

WILSS in Schools

WILSS in the Workplace

WILSS supporting Sport

WILSS in our
Communities

WILSS developing
Leadership in our
Communities



WAIKATO INSTITUTE FOR
LEADERSHIP & SPORT STUDIES

2024 Annual Report and Audited Financial Statement

WILSS Annual Report 2024

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Chairperson's Report

Tēnā koutou katoa

It is with pleasure that we present our WILSS annual report. As mentioned in my chairperson's report last year, WILSS has been in existence for over 34 years providing sporting related leadership and educational training opportunities within the broader Waikato region. Post Covid, the operating environment has continued to be uncertain and challenging, whether this be the resources of funding partners or the ability to attract and engage participants. This has put considerable pressure on WILSS' financial delivery across this time, however the team at WILSS has continued to adapt and reframe our offerings and operational deliver to ensure we remain relevant and fit-for-purpose. I have no doubt that this hard work has put WILSS in a strong place to thrive moving forward and deliver to our vision of "active communities empowered by capable leaders and volunteers". A significant achievement in 2024 was the changes made to the way we deliver our tertiary programmes. This meant that for the first time in four years we have delivered 100% occupancy on our NZ Certificate programmes.

WILSS is in the people business, and the backbone of our performance is our amazing staff, so on behalf of the Board I would like to express my sincere gratitude to the team of Paula Dewar, Alan Peary, Kim Guest, Zelda Tucker, Bevan Nichol, and for all their great work. Furthermore, of special mention I would like to acknowledge General Manager Jack Clayton for his clear and engaging leadership.

Equally it is my sincere pleasure working alongside a diverse, capable, and committed board comprising of Roseanne Murray (Deputy Chair), Kirsten Petrie, Catherine Gunn, Bobbi Clark-Heu and Ping S'ng. At The AGM in March, we farewelled Kirsten and welcomed Niall Baker.

I would also like to acknowledge the ongoing support of Sport Waikato and the University of Waikato who have been long time partners of WILSS. Equally, we would not be able to operate without a group of committed funders. Thank you to Community Organisations Grants Scheme, Lotteries Commission, DV Bryant, Hamilton City Council, Aotearoa Gaming Trust, Lion Foundation, Tertiary Education Commission, Trust Waikato, and WEL Energy Trust. Your continued support is appreciated.

Finally, I am excited for the future of WILSS and our positive impact on our community, supporting active communities is critical for the wellbeing and vitality more so than ever.



Andrew Matheson

General Manager's Report

2024 has been a year of notable achievements, transitions, and ongoing challenges for WILSS. Throughout the year, we have focused on enhancing our educational offerings, strengthening our systems, and addressing the financial pressures we face. I would like to take this opportunity to highlight key developments and our strategic direction.

Staff Changes & Operational Adjustments:

The past year has seen significant staffing adjustments:

- Kim returned from her extended leave in February after a two-month absence for personal travel. We are also supporting her through a family health challenge, and she will be on leave for the remainder of 2024.
- Bevan Nichol was recruited as the part time Sport and Business Programme Lead, enhancing our tertiary offerings.
- Zelda has reduced her hours, and I took the opportunity to trial a three-day work week, which was evaluated in April 2024, and I then returned to full time.

These changes reflect our commitment to balancing the personal needs of our team with the operational demands of the organization.

Educational Performance & Programmes:

Our efforts in tertiary education have been fruitful, as evidenced by:

- A successful Educational Evaluation (EER), resulting in an upgraded status from category three to category two. This achievement was the result of significant teamwork and preparation.
- An increase in participant numbers from 6,011 in 2023 to 6,693 in 2024, demonstrating the growing demand for our programmes.
- Our focus on Māori and Pacifica student engagement continues to yield positive results, with retention rates above national averages.
- We launched rolling intakes and more flexible learning options, increasing enrolments for our NZ Certificate programmes.
- A change to how we contracted the facilitation of Pool Compliance courses has given WILSS a marked increase in revenue.

However, financial pressures remain a concern, especially as funding from TEC and other sources fluctuates. We are working diligently to meet TEC targets and maintain financial stability while continuing to provide critical educational programmes for our community.

Key Events & Outreach:

WILSS hosted several successful events throughout the year, including:

- The WYLD leadership event in June, engaging 281 year 9 students from 24 schools.
- Graduation ceremonies in Taupo and Hamilton, celebrating our New Zealand Certificate learners' achievements.
- The Amazing Race event, which saw 90 student leaders and 600 Year 6-8 students from 39 schools participate, fostering collaboration and leadership.

These events, combined with our community and corporate outreach, are integral to our mission of building the capability of community leaders and volunteers.

Trustee Recruitment & Governance:

In 2024, we saw some changes in our governance structure:

- We bid farewell to trustee Kirsten Petrie and welcomed Niall Baker to our board. This transition is vital for ensuring fresh perspectives and continuity in our leadership.
- Ongoing trustee recruitment is taking place to maintain effective governance and ensure that WILSS remains adaptable to community and educational needs.

Financial Health & Challenges:

While we have made strides in operational performance, our financial health remains under pressure. Despite running 5% ahead of budget for most of the year, we face negative cash flow and a reduced TEC funding allocation for 2025 due to previous under deliveries. Additionally, competition for community funding has intensified, making it harder to secure necessary financial support.

To address these challenges, we are focusing on:

- Diversifying income sources, including attracting more commercial clients and pursuing sponsorship opportunities.
- Selling annual licences to other organisations to use some of our resources.
- Leveraging our growing enrolment numbers to advocate for additional funding from TEC.

I want to extend my deepest gratitude to all staff, trustees, and supporters who have worked tirelessly to help WILSS thrive in a year of change and challenge. Together, we are building a resilient and sustainable future for WILSS and the communities we serve.

