



ANNUAL REPORT
2025



Contents

2025 Summary	3
Netball Participation	4
Centre Leadership, Connections and Capability	6
Coach Learning and Development	9
Technical Officials Development	11
Player Pathways	12
WBOP Matarau SHNL Team	13
NetballSmart in the Community	14
AVIS Magic in the Community	15
Roll of Honour	16
Awards	18
WBOP Staff	19
Centres	19
Netball WBOP Zone Life Members	20
Netball WBOP Zone Service Awards	20
Financials	21

THANK YOU TO OUR FUNDERS:





2025 Summary

In 2025, Netball Waikato Bay of Plenty (WBOP) Zone continued to build and support a connected and capable netball system, supporting our Centres and their staff, volunteers, players, coaches, and officials.

Overall participation grew again, and Centres worked tirelessly meeting local needs, adapting season timing, introducing secondary school grades, and optimising programs for younger players. Supported projects and community events helped create positive experiences for players and built stronger connections within the community. Good Sports and Positive Vibes Only initiatives reinforced safe, inclusive, and enjoyable environments.

Centre leadership and governance was supported through forums and meetings, workshops, planning tools, and professional development opportunities, while funding enabled targeted improvements in participation, coaching, umpiring, and school

engagement. Centres received support to meet new Incorporated Societies Act standards, and involvement in NNZ initiatives and projects further provided Centres with insights, resources and development opportunities.

Coach and umpire development remained a highlight, with programmes including the Composite Coaching Qualification, Magic in the Making coach and umpire sessions, National Development Camps, TIPU workshops, formal and informal workshops, mentoring, and live observations. Coaches, umpires, and bench officials all performed well at regional, national, and international levels.

Player pathways were effective through Magic in the Making, Centre Spotters, National Development Camps, and the WBOP Development Squad tour, with several athletes progressing to national squads or ANZ contracts. The WBOP Matarau SHNL team embraced a new name and waiata, and player wellbeing, fitness, and injury prevention was reinforced through NetballSmart workshops and coach education.

The year was marked by individual and collective achievements, including players representing New Zealand at U21 and Secondary School levels, coaches completing national qualifications, umpires and bench officials earning honours, and teams performing well at national tournaments.

Overall, 2025 was a year of growth, collaboration, and strengthening capability. We hope that these efforts will lead to continued achievements and high-quality netball experiences in 2026.

Netball Participation

With participation staff returning this season, Aimee and Amanda were able to support our Centres right from the outset. This year we've seen strong engagement across the Zone, reflecting the growing relationships we are building with our people. Our participation numbers tell a clear story of Centres increasing their capability and confidence to deliver quality netball experiences within their communities.

Overall participation was up by 5%, from 25,031 in 2024 to 26,371 in 2025. Many of our Centres used feedback from their communities to design seasons that better suited local needs – introducing secondary school grades in smaller Centres, adjusting season structures, and making the most of warmer terms for Year 1–4 players. We value the opportunity to play a small part in supporting our Centres to deliver great netball experiences.

ZONE-SUPPORTED PARTICIPATION PROJECTS

This season brought a wide range of participation projects, including Player Development

Programmes, umpire support initiatives, “Give It a Go” days, and assistance for community-led events.

We began the season working with Waihi to support their secondary school space. Like many small Centres, Waihi faces challenges with limited school numbers, often resulting in school teams playing in women's grades. Waihi's goal was not only to establish a dedicated secondary school grade, but also to equip their players with a strong lead-in to the season. They delivered a six-week Player Development Programme that supported athletes of all levels to build confidence, refine their skills, and prepare for trials. This provided a positive pre-season foundation for their players.

Creating quality experiences was a key focus for many of our Centres. Te Aroha prioritised supporting their junior umpires, helping them feel safe, capable, and backed throughout the season. Recognising that umpires are essential to the game, they implemented an approach aligned with Good Sports and Positive Vibes Only. This included providing umpire shirts as a visual reminder that both players and umpires are still learning. Behind the scenes, they upskilled umpire coaches, increased contact time with developing officials, and offered more in-season workshops alongside courtside coaching.

Another project completed this season involved supporting Maniapoto to leverage an iwi-run Rangatahi and Tamariki Programme. The two-day event brought together students from 12 schools





and kura to try a range of sports including netball, touch, and Ki o Rahi. While the event was cut short due to a weather warning, we thoroughly enjoyed facilitating sessions with groups of around 40 students at a time. Although our involvement ended earlier than planned, the Centre now has a strong platform to build from when similar opportunities arise in the future.

NNZ ZONE FESTIVAL DAY

The annual NNZ Zone Festival Day once again provided a fantastic opportunity for Woolworths to support our Centres and help deliver great netball experiences in the future FERNs space. This year, Whakatāne hosted their end-of-season festival for the Year 1–4 grade on a beautiful sunny afternoon in the Bay.

A standout moment of the day was the mass warm-up, led by an unforgettable cast of characters: Papa Carrot (AI – President), Nanny Carrot (Storm – Junior Coordinator), Princess Pea (Molly – Volunteer), and Saviour Tui, who took centre-stage dressed as a banana. Their energy and enthusiasm set the tone for a fun-filled event.

After playing their final games for the season, the children enjoyed a free sausage sizzle, snacks, fruit, and an ice block – generously provided by

Woolworths. With the sun shining and plenty of smiles all around, it was the perfect atmosphere to celebrate another great year of junior netball.

GOOD SPORTS, BALANCE IS BETTER AND POSITIVE VIBES ONLY

Netball Waikato Bay of Plenty Zone has continued to build momentum this season, which has led to a noticeable shift in how our Centres are engaging with these key initiatives. While there is still plenty of room for growth, many Centres made strong use of the Zone-provided resources, helping to amplify consistent messaging across their communities.

Good Sports remains an evolving space as we balance the delivery of education with practical, short-term tools that centres can implement immediately. This season, we supplied footpath signs to every Centre in the Zone, increasing the visibility and relevance of Good Sports messaging. At the same time, we recognised challenges in Centres adopting Good Sports as part of their core identity. In response, we introduced a shift in language – one that aligns with our Positive Vibes Only approach. Messages such as “Kind people are our kind of people” and “A safe, fun and welcoming environment is everyone’s responsibility” have been well received and better reflect how we intend to support Centres to deliver this kaupapa moving forward.

Positive Vibes Only resources were utilised at more than 13 events across seven Centres this season. These activations have proven to be an effective tool in engaging supporters and creating a positive sideline environment. Through this work, we have also identified a few blind spots in how we execute PVO activations, and we are working toward strengthening these areas so we can continue to provide a high-impact product.

Looking ahead to next season, our goal is to align Good Sports, Balance is Better, and Positive Vibes Only into a clear, easily digestible format. This alignment will be reinforced through Zone-led forums that help Centres develop practical systems supported by these programmes.

Centre Leadership, Connections and Capability

2025 has been a busy year for supporting Centre leadership, fostering connections and development opportunities across the Zone. We have witnessed fantastic growth due to the willingness of amazing Centre personnel to connect with each other, learn and improve, collaborate where practical, and share tips and learnings with each other.

