZ

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

NSO Health Check

About	<p>The NSO Health Check is a tool to support continual improvement by providing the following:</p> <ol style="list-style-type: none"> A snapshot in time to benchmark each NSO high performance programme 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 each NSO high performance programme. Risk identification and monitoring to identify key risk areas within each 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. <p>NSOs currently receiving HP 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.</p>
Timeframes	All NSOs receiving investment from HPSNZ will be required to undertake an updated NSO Health Check at least once every 6 months. The level and scope of the NSO Health Check is aligned to the respective NSO's classification and level of investment. HPSNZ reports against consolidated results areas of all Health Checks that have taken place in the financial year reporting period.
Used by	HPSNZ

Wellbeing Scan

About	<p>The Wellbeing Scan contributes to growing NSO understanding of environmental and systems-related aspects of wellbeing within high performance sport contexts. The data collected provides insights about and for NSOs in alignment with the HPSNZ Wellbeing Framework and Guidelines, Measurement Guidance document and Mental Health Strategy, and help inform HPSNZ's NSO health checks.</p> <p>Participation in the scan is available to all HPSNZ funded NSOs on an 'opt in' basis. HPSNZ TAPS athletes, coaches, and athlete-facing NSO support staff are eligible to take part. The Knowledge Edge team manages the Wellbeing Scan data collection process. Outcome summary reports are managed by HPSNZ's Wellbeing and Engagement Lead.</p>
Timeframes	The Wellbeing Scan is administered annually for each NSO, coinciding with their relevant HPSNZ NSO Health Check (approximately Q1 for Podium Sports and Q2 for Aspirational and Team Sports).
Used by	HPSNZ

Athlete Performance Support Impact Survey

About	<p>The Athlete Performance Support (APS) Impact Survey measures whether HPSNZ's investment in APS specialist services is contributing to athlete performance outcomes. The survey is administered by Knowledge Edge (Strategy, Intelligence and Systems Team) and is provided to athletes and their coaches following key events, including the Summer and Winter Olympic Games and the Commonwealth Games. It captures the extent to which respondents agree or strongly agree that specialist services have had a positive impact on athlete performance, with results reported as the proportion of favourable responses. Findings are interpreted alongside known limitations, including self reported data, variable access to services, and smaller sample sizes in some cohorts.</p>
Timeframes	While reporting is intended to be annual, data has traditionally been collected on an event-by-event basis, affecting consistency and coverage. For this reporting cycle, results will be finalised after the Commonwealth Games, with APS data from the Olympic, Paralympic and Commonwealth Games combined into a single result.
Used by	HPSNZ

Output class: 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

In this strategic period we are focussing on tamariki (5-11) and rangatahi (12-18) because we know that by improving the quality of experiences that tamariki and rangatahi have, there is a greater chance of them establishing a life-long involvement in Play, Active Recreation and Sport.

We assess performance drawing on methods such as surveys, evaluations and partner assessments as identified as the source within each performance measure. Each of the data sources is clarified on the preceding pages, *Explanatory Notes on the performance measures*.

Within each of the performance measures we outline why we have selected it as a measure and what it will tell us in relation to our goals as outlined in our Strategy.

How we will measure long-term success

Over time, we expect to see a positive shift in participation of all New Zealanders and specifically tamariki and rangatahi. The following measures provide trend insights as to how we are tracking over the term of our 12-year strategy and are monitored annually to ensure we are tracking in the right direction.

Measuring success over the short- to medium-term

Many of our measures track physical activity at a national level, which typically changes gradually over time. As a result, meaningful movement in these measures is unlikely to be visible from one year to the next. The targets for these measures reflect the level of change we expect to see across the full four-year strategic period, rather than as an annual shift.