Conclusion:

2024 has been a year of both progress and resilience, as we navigated staffing changes, financial pressures, and new educational opportunities. While challenges remain, our commitment to providing high-quality, community-driven education remains steadfast. With continued focus and support, we are poised for a successful 2025.



Jack Clayton

General Manager

Our People

Representative Trust Board Members

- Andrew Matheson - (Chair)
- Roseanne Murray - (Deputy Chair)
- Catherine Gunn
- Ping S'ng
- Bobbi Clark-Heu
- Kirsten Petrie (resigned March 2024)
- Niall Baker (started March 2024)

Our Generous Funders and Partners

- Lion Foundation
- Trust Waikato
- Lotteries Commission
- WEL Energy Trust
- Community Organisations Grants Scheme
- DV Bryant
- Aotearoa Gaming Trust
- Hamilton City Council
- Tertiary Education Commission
- University of Waikato
- Sport Waikato

Permanent Staff

- Paul Clayton (Jack) - General Manager
- Zelda Tucker - Programme Administrator and Support
- Paula Dewar - School Programmes Manager
- Kimberleigh Guest – Volunteer Programmes Coordinator
- Alan Peary – Tertiary Programmes Manager
- Bevan Nichol – Sport and Management Programme Lead (started 13 January 2024)

Strategic Plan Overview

Vision

Active communities empowered by capable leaders and volunteers.

Mission

Build the capability of community leaders and volunteers.

Principles

- We embrace the experience that both facilitators and learners bring to the learning interaction.
- We welcome, respect, care for, and inspire others.
- We build and nurture meaningful relationships.

Beliefs

- Involvement in sport and active recreation contributes to the enhanced wellbeing of individuals and communities.
- The contribution that volunteering brings to the community is important and should be supported.
- Educating leaders and volunteers will lift the capability of the community to deliver effective sport and active recreation opportunities.
- Everybody should have access to sport and active recreation opportunities. This may mean we provide targeted support to specific groups that have been under-represented in the past.
- Leaders in the sport and active recreation sector should be encouraged to challenge the system and inspire transformational change.
- Learners' wellbeing and safety will be enhanced if we actively seek and act on learner voice in line with NZQA's Code of Practice.

Programme highlights

School Programmes

2024 Student Leadership Development in schools continued to assist Tamariki and Rangatahi to develop their leadership skills, alongside actioning their learnings. We had groups who did PAL's training in order to lead lunchtime activities; we had student councilors who lead portfolios such as sport, cultural, enviro, academic, wellbeing; we had students who worked in canteens; worked in school offices; worked and mentored junior members of their school; operate as a council...to name a few responsibilities.

Looking2Lead and Hands Up 2 Step Up are continuing to be adapted and modified to meet the needs of each stakeholder whether a current school or a new school. We have travelled to Putaruru for a cluster day, Tokoroa, Ngaruawahia, Te Kauwhata and Ngutunui to train our young leaders in both leadership development as well as PAL's (Physical Activity Leaders).

We have continued in St Pauls Ngaruawahia. WILSS received a special mention at the Te Rapa Primary School Give Back session from the year 8's to the year 7's. We continued with the catholic schools: St Peter's Catholic along with two new schools Kaipaki and Tamahere.

For seven consecutive weeks we worked at Puketaha school with a boy's group to develop their leadership skills. Te Kauwhata had us working with both their top tier 'student leaders' and the next tier down their 'whanau leaders'. We have been working with these groups regularly over the year. And if the haka we received was any indication of impact, then our impact was strong. Very moving.



Dio saw us on campus working with their Sports Leaders and their Executive Council. We also planned a debrief session for their Y9 camp at the Ngaruawahia Christian Camp with over 150 students.

At the beginning of the year 4 facilitators ran a leadership day at Karapiro on day one of St Peters School Year 12 camp.

*Hi Paula,
Your sessions were very relevant. The student's feedback was really*

positive and they all picked up different things up from your session. It was great because we could keep referring back to your session as staff as well. The structure of the camp was good in having you present and get them thinking about leadership, then us leading them through activities where they could apply it. We will certainly keep you in the loop for our planning for next year. We are hoping we can do all the year level together. I hope you enjoyed working with our different groups. As staff, we certainly got a lot out of it too. Chandler Senior Dean

And at the end of the year, we again designed and ran a leadership day for St Peter's year 11 students.

In collaboration with Sport Waikato, we also planned and delivered a PAL's cluster day down in South Waikato at the Tokoroa event centre with 10 schools bringing their PAL's leaders along.

"...I have learned so much going to these sessions, it has really made me more confident....I am now thinking about lots of things I haven't thought about before...I enjoyed learning with you because when you teach us you teach with the right concept and with the right game....I've learnt so many things about leadership and how to be a good leader. These sessions were probably one of the most enjoyable things I've done....." student voices

Within the secondary school sector, 2024 saw us travel to Whangarei to work with Huanui College Y13 students; St Paul's Collegiate Y12 Peer support leaders and 8 facilitators travelled to Taupo-Nui-A-Tia for their annual Y13 Leadership Day, where we ran activities; observed their students in action and shared our feedback with school staff. This year was another fantastic day with an excellent group of students.

As our facilitators were sitting with Nui staff talking about our notes...this is what their Y13 Dean said as a response to Kath who asked if ESOL students benefit from this day...?

"One of the girls texted her friend who didn't want to come to school due to nervous about the day ahead....this girl texted saying...

"Come to school, you will love it, it is a fun day!"

Invariably that girl came to school from 11am 😊😊

We travelled to the Huanui ranges to work with the prefects of Waiuku college at their annual prefect camp. Below is some feedback from both the students and their deputy principal.