TE OHU ĀWHINA

Te ohu āwhina o Waikato Bay of Plenty (TOA) is the Centre Advisory Group for WBOP Zone, established in 2020. The purpose of TOA is to strengthen connections and communication between Centres, WBOP and NNZ, and be a platform for Centres and WBOP to prioritise areas of community netball support, discuss and contribute to national projects, provide and welcome input into local initiatives, share experiences, sound out new ideas, and seek other perspectives. Meetings were held online, approximately every six weeks between February and October, alternating between midday and

6.30pm. WBOP Zone staff and NNZ community staff also attended TOA meetings throughout the year.

CENTRE PLANNING, SELF-REFLECTION, AND FUNDED PROJECTS

WBOP Zone aims to offer support in the areas that Centres need it most. To guide this, we utilise two important tools: The Centre Self-Reflection Tool where Centre personnel score their leadership and operational areas to identify where they are performing well and where they might need help, and an Impact and Value Plan that highlights between three to six priority areas that each Centre would like support from the Zone.

In addition, WBOP Zone has provided funding to support a limited number of Centre-based projects, events, and initiatives for the second consecutive year. The aim is to enhance the quality of netball experiences, strengthen capability and effectiveness of local personnel and systems, and grow participation. Centres who received funding for projects in 2026 included: Cambridge, Gisborne, Maniapoto, Morrinsville, Ōtorohanga, Taupō, Tauranga, Te Aroha, Tokoroa, and Waihi.

GET SORTED FOR THE SEASON HUI

WBOP Zone was thrilled to offer a new Get Sorted for the Season Hui, a full-day event in March aligned with our Annual General Meeting. Designed to make the most of having Centre representatives already together, the hui created dedicated spaces for coordinators across junior netball, coach development, umpire development, and representative programmes to connect with others in similar roles, share tips, and gain key information to support their work for the season ahead.

Centre managers, presidents, and administrators also met to discuss the practical realities of running a Centre, including common challenges and the resources available to support them. Following the AGM and lunch, all attendees came together for an interactive workshop focused on sideline and participant behaviour. The day was well received and provided a collaborative start to the 2025 season.



MAGIC EXPERIENCE

Centre leaders joined community coaches and umpire coaches on Sunday 25 May for our Magic Experience, centred around the AVIS Magic and WBOP Matarau home games. The event focused on learning, connection, and inspiration. The day began with lunch at The Roaming Giant, before moving to Globox Arena for guest speakers Sam Winders and Leigh Gibbs who shared insights on leadership, coaching, and navigating change. Attendees then enjoyed watching the WBOP Matarau v Mainland SHNL match, followed by behind-the-scenes reflections from Head Coach Helena Hoult and Assistant Coach Rebecca Greenhalgh. The excitement continued with the AVIS Magic v VIP Tactix clash, followed by further sessions from Te Aroha Keenan, Leigh Gibbs, and AVIS Magic coaches Mary-Jane Araroa and Rebecca Gabel.

“...our Magic Experience event focused on learning, connection, and inspiration.”

WBOP ZONE FORUM

The annual WBOP Zone Forum was held in October in Whakatane. The day opened with the always-popular “Centres Share” session, where presenters from Te Aroha, Whakatane, and Tokoroa Netball Centres shared practical insights into junior umpire development, representative programmes, and coach development. Their openness sparked strong engagement, with plenty of questions and idea-sharing among attendees.

The remainder of the day offered workshops and networking. Attendees selected from breakout sessions on managing challenging situations, running AGMs, marketing and social media, and strategic planning, all of which received very positive feedback and were supported with follow-up resources. The Forum also included our WBOP Zone SGM where the new constitution was unanimously adopted. The day concluded on a high with prize draws, spot prizes, and Centres taking home new GoodSports signage, rounding out a productive day of learning and reflecting.

CONNECTIONS WITH REGIONAL SPORTS TRUSTS

WBOP Zone continues to build strong relationships with the three Regional Sport Trusts (RSTs) across our area: Sport Waikato, Sport Bay of Plenty, and Whiti Ora Tairāwhiti.

With Sport Waikato, the Zone engaged in the Greater Waikato Sport Collective, Positive Vibes Only, the Waikato Secondary School Sport Forum, and the Thames Valley Sport Collective, while connecting Centres with personnel from Sector Capability, Regional Connectivity, and Spaces and Places teams. With Sport Bay of Plenty, Netball WBOP Zone has been involved in the CoachForce programme, Season Design commitment and hui, Sport Café meetings, the FutureFit Conference, Sports Field Supply and Demand Study, Secondary School and Sport meeting, and competition mapping, linking Centres with staff from the Sport Development, Coaching, and Spaces and Places teams. With Whiti Ora Tairāwhiti, WBOP Zone has maintained connection through an annual Centre meeting and encouraging links between the Community Sport and Active Rangitahi teams with the Centre.

“WBOP Zone continues to build strong relationships with Sport Waikato, Sport Bay of Plenty, and Whiti Ora Tairāwhiti.”

INCORPORATED SOCIETIES ACT

A big piece of work in 2025 has been to support Centres with understanding of the Incorporated Societies Act (ISA) and the necessary steps to comply with required changes. The previous Act (1908) has been replaced, and all Centres need to re-register to meet the new ISA 2022 legislation. The 2022 Act introduces clearer governance and accountability requirements, including updated constitutions, defined officer duties, dispute-resolution processes, and improved financial and membership practices. NNZ provided a comprehensive guide for ISA re-registration, with templates, resources and help available, and Zones have provided on the ground support for Centres as needed.

OTHER NNZ INITIATIVES AND RESOURCES

Netball WBOP Zone actively supports Centres to engage with NNZ initiatives by providing information, access, guidance, and ongoing communication. Examples include supporting Centres to implement the Safe Netball for Children Policy and upskill Child Safeguarding Representatives, supporting the collection of data for the NNZ National Facilities Strategy (due for release in 2026), and information for Centres to complete submissions for the Online Casino Gambling Bill. The Zone often played a liaison role with Centre personnel involved in national NNZ projects such as the Membership Project, Transgender Policy development, and the Secondary School Competition Review, to ensure local perspectives are represented.

WBOP Zone also encouraged Centres to use the NNZ Centre Management Hub for resources and templates essential to running a Centre, utilise Sporty (funded by

NNZ) or similar digital systems for effective member management, access the NNZ Sports Tutor online portal for learning and development, and participate in the NNZ Funding HQ programme. Centre leaders from Gisborne Netball Centre and Maniapoto Netball Centre joined personnel from fourteen other Centres from around NZ at the NNZ Centre Leader Residential, a three-day professional development opportunity held in Auckland in November.

We hope that these actions have helped to build and support a connected and capable netball system, that employs sustainable local practices, and can deliver high-quality, engaging netball experiences for all participants.



Coach Learning and Development

We have had an awesome year – one marked by massive growth, deeper connection, and national attention on strengthening coach learning and development across Netball Waikato Bay of Plenty.

