

Performance Report

Central Otago Bowls Incorporated
For the year ended 30 April 2026

Contents

3	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
12	Notes to the Performance Report
17	Review Report

Entity Information

Central Otago Bowls Incorporated For the year ended 30 April 2026

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Central Otago Bowls Incorporated ("Central Otago Bowls" or "the Society")

Entity Type and Legal Basis

Central Otago Bowls is an Incorporated Society registered on the Incorporated Societies register maintained by the New Zealand Companies Office

Registration Number

Incorporation number: 1159722

New Zealand Business Number: 9429043079407

Entity's Purpose or Mission

The mission of Central Otago Bowls is administration, promotion, and development of the game of bowls in the Central Otago region.

Entity Structure

The membership of Central Otago Bowls is made up of bowling clubs in the Central Otago Region.

Entity's Governance Arrangements

Central Otago Bowls is governed by a board, elected at the Annual General Meeting, consisting of a President, Vice President and between 3 and 5 other members. Board members during the last year were:

Name	Role	Representing
John Lochhead	President	Alexandra
Peter Dunne	Vice President	Arrowtown
Allan Rickard	Board Member	Bannockburn
Angela Wilson	Board Member	Omakau
Barbara H Wilson	Board Member	Wanaka
Margaret O'Connor	Board Member	Queenstown
Maria Wallis	Board Member	Clyde

Main Sources of Entity's Cash and Resources

received its income from membership fees, running tournaments, running raffles also grants.

Entity's Reliance on Volunteers and Donated Goods or Services

The board are volunteers as are umpires, coaches and the tournament secretary.

Contact Information

Website: bowlscentralotago.com
Facebook [BowlsCentralOtago](#)
Email centralotagobowls@gmail.com

Physical and Postal Address

44 Waipiata Domain Road, RD 3, Ranfurly, Otago, New Zealand, 9397

Approval of Financial Report

Central Otago Bowls Incorporated For the year ended 30 April 2026

The Board are pleased to present the approved financial report including the historical financial statements of Central Otago Bowls Incorporated for year ended 30 April 2026.

APPROVED

John Lochhead

President

18 June 2026

Peter Dunne

Vice President

18 June 2026

Statement of Service Performance

Central Otago Bowls Incorporated For the year ended 30 April 2026

'What did we do?', 'When did we do it?'

Description of medium to long term objectives

We actively pursue a philosophy of “More and better” More players, more inclusive and better results. This is achieved by successfully running tournaments, training and other events set out below together with the development management system, Bowls Hub. This year we were able to show live scoring via the internet.

	2026	2025
Participation in our events		
Year 1 - 2 Programme (Participants)	60	-
Centre Development Tournaments (teams entered)	118	88
Mens 1 -5 singles entries	34	14
Open tournament entries (singles players and teams)	382	323
Total players in all tournaments	794	692

Other activities through the year

Communication bowling clubs and their members

- Publication and distribution to all members, of the Season’s Handbook. This provides details of all Centre Tournaments, Championship, Representative matches and Draws for pennants and interclub games. The book also advertises club tournaments and a contact list of each club’s officials.
- All events are published on our website and facebook pages.
- There were 38,988 page views with 3,450 unique visitors on our website during the season.
- Bowls Hub, which is the Bowls NZ preferred Tournament Management and Results system, accounted for 11,684 views.
- Introduction of Emailing from Bowls Hub – all 570 registered users can now be individually targeted to receive informative Emails and regular newsletters.
- Live scoring of Centre Events has been introduced over the past two years and has become increasingly popular with players and spectators to follow games, in real time, from throughout the world.
- The Bowls Hub Mobile App was introduced in 2026 enabling umpires, trained officials and spectators to enter results “on the green”. The only limitation is having a mobile phone and access to the internet.
- Liaison with Bowls NZ is imperative. The Centre Manager attends online bi-monthly meetings with Bowls NZ staff and other Centre Mangers. Monthly Board Meeting Minutes and Reports are circulated to BNZ staff as well as receiving a copy of the seasons handbook.

Coaches & Officials:

- We are fortunate to have a solid base of Tournament Officials, Coaches, Selectors and Umpires who provide stability and consistency for all our programmes.
- Our coaches and umpires have achieved recognition at national and international levels. Online training for coaches and umpires is vital to increase the Centres expertise.

Statement of Financial Performance

Central Otago Bowls Incorporated For the year ended 30 April 2026

'How was it funded?' and 'What did it cost?'