On behalf of the prefect team, we would like to say a massive thank you for taking the time to teach us important leaderships skills that are going to benefit our team. We appreciate every single piece of knowledge you shared with us and will continue to use it and develop our skills Thank you. Angelina, Charlize, Susie, Finn.

Once again, I would like to thank you on behalf of myself, the prefects and our BOT. The leadership work you do is far reaching and has a real impact on the future leaders our country needs. Todd Malcolm - Deputy Principal | Tumuaki Tuarua

HeadzUp saw another amazing event held in the GAPA at the UoW.

Whilst I was a Head Student, I can truly say how much HeadzUp helped me. Personally, I really struggled with delegation and trusting others... but HeadzUp taught me that its ok to ask for someone else to take on jobs. I felt that I always had to show up and do everything that was needed and more... but everything quickly caught up on me and I had to learn how important it is to delegate. Charlize



I think HeadzUp allowed me to meet all the other amazing head students in the area right at the start of the year. which meant we could get together later on and have some awesome cross-school collaborations in other events like sports exchanges etc. Isla



HeadzUp was especially helpful to me in my Deputy Head Girl Role this year as it gave us some good advice on how to delegate tasks and work together which our team have been working on all year. It also helped our team see what each of our individual kinds of leadership were and how we would describe ourselves through an activity separating us into different kinds of animals. I also appreciated the opportunity to talk to and get in touch with others in similar roles to me, especially from Tauranga Girls College. Adele

Mangakotukutuku took up a collaborating project with WILSS and the Police. We worked with their year 12's to begin some leadership development training.

St Paul's collegiate have seen us follow up with their prefect team from the start of the year and in Forest View High School we got to work with a selection of their year 9 students with potential leadership qualities.

Three facilitators facilitated at Baradene's year 12 leadership day at the end of the year. Day one was with all the current year 12's.... They then receive notification of whether they have achieved a leadership position for next year then Day two is working with these 50 elected students to further develop their training in their roles.



Our travels saw Paula and three of our amazing facilitators head to a brand new secondary school in South Auckland, St Ignatius of Loyola College, where we worked with their year 9's for a day. Turangi saw us head down in the school holidays to work with their Rangatahi hub, where we offered a programme to assist them with their holiday programme leadership.

We also presented at the 2-day HGHS wellness event.

WYLD, this year was another successful event. 281 participants from 24 secondary schools participated in their own leadership event at the University of Waikato.

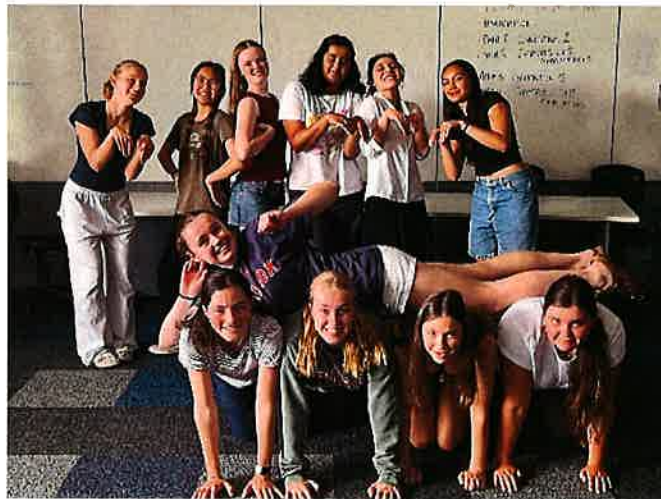
We had our amazing DJ Douglas back, who was also one of our presenters. Jess inspired with her AOS journey and Maioro is always a hit with his story and wheelchair. Not to mention the head students where it is like listening to TED talks, their confidence is amazing. The afternoon saw schools connect and participate in their own leadership workshops.

We have connected with Sport Waikato and their Sport NZ Active As programme, along with the four secondary schools in the King Country (Otorohanga College, Taumaranui High School, Te Kuiti College and Piopio College). Our brief is to work with the AA Ambassadors to train them up in leadership to carry out events/activities within their schools associated with this project. WILSS will be working with the Rangatahi group at each school to instill some leadership development to assist these students to carry out their Active As Ambassador roles more effectively. We have also delivered leadership training in the community with Raglan Surf Club and Knighton After School Programme (KASP).

Volunteer Programmes

Youth Volunteering sessions were held at four different schools. There were multiple sessions at Hamilton Girls High School and Hillcrest High School in the lead up to the Amazing Race. There was also sessions at Cambridge High School in the lead up to the Traffic Patrol reward days.

We ran two **Traffic Patrol Reward Days** in conjunction with the NZ Police in Te Awamutu and Cambridge. 256 tamariki who volunteer for Road Patrol at their schools attended. 11 secondary student volunteers manned the stations which included swimming, football, dodgeball, and hockey at Te Awamutu and Amazing Race activities at Cambridge.



The Amazing Race took place at the Hamilton Gardens in October. There were 60 teams of 8-10 students entered from 36 different schools, which meant this event involved just under 600 year 5-8 students as well as an adult/teacher per team. We offer fun interactive activities based on leadership skills and teamwork, which alter every year. The activities range in difficulty and are made up of both physical and mental problem-solving challenges. There were 40 activities on offer for the students and 90 facilitators running them. These students were volunteers from Hamilton Girls High School and Hillcrest High School. This event was a great opportunity for students to put their leadership skills into action and get involved in leading and facilitating pitstop activities to year 5-8 students. The engagement of student volunteers was positive, and they were actively involved and making a positive impact to the participants experience. Overall feedback from the day was very positive and all teams said they would return next year. Some of the comments from students and teachers about what they enjoyed included:



“Seeing students collaborating with each other.”

“Working together and achieving the tasks”

“Seeing different schools and doing the activities.”

“Activities were fun”.

“It was a great opportunity for the tamariki to practice leadership and teamwork in a real setting away from the classroom”.