The momentum has been undeniable, and the quality of engagement from Centres, clubs, schools, coach developers, and coaches has lifted our whole region. Here are some standout achievements from a very big year.

2025 NNZ NATIONAL DEVELOPMENT CAMP OBSERVER COACH PROGRAMME

Six coaches represented WBOP Zone at the NNZ National Development Secondary School Camp, led by Head Coach Jo Morrison.

The programme aimed to build connections and provide coaches with hands-on opportunities to grow their skills. Coaches experienced high-performance planning, athlete preparation, live session analysis, and real-time reflection, shaping how they plan and coach in their own environments.

COMPOSITE COACHING QUALIFICATION (CCQ) PROGRAMME

This year we co-delivered with Netball Northern Zone our first CCQ Programme, providing coaches with practical tools for creating player-centred environments, effective planning, understanding skill development, and using game analysis to lift performance. It laid strong foundations for long-term coaching growth in our region. Six WBOP coaches attended the weekend workshop, and we congratulate Sam Winders (Rotorua), Leigh Ashton (Cambridge), and Te Ahuru Waititi (Whakatane) for completing the full programme.

COACH DEVELOPER TIPU – NATIONAL ONLINE WORKSHOP SERIES

This year's four TIPU online workshops – Understanding Unconscious Bias, Coaching for Impact, Post-Match Possibilities, and Cultural Competency were powerful, thought-provoking sessions that pushed us to reflect, adapt, and refine our practice.

A special highlight was seeing WBOP Zone coach developers Jan Teesdale (Tauranga), Sam Winders (Rotorua), and Kimiora Insley (Rotorua) feature in the Post-Match Possibilities session, with Jan facilitating. Their contributions brought practical insight, lived experience, and plenty of “ah-ha” moments for coach developers across Aotearoa.

COACH OBSERVATIONS, MENTORING AND LIVE SUPPORT

Direct support remained a core part of our work. Observations, mentoring, and one-on-one learning opportunities were delivered across a range of environments including Netball NZ U18 Champs, WBOP Zone Secondary School Tournament, UNISS and Zespri AIMS Games, individual Centre, club, and school requests.

This hands-on support continues to be one of the most powerful tools in developing confident, skilled and reflective coaches.

MAGIC IN THE MAKING (MIM) COACH PROGRAMME

MIM sessions in Whakatāne and Hamilton were a major hit with coaches. Observing top-tier instruction, skill progressions, questioning strategies, and tactical adjustments in real time provided a rare and valuable learning window.

The MIM Advanced Camp in Tokoroa took this even further. Six coaches were assigned their own team for the day, allowing them to plan, coach, review, and apply new ideas under guidance. Additional coaches attended purely to observe and learn. These were vibrant, energising days full of practical growth.

COACH WORKSHOPS

We offered a strong mix of online, face-to-face, formal, and informal learning opportunities throughout the year. Stand-outs included:

- » UNISS and AIMS Prep for Success, featuring special guests Rebecca Gabel and Oceane Maihi. A great blend of experienced levels, shared insights, and real “gold” from coach-to-coach learning.
- » Woolworths futureFERNs (FF) Workshops, with the bubbly and passionate Karen Aulelio, who brought the FF philosophy to life and reminded us why our tamariki play.
- » A deeper Mental Skills Workshop with Trudi Kemp, explored growth vs fixed mindset, mental skills tools, and practical integration into training environments.

The breadth and quality of learning this year has genuinely strengthened our coaching community.

THANK YOU

A sincere thank you to our Netball Centres, especially those with dedicated Coach Coordinators and Coach Developers in place – your work makes all of this possible. Your commitment has shaped an incredible year for coach learning and development in our region.

We are excited for what's ahead, and grateful for every coach, Centre, volunteer, and contributor who played a part in this journey.



Technical Officials Development

Following on from our successful roll out of the New Rules in 2024, 2025 saw us return to our core focus of providing clear and achievable opportunities for our community of umpires, umpire coaches, umpire coach developers and bench officials.

A success rate of 90.8 % achieved for our theory candidates across Zone and New Zealand theory this year is testament to the effective support networks in place in our Centres ensuring our candidates were well prepared to sit their exams. This also provided umpire coaches across our Zone with a strong cohort of new umpires eager to progress along the practical qualification pathway.

2025 has seen a resurgence of interest with introducing, or reintroducing, the Junior Umpire Award. This has proven an invaluable support tool with encouragement of our student umpires to feel valued and to be seen.

The umpire coaching network can be very proud of the work they are doing with numerous success stories around achievement, with umpires representing their Centres as well as the greater WBOP Zone at every National and Regional event.

The Upper North Island Secondary School Champs (UNISS) continues to play a pivotal development role on our calendar, and this year was no exception with more than 40 umpires and six umpire coaches

attending from WBOP Zone across five days of outstanding secondary school netball. Our umpire coaches contributed to the growth and skill acquisition of the umpires while collaborating with Umpire coaches from their colleagues to grow their own skill sets.

UMPIRE COACH DEVELOPMENT AND COLLABORATION

We are very fortunate to have a team of dedicated and skilled umpire coach developers who this year have facilitated and supported 20 Development Workshops across the Zone, attended by 113 umpire coaches . The value of their work is evident with the growth in skill and achievement we are seeing our coaches working alongside umpires from their Centre competitions through to the Regional and National stages.

BENCH OFFICIALS AND STATISTICIANS

Our bench Official team had a strong season with representation at all National Events as well as the two International Events hosted in New Zealand this year and three of the team being recognised with either National or Zone Awards

As we come to an end of another hectic season, it's time to reflect on the amazing mahi that continues to be done by the volunteers in every Centre. Thank you.





Player Pathways

CENTRE PATHWAYS ATHLETE DEVELOPMENT

This year we had 18 named Centre Pathways Spotters to profile the top players at their Centre, we received 13 Centre profile documents which began the Talent ID process. Three Zone Pathways Spotters were present across six tournaments and viewed players from over 100 school and Centre teams.

MAGIC IN THE MAKING (MIM)

Magic in the Making Development sessions continue to be a great way to develop secondary school players from across our zone. 70 players plus 10 reserves were nominated to attend one of two Development sessions held at Whakatane Netball Centre and Hamilton City Netball Centre. Athletes were fitness tested, given Sports Science Education, Specialist Coaching and game play. The message seems to be infiltrating coaches and athletes about being fitter, sharper, and stronger players at this level with improvements being made in testing results. Parallel programs with Umpires and Coaches were run also. Our MIM Advance

camp was held in Tokoroa and had great feedback with 20 players attending then 15 players being invited for the National Development Camp in January 2026 with Netball NZ.

