

ANNUAL REPORT

& FINANCIAL STATEMENTS

2024



**WAIKATO
RUGBY**





STRONGER TOGETHER 2030

Ko te Whainga | Our Goal

To increase the Waikato Rugby registered player base to 12,500 by 2030.

Ko te Whakakitenga | Our Vision

A progressive, fun, accessible and inspirational sport where everyone can belong, develop and achieve.

Ko te Kaupapa | Our Purpose

To support the delivery and development of quality, accessible and enjoyable rugby experiences.

STRATEGIC PRIORITIES

GROW THE GAME

A focus on rugby at the heart of communities and communities at the heart of rugby.

More people and communities involved in the game.

GROW THE BRAND

A focus on ensuring our game and brand shine locally, nationally, and internationally. A focus on playing and winning the Waikato Way.

Loved game, loved brand.

GROW THE POTENTIAL

A focus on continual improvement, collaboration and partnerships, and organisational sustainability.

Enhancing the legacy of the game.

HORIZON ONE

PRIORITY GROUPS

Rangatahi

Secondary School aged players.

Women & Girls

Females aged 13+

Cultural Minority Communities

Māori and Pasifika participants

TARGETED SETTINGS

Community Settings

Clubs and Community Rugby Providers

Education Settings

Secondary School

Coaching & Volunteering

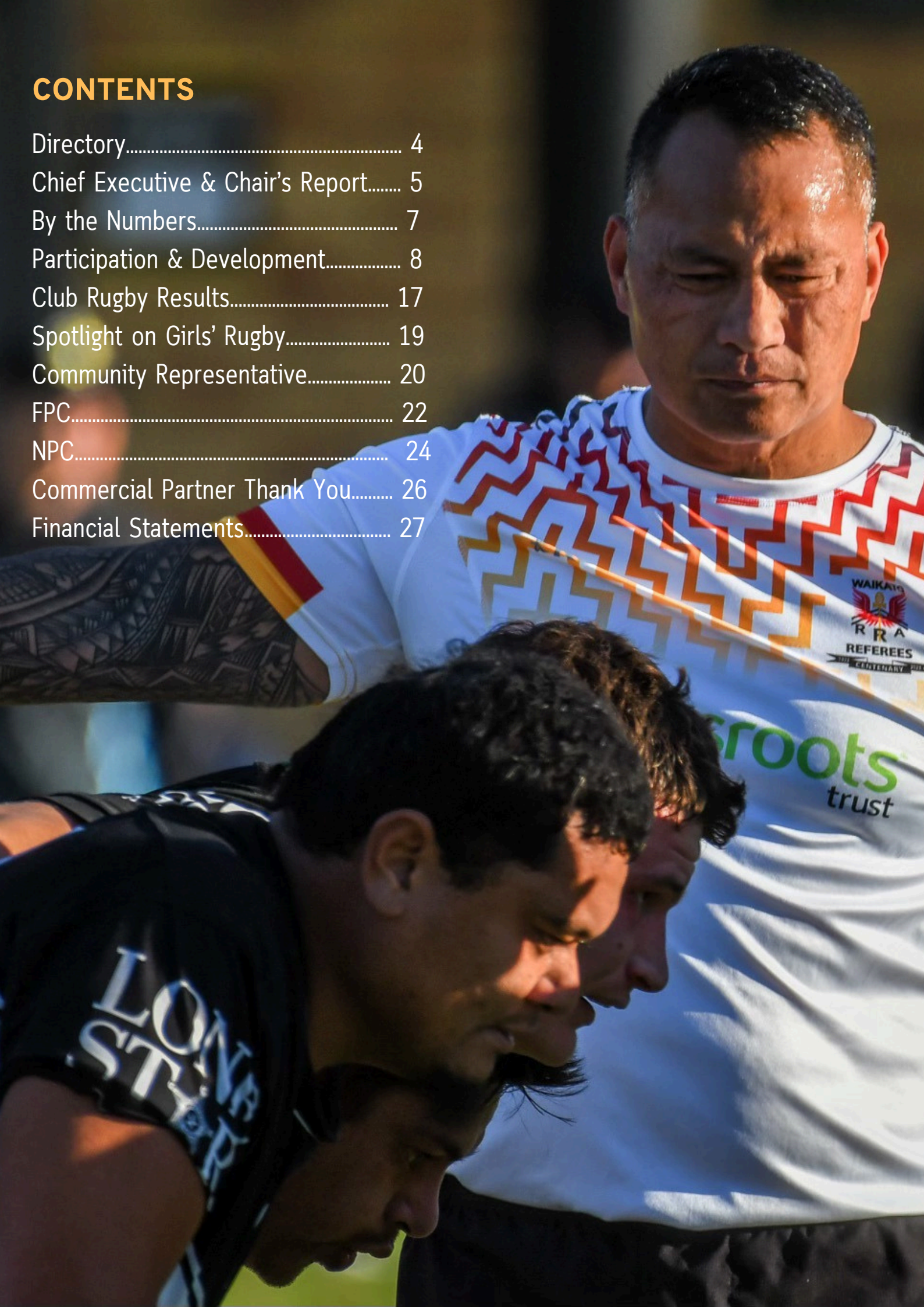
Coach and Volunteer Support and Retention