Tertiary Programmes

Units in Schools.

WILSS continues to provide resources and support to the schools. Our key distinction of our programme is that if the school does not have consent to assess, the assessments are first marked by the teachers, then sent to WILSS who verify and moderate the results on their behalf. A report is created and sent back to the school and the school then uploads the results through their Kamar system to NZQA.

A total of 12 secondary schools used the WILSS suite of resources in 2024 which are made available to them through a shared Google Drive. There are resources for 18 different Unit Standards that include a Teacher's Guide, Model Answers, Learner Assessment, Marking Schedules and Evidence and Judgement Guidance.

A total of 1382 assessments were marked and sent in by secondary schools to be checked and verified by WILSS. This resulted in an overall completions rate of 81%. Towards the end of 2024, the design of all of the Unit Standards were amended to improve their look and to have a consistent branding. Additional information was added into the resources to assist the learners when they complete their assessments and to simplify the marking processes for the teachers. Feedback from schools has so far been very positive regarding the changes.

At the end of 2024, a database of schools and contacts was created, and an email was sent to them all promoting our resource suite. This resulted in an increased demand for further information which bodes well for 2025.

Pool Compliance.

All workshops were delivered by Judy Tipping. Assessments are completed by the learners, graded and results reported to NZQA by WILSS. A total of 217 people enrolled in this programme, spread over 23 cohorts throughout the year. It is a legislative requirement for owners of a public swimming pool to have someone with this Unit Standard. This includes, schools, motels, councils, etc. A marketing promotion across the country created this increase in attendees.

WILSS is the only provider that delivers this in a workshop format, with feedback from learners stating that the online version is not suitable. Continued advertising throughout 2025 will see the attendee volume increase further.

Officiating Programme.

This is based around an Officiating Unit Standard - 31388: Apply sport rules and regulations while officiating in a competitive sport event. WILSS provides resources for teaching and assessing the Standard to a variety of sporting organisations. In 2024, 112 learners were enrolled across four different sporting codes (rugby, football, hockey, and netball).

The course content is delivered by the sporting organisations, who then observe the trainee officiator in action on three different occasions. A rubric is completed by the observer which is then sent to WILSS for verification. Once verified, the sporting organisation and the relevant secondary school are informed, and learners achieve 10 credits which can then be used towards their NCEA level 3 if they are school students.

NZ Certificate in Business - First Line Management (Level 4).

A total of 26 learners enrolled in 2024. WILSS introduced rolling intakes during the year which enabled new learners to join existing groups at the start of each of the four teaching modules. A new facilitator was appointed, Bevan Nichol, who along with Alan Peary (Tertiary Programmes Manager), co-delivered the programme to the group of learners. The tag-team delivery style was appreciated by the learners as this enabled a wider range in input to occur.

An Introductory workshop was added to the 10 teaching workshops. This initial workshop enabled WILSS to give a good overview of the programme, ensure learners could access the online resources, answer any questions they had and, of course, meet the WILSS team and each other to build connections. Content was delivered through the 10 face-to-face teaching workshops which were then supplemented by additional content available through Google Classrooms. A Zoom invite was also made available for those learners who were not able to attend (eg. due to work commitments), to join remotely but still participate in the workshop discussions. This was also recorded and made available to all the learners for further review after the workshop.

Content for the modules was compiled into a Workbook which was provided to the learners in either a hard copy or electronic version. Due to the rolling intakes, 23 of the 26 learners completed the programme in 2024, and 18 of the learners completed successfully – a 78% completion rate. All learners enrolled in this programme were in employment; 85% were non-Māori/non-Pasifika; and 62% were female.

Feedback from the learners and businesses connected through the programme continues to be very positive. There have been numerous requests for further study if it becomes available. A graduation was held in September for those who had completed the programme in the first half of the year, with another planned for April 2025.



NZ Certificate in Sport Coaching (Level 3).

Due to a successful advertising campaign, that focussed on volunteer coaches across multiple sporting codes, over 60 learners enquired about the course and 45 of them enrolled.

Bevan Nichol was contracted to facilitate this programme. As with the Business course, rolling intakes were introduced which enabled multiple intakes to occur throughout the year. Workshops were held fortnightly, in the evenings. Feedback from learners suggested Monday evenings was the best time for them to attend.

Due to the volume of learners, the same workshop was delivered twice, the first in person and the second via Zoom. This enabled learners to join either workshop despite the occasional clash with their coaching commitments. The Zoom session was recorded and made available to learners for further review. This option did generate some tracking challenges which resulted in a lower than anticipated completion rate of approximately 69%.

Google Classroom was used as the main access point for the learners where additional content was uploaded, new links to resources were added and learners could interact with each other. All assessments were uploaded and graded through this portal. Of the learners enrolled in this programme, 55% were non-Māori/non-Pasifika; and 56% were female.

Strategic outcomes by the numbers

Course Participant Numbers – **6,693 participants**

School Programme's Participants - 3,668

- 1,942 students completed Looking2Lead
- 1,294 students completed Secondary Leadership training
- 151 students attended the HeadzUp day for head and deputy head students
- 281 Year 9 students attended Waikato Young Leaders Days (WYLD)

Volunteer Programme's Participants – 1,255

- 154 students attended Physical Activity Leaders training
- 155 students completed volunteering workshops, events, and activities
- 600 students attended the Amazing Race
- 90 student volunteers lead group activities at the Amazing Race
- 256 students attended Traffic Reward Days

Tertiary Programme's Participants – 1,770

- 1,383 students completed unit standards
- 45 participants in the NZ Certificate in Sport Coaching
- 26 participants in the NZ Certificate in Business– First Line Management
- 204 participants completed the Swimming Pool Compliance Course
- 112 students completed officiating unit standards

2025 and beyond

2024 saw many changes to the way we operate. These changes were driven by the need to generate more revenue. We have managed to get our operating expenses down as low as they can go but this was never going to be enough to counter the reduction in grant funding and TEC funding. Without exception, the changes we have made have increased our revenue in 2024 and this will continue into 2025. There are some new initiative in the pipeline at the moment that could see a significant revenue boost and a long term partnership.