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	2,707	1,157
General grants	1	10,000	10,000
Membership fees and subscriptions	1	23,622	22,628
Revenue from commercial activities	1	62,466	46,891
Interest, dividends and other investment revenue	1	1,280	2,235
Total Revenue		100,075	82,910
Expenses			
Expenses related to fundraising	2	1,009	-
Employee remuneration and other related expenses	2	24,719	17,061
Volunteer related expenses	2	3,300	3,300
Expenses related to commercial activities	2	68,844	51,451
Other expenses	2	3,026	2,789
Total Expenses		100,897	74,600
Surplus/(Deficit) for the Year		(822)	8,310

This statement and accompanying notes been reviewed and should be read in conjunction with the attached Review Report.

Statement of Financial Position

Central Otago Bowls Incorporated As at 30 April 2026

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 APR 2026	30 APR 2025
Assets			
Current Assets			
Cash and short-term deposits	3	32,955	25,518
Debtors and prepayments	3	3,544	5,390
Investments		36,251	36,251
Total Current Assets		72,750	67,158
Non-Current Assets			
Property, Plant and Equipment	4	4,289	7,106
Total Non-Current Assets		4,289	7,106
Total Assets		77,039	74,263
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	18,237	14,639
Total Current Liabilities		18,237	14,639
Total Liabilities		18,237	14,639
Total Assets less Total Liabilities (Net Assets)		58,803	59,625
Accumulated Funds			
Capital contributed by owners or members	6	12,614	12,614
Accumulated surpluses (or deficits)	6	46,188	47,010
Total Accumulated Funds		58,803	59,625

This statement and accompanying notes been reviewed and should be read in conjunction with the attached Review Report.

Statement of Cash Flows

Central Otago Bowls Incorporated For the year ended 30 April 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	2,620	1,353
General grants	10,000	10,000
Membership fees and subscriptions	23,622	23,329
Gross sales from commercial activities	61,544	49,625
Interest or dividends received	1,280	2,235
GST received	19,233	11,312
Other cash received	1,000	-
Total Operating receipts (money deposited into the bank account)	119,299	97,855
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(22,517)	(17,457)
Payments related to commercial activities	(72,727)	(51,960)
GST paid	(16,408)	(13,033)
Total Operating payments (money withdrawn from the bank account)	(111,652)	(82,449)
Total Cash Flows from Operating Activities	7,647	15,405
Cash Flows from Other Activities		
Payments from other activities		
Payments to acquire property, plant and equipment	(209)	(4,668)
Payments to purchase investments	-	(170)
Total Payments from other activities	(209)	(4,838)
Total Cash Flows from Other Activities	(209)	(4,838)
Net Increase/(Decrease) in Cash	7,438	10,567
Bank Accounts and Cash		
Opening cash	25,518	14,950
Net change in cash for period	7,438	10,567
Closing cash	32,955	25,518

This statement has reviewed and should be read in conjunction with the attached Review Report.

Statement of Accounting Policies

Central Otago Bowls Incorporated For the year ended 30 April 2026

'How did we do our accounting?'

Basis of Preparation

Central Otago Bowls has elected to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB). A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. 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 in the foreseeable future.

Goods and Services Tax (GST)

The Society is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

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

Specific Accounting Policies

The entity is not registered for GST. Therefore all amounts are stated inclusive of GST (if any).

1. Revenue

Revenue is recognised in the period it is earned.

2. Donations, General Grants and Capital Grants

Donations, general grants and capital grants received are recognised as revenue unless specific conditions are attached to them and repayment is required where these conditions are not met. In these cases the unspent amount is treated as a liability (deferred revenue) until these conditions are met.

3. 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.

4. Accounts Receivable

Amounts owing to the Central Otago Bowls Incorporated have been recorded at net realisable value

5. Property, Plant and Equipment

Property, plant and equipment items are recorded at cost price less depreciation and less any impairments.

6. Depreciation

Depreciation has been calculated using the diminishing value basis to write off the cost of assets, less any impairment, over their useful lives, the following depreciation rates have been used:

Computers and Office Equipment	20%
Uniforms	45%

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Central Otago Bowls Incorporated For the year ended 30 April 2026