Facilities, Space & Places

Quality, Clean and Accessible Parks and Facilities

CONTENTS

Directory.....	4
Chief Executive & Chair’s Report.....	5
By the Numbers.....	7
Participation & Development.....	8
Club Rugby Results.....	17
Spotlight on Girls’ Rugby.....	19
Community Representative.....	20
FPC.....	22
NPC.....	24
Commercial Partner Thank You.....	26
Financial Statements.....	27



DIRECTORY

Board

Diane Hallifax

Chair

Howie King

Deputy Chair

Jim Reardon

Director

Kylie Harcourt

Director

Joe Sprangers

Director

Chris Steffert

Director

Honey Hireme-Smiller

Director

Blair Currie

Director

Leadership

Dr. Amy Marfell

Chief Executive

Blair Astwood

Financial Controller (SSS)

Rhys Bayliss

GM – Sport & Player

Development

Community

Michael Winter

Rugby Development

Advisor (North)

Mitch Farnell

Rugby Development

Advisor (South)

Wayne Maxwell

Coach Development

Advisor

Roger Hodgson

Secondary School Rugby

Advisor

Andrew Bowe

Game Developer –

Referees & Compliance

Abby Keech

Rugby Administration &

Evaluation Advisor

Partnerships & Engagement

Grant Metcalfe

Commercial &

Partnerships Lead

(Contract)

Ashley Livingstone

Partnerships &

Engagement Lead

Operations & Administration

Mike Gregan

Operations & Logistics

Lead

Tania Glassie

Community Rugby

Administrator

Performance & Development

Conway Bradey

Head of Athlete

Performance

Reuben Samuel

Women's Development

Lead

Ross Filipo

Men's Development Lead

Declan Ward

S&C Women's

Chantal MacDonald

S&C Men's

Emma Pene

Physio

Kate Adams

Personal Development

Manager (NZRPA)

NPC Team Management

Ross Filipo

NPC Head Coach

Dwayne Sweeney

Resource Coach

Adam Thompson

Resource Coach

Greg Smith

Scrum Coach

David Latu

NPC Manager

Mark Roberts

Analyst

Dr. Graham Currie

Team Doctor

FPC Team Management

James Semple

FPC Head Coach

Carla Hohepa

FPC Assistant Coach

Travis Church

FPC Assistant Coach

Sian Northey

FPC Physiotherapist

David Fox

FPC Manager

Zara Henderson

FPC Manager

Gordan Tam

Team Doctor

Waikato Rugby Life Members

Graham Bowen

Brian Clarke

Michael Crawford

Allen Grainger

Neil J Gray

Phil Harris

Glynis King

Duane Monkley

Jake Moreland

President

Allen Grainger

Vice President

Colin Groves

Bank

Westpac

Auditor

KPMG

Solicitor

Norris Ward McKinnon



Dr. Amy Marfell
Chief Executive



Diane Hallifax
Waikato Rugby Chair

CHIEF EXECUTIVE & CHAIR'S REPORT

It is with great pleasure that we present the Chair and Chief Executive's report for Waikato Rugby for the fiscal year 2024. This year has been about ensuring that Waikato rugby is both sustainable and fit-for purpose, ready to deliver against our strategic goal of growing the game. While change hasn't been easy, it is the right time for Waikato Rugby to ensure it is poised for the future, right-sized and financially viable. We would like to take a moment to acknowledge the staff and

stakeholders who have supported our change and we look forward to working alongside you to grow participation in rugby, at all levels, across our region.