Our board chair, Andrew Matheson, has signalled that he will leave the board in 2025 due to other commitments. The board will be looking to replace Andrew and appoint a new chair. We will be looking at bolstering the board by adding between one and three more trustees. We currently only have six trustees which is the bare minimum.

We have finalised our new 2025 – 2028 Strategic Plan and implemented an operational plan for 2025. We have put in place a strategic plan that reflects the changes that have happened in the community over the past four years; and there has been a lot.

2025 has already seen a marked increase in the number of learners wanting to complete our two NZ Certificates. Bevan has come on board again this year to facilitate these programmes. We are hoping to get additional TEC funding in April 2025 so that we can continue to offer the programmes in B Semester. We have also seen a marked increase in the number of schools wanting to use our Units Standard resources in 2025

Unfortunately, we saw the resignation of Kim from WILSS in February 2025. This was a tough decision for her and her family. Looking after the health of her family is her number one priority. We will be recruiting to fill the Sport and Volunteer Programmes Coordinator role shortly.

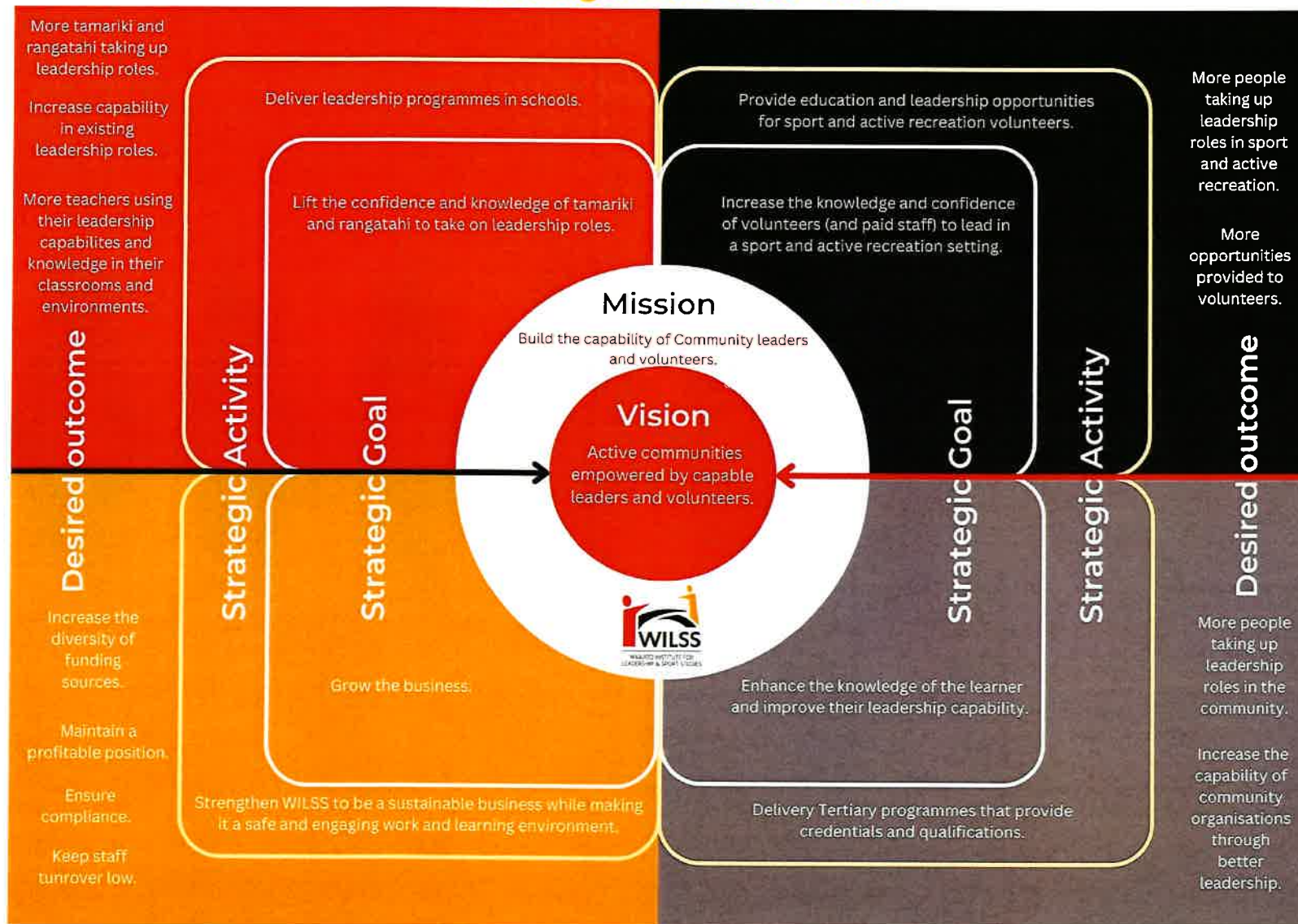
Funding will always be a major part of what we do as a charitable trust. We are lucky to have some very loyal funders who understand the value of what we do. We have three funders that support us regularly with grants over \$30k. The limiting factor will be the TEC funding which is based on the number of learners we enrol and train. We have new systems in place to give us the best possible chance of getting the volume of enrolments that we need to secure additional 2025 funding.