Our performance measures

Measure	Baseline	24/25 Result	Target	Source
Sport NZ's (excluding High Performance Sport NZ) overall effectiveness as rated by all Sport NZ partners to increase participation	71%	70%	Maintain or improve on previous year	Partner Confidence Survey
<p>About this measure:</p> <p>We use this measure because it directly allows us to assess whether we are supporting our partners to help lift participation rates.</p> <p>The source for this measure is the annual Partner Confidence Survey. We assess the percentage of partners who gave 'good' or 'excellent' ratings.</p> <p>The baseline is from the 2023 (calendar year) Active NZ survey.</p>				

Measure	Baseline	24/25 Result	Target	Source
Strategic Focus Area 1 – Maintaining physical activity levels of tamariki				
Percentage of Tamariki (aged 5-11) who are meeting the physical activity guidelines (7+ hours a week)	62%	59%	Maintain or improve	Active NZ Survey
About this measure: 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 to be active.				

Measure	Baseline	24/25 Result	Target	Source
Strategic Focus Area 2 – Reducing the decline in physical activity levels for rangatahi				
Percentage of Rangatahi (aged 12-17) who are meeting the physical activity guidelines (7+ hours a week)	46%	54%	Maintain or improve	Active NZ Survey
About this measure: The baseline is from the 2023 Active NZ survey. This measure helps us understand if the drop-off in rangatahi participation is reducing.				

Measure	Baseline	24/25 Result	Target	Source
Strategic Focus Area 3 – Improving equity for tamariki and rangatahi who are less active				
Percentage of young people (aged 5-17 years - up to 18th birthday) who are doing under 30 minutes a week of physical activity	9%	7.6%	Maintain or improve	Active NZ Survey
About this measure: This measure is included because it directly reflects the strategic focus on improving equity and reducing exclusion from play, active recreation and sport. Sport NZ's Strategic Direction and Strategic Plan emphasise that overall participation averages can mask persistent inequities, particularly for young people who are least active and face structural, social, or system barriers to participation. Measuring the proportion of young people who are less active? provides a clear signal of whether the system is reaching those who are currently missing out. The baseline is from the 2023 (calendar year) Active NZ survey. This measure helps us understand if young people participation levels are being maintained.				

The following measures have been introduced in this year's Statement of Performance Expectations to provide greater insights into equity across the groups that are less active. Inactive are those who are doing less than 30 minutes of physical activity a week.

Measure	Baseline	24/25 Result	Target	Source
Percentage of young girls (5-17) doing less than 30 minutes a week of physical activity	9%	8%	Maintain or improve	Active NZ Survey
About this measure: The source is the Active NZ survey. This measure helps us understand if there is an improvement in equity of opportunities and access for young girls to be active. The baseline is from the 2023 Calendar year.				
Percentage of disabled young people who are doing less than 30 minutes a week of physical activity	17%	12.6%	Maintain or improve	Active NZ Survey
About this measure: The source is the Active NZ survey. This measure helps us understand if there is an improvement in equity of opportunities and access for disabled young people to be active. The baseline is from the 2023 Calendar year.				
Percentage of young Māori who are doing less than 30 minutes a week of physical activity	9%	6.5%	Maintain or improve	Active NZ Survey
About this measure: The source is the Active NZ survey. This measure helps us understand if there is an improvement in equity of opportunities and access for young Māori (rangatahi Māori) to be active. The baseline is from the 2023 Calendar year.				
Percentage of young people from highly deprived communities who are doing less than 30 minutes a week of physical activity	12%	9.7%	Maintain or improve	Active NZ Survey
About this measure: This measure helps us understand if there is an improvement in equity of opportunities and access for young people from highly deprived communities to be active. The baseline is from the 2023 Calendar year. A highly deprived community is an area classified in NZDep2023 deciles 8-10, meaning it falls among the most socioeconomically deprived areas in New Zealand based on area level indicators such as income, employment, housing, education, and access to services, with deprivation measured relatively between areas rather than for individuals.				