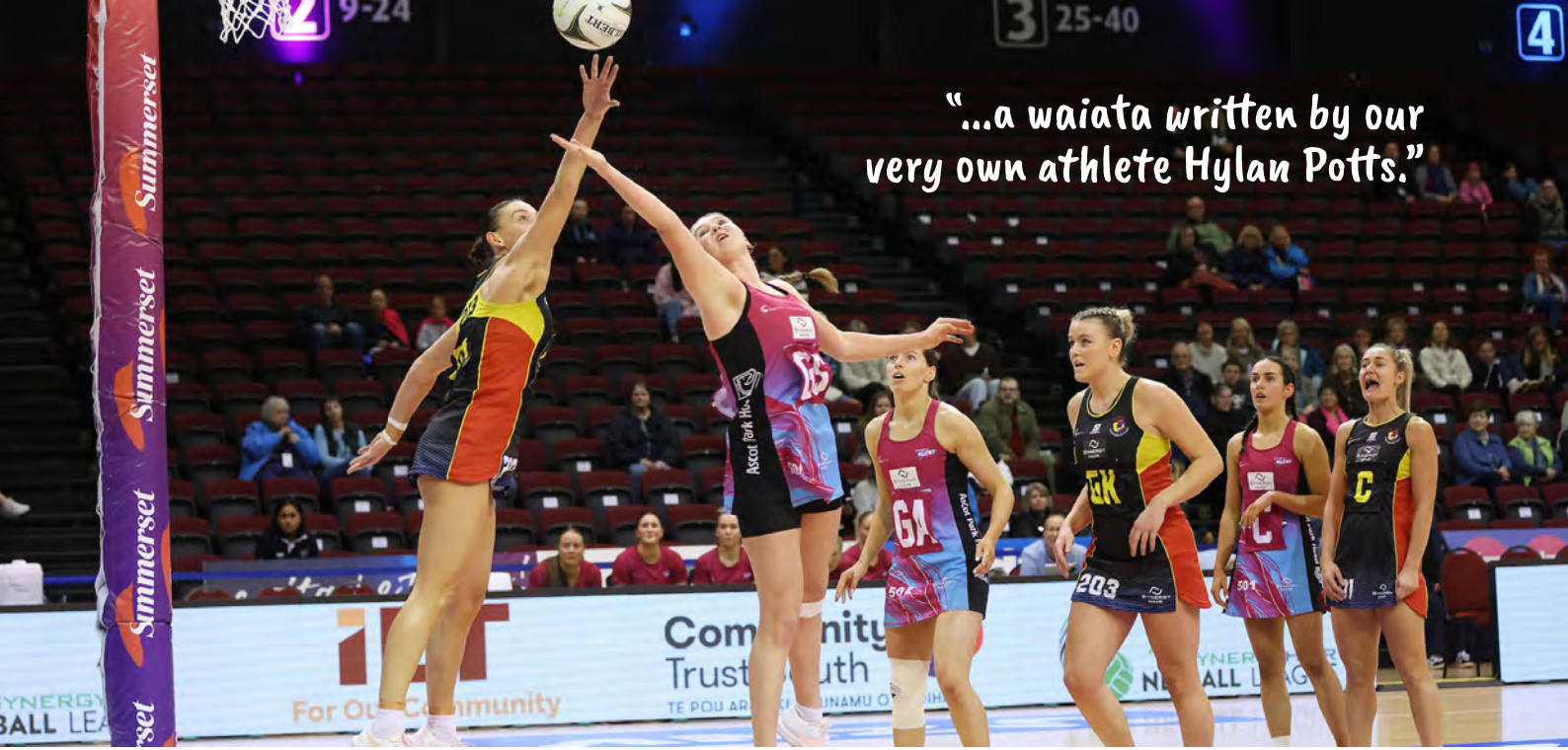
NDC/NZSS 2025

Fifteen WBOP athletes attended National Development Camp in January 2025, in either Auckland or Hastings. These opportunities continue to be significant for our athletes and they enjoyed the increase of touch-points with NZSS coach Jo Morrison throughout the year. We were fortunate to have five athletes invited to a further camp in April, Caitlin Foote, Jasmine Davis (Hamilton City), Moana Uerata, Liliana Wills (Rotorua) and Graecyn Parahi (Tauranga). In October four athletes were rewarded with a NZSS trial and then went on to make the NZSS A team. They were Kaziah Riley Rata, Hinemaioha Rolleston-Gabel (Hamilton City), Liliana Wills (Rotorua) and Mihiwai Henare (Whakatane)

WAIBOP DEVELOPMENT SQUAD TOUR

Netball WBOP Zone began the year with a whirlwind tour to Melbourne Australia. In the five day tour we played various Victoria State teams which was an awesome exposure of our athletes to the Australian style of play. We toured and trained at the Melbourne Vixens facility which was an amazing set up. The players performed the Magic team waiata to their Australian counterparts which was a highlight.

“...a waiata written by our very own athlete Hylan Potts.”



WBOP Matarau SHNL Team

The WBOP Synergy Hair Netball League (SHNL) team began the year with a new name. After a process begun by Te Aroha Keenan the previous year, guided by local rohe and NNZ, our Netball WBOP SHNL team was named Matarau. This was a fantastic step in acknowledging our Māori culture, with a waiata written by our very own athlete Hylan Potts.

The team ended up 4th, after some crucial losses – enhanced by the two point shot which saw a 14 goal lead turn into a loss against the Marvels. It is pleasing that two SHNL players have gained a 2026 ANZ contract and several other SHNL players providing injury cover for AVIS Magic throughout the 2025 season.

2025 WBOP SHNL TEAM

Abby Bartels
Ariana Cable-Dixon (Captain)
Grace Namana
Jade Kawhe
Demi Moana
Hylan Tewhauapani Potts
Kenza Taele
Kaiya Kepa
Charlice Bryce
Brooklyn Murray
Micaela Ashford
Sophie Reeves

TEAM MANAGEMENT

Helena Hault, Head Coach
Rebecca Greenhalgh, Assistant Coach
Kyra Ormsby, Team Manager
Rebecca Williamson, S&C Supervisor
Claudia McKenna, Physiotherapist (Active Health)
Melissa Kemp, Analyst

NetballSmart in the Community

This year, NetballSmart continued to play a pivotal role in supporting player welfare and performance across the Waikato Bay of Plenty region. Through targeted workshops, coach, umpire and player education, and community engagement, we focused on enhancing movement competency, reducing injury risk, and promoting long-term athletic development.



Our initiatives emphasised the revamped warm up, strength and conditioning principles, and player-led approaches to ensure athletes have the tools to express their unique style while staying safe on court.

In 2025, we delivered 20 coach and umpire workshops and 13 Smart Player/Smart Health workshops alongside over 70 mass warm-ups and 55 specific warm-up upskill sessions across the zone.

These activations engaged over 1750 players and 350 coaches both in person and online, reinforcing messaging and principles of NetballSmart. By prioritising education and practical resources, we've strengthened the foundation for sustainable performance and wellbeing, ensuring WBOP players, umpires and coaches are equipped for success both now and in the future.

We look forward to another awesome year of NetballSmart across the zone. Bring on 2026!

AVIS Magic in the Community



WBOP Zone is proud to have AVIS Magic (Magic) as our region's ANZ Premiership Team and our organisations work together where possible in the best interests of netball in the region.

Key areas have been to grow a love of netball for people participating in, supporting, and watching netball across WBOP Zone and AVIS Magic regions, and to provide development and extension opportunities for players, coaches, and technical officials.