Jack Clayton

General Manager

Strategic Plan 2025 - 2028





WILSS Audited Financial Statements



WAIKATO INSTITUTE FOR
LEADERSHIP & SPORT STUDIES

Waikato Institute for Leisure and Sport Studies Trust Board

Performance Report

For the year ended
31 December 2024

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Waikato Institute for Leisure and Sport Studies Trust Board

Entity Information

For the year ended
31 December 2024

Legal Name of Entity:	Waikato Institute for Leisure and Sport Studies Trust Board
Other Name of Entity (If any):	Waikato Institute for Leadership & Sport Studies, WILSS
Type of Entity and Legal Basis (If any):	Registered Charity under the Charitable Trust Act 2005
Registration Number:	CC10610
IRD Number	56-098-509
General manager	Paul Clayton
Trustees	Antifew Matheson (Chairperson) Roseanne Murray (Deputy Chairperson) Niall Baker Ping S'ng Bobbi-Io Clark-Heu Catherine Gunn
Auditors	Owen McLeod & Co Limited 91 Clarence St Hamilton

Vision

Active communities empowered by capable leaders and volunteers

Entity's Purpose or Mission

Build the capability of sport and active recreation leaders and volunteers.

Trust Structure:

Waikato Institute for Leisure and Sport Studies Trust Board is a Not-for-Profit organisation governed by its Board of Trustees. The Trust deed specifies that the Board of Trustees consists of between six and nine members from: Sport Waikato, University of Waikato, Māori descent with experience and knowledge of community development, and at least three members who together have a combination of experience and networks from the sport sector, primary and secondary education sector, community development sector, and finance and/or legal qualifications. There are currently six Trustees that constitute the governance board.

Operational Structure:

The operations of the Trust are managed by a team of five full-time paid employees, and over 35 contracted facilitators. Waikato Institute for Leisure and Sport Studies Trust Board employs a General Manager, Programme & Administration Officer, School Programmes Manager, Volunteer Programmes Coordinator and a Tertiary Programmes Manager. Volunteers support the Trust with various activities throughout the year.

Main Sources of Cash and Resources:

Waikato Institute for Leisure and Sport Studies Trust Board received income from Government contracts, donations, and grants, participant fees and contracts from stakeholders.

Reliance on Volunteers and Donated Goods or Services:

The Board members of Waikato Institute for Leisure and Sport Studies Trust Board are volunteers. A number of volunteers contribute throughout the year to programme delivery.

Additional Information

Waikato Institute for Leisure and Sport Studies Trust Board is a unique organisation within New Zealand's educational landscape because it is a not-for-profit (Charitable Trust, founded in 1989), training provider with NZQA registration and accreditation that delivers community-based education.

The aim of the Trust is to deliver quality education in leadership and volunteer development to meet the changing needs of our communities of Aotearoa New Zealand. The Trust considers our communities to be the grassroot levels that are engaged, or wish to be engaged in leadership and volunteer activities. The Trust provides education to support people in putting their 'hands up, rather than out' and this includes youth through to adults in a variety of contexts. The organisational and programme objectives support our deep-rooted belief of developing New Zealanders with the knowledge and skills to ensure that communities are sustainable and healthy for future generations.

Contact details

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	https://www.facebook.com/wilsswaikato

Waikato Institute for Leisure and Sport Studies Trust Board
Statement of Service Performance

For the year ended
31 December 2024

- Outcomes of Waikato Institute for Leisure and Sport Studies Trust Board include:**
- More tamariki and rangatahi taking up leadership roles.
 - Increased capability in existing leadership roles.
 - More teachers using their leadership capabilities and knowledge in their classrooms and environments.
 - More people taking up leadership roles in sport and active recreation.
 - More opportunities provided to volunteers.
 - More people taking up leadership roles in the community.
 - Increase the capability of community organisations through better leadership.
 - Increase the diversity of funding sources.
 - Maintain a profitable position.
 - Ensure compliance.

	Actual	Actual
Description and Quantification (to the extent practicable) of the Entity's Outputs:	This Year	Last Year
School Leadership Programmes	3668	3179
Community and sport development programmes	1255	1454
Tertiary Programmes (now including units in schools)	1770	1378
TOTAL PARTICIPANTS	6693	6011

Waikato Institute for Leisure and Sport Studies Trust Board
Statement of Financial Performance

For the year ended
31 December 2024

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Grants, donations, fundraising and other similar revenue	1	136,584	175,777
Revenue from providing goods or services	1	254,728	215,816
Interest, dividends and other investment revenue	1	12,966	15,855
Other revenue	1	-	-
Total Revenue		404,278	407,448
Expenses			
Volunteer and employee related costs	2	303,470	358,882
Costs related to providing goods or services	2	102,884	121,622
Depreciation	4	5,069	7,125
Total Expenses		411,423	487,629
Surplus/(Deficit) for the Year		(7,145)	(80,181)

The statement should be read in conjunction with the notes attached to the Performance Report and the Auditor's Report.



Waikato Institute for Leisure and Sport Studies Trust Board
Statement of Financial Position

As at
31 December 2024

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and Cash	3	60,714	64,428
Debtors & Prepayments	3	24,627	24,272
Investment	3	150,000	209,850
Total Current Assets		235,341	298,550
Non-Current Assets			
Property, plant and equipment	4	11,348	15,809
Total Non-Current Assets		11,348	15,809
Total Assets		246,689	314,359
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	11,852	49,468
Employee costs payable	3	33,752	39,765
Unused donations and grants with conditions	3	30,884	50,167
Other current liabilities	3	2,407	20
Total Current Liabilities		78,895	139,420
Total Liabilities		78,895	139,420
Total Assets less Total Liabilities (Net Assets)		167,794	174,939
Accumulated Funds			
Accumulated surpluses or (deficits)	5	(130,331)	(123,186)
Reserves	5	298,125	298,125
Total Accumulated Funds		167,794	174,939

This performance report has been approved by the Trustees for and on behalf of Waikato Institute of Leisure and Sports Studies Trust Board

Date 4 March 2025 4 March 2025

Signature

Andrew Matheson

Roseanne Murray

Name

Andrew Matheson

Roseanne Murray

Position

Chairperson

Trustee

The statement should be read in conjunction with the notes attached to the Performance Report and the Auditor's Report.