Measure	Baseline	24/25 Result	Target	Source
Strategic Priority 1				
Percentage of Strategic Priority 1 Partnerships Investment initiatives that are on track to deliver the agreed impact or have achieved the agreed impact	72%	N/A *	Maintain or improve on previous year	Partner Investment Impact Reporting
<p>About this measure:</p> <p>This measure helps us understand the degree to which partners capability initiatives are on track to achieve their intended outcomes. Each initiative has clearly defined outcomes intended to build partners capability and resilience and associated measures of success. Assessed at the end of each financial year.</p> <p>* Baseline for this measure was established in July 2025 following the annual partner investment monitoring review (MEL).</p>				
Strategic Priority 2				
Percentage of rangatahi who are very or extremely satisfied with the physical activity experience in school	36%	33%	Maintain or improve	Voice of Rangatahi
<p>About this measure:</p> <p>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.</p>				
Percentage of young people (5-18) who are very or extremely satisfied with their club experience	68%	65%	Maintain or improve	Voice of Participant
<p>About this measure:</p> <p>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.</p>				
Strategic Priority 3				
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%	59%	Maintain or improve	RST stakeholder survey
<p>About this measure:</p> <p>The source for this measure is the biennial Regional Sports Trusts (RSTs) stakeholder survey. The baseline is from the 2023 survey. This measure helps us to understand how well RSTs are leading and connecting with other organisations across their region.</p>				

Measure	Baseline	24/25 Result	Target	Source
Strategic Priority 4				
Percentage of Tamariki who have taken part in physical activity at school that year	95%	N/A *	Maintain or improve	Voice of Tamariki
<p>About this measure:</p> <p>This measure helps us to understand if our programmes aimed at supporting 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. The school setting includes class time or play time spent doing physical activity where tamariki have identified where they have engaged in any physical activity. * Baseline was established in 2025/26.</p>				
Percentage of tamariki who are 'active' (quite a lot, heaps) during class time and play time (during break and lunch time)	64%	N/A *	Maintain or improve	Voice of Tamariki
<p>About this measure:</p> <p>This measure helps us to understand if our programmes aimed at supporting schools to meet the needs and motivations of tamariki to be active in the school setting are having an impact on getting students more engaged in physical activity. The school setting includes class time or play time spent doing physical activity. This measure tells us whether tamariki have participated in more activity. * Baseline was established in 2025/26.</p>				
Percentage of rangatahi who have taken part in physical activity at school that year	87%	87%	Maintain or improve	Voice of Rangatahi
<p>About this measure:</p> <p>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. The baseline is from the 2023 survey.</p>				

Appropriation: Sport and Recreation

For the year ended 30 June 2026

	Estimate 2026 \$000	Budget 2027 \$000
Revenue		
Crown funding	27,927	26,035
Other operating revenue	100,070	78,735
Total revenue	127,997	104,770
Less Expenses		
Sector investment and consulting	99,926	94,931
Sector programme delivery	10,412	9,506
Sector advice and resources	26,011	28,852
Core statutory functions	9,978	10,062
Total expenses	146,327	143,351
Net operating deficit	(18,330)	(38,581)

Output class: High Performance Sport

What is intended to be achieved

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

How we will assess performance

Performance is assessed using a mix of performance results and evaluation tools. This includes medals, placings, and world rankings; the annual Health Check process with funded NSOs; and stakeholder feedback through the Partner Confidence Survey, APS Impact Survey, and Wellbeing Survey. Athlete and coach experiences are also considered through post-event surveys run by NSOs following pinnacle events.

How we will measure long-term success

Over time, we expect to see positive shifts in performance and engagement outcomes. To support this, we have selected a set of long term measures (as outlined in the Estimates) that provide trend insights into how we are tracking against our Strategy. These measures are monitored and reported on annually.

Strategic focus areas

The strategic focus areas reflect the core programmes and areas of activity through which HPSNZ delivers a sustainable high performance system. They are closely linked to our day to day work and represent the main levers through which we contribute to long term performance and engagement outcomes. Measures aligned to the strategic focus areas enable us to monitor progress across these programmes, with results reflecting the combined effort achieved across the four strategic priority areas.

Long-term outcomes

The measures focus on progress toward long term outcomes, including supporting performances on the world stage that unite and inspire New Zealanders, and increasing the proportion of New Zealanders who engage with high performance sport.

Measures are presented first from the Estimates, followed by the Statement of Performance Expectations (SPE). Estimates reflect HPSNZ's highest level performance commitments and long term outcomes, while SPE measures provide greater detail on how those outcomes are delivered. Presenting them in this order shows a clear progression from strategic outcomes to delivery.