Chief Executive's Report

There have been a number of highlights in 2024, including important areas of growth in the community game. Women and girls' participation in rugby continues to increase and we are seeing more people step up to volunteer, coach and referee to keep up with participant demand. This makes it all the more important that we continue to offer support to our clubs and participants to ensure those who choose to engage in rugby have a good experience that keeps them coming back.

This year saw the opening of our region's first artificial turf for rugby and a number of our Waikato clubs are planning facilities upgrades to ensure they have the infrastructure required to create quality rugby experiences. With funding environments tight, it has become all the more important that codes are working together and sharing spaces (and costs of upkeep) to finance key developments.

In the performance space, Waikato Rugby continued to deliver results. Our pathway demonstrates our commitment to athlete development, with several Waikato male and female players achieving higher honours in either Super Rugby or New Zealand teams this year. Our commitment to local talent identification and development remains unwavering, and we are proud of the progress made by our representative teams.

Of course, 2024 saw our women clinch the Farah Palmer Cup at home, in front of a strong crowd of support. After an almost unbeaten season it was hugely exciting to see our team lift the trophy all while playing an exciting brand of rugby and bleeding in a raft of young and talented players. We are extremely proud of this team and their achievements and it is especially exciting to see how the growth in women's rugby in the Waikato is now contributing to depth in our performance teams.

In the NPC, our men also performed admirably, making it to the semi finals despite a raft of injuries and as a result of some close fought games and gritty performances. Like our women's team, the coaches managed to balance experience with emerging talent to ensure dynamic and exciting performances on the field.

Like many of our partners and members, Waikato Rugby has felt the challenge of a difficult economic environment. Declines in funding from two of our major funders has necessitated we take action to maintain financial stability through prudent financial management. Our ability to quickly and meaningfully adapt to our changing economic landscape has been coupled with a desire to deliver on our purpose and, therefore, has seen us change our operating model in ways, we believe, will make us and the game, stronger for the future. The next steps for Waikato Rugby include bedding in our new structure and working more closely with our network of clubs on important workstreams such as club development, competitive development, coach development and volunteer recruitment and retention and facilities development. We are also focused on the exploration of new revenue streams to ensure the long-term sustainability of the organisation.

Finally, before closing, I'd like to take a moment to thank all of our commercial partners, members, stakeholders and staff for their support of Waikato Rugby over the past 12 months, and in particular, for the connections made as I took up the role of Chief Executive in June last year. It will be through the work that we all do collectively that we will strengthen the game in our region and I look forward to continuing to work together for the betterment of rugby and our communities.

Chair's Report

As Chair of Waikato Rugby, I continue to be immensely proud of the resilience, passion, and dedication demonstrated by everyone involved in our organisation. This past year has

presented both challenges and opportunities, and through it all, our commitment to our core values and strategic vision has remained steadfast. Whether on the field, in our communities, or behind the scenes, our collective efforts have strengthened the foundation of Waikato Rugby and reinforced our legacy of excellence.

Looking Ahead

Looking forward, we remain focused on growing and developing rugby across Waikato. Our goal of increasing registered players from 10,000 to 12,500 by 2030 continues to drive our initiatives, supported by a strong emphasis on community engagement, player development, and financial sustainability. By fostering a culture of inclusivity and innovation, we aim to not only grow participation but also enhance the overall rugby experience for players, supporters, and stakeholders alike.

I would like to extend my sincere gratitude to our staff, volunteers, players, sponsors, life members, officers, directors, committee members, alumni, and supporters. Your dedication and unwavering commitment are the heart of Waikato Rugby. Together, we will continue to build on our successes and shape the future of our game in the region.



DIANE HALLIFAX
CHAIR



DR. AMY MARFELL
CHIEF EXECUTIVE

BY THE NUMBERS...