Waikato Institute for Leisure and Sport Studies Trust Board

Statement of Cash Flows

For the year ended
31 December 2024

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Grants, donations, fundraising and other similar receipts	117,300	94,749
Receipts from providing goods or services	211,859	198,084
Interest, dividends and other investment receipts	14,545	12,895
Cash was applied to:		
Payments to suppliers and employees	(415,125)	(472,149)
Net GST	8,464	(11,038)
Net Cash Flows from Operating Activities	(62,957)	(177,459)
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	0	167
Receipts from the sale of Investments/payments to acquire investment	59,850	150,001
Cash was applied to:		
Payments to acquire property, plant and equipment	(608)	(1,765)
Net Cash Flows from Investing and Financing Activities*	59,242	148,403
Net Increase / (Decrease) in Cash	(3,714)	(29,056)
Opening Cash	64,428	93,485
Closing Cash	60,714	64,428
This is represented by:		
Bank Accounts and Cash	60,714	64,428

The statement should be read in conjunction with the notes attached to the Performance Report and the Auditor's Report.

Waikato Institute for Leisure and Sport Studies Trust Board

Statement of Accounting Policies

For the year ended
31 December 2024

Basis of Preparation

Waikato Institute for Leisure and Sport Studies Trust Board 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 to or less than \$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 entity is registered for GST. All amounts in these financial statements are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Waikato Institute for Leisure and Sport Studies Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts, cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. This includes all term deposits which have a maturity of 90 days or less. Other term deposits with a maturity of less than 12 months are recorded within current assets.

Accounts Receivables

Receivables are stated at their estimated realisable value. Amounts not considered recoverable are written off when identified as such.

Property, Plant and Equipment & Depreciation

Property, plant and equipment are recorded at cost, or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment are depreciated on a diminishing value basis. Depreciation of all assets is reported in the statement of Financial Performance.

Depreciation is calculated at the maximum rates approved for accounting purposes.

Office equipment at 30% DV, Computer Equipment 40% DV, and motor vehicles 30% DV

Reserves

A discretionary equity reserve has been allocated as operating reserves to cover minimum 6 months Trust's operating costs while securing funding from government agencies and other stakeholders. Basis of allocation is the Trust's historical operating cost trends and it is subject to annual review.



Waikato Institute for Leisure and Sport Studies Trust Board

Statement of Accounting Policies

For the year ended
31 December 2024

Revenue

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

I. Donations, fundraising and other similar revenue

Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisations, government, and businesses. Grant revenue is recognised 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 income as the conditions are fulfilled.

Revenue from legacies and estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

II. Revenue from providing goods and services

The Trust receives revenue from government, other charitable organisations and from various clients by providing classes, training, and events. Revenue is recognised in the period the goods and services are provided.

III. Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

IV. Donated services

The Trust receives considerable assistance from volunteers for service delivery, which is a significant contribution to the ongoing success of the Trust. No financial value has been included in these performance reports in respect of those services in kind.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year. All policies have been applied consistent with those used in previous years (last year - nil)

Expense

Expenses have been classified on their business function as incurred.

Accounts Payable

Accounts payable consist of amounts owing to standard trade creditors.

Employee Cost Payable

Employee Costs Payable consist of payroll amounts owing to staff and Inland Revenue, including wages, holiday pay, annual leave and PAYE.

Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognized if the estimated loss allowance is not trivial.

Unused Donations and Grants with Conditions

Grants with conditions are recognised as a current liability. Revenue is recognised when the grant is applied in accordance with the grant conditions

Waikato Institute for Leisure and Sport Studies Trust Board

Notes to the Performance Report

**For the year ended
31 December 2024**

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Grants	Grants for current operations	131,167	169,394
	Sponsorship from Waikato University	3,000	3,000
	Community Organisation Grants Scheme	2,417	3,383
	Total	136,584	175,777

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Tertiary Education Commission	144,140	115,747
	Participant Course Fees	110,588	100,069
	Other Income	0	0
	Total	254,728	215,816

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest Income	12,966	15,855
	Total	12,966	15,855

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	302,786	358,300
	ACC levies	684	582
	Total	303,470	358,882

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Audit and Accounting Fees	6,272	6,173
	Direct Course and Activity Costs	34,656	40,362
	Operating and Administration costs	61,956	75,087
	Total	102,884	121,622



Waikato Institute for Leisure and Sport Studies Trust Board

Notes to the Performance Report

For the year ended
31 December 2024

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASB Bank - Current Account	60,656	63,719
	ASB Bank - Call Account	58	55
	BNZ Bank - Trust Account	-	654
	Total	60,714	64,428
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Debtors	9,212	2,136
	Prepayments	3,352	3,190
	Accrued Interest Receivable	5,939	7,518
	Thank You Payroll Trust	6,124	6,638
	GST Receivable	-	4,790
	Total	24,627	24,272
Asset Item	Analysis	This Year \$	Last Year \$
Investment	Short Term Deposits	150,000	209,850
	Total	150,000	209,850
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	1,508	7,698
	Accrued expenses	6,670	5,463
	Return TEC Funding - Conditions not met	-	36,308
	GST Payable	3,674	-
	Total	11,852	49,468
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Wages and salaries earned but not yet paid	6,660	4,658
	Holiday pay accrual	20,967	28,469
	PAYE owing	6,125	6,639
	Total	33,752	39,765
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income In Advance	30,884	50,167
	Total	30,884	50,167
Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	ASB Credit Card	2,407	20
	Total	2,407	20