HIGHLIGHTS FROM 2025:

- » Magic players continuing NDO (Netball Development Officer) visits to Centres.
- » Magic coaching staff involved in WBOP Talent ID and Player Selections at targeted tournaments.
- » Magic coaching staff and players involved in Magic in the Making (MIM) Development Days and Advanced Camp.
- » Community umpires involved in Magic trainings and pre-season games.
- » 'Magic Experience' event for Coaches and Centre Leaders Connect at an AVIS Magic home game, Sunday 25th May at Globox Arena, Hamilton.



In addition, WBOP Zone provided every Centre in the Zone with 10 tickets to any AVIS Magic Game of their choice, for thanking committee members or key volunteers, or for prizes or giveaways to enhance special promotions or events at their Centre.

“...grow a love of netball for people participating in, supporting, and watching netball across WBOP...”

Roll of Honour

NEW ZEALAND REPRESENTATIVES

NZ U21 Team to Netball World Youth Cup

Kaiya Kepa, Hamilton City
Kate Taylor, Hamilton City

NZ U21 Squad

Brooklyn Murray, Tauranga
Charlice Bryce, Whakatane

NZ Secondary Schools 'A' Team

Hinemaioha Rolleston-Gabel, Hamilton City
Kaziah Riley-Rata, Hamilton City
Liliana Wills, Rotorua
Mihiwai Henare, Whakatane

NEW ZEALAND REPRESENTATIVES – TEAM MANAGEMENT

Silver Ferns

Debbie Fuller, Tauranga *Assistant Coach*

NZ U21 Team (Netball World Youth Cup)

Amanda Foster, Hamilton City *Physiotherapist*

NZ Secondary Schools 'A' Team

Helena Hoult, Tauranga *Assistant Coach*

TEAM SUCCESS

NZ Secondary Schools Netball Champs

Trident High School, placed 4th
Rotorua Girls High School, placed 8th

COACHING

NNZ Composite Coach Qualification

Leigh Ashton, Cambridge
Te Ahuru Waititi, Whakatane
Sam Winders, Rotorua

NNZ Community Coach Award Level 2

Amanda Bidwell, Taupō
Georgie Day, Taupō
Rangi Ward, Tauranga

NNZ Community Coach Award Level 1

Leonie Belk, Hamilton
Alana Caulcutt, Taupō
Bianca McQuinlan, Taupō
Anahera Mohi, Tauranga
Rebecca Orchard, Tauranga
Lara Wilcox, Tauranga

UMPIRES AND UMPIRE COACHES

National and International Honours

Tania Fink, Hamilton City
Netball World Youth Cup, Gibraltar

Ceri Hills, Cambridge

Netball NZ WBOP Zone Watchlist Umpire Coach, NNZ U18 Champs Umpire Coaching Panel.

Jan Teesdale

Chair of World Netball Officiating Advisory Panel (OAP), World Netball International Testing Panel (ITP), NZ Squad Coach, National Selector, NZ Open Champs Umpire Coaching Panel.

Pam Clayton, Tauranga

NZ Umpires Convenor of Selectors, ANZ Premiership and Synergy Hair National League Performance Reviewer, Netball NZ Open Champs Umpire Coaching Panel, Netball NZ Secondary School Champs Umpire Coaching Panel.

Netball NZ Zone Watchlist Umpire Squad

Keni Kingi, Tauranga
McKenzie Northcott, Hamilton City
Connor Pascoe, Tauranga

NZ C Award

Evie Reid, Tauranga
Justin Ross, Whakatane

Netball NZ Open Champs – Umpires

Keni Kingi, Tauranga
McKenzie Northcott, Hamilton City
Connor Pascoe, Tauranga

Netball NZ U18 Champs – Umpires

Shelly Carden, Hamilton
Jessica Clark, Hamilton City
Joanie Coles, Tauranga/Whakatane
(Appointed to Mens U18 Final)
Caitlyn Forrest, Hamilton City
Jessica McIntyre-Tate, Hamilton City
Evie Reid, Tauranga
Jill Harrison, Te Awamutu
Justin Ross, Whakatane

NZ Secondary Schools Netball Champs – Umpires

Shelly Carden, Hamilton
Joanie Coles, Tauranga/Whakatane
Jessica McIntyre-Tate, Hamilton City
Keni Kingi, Tauranga *(Appointed to Final)*

BENCH OFFICIALS AND STATISTICIANS

International Events

Deidre Bartels, Hamilton City *CC*
Belinda Clark, Hamilton City *TJT, CC*
Lillian Martin, Hamilton City *CC*
Emma Smith, Tauranga *CC*

National Events

Deidre Bartels, Hamilton City *ANZP*
Warren Beck, Hamilton City *SHNL, NZSS*
Sandy Cassells, Te Awamutu *ANZP, SHNL*
Belinda Clark, Hamilton City *ANZP, NZSS*
Cherie Gill, Hamilton City *SHNL, NZSS*
Dianne Gillingham, Matamata *SHNL*
Lillian Martin, Hamilton City *ANZP, SHNL*
Angela Telfar, Ōtorohanga *ANZP, SHNL, NZ Opens*
Susan Moke, Tauranga *ANZP, SHNL*
Josiena Mourits, Hamilton City *ANZP*
Ann Scott, Hamilton City *ANZP, SHNL*

National Bench Officials Award

Warren Beck, Hamilton City
Cherie Gill, Hamilton City

Bench Officials Zone Award

Leisha Currie, Hamilton City

Abbreviations:

CC – Constellation Cup
TJ – Taini Jamison Trophy
ANZP – ANZ Premiership
SHNL – Synergy Hair National Netball League
NZ Opens – Netball NZ Open Champs
NZSS – NZ Secondary Schools Netball Champs

WBOP ZONE SECONDARY SCHOOL TOURNAMENT

Hosted by Tauranga Netball Centre on Sunday 3rd August

Premier A Division 1 Winners: Rotorua Girls' High School

Premier A Division 1 Runners Up: Trident High School

Premier A Division 1 Final MVP: Lilliana Wills (Rotorua Girls' High School)

Premier A Division 1 Final Umpires: Joanie Coles and Jessica Clark

Premier A Division 2 Winners: Aquinas College Premier 1

Premier A Division 2 Runners Up: Pāpāmoa College Premier 1

Premier A Division 2 Final MVP: Isabella Gillard (Aquinas College)

Premier A Division 2 Final Umpires: Poppy Plank and Piper De Bono

Premier B Winners: Gisborne Girls' High School

Premier B Runners Up: New World Matamata College

Premier B Final MVP: Rhiley Wirihana (Gisborne Girls' High School)

Premier B Final Umpires: Caitlin Forrest and Renee Smit

Premier C Winners: John Paul College Senior A

Premier C Runners Up: HCS Diamonds

Premier C Final MVP: Paige Waitoa (John Paul College)

Premier C Final Umpires: Holly Carr-Paterson and Kate Donald

Senior Development Winners: St Peter's Cambridge Premier Reserve

Senior Development Runners Up: Taupō-nui-a-Tia College Academy

Senior Development Final MVP: Gloryah Qaranivelu (St Peter's Cambridge)