10,145



Total Players

2023 = 10,062

4,418



Junior Players

2023 = 4,583 (Females up 11%)

1,966



Secondary School
Players

2023 = 4,583 (Females up 32%)

2,908



Senior Club Players

Females up 12% on 2023

1,892



Female Players

2023 = 1,507

651



Coaches

Females up 21% and males up 9% on
2023

125



Referees

2023 = 1,07

398



Volunteers

Females up 10% and males up 13%
on 2023

PARTICIPATION & DEVELOPMENT

Junior Rugby

During the 2024 season, Waikato Rugby, alongside the Waikato Central Junior Rugby Committee and Waikato Wide Junior Rugby Committee, identified the following 3 priorities:

- To improve the transition experience from Rippa rugby to tackle rugby to reduce the drop in participation from Rippa to tackle in 2025 and beyond
- To improve the coaching experience for our volunteer coaches and prepare them for their transition to secondary school rugby in 2025
- To improve support for team managers to understand the rules for their respective grade to reduce the number of complaints from teams about each other not knowing or understanding the rules, and therefore, improving the sideline experience for team administrators

Key initiatives were identified, based on these priorities, to implement in the 2024 Season.

Rip Ruck - Pre-Tackle

Rip Ruck rugby was trialled during the grading weeks of the Friday night 7th grade to support players and coaches to understand the differences between the two formats and improve the transition experience from Rippa to tackle rugby.

Feedback from the coaches involved in the trial was positive and this allowed us to roll the initiative out across the remaining teams in 7th grade in the Saturday morning draw. Implementing the rip ruck rules allowed players to learn the fundamentals of what needs to happen once they have been tackled in a format that deliberately slows the game down by breaking the 'ruck' down into steps:

1. Player goes to ground and faces teammates
2. Player forms a staple position and places ball towards team mates
3. Another player collects the ball and passes the ball to another player
4. Play continues

This is a simple yet effective change and it now has players and parents alike feeling better prepared to move to their first year of tackle rugby playing 8th grade in 2025.



Power Farming & Kukri Cups

The Power Farming and Kukri Cup events continue to be important fixtures to develop young junior rugby players in safe and inclusive environments, in preparation for their transition from junior to secondary school rugby.

In 2024, Power Farming Cup participants played under franchise banners led by clubs, with each franchise having 2 teams of 23 – the event involved 414 year 7 and 8 children. The Kukri Cup (for junior players >60kg) continued to grow in 2024, with 98 registered players and a subsequent additional team being included in the event.

Junior Festival Delivery

Rippa Festival (Hamilton)

Years 5 & 6

- Boys – 28 teams (336 participants)
- Girls – 22 teams (264 participants)

Years 7 & 8

- Boys – 18 teams (216 participants)
- Girls – 16 teams (192 participants)

Total participants: 1,008

Student Referees: 24

Rippa Festival (Matamata)

Years 5 & 6

- Boys – 8 teams (96 participants)
- Girls – 8 teams (96 participants)

Years 7 & 8

- Boys – 8 teams (96 participants)
- Girls – 10 teams (120 participants)

Total participants: 408

Student Referees: 10

Rippa Festival (Hamilton)

Years 3 & 4

- Boys – 10 teams (120 participants)
- Girls – 10 teams (120 participants)

Total participants: 240

Student Referees: 8

Tackle 5s (Waikato Qualifiers - Hamilton)

Years 5&6

- Boys – 20 teams (200 participants)
- Girls – 6 teams (60 participants)

Total participants: 260

Tackle 5s (Chiefs Qualifier) - Attended
Tournament held at BOP

Years 5 & 6

- Boys – 3 Teams (30 participants)
- Girls – 3 teams (30 participants)

Total participants: 60



Tackle 5s (Te Awamutu Summer Camp)
Years 5&6

- Boys – 8 teams (80 participants)
- Girls – 8 teams (80 participants)

Total participants: 160

Secondary Schools Rugby

Our work in secondary schools over the past 12 months has focused on coach development, scrum clinics to support development in specialist forward pack positions, readying coaches and players for finals and representative opportunities for finals and representative opportunities, and supporting participation in 7s rugby.

Coach Development workshops were delivered with Hillcrest High School, Fairfield College, Fraser High School, and Tokoroa/Forest View High Schools through SURF (Southern United) rugby club. A focus was placed on schools with high student populations but low rugby team numbers and we worked with the coaches and players on developing a 3 year plan of coach and player development along with recruitment and retention of players who had transitioned from intermediate to high school.