Measure	Past performance	2025-28 medal targets	Source
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	International performance outcomes

About this measure:

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. 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 restricted investment in Team Sports and fewer Aspirational Sports receiving HPSNZ investment for the 2025-28 period.

Measure	Baseline	Target	Source
Tū te Wana – Sustainable Investment			
Expert advice, guidance and assistance provided to funded national sport organisations, rated as 'Good' or above	80%	Meet or exceed baseline	Partner Confidence Survey
<p>About this measure:</p> <p>This measure captures how funded national sport organisations rate the quality of expert advice, guidance and assistance provided by HPSNZ, based on feedback from senior leaders through the Partner Confidence Survey. It is used to assess whether HPSNZ's system leadership and investment support are enabling effective decision making, capability development and delivery of agreed outcomes. Tracking this measure over time helps demonstrate whether our support is contributing to impact and value for money across the high performance system.</p> <p>Survey results are analysed by national sport organisation type, including Podium, Team, and Aspirational or High Performance Potential sports, to enable meaningful comparison across the system. This supports identification of patterns, strengths and areas for improvement, and helps HPSNZ target support where it will have the greatest impact.</p>			
TAPS athletes and their coaches agree or strongly agree that specialist services have a positive impact on athlete performance.	80%	Meet or exceed baseline	Athlete Performance Support Impact Survey
<p>About this measure:</p> <p>HPSNZ's primary purpose is to invest money, expertise and specialist services in the HP system to enable performance. The three strands of investment are captured across the three measures in Sustainable Investment. This particular measure pertains to the specialist services for athletes which is predominantly Athlete Performance Support. To understand this impact it is critical to keep the measure focused.</p>			
Percentage of invested NSOs that achieve their agreed annual programme and performance targets for benchmark or pinnacle events	70%	Meet or exceed baseline	Tracking of KPIs in NSO Investment Schedules
<p>About this measure:</p> <p>This measure applies to all 36 NSOs receiving HPSNZ investment² in the 2025-28 investment period. All investment to NSO partners is document in formal Investment Schedules that include the core purpose of the investment and agreed KPIs. By assessing the performance of NSOs against these agreed KPIs we ensure there is adequate investment, and importantly the investment is applied by NSOs as agreed. This ensures accountability of investment and outcomes by both HPSNZ and its invested partners.</p>			

² Podium sport NSOs are those highly likely to achieve multiple podium success at pinnacle events across multiple cycles. Team sport NSOs are likely to achieve podium success at the pinnacle event in this cycle, and/or across multiple cycles, and/or contribute to HPSNZ's broader investment objectives. The Aspirational sport NSO focused campaign category refers to NSOs with one or more campaigns likely to achieve podium success at the pinnacle event in this cycle and the next cycle.

Measure	Baseline	Target	Source
Engagement - Inspiring and Engaging New Zealanders: Invested NSOs and their athletes' 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%	Meet or exceed baseline	Active NZ survey
<p>About this measure:</p> <p>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, the target more accurately reflects how the survey results are configured. This measure provides a broad indication of young people and adults who say they are really inspired by New Zealand's high performance athletes and teams.</p>			
Percentage of New Zealanders who follow High Performance Sport New Zealand-funded sports	Young people: 50% Adults: 50%	Meet or exceed baseline	Active NZ survey
<p>About this measure:</p> <p>The baseline is from the 2023 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.</p> <p>As these are two separate surveys, it is not possible to get an all-of-population result. Consequently, the target more accurately reflects how the survey results are configured.</p> <p>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.</p>			