Senior Development Final Umpires: Olivia Spriggs and Arara Holmes

Junior Development Winners: Trident High School Junior 1

Junior Development Runners Up: Tauranga Girls' College Junior A

Junior Development Final MVP: Te Waimarino Takamore (Trident High School)

Junior Development Final Umpires: Kalani Valentine and Rosabelle Goldie-Anderson

Awards

NETBALL NEW ZEALAND AWARDS

Highly Commended Youth Volunteer of the Year

Piper de Bono, Tauranga



WBOP Staff

Rachel Andrews

Finance and Funding Administrator

Leigh Ashton

Relationship Manager

Pam Clayton

Umpire Lead

Rachel Davis

Player Pathways Development Lead

Amanda Dyason

Participation Lead (until August 2025)

Kim Hunt

Coach Lead

Natalie Kelly

*Community Projects and Administration
(until November 2025)*

Aimee Te Whata

Participation Lead and Umpire Development Officer

Samantha Winders

NetballSmart Development Officer

Centres

Cambridge Netball Centre
Eastern Waikato Netball Centre
Gisborne Netball Centre
Hamilton City Netball Centre
Hauraki Plains Netball Centre
Maniapoto Netball Centre
Matamata Netball Centre
Mercury Bay Netball Centre
Morrinsville Netball Centre
Netball Rotorua Centre
Netball Whakatane Centre
Ōtorohanga Netball Centre
Paeroa Netball Centre
Putaruru Netball Centre
Taumarunui Netball Centre
Taupō Netball Centre
Tauranga Netball Centre
Te Aroha Netball Centre
Te Awamutu Netball Centre
Te Puke Netball Centre
Thames Netball Centre
Tokoroa Netball Centre
Waihi Netball Centre

Netball WBOP Zone Life Members

2024

Jan Teesdale, WBOP Zone

2023

Sylvia Smith QSM, Morrinsville Netball Centre

2020

Mary Thompson MNZM, Netball Rotorua Centre

2018

Taini Jamison OBE,* Netball Rotorua Centre
Monica Leggat MNZM,* Hamilton City Netball Centre

Abbreviations/Key:

MNZM – Member of the New Zealand Order of Merit

QSM – Queen’s Service Medal

OBE – Officer of the Most Excellent Order of the British Empire

** – Now deceased*

Netball WBOP Zone Service Awards

2024

Dorothy Carr, Ōtorohanga Netball Centre
Belinda Clark, Hamilton City Netball Centre

2022

Jan Teesdale, WBOP Zone

2021

Pam Clayton, Tauranga Netball Centre
Edna Brown, Hamilton City Netball Centre

2020

Storm Hale, Netball Whakatane Centre
Heather Williamson MNZM, Tokoroa Netball Centre
Kathleen Farrell MNZM, Hamilton City Netball Centre

2019

Sylvia Smith QSM, Morrinsville Netball Centre
Mary Thompson MNZM, Netball Rotorua Centre

2018

Laura Langman, WBOP Zone
Casey Kopua, WBOP Zone



Jan Teesdale
Life Member



Dorothy Carr
Service Award Recipient



Belinda Clark
Service Award Recipient

Financials

NETBALL WAIKATO BAY OF PLENTY ZONE INCORPORATED
FOR THE YEAR ENDED 30 NOVEMBER 2025



Independent Auditor's Report

To the Members of Netball Waikato Bay of Plenty Zone Incorporated

Opinion

We have audited the general-purpose financial statements (hereinafter referred to as 'financial statements') of Netball Waikato Bay of Plenty Zone Incorporated (the 'Society'), which comprises the financial statements on pages 25 to 34 and the service performance information on page 24. The complete set of financial statements comprises the statement of financial position as at 30 November 2025, the statement of comprehensive revenue and expenses, statement of changes in equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

- the financial position of the Netball Waikato Bay of Plenty Zone Incorporated as at 30 November 2025, and its financial performance, and its cash flows for the year then ended; and
- service performance for the year ended 30 November 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the Society's measurement bases or evaluation methods

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

Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We are independent of the Society in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)(New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor, we have performed an assurance engagement on the Society's NZCT Grant Remittance. The performance of this service has not impaired our independence.

Other information

The Members are responsible for the other information. The other information comprises the information included in the Society's annual report for the year ended 30 November 2025, reported from pages 2 to 21 (but does not include the financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Members for the financial statements

The Members are responsible, on behalf of the Netball Waikato Bay of Plenty Zone Incorporated, for:

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

In preparing the financial statements, the Members are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Members either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this financial report.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-13/>

Who we report to

This report is made solely to the Members of the Society, as a body. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Members as a body, for our audit work, for this report, or for the opinions we have formed.



RSM Hayes Audit
Auckland

5 March 2026



STATEMENT OF SERVICE PERFORMANCE

Netball Waikato Bay Of Plenty Zone Incorporated

for the year ended 30 November 2025

BACKGROUND

Netball Waikato Bay of Plenty Zone (incorporated society: 2569262), established in 2012, is one of five Netball Zones established by Netball New Zealand (NNZ). Our Zone encompasses the Waikato, Bay of Plenty and Tairāwhiti regions, supporting over 25,000 players, technical officials, coaches, administrators and volunteers. We are committed to promoting, developing, and growing netball across our region by working collaboratively with our Centres, NNZ and other partners to foster participation and engagement in the sport.

In both 2024 and 2025, Netball Waikato Bay of Plenty Zone Inc. operated under the administration of NNZ. Throughout 2025, significant work has been undertaken to work towards re-registering the Zone under the Incorporated Societies Act 2022. This process includes the establishment of a new Zone Board following the 2026 AGM and is a key step toward transitioning the Zone out of Netball New Zealand’s administration, with the goal of reinstating independent governance in 2026.

VISION AND PURPOSE

Our purpose is to support our communities to have positive experiences through netball.

We achieve this by:

- » Embracing diversity within fun, safe and welcoming environments
- » Being local, affordable, and accessible
- » Empowering dynamic leadership, innovation, and operations
- » Inspiring our community with performances on the National stage and pathway opportunities

PERFORMANCE MEASURES

Grow Participation: We collaborate with Centres to deliver programmes and experiences that reflect the unique needs of their communities, aiming to drive sustained growth in netball participation.

	2025	2024
Total number of registered netball teams	2,913	2,779

Measurement method: Participation data is collected through Netball New Zealand’s biannual membership returns with Netball Centres. These include the total number of registered teams or individuals across our Zone. Some categories are reported by individual rather than team.

Centre Satisfaction: Strong, collaborative relationships with our Centres are essential to ensuring our support aligns with their needs and those of their communities.