	2026	2025
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Raffle	2,707	1,157
Total Donations, koha, bequests and other general fundraising activities	2,707	1,157
General grants		
Aotearoa Gaming Trust Grant	10,000	10,000
Total General grants	10,000	10,000
Membership fees and subscriptions		
Affiliation fees and handbook income	23,622	22,628
Total Membership fees and subscriptions	23,622	22,628
Revenue from commercial activities		
Entry Fees - Champion of Champions	5,900	5,717
Entry Fees - Tournament	20,544	15,709
Greenkeepers	15,325	-
Player Contributions	13,077	15,340
Scorecard Sales	100	110
Sponsorship	6,120	8,000
Umpires	400	2,014
Novice Training Programme	1,000	-
Total Revenue from commercial activities	62,466	46,891
Interest, dividends and other investment revenue		
Interest Income	1,280	2,235
Total Interest, dividends and other investment revenue	1,280	2,235

	2026	2025
2. Analysis of Expenses		
Expenses related to fundraising		
Raffle Expenses	1,009	-
Total Expenses related to fundraising	1,009	-
Employee remuneration and other related expenses		
Administration Fees	24,719	17,061
Total Employee remuneration and other related expenses	24,719	17,061
Volunteer related expenses		
Honoraria	3,300	3,300
Total Volunteer related expenses	3,300	3,300
Expenses related to commercial activities		
Assistance to players	-	1,391
Badges and Engraving	1,399	1,198
Catering Costs	-	3,864
Champion of Champions Expenses	1,460	-
Financial Reporting	1,475	-
Green Hire	-	2,428
Greenkeepers Expenses	12,820	70
Insurance	562	527
National Tournament Entry Fees	783	783
Printing, Stationery & Computer exps	1,204	700
Prizes	8,000	7,270
Meeting Expenses	371	344
Novice Training Expenses	597	-
Representative Tournament Expenses	502	-
Software	129	83
Travel and accommodation	30,507	31,492
Tournament Expenses	7,290	-
Umpire Expenses	782	17
Web Site Costs	-	401
Xero Costs	964	884
Total Expenses related to commercial activities	68,844	51,451
Other expenses		
Depreciation - Computer Equipment	169	211
Depreciation - Uniforms	2,858	2,578
Total Other expenses	3,026	2,789

2026 2025

3. Analysis of Assets**Cash and short-term deposits**

BNZ Current Account	26,503	23,805
Coaches Account	1,846	950
Greenkeepers Account	3,753	280
Umpires Account	854	482
Total Cash and short-term deposits	32,955	25,518

Debtors and prepayments

Accounts Receivable	1,025	285
GST Receivable	2,348	5,104

Prepayments

Prepayment - McAfee Antivirus	72	-
Prepayment - Microsoft	100	-
Total Prepayments	172	-

Total Debtors and prepayments**3,544 5,390****Investments**

BNZ Term Deposit - Coaches	2,000	2,000
BNZ Term Deposit - General	25,000	25,000
BNZ Term Deposit - Greenkeepers	4,251	4,251
BNZ Term Deposit - Umpires	5,000	5,000
Total Investments	36,251	36,251

Maturities of Term Deposits are set out below:

Deposit Account	Rate	Maturity
BNZ Term Deposit - Coaches	3.45%	3/08/2026
BNZ Term Deposit - General	3.45%	2/09/2026
BNZ Term Deposit - Greenkeepers	3.45%	23/06/2026
BNZ Term Deposit - Umpires	3.45%	3/08/2026

	2026	2025
4. Property, Plant and Equipment		
Uniforms		
Opening Balance	6,263	4,173
Uniforms owned	209	4,668
Accumulated depreciation - uniforms owned	(2,858)	(2,578)
Total Uniforms	3,614	6,263
Computers and Office Equipment		
Opening Balance	843	1,054
Accumulated depreciation - computers and office equipment owned	(169)	(211)
Total Computers and Office Equipment	674	843
Total Property, Plant and Equipment	4,289	7,106
	2026	2025

5. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	16,857	14,639
Sundry Creditors	1,380	-
Total Creditors and accrued expenses	18,237	14,639
	2026	2025

6. Accumulated Funds

Capital contributed by owners		
Opening Balance	12,614	12,614
Total Capital contributed by owners	12,614	12,614
Accumulated surpluses or (deficits)		
Opening Balance	47,010	38,700
Current year earnings	(822)	8,310
Total Accumulated surpluses or (deficits)	46,188	47,010
Total Accumulated Funds	58,803	59,625

7. Commitments

There are no material commitments, other than normal operational expenditure, as at 30 April 2026 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 April 2026 Last year - nil).

9. Assets Held on Behalf of Others

There were no assets held on behalf of other organisations or individuals at 30 April 2026.

10. Related Party Transactions

There were no transactions involving related parties during the financial year (Last year - nil).

11. Events After the Balance Date

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

Review Report

Central Otago Bowls Incorporated
For the year ended 30 April 2026