Measure	Baseline	Target	Source
Tū te Ihi - Performance Pathways			
Percentage of TAPS-supported athletes who are retained or progress through agreed performance pathways	100%	Meet	HPSNZ CRM System
<p>About this measure:</p> <p>HPSNZ partners with targeted sports to build their performance pathway capability. The intent is to enable current and future generations of athletes and coaches to progress into high performance sport, ensuring a sustainable talent pipeline, particularly in podium sports.</p> <p>By measuring if athletes meet their agreed performance pathways targets and are therefore retained on TAPS, we can track the ongoing athletic talent in the HP system. Note that for this measure, progression decisions (including transition into, through, or out of TAPS) must be documented through Sport annual reviews against sport agreed Picture of Performance benchmarks.</p>			
Percentage of invested NSOs that have access to the coaches needed for the current and next cycle	85%	Meet or exceed baseline	NSO Health Checks
<p>About this measure:</p> <p>HPSNZ partners with targeted sports to build their performance pathway capability. The intent is to enable current and future generations of athletes and coaches to progress into high performance sport, ensuring a sustainable talent pipeline, particularly in podium sports. By being clear on the coaching capacity invested NSO and tracking against this, we can be sure of coaching capacity in the high performance system which is critical to the development and performance of athletes throughout the pathway.</p>			

Measure	Baseline	Target	Source
Tū te Wehi - Wellbeing and Engagement			
Percentage of invested NSOs demonstrably aligned with the HPSNZ Wellbeing Framework	80%	Meet or exceed baseline	NSO Health Check
<p>About this measure:</p> <p>The baseline is from the 2023/24 Health Check process. There is a range of evidence that a NSO could provide during the Health Check process to demonstrate alignment to the HPSNZ Wellbeing Framework. For Podium sports, alignment is evidenced by completion of the Health Check and attainment of a mean maturity rating of Level 3 or above across the eight Wellbeing and Performance Environment questions. Maturity-based assessment is one mechanism used to evidence alignment to the Framework.</p> <p>Additional examples used to demonstrate alignment include completion of the wellbeing scan; athlete and coach surveys; NSO staff engagement surveys; policy and procedural documentation and any evidence of these being followed, such as escalation procedures; induction processes; athlete voice structures and meeting minutes; and health and safety reports and actions. The direct observations of HPSNZ staff who work with and in the NSO high performance environment are also considered.</p> <p>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 measure helps us understand the extent to which NSOs are creating the performance environments that support this focus.</p>			

Appropriation: High Performance Sport

	Estimate 2026 \$000	Budget 2027 \$000
Revenue		
Crown funding	74,192	73,717
Other operating revenue	11,416	5,100
Total revenue	85,608	78,817
Less Expenses		
Sector investments and grants	55,739	54,708
Infrastructure investment	2,500	8,000
Sector programme delivery	4,876	5,150
Sector advice and resources	12,632	12,972
High performance athlete services	12,493	13,143
Total expenses	88,240	93,973
Net operating deficit	(2,632)	(15,156)

Output class: 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	2024/25 result	2025/26 target	2026/27 target
Number of athlete scholarships awarded	280	300	250
Number of coach, official and support team scholarships awarded	81	100	80

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.

Appropriation: Prime Minister's Sports Scholarships

	Estimate 2026 \$000	Budget 2027 \$000
Revenue		
Crown funding	4,250	4,000
Total revenue	4,250	4,000
Less Expenses		
Sector investments and grants	3,439	4,262
Programme management	264	313
Total expenses	3,703	4,575
Net operating surplus/ (deficit)	547	(575)

Section 5

Prospective financial statements

Prospective Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2027

	Estimate 2026 \$000	Budget 2027 \$000
Revenue		
Crown Funding	106,369	103,752
New Zealand Lottery Grants Board	80,031	72,862
Interest revenue	5,896	4,803
Racing Industry Act revenue	23,818	5,000
Sundry revenue	1,731	1,170
Total revenue	217,845	187,587
Sector investments		
Partner investments	158,657	153,190
Infrastructure investments	2,500	8,000
Total sector investments	161,157	161,190
Cost of services		
Board members' remuneration	485	926
Personnel costs	43,318	45,616
Professional and technical services	13,972	11,924
Leased property	2,570	2,847
Depreciation and amortisation	1,313	1,547
Other operating costs	15,455	17,849
Total operating expenditure	77,113	80,709
Total expenditure	238,270	241,899
Net operating deficit	(20,425)	(54,312)
Gain on disposal of assets	10	-
Total comprehensive revenue and expense	(20,415)	(54,312)

The deficit forecast for the 2025/26 and 2026/27 financial years will be funded by accumulated reserves.