	2025	2024
Minimum 80% of Centres are ‘satisfied or highly satisfied’ with the support provided to their Centre by Netball WBOP Zone.	94%	92%

Measurement method: Each year, we conduct a satisfaction survey where Centres rate our support on a scale of 1 to 5, with 1 being Highly satisfied and 5 being Highly dissatisfied.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES

Netball Waikato Bay Of Plenty Zone Incorporated

for the year ended 30 November 2025

	NOTES	2025	2024
Revenue from non-exchange transactions			
Grants income		558,786	544,035
Other income		50,143	59,996
Total revenue from non-exchange transactions		608,929	604,031
Revenue from exchange transactions			
Sponsorship		869	-
Event income		3,704	3,787
NNZ funding		17,372	17,725
Membership fees		255,936	248,830
Total revenue from exchange transactions		277,881	270,342
Total Revenue		886,810	874,373
Expenses			
Game development and events		149,913	140,143
Operations		44,573	42,407
Employee benefits		530,390	507,320
Rental and operating lease expense		21,076	20,870
Accounting and audit fees	6	8,900	6,000
Depreciation		8,879	8,126
Total Expenses		763,731	724,866
Net Surplus for the Year		123,079	149,507
Other comprehensive revenue and expenses		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES		123,079	149,507

These financial statements should be read in conjunction with the accounting policies and notes that follow.

STATEMENT OF CHANGES IN EQUITY

Netball Waikato Bay Of Plenty Zone Incorporated

for the year ended 30 November 2025

	ACCUMULATED FUNDS
Balance at 1 December 2023 (under special purpose policies)	418,508
Adjustments on transition to PBE Standards RDR	31,445
Restated balance at 1 December 2023	449,953
Comprehensive Revenue and Expenses	
Total comprehensive revenue and expenses	149,507
Total movements for the year	149,507
TOTAL EQUITY AS AT 30 NOVEMBER 2024	599,460
Comprehensive Revenue and Expenses	
Total comprehensive revenue and expenses	123,079
Total movements for the year	123,079
TOTAL EQUITY AS AT 30 NOVEMBER 2025	722,539

These financial statements should be read in conjunction with the accounting policies and notes that follow.

STATEMENT OF FINANCIAL POSITION

Netball Waikato Bay Of Plenty Zone Incorporated

as at 30 November 2025

	NOTES	2025	2024
Assets			
Cash and cash equivalents	5	797,702	844,682
Receivables from exchange transactions		28,586	20,204
Receivables from non exchange transactions		150,000	-
GST Receivable		4,368	3,641
Prepayments		1,358	3,821
Total current assets		982,014	872,348
Property, plant and equipment	6	10,224	17,389
Total non-current assets		10,224	17,389
TOTAL ASSETS		992,238	889,737
Liabilities			
Trade and other payables		34,697	49,186
Income received in advance	7	202,220	203,189
Employee entitlements		32,782	37,902
Current liabilities		269,699	290,277
Total liabilities		269,699	290,277
Equity			
Accumulated funds	8	722,539	599,460
Total equity		722,539	599,460
TOTAL EQUITY AND LIABILITIES		992,238	889,737

These financial statements should be read in conjunction with the accounting policies and notes that follow.

Signed for and on behalf of the Board:



Matt Whineray, Chair
5 March 2026

STATEMENT OF CASH FLOWS

Netball Waikato Bay Of Plenty Zone Incorporated

for the year ended 30 November 2025

	NOTES	2025	2024
Cash flows from operating activities			
Receipts from grants and funders		416,289	582,629
Receipts from membership fees		264,541	245,929
Receipts from events and other operating activities		31,865	58,462
Payments to suppliers and employees		(763,825)	(690,384)
Interest received		5,865	13,398
Net cash flows from operating activities		(45,265)	210,034
Cash flows from investing activities			
Purchase of property plant and equipment		(1,715)	(5,686)
Total cash flows from investing activities		(1,715)	(5,686)
Net increase/(decrease) in cash and cash equivalents		(46,980)	204,348
Cash Balances			
Cash and cash equivalents at beginning of period		844,682	640,334
Net increase/(decrease) in cash and cash equivalents		(46,980)	204,348
TOTAL CASH AND CASH EQUIVALENTS	5	797,702	844,682

These financial statements should be read in conjunction with the accounting policies and notes that follow.

NOTES TO THE FINANCIAL STATEMENTS

Netball Waikato Bay Of Plenty Zone Incorporated

for the year ended 30 November 2025

1. REPORTING ENTITY

Netball Waikato Bay of Plenty Zone Incorporated (NWBZI) is an Incorporated Society registered under the Incorporated Societies Act 2022. NWBZI is a Public Benefit Entity.

The financial statements and the accompanying notes summarise the financial results of activities carried out by NWBZI.

The financial statements for NWBZI are for the year ended 30 November 2025. They were authorised for issue by the Board on 5 March 2026.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in NZ ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit Entities. For the purposes of complying with NZ GAAP, NWBZI is a public benefit not for profit entity and has opted to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime (RDR) disclosure concessions.

3. SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements, except as explained in Note 3.2, which addresses changes in accounting policies.

3.1 Basis of Preparation

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

3.2 Transition to PBE Standards

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

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

Date of Transition: NWBZI transitioned to PBE Standards RDR on 1 December 2023, which is the beginning of the comparative period.

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

- » Presentation of financial statements in accordance with PBE IPSAS 1.
- » Revenue recognition under PBE IPSAS 9 (Exchange Transactions) and PBE IPSAS 23 (Non-Exchange Transactions).
- » Enhanced disclosures for related parties and commitments.

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

Reconciliation of Surplus (Statement of Comprehensive Revenue and Expenses)

DESCRIPTION	2023	2024
Surplus under Special Purpose policies	236,224	146,742
Adjustments	31,445	2,765
Revenue	(58,667)	(88,945)
Revenue recognition – deferred income	31,445	2,765
Revenue recognition – value in kind	(6,021)	(6,000)
Revenue recognition – membership	(84,091)	(85,710)
Expenses	90,112	91,710
Expense recognition – value in kind	6,021	6,000
Expense recognition – membership	84,091	85,710
Surplus/(Deficit) under PBE Standards RDR	267,669	149,507

Reconciliation of Assets and Liabilities (Statement of Financial Position)

DESCRIPTION	2023 (as at 30 November 2023)			2024 (as at 30 November 2024)		
	PREVIOUS FRAMEWORK	ADJUSTMENTS	PBE STANDARDS RDR	PREVIOUS FRAMEWORK	ADJUSTMENTS	PBE STANDARDS RDR
Assets						
Cash and cash equivalents	640,332	-	640,332	844,682	-	844,682
Receivables	25,380	-	25,380	23,845	-	23,845
Prepayments	3,494	-	3,494	3,821	-	3,821
Property, plant and equipment	19,829	-	19,829	17,389	-	17,389
Total Assets	689,035	-	689,035	889,737	-	889,737
Liabilities						
Payables	62,762	-	62,762	87,088	-	87,088
Income received in advance	207,765	(31,445)	176,320	205,954	(2,765)	203,189
Total Liabilities	270,527	(31,445)	239,082	293,042	(2,765)	290,277
Net Assets/Equity	418,508	31,445	449,953	596,695	2,765	599,460

3.3 Functional and Presentational Currency

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

3.4 Revenue

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

Revenue from non-exchange transactions: Non-exchange income is where NWBZI receives value from another entity without giving approximately equal value in exchange.

