

Bowls Manawatu Incorporated
Entity Information
For the year ended 30 April 2025

Legal Name of Entity:	Bowls Manawatu Incorporated
Type of Entity and Legal Basis (if any)	Incorporated Society
Registration Number	36489

Entity's Purpose or Mission

Bowls Manawatu work to ensure that Bowls is enjoyable, entertaining, and accessible to our community. To grow participation and develop our bowlers, the game, and the people who deliver it.

Bowls Manawatu is committed to the promotion, development, and organisation of bowls in the Manawatu region. Through fostering sportsmanship, inclusivity, and camaraderie, to support and grow vibrant and healthy bowling clubs within our communities.

Our Vision is to see the benefits of bowls enjoyed by the entire Manawatu community through our Mission to grow and promote the game of lawn bowls.

Bowls Manawatu is the governing body for the sport of Lawn Bowls in the Manawatu region, with 14 clubs serving over 1400 full and social members and over 2000 casual participants per year.

Our organisation enables us to continue to provide quality recreational and competitive opportunities for the community, from young school aged children to retirees across a range of physical abilities.

Entity Structure

Bowls Manawatu is governed by a Centre Board and includes coaches, green keepers, selectors, umpires, and tournament directors.

Bowls Manawatu has one contractor "Centre Manager", a person reporting to the Centre Board.

In November 2025, following the mass resignation of the Centre Board, Bowls New Zealand has been fulfilling the role of Centre Board.

Main Sources of the Entity's Cash and Resources

Our main source of income is from Affiliation Fees from our clubs.

We actively apply for grants to cover the Centre Managers salary and other expenses.

We also have businesses that we receive sponsorship from.

Main Methods Used by the Entity to Raise Funds

Affiliation or entry fees, sponsorship and grants.

Contact Details

Physical Address	24 Linton St, Palmerston North
Postal Address	24 Linton St, Palmerston North
Phone	Vanessa - 027 2626 153
E-mail/Website	bowlsmanawatu@gmail.com

Bowls Manawatu Incorporated

Statement of Service Performance

For the year ended 30 April 2025

Description of the Entity's Outcomes

Our organisation plays an important role in creating resilient communities by bring people closer together, strengthening communication and relationships, improving the physical and mental health and wellbeing of our communities. It also tackles wider societal issues such as isolation, inclusivity, and accessibility while providing an opportunity for people to find a sense of purpose, identity and belonging all through the sport of lawn bowls.

Description and Qualification (to the extent practicable) of the Entity's Outputs)	Actual	Actual
	This Year	Last Year
Sponsorship/Grants Thanks to all our sponsors and funding partners. We wouldn't survive without you.	\$31,999	\$33,625
Open Tournaments Income was \$12,440.00 and \$11,684.47 was given out in prize money this past year. We had more entries this past year which is great to see.	\$17,589	\$6,660
Representative Fixtures We were involved in all Open Representative & Year 1-8 matches - Octagonal, Hexagonal, Tararua Quadrangular, Intercentre, Masters, WKWM, Wynks/Trix Trophy between Wellington & Hawkes Bay Rep games. We won the Joyce Osborne Trophy playing Bowls Manawatu v Hawkes Bay. We won the Women's Hexagonal and Men's Masters.		

Statement of Financial Performance

Bowls Manawatu Incorporated

For the year ended 30 April 2025

Account	Notes	2025	2024
Revenue			
Donations, Fundraising and other similar revenue		34,643	33,625
Fees, subscriptions and other revenue from members		19,670	25,024
Revenue from providing goods or services		17,589	16,660
Interest, dividends and other investment revenue		2,745	3,771
Total Revenue		74,646	79,080
Expenses			
Volunteer and employee related costs		56,750	39,686
Costs related to providing goods or services		32,222	44,433
Other expenses		9,809	17,540
Total Expenses		98,781	101,659
Surplus / (Deficit) for the Year		(24,135)	(22,579)

Statement of Financial Position

Bowls Manawatu Incorporated

For the year ended 30 April 2025

Account	Notes	2025	2024
Assets			
Current Assets			
Bank accounts and cash		32,526	20,045
Debtors and prepayments		3,286	1,174
Other current assets		2,500	
Total Current Assets		38,312	21,219
Non-Current Assets			
Property, Plant and Equipment		3,551	4,305
Investments		26,102	65,607
Other non-current assets			
Total Non-Current Assets		29,653	69,912
Total Assets		67,965	91,131
Liabilities			
Current Liabilities			
Creditors and accrued expenses		1,218	249
Other current liabilities			0
Total Current Liabilities		1,218	249
Total Liabilities		1,218	249
Net Assets		66,747	90,882
Accumulated Funds			
Balance brought Forward		90,882	113,461
Income / (Deficit) Current Year		(24,135)	(22,579)
Reserves			
Total Accumulated Funds		66,747	90,882

This performance report has been approved by Bowls NZ, for and on behalf of Bowls Manawatu