We also implemented a focus on supporting props and locks in Secondary School. After reviewing the current school offering regarding tight 5 scrum clinics, Waikato Rugby created a program called “Locks, Props and 2’s shaped like barrels” which was delivered at Fairfield College, Fraser High School, Mangokotukutuku, Hamilton Boys High school, St Johns, Waikato Dio, Putaruru, SURF, Matamata College, Rototuna High School and Te Awamutu College. The program consisted of 3 sessions per school in term 2 and 2 in term 3.

Later in the year, Waikato Rugby began to support a focus on finals through the delivery of specialist coaching sessions to coaches and players to improve finals play ability. This was on an as ‘needed’ basis but was implemented in the hopes of further developing coaching and playing ability and bringing stronger competitive balance to the secondary school competition for maximum player enjoyment and skill acquisition.

The final months of 2024 focused on rugby 7s through the delivery of a Twilight Festival at 4 locations and also the Te Ika a Maui Rugby 7s North Island Secondary School Championships and Chiefs Regional Rugby 7s Tournament.



Twilight Festivals:

St Peters:

- 7 girls teams from: St Peters, Cambridge, Sacred Heart, Hamilton Girls, Kaokaoroa, Piopio and Waikato Dio
- 5 boys teams from: St Peters, Cambridge, Raglan, Piopio and Te Ko Puku.

Total number of players – GIRLS: 94, BOYS: 72.

Hamilton Marist and Hamilton Old Boys:

- U18 girl's teams from: Cambridge, St Paul's, Sacred Heart, Waikato Dio and 2 Hamilton Girls.

The total number of players was 88

Hamilton Boys High School:

- Year 9 and 10 Boys teams from: Hamilton Boys High School (10), St Johns (3), Cambridge (1), Hamilton Christian (1), St Paul's (1)

The total number of players was 224.

Te Ika a Maui featured teams from Palmerston North, Whanganui, Auckland, Bay of Plenty and areas in between. There were 54 teams for the first time run event in Hamilton, which saw 786 players come from far and wide to play.

Chiefs Regional Tournament saw teams from Taupo, BOP, King Country and Counties all attend. In total there were 8 boys teams and 4 girls teams with 12 teams in total and 174 players.

Ultimately, 2024 has seen growth in the secondary school rugby competition with 11 new teams - Ngaruawahia High School girls in U17s, Te Kopuku High U15 Girls in 10s, St Peter's Girls in U17, Te Kopuku Rugby 7s Boys, Raglan Rugby 7s Boys, Putaruru U15 Girls 10s, Putaruru U14 Boys, Putaruru U15 Boys, Taumarunui U15 Boys, Hauraki Plains College U55kg Boys and Piopio Girls Rugby 7s. The goal for 2025 is to ensure these teams return to competition while also growing their numbers to ensure their sustainability.



Coach Development

Waikato Rugby held a range of coach development initiatives in 2024 with the aim of building capability in injury prevention, coaching and refereeing across all grades of rugby.

Development Events	Sessions	Attendees
RugbySmart	4	39
Small Blacks	9	388
World Rugby Level 1	2	45
World Rugby Level 2	2	14
Tackle Clinics	15	400
Scrum Clinics	8	80
Coach / Manager workshops	4	55

Rugby Smart

Rugby Smart is an injury prevention course delivered across the Waikato area targeting all rugby referees and coaches of grades over Under 13 level at the beginning of every rugby season. Waikato Rugby staff covered the Waikato region delivering to ensure coaches in our region had an opportunity to attend

In 2024, Rugby Smart courses were held at:

- United Matamata Sport Club
- Hamilton Suburbs Community Sports Club

- Ohaupo Rugby Football Club
- Putaruru Rugby Sports Club
- Melville Rugby Football Club

Small Blacks

The Small Blacks Coaching course is compulsory for all junior coaches to attend before the season starts. The philosophy of this workshop is that the game must be safe and enjoyable for all participants. The course provides both theory and practical content that provides coaches and parents with knowledge and skills to assist with coaching and refereeing Junior Rugby. In 2024, Small Blacks courses were held at:

- Te Awamutu Rugby Sports and Recreation Club
- Morrinsville Rugby and Sports Club
- Hamilton