Waikato Institute for Leisure and Sport Studies Trust Board

Notes to the Performance Report

For the year ended

31 December 2024

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	14,068	-	-	4,220	9,848
Office equipment	-	608	-	152	456
Computers (Including software)	1,741	-	-	697	1,044
Total	15,809	608	-	5,069	11,348

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	20,097	-	-	6,029	14,068
Office equipment	5	-	-	5	-
Computers (Including software)	1,234	1,765	167	1,091	1,741
Total	21,336	1,765	167	7,125	15,809



Waikato Institute for Leisure and Sport Studies Trust Board

Notes to the Performance Report

For the year ended
31 December 2024

Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	(123,186)	298,125	174,939
Capital contributed by owners or members	-			0
Capital returned to owners or members	-			0
Surplus/(Deficit)		(7,145)		(7,145)
Distributions paid to owners or members		0		0
Transfer to Reserves		0	0	
Transfer from Reserves		0	0	
Closing Balance	-	(130,331)	298,125	167,794

Last Year				
Description	Contributed by	Surpluses or	Reserves	Total
Opening Balance	-	(43,005)	298,125	255,120
Capital contributed by owners or members	-			0
Capital returned to owners or members	-			0
Surplus/(Deficit)		(80,181)		(80,181)
Distributions paid to owners or members		0		0
Transfer to Reserves		0	0	
Transfer from Reserves		0	0	
Closing Balance	-	(123,186)	298,125	174,939

Breakdown of Reserves		Actual This Year	Actual Last Year
Name	Nature and Purpose	\$	\$
Reserves	The Trust Financial Policy provides that a minimum reserve of six months annual operating expenses should be maintained. The reserve is recorded with the Accumulated Funds of the Trust	298,125	298,125
Total		298,125	298,125



Waikato Institute for Leisure and Sport Studies Trust Board

Notes to the Performance Report

For the year ended
31 December 2024

Note 6 : Commitments and Contingencies

Commitment	Explanation and Timing	At balance date	At balance date
		This Year	Last Year
		\$	\$
Commitments to lease or rent assets	<p>Licence to Occupy Waikato institute for Leisure and Sport Studies trust board pays an annual cost of \$24,337.35 plus GST, less a \$3,000 plus GST discount given as a sponsorship to the Trust (\$21,337.35 plus GST) (2023: \$20,224.82 plus GST) to occupy Its premises. Current lease agreement terminates 30 September 2025. The current licence fee was due for renewal on 30 September 2024 and was increased by CPI to the rate mentioned above.</p>		
	<p>Printer/Photocopier Cannon NZ Waikato Institute of Leisure & Sports Studies Trust Board started a new lease with Canon on 24 February 2022 for minimum term of 48 months. The monthly instalment amount is \$95 plus GST.</p>		

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Waikato Institute for Leisure and Sport Studies Trust Board

Notes to the Performance Report

For the year ended
31 December 2024

Notes 7-10

Note 7: Related Party Transactions		This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
Description of Related Party Relationship	Description of the Transaction	Value of Transactions	Value of Transactions	Amount Outstanding	Amount Outstanding
Thomas Dewar, son of WILSS School Programmes Manager	During the period there has been one transaction between the trust and T. Dewar. T. Dewar facilitated one secondary school leadership programmes.	97	-		
Marla Fouhy, sister of WILSS School Programmes Manager	During the period there has been one transaction between the trust and M. Fouhy. M. Fouhy facilitated one secondary school leadership programmes.	174	-		
Bailey Dewar, daughter of WILSS School Programmes Manager	During the period there has been one transaction between the trust and B. Dewar. B. Dewar facilitated one secondary school leadership programmes.	335	360	-	-

Note 8: 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. (Last Year Nil)

Note 9: Additional Information

Grant from Department of Internal Affairs

The Trust received grants of \$5,800 excl GST from the Department of Internal Affairs – Community Organisation Grants Scheme during the year (2023: \$0).

Grant from Lottery Grants Board

The Trust did not receive a grant from the Lottery Grants Board in 2024. However there is \$20,000 ex GST of 2023 Income in advance which has been fully recognised as income in 2024.

Note 10: Services in Kind

The Trust received considerable assistance from volunteers for service delivery, which is a significant contribution to the on-going success of the Trust. No financial value has been included in this Performance Report.

Note 11: Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with current year.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Waikato Institute for Leisure and Sport Studies Trust Board

Report on the financial information of the Performance Report

Opinions

We have audited the financial information of the performance report of Waikato Institute for Leisure and Sport Studies Trust Board (the Trust), which comprise the financial statements on pages 4 to 14. The complete set of financial statements comprise the statement of financial position as at 31 December 2024, and statement of financial performance, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial information of the performance report presents fairly, in all material respects, the financial position of the entity as at 31 December 2024, and its financial performance, and its cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the financial information of the Performance Report* section of our report. We are independent of Waikato Institute for Leisure and Sport Studies Trust Board 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 no relationship with, or interests in, Waikato Institute for Leisure and Sport Studies Trust Board.

Restriction on responsibility

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other Matter

There is no other matter.

Other Information

There is no other information.

The Trustees's responsibilities for the Performance Report

The Trustees are responsible for:

- The preparation, and fair presentation of the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit);
- 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 the applicable financial reporting framework;

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- The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of Waikato Institute for Leisure and Sport Studies Trust Board for assessing the entity'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 Trustees either intend to liquidate Waikato Institute for Leisure and Sport Studies Trust Board or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial information of the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information of the performance report is 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) 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information of the performance report.

A further description of our responsibilities for the audit of the financial report is located on the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-8/>

This description forms part of our auditor's report.

Owen McLeod & Co Ltd

Owen McLeod & Co Ltd

04 March 2025

Hamilton

New Zealand