Prospective Statement of Financial Position

As at 30 June 2027	Estimate 2026 \$000	Budget 2027 \$000
Assets		
Current assets		
Cash and cash equivalents	770	587
Trade and other receivables	23,488	24,271
Prepayments	150	550
Investments	126,192	72,100
Loans - current	300	300
Total current assets	150,900	97,808
Non-current assets		
Property, plant and equipment	3,636	3,466
Intangible assets	1,205	1,870
Loans	2,222	1,922
Total non-current assets	7,063	7,258
Total assets	157,963	105,066
Liabilities		
Current liabilities		
Trade and other payables	8,278	9,922
Revenue received in advance	339	222
Employee entitlements	3,177	3,065
Total current liabilities	11,794	13,209
Non-current liabilities		
Provisions	183	183
Total non-current liabilities	183	183
Total liabilities	11,977	13,392
Net assets	145,986	91,674
Public equity	166,401	145,986
Total Revenue and Expenditure	(20,415)	(54,312)
Shareholder's Equity	145,986	91,674

Prospective Statement of Changes in Equity

For the year ended 30 June 2027	Estimate 2026 \$000	Budget 2027 \$000
Public equity		
Opening public equity	166,401	145,986
Total comprehensive revenue and expense for the year	(20,415)	(54,312)
Closing public equity	145,986	91,674

Prospective Statement of Cash Flows

For the year ended 30 June 2027	Estimate 2026 \$000	Budget 2027 \$000
Cash flows from operating activities		
Current assets		
Crown funding	106,369	103,752
New Zealand Lottery Grants Board	81,031	71,862
Racing Industry Act revenue	22,718	5,700
Sundry revenue	2,584	89
Interest revenue	6,796	5,431
Goods and services tax	669	(30)
Sector investment	(161,088)	(161,190)
Other payments	(31,820)	(31,493)
Payments to employees	(43,495)	(46,654)
Net cash flow from operating activities	(16,236)	(52,533)
Cash flow from investing activities		
Disposal of property, plant and equipment	10	-
Investments maturing	17,541	54,092
Loans repaid	300	300
Purchase of property, plant and equipment	(1,829)	(1,044)
Purchase of intangible assets	(1,006)	(998)
Net cash flow from investing activities	15,016	52,350
Net increase / (decrease) in cash and cash equivalents	(1,220)	(183)
Cash and cash equivalents at 1 July	1,990	770
Cash and cash equivalents at 30 June	770	587

Prospective Reconciliation of Net Surplus/ (Deficit)

For the year ended 30 June 2027	Estimate 2026 \$000	Budget 2027 \$000
Surplus/(Deficit)	(20,415)	(54,315)
Add/(deduct) non-cash items		
Depreciation and amortisation	1,288	1,547
Loss on disposal of assets	(10)	-
Total non-cash items	1,278	1,547
Add/ (deduct) movements in working capital items		
Trade and other receivables	1,257	(1,410)
Interest receivable	900	628
Prepayments	455	(400)
Trade and other payables	(105)	1,643
Revenue received in advance	(79)	(117)
Provisions	165	-
Employee entitlements	308	(112)
Net movement in other working capital items	2,901	232
Net cash flows from operating activities	(16,236)	(52,533)

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 2027. 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 24 June 2026.

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

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 24 June 2026, the date on which the prospective financial statements have been authorised for issue by the Sport NZ Board.

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 2026/27 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 under provisions within the Racing Industry Act (2020). This revenue is received from 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 90 days or less.

Investments

Term deposits with an initial term of more than 90 days 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 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.

Trade and other payables

Trade and other payables are non-interest bearing and are normally settled in less than 30-days. The carrying value of trade and other payables therefore approximates their fair value.

Employee entitlements

Short-term employee entitlements

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

This includes salaries accrued up to balance sheet date, annual leave earned but not yet taken at balance date, sick leave, non-vested sick leave expected to be settled within 12 months of balance date.

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.



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