Grant Revenue: Grant revenue includes grants received from Gaming Trust funders, Community Trusts and Central and Local Government organisations. Grant revenue is recognised in the Statement of Comprehensive Revenue and Expenses when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to the Statement of Comprehensive Revenue and Expense as revenue when the conditions are fulfilled.

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

Revenue from exchange transactions: Exchange income is whereby NWBZI receives income for services and gives approximately equal value to another entity in exchange.

Sponsorship: Sponsorship income is recognised over the period of the contract as the benefits are supplied by NWBZI.

Sponsorship In Kind: Sponsorships in-kind are recognised in revenue and expenses when the goods and services are received. Sponsorships in-kind are measured at their fair value as at the date of the acquisition, ascertained by reference to the expected cost that would be otherwise incurred by the NWBZI.

Event Revenue: Event Revenue is recognised in the period in which the event took place.

Membership Fees: Membership fees for the full year are recognised at the earlier of when consideration is received or receivable. Where membership fees are

received in advance, the amount is recorded as a liability (income in advance) and recognised as revenue when the membership term occurs.

Interest: Interest income is recognised as it accrues using the effective interest method.

3.5 Financial Instruments

Recognition: Financial assets and financial liabilities are recognised when NWBZI becomes a party to the contractual provisions of the financial instrument. This typically occurs on the trade date, which is the date NWBZI commits to purchase or sell the asset.

Derecognition: A financial asset is derecognised when:

- » The contractual rights to receive cash flows from the asset expire or are waived; or
- » NWBZI transfers the rights to receive the contractual cashflows and either:
 - transfers substantially all the risks and rewards of ownership; or
 - neither transfers nor retains substantially all the risks and rewards but has transferred control of the asset.

A financial liability is derecognised when it is extinguished, discharged, cancelled, or expires.

Classification and measurement of financial assets: At initial recognition, financial assets are measured at fair value plus transaction costs, unless the asset is classified at fair value through surplus or deficit (FVTSD), in which case transaction costs are expensed immediately.

Subsequent measurement depends on the classification of the financial asset, which is determined based on:

- » NWBZI's business model for managing the financial asset
- » the contractual cash flow characteristics of the financial asset

NWBZI's financial assets include cash, cash equivalents, investments, receivables from exchange and non-exchange transactions.

Financial assets are classified as below:

Amortised Cost:

Financial assets are measured at amortised cost if:

- » *They are held within a business model whose objective is to collect contractual cash flows; and*
- » *The contractual terms give rise to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding*

These assets are subsequently measured using the effective interest method, less any expected credit loss (ECL) allowance.

Interest income is recognised in surplus or deficit.

Classification and Measurement of Financial Liabilities

Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, unless designated at FVTSD.

NWBZI's financial liabilities include trade and other payables. These are non-derivative liabilities not held for trading and are measured at amortised cost.

3.6 Foreign Currency

Transactions in foreign currencies are translated into New Zealand Dollars (functional currency) at spot exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to New Zealand dollars at the exchange rate at that date. The foreign currency gain or loss on monetary items is recognised in revenue or expenses as part of the surplus or deficit.

3.7 Leases

Payments made under operating leases are recognised in surplus or deficit on a straight line basis over the term of the lease. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and benefits incidental to ownership.

3.8 Income Tax

NWBZI is a non-profit body for taxation purposes under section CW 46 of the Income Tax Act 2007 and as such no taxation is payable on the profit for the year.

3.9 Goods and Services Tax

Income, expenditure and assets and liabilities are recognised exclusive of Goods and Services Tax (GST), with the exception of accounts receivable and accounts payable which are recognised inclusive of GST, where invoiced.

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the statement of financial position.

Cashflows are included in the statement of cashflows on a gross basis and the GST component of cashflows arising from investing and financing activities, which is recoverable from, or payable to, Inland Revenue is classified as part of operating cashflows.

4. MATERIAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

Judgements

In the process of applying NNZ Group accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the consolidated financial statements.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. NWBZI based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of NWBZI. Such changes are reflected in the assumptions when they occur.

Revenue Recognition

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

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

Revenue in Kind – fair value determination: NWBZI receives donated goods, volunteer services, and other services in kind that support its operations.

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

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

5. CASH AND CASH EQUIVALENTS

	2025	2024
Cash at bank	797,702	844,682
Total cash and cash equivalents	797,702	844,682

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of three months or less held at call with financial institutions.

6. AUDITOR REMUNERATION

	2025	2024
Audit of the financial statements	7,400	4,500
Other assurance services	1,500	1,500
Total auditor remuneration	8,900	6,000

7. INCOME RECEIVED IN ADVANCE

	2025	2024
Current		
Funding and grants	202,125	203,189
Other	96	-
Current income received in advance	202,220	203,189

Revenue is deferred and recognised as a liability when it relates to a specific event or project. Revenue is recognised when the conditions have been satisfied.

8. EQUITY

	2025	2024
Accumulated funds	722,539	599,460
Total equity	722,539	599,460

9. COMMITMENTS

	2025	2024
Commitments under non-cancellable operating leases		
Not later than one year	4,392	3,926
Total operating lease commitments	4,392	3,926

Payments made under operating leases are recognised in surplus or deficit on a straight line basis over the term of the lease. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and benefits incidental to ownership.

10. RELATED PARTY TRANSACTIONS

Key Management Personnel

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

	2025	2024
Key management remuneration		
Senior management	168,833	165,933
Total key management remuneration paid	168,833	165,933

The senior management team consists of 1.9 full-time equivalent employees (2024: 1.9).

NWBZI and Netball New Zealand Incorporated (NNZ) are related parties due to shared governance arrangements and joint programme activities. NWBZI entered into voluntary administration in November 2020 and remain under administration at balance date. WBOP Magic Ltd is controlled by the same Board that governs NWBZI.

Related Party Balances as at 30 November 2025

		2025	2024
NNZI	Trade payables	10,064	7,623
WBOP Magic	Trade payables	1,841	-
WBOP Magic	Trade receivables	6,909	8,557

Related Party Transactions for the period ending 30 November 2025

Related Party	Type of Transaction	2025	2024
Revenue			
NNZI	Funding for NetballSmart Programme	6,224	5,697
NNZI	Funding for National Netball League	3,532	8,529
WBOP Magic	Cost recharges	147,889	172,623
Expenses			
NNZI	Licenses	3,016	2,340
NNZI	Management fees	18,417	17,000
NNZI	Cyber insurance	704	521
NNZI	Travel expenses	280	627
NNZI	Domain name renewal	-	105
NNZI	Registration fees	20,000	20,000
NNZI	Recharges	7,243	-
WBOP Magic	Rental of computer equipment	-	2,588
WBOP Magic	Office rent	20,000	20,000
WBOP Magic	Recharges	38,846	39,581

11. GUARANTEES AND CONTINGENCIES

There were no guarantees or contingencies for 2025. (2024: \$nil)

12. SUBSEQUENT EVENTS

There have been no events subsequent to balance date that would have a material impact on the Financial Statements. (2024: \$nil).