Date 20/05/2025

Signature

Name Mark Cameron

Position CEO

Statement of Cash Flows

Bowls Manawatu Incorporated

For the year ended 30 April 2025

	2025	2024
Cash Flows from Operating Activities		
Cash was received from		
Receipts from customers	34,643	35,315
Fees, subscriptions and other receipts from members	19,670	25,024
Receipts from providing goods or services	17,589	16,660
Interest, dividends and other investment receipts	2,745	3,771
Cash was applied to		
Payments to suppliers and employees	98,028	101,181
Net Cash Flows from Operating Activities	(23,381)	(20,411)
Cash Flows from Investing and Financing Activities		
Cash was received from		
Receipts from the sale of property, plant and equipment		
Receipts from the sale of investments	7,189	25,000
Cash was applied to		
Payments to acquire property, plant and equipment		4,783
Payments to purchase investments		65,607
Net Cash Flows from Investing and Financing Activities	7,189	(45,390)
Net Increase / (Decrease) in Cash	12,481	(65,801)
Opening Cash	20,045	85,846
Closing Cash	32,526	20,045
This is represented by		
Bank Accounts and Cash	32,526	85,652

Statement of Accounting Policies

Bowls Manawatu Incorporated

For the year ended 30 April 2025

Basis of Preparation

Bowls Manawatu Incorporated has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Bowls Manawatu Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Notes to the Performance Report

Bowls Manawatu Incorporated
For the year ended 30 April 2025

Note 1: Analysis of Revenue

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Donations and other similar revenue	Grants Received	24,786	26,651
	Sponsorship	7,213	6,974
	Donations	-	-
Total		31,999	33,625

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Fees, subscriptions, and other revenue from members	Capitation revenue	19,670	25,024
Total		19,670	25,024

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Revenue from providing goods or services	Tournaments	17,589	16,660
Total		17,589	16,660

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Interest, dividends, and other investment revenue	Interest	2,745	3,771
Total		2,745	3,771

Note 2: Analysis of Expenses

Expense Item	Analysis	This Year	Last Year
		\$	\$
Volunteer and employee related costs	Contractor payments	56,750	37,686
	Honorarium	-	2,000
Total		56,750	39,686

Expense Item	Analysis	This Year	Last Year
		\$	\$
Costs related to providing goods or services	Advertising	17	811
	Centre Badges	166	716
	Green Fees	2,394	4,013
	Prizegiving	4,360	797
	Tournaments	25,284	38,096
Total		32,222	44,433

Expense Item	Analysis	This Year	Last Year
		\$	\$
Other expenses	Bank Fees	85	65
	Club Fees	870	-
	Consulting & Accounting	2,299	-
	General Expenses	285	1,573
	Interest payments	-	142
	Motor Vehicle Expenses	265	-
	Office Expenses	83	-
	Printing & Stationery	3,853	3,771
	Rent	217	2,008
	Repairs & Maintenance	-	2,819
	Subscriptions	1,099	451
	Telephone	-	322
	Depreciation	753	478
	Prior Period Adjustment	-	5,911
Total		9,809	17,540

Note 3: Analysis of Assets and Liabilities

Asset Item	Analysis	This Year	Last Year
		\$	\$
Bank accounts and cash	BNZ Operating Account	29,535	17,127
	BNZ Development Account	2,991	2,918
Total		32,526	20,045

Asset Item	Analysis	This Year	Last Year
		\$	\$
Debtors and prepayments	Accounts Receivable	3,286	1,174
Total		3,286	1,174

Asset Item	Analysis	This Year	Last Year
		\$	\$
Other current assets	Uniforms	2,500	-
Total		2,500	0

Asset Item	Analysis	This Year	Last Year
		\$	\$
Investments	BNZ Term Deposit	26,102	65,607
Total		26,102	65,607

Liability Item	Analysis	This Year	Last Year
		\$	\$
Creditors and accrued expenses	Accounts Payable	65	-
	GST Payable	1,154	249
Total		1,218	249

Note 4: Property, Plant & Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation/Impairment	Closing Carrying Amount
Motor Vehicles					
Furniture and Fixtures					
Office Equipment					
Computers (including software)					
Machinery	4,305			753	3,551
Total	4,305	-	-	753	3,551

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation/Impairment	Closing Carrying Amount
Motor Vehicles	-				
Furniture and Fixtures	-				
Office Equipment	-				
Computers (including software)	-				
Machinery	-	4,783		478	4,305
Total	-	4,783	-	478	4,305

Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance		90,882		90,882
Capital Contributed by Owners or				
Capital Returned to Owners or				
Surplus / (Deficit)		(24,135)		(24,135)
Distributions paid to Owners or				
Transfer to Reserves				
Transfer from Reserves				
Closing Balance	-	66,747	-	66,747

Last Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance		113,461		113,461
Capital Contributed by Owners or				
Capital Returned to Owners or				
Surplus / (Deficit)		(22,579)		(22,579)
Distributions paid to Owners or				
Transfer to Reserves				
Transfer from Reserves				
Closing Balance	-	90,882	-	90,882

Notes 6 - 9**Note 6: Commitments and Contingencies**

There are no commitments as at balance date (Last Year - nil)

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)
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Note 7: Related Party Transactions

There were no transactions involving related parties during the financial year (Last Year - nil)
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Note 8: Events After Balance Date

There were no events that have occurred after balance date that would have a material impact on the Performance

Note 9: Correction of Errors

There were no errors to the accounts after balance date (Last Year - \$5,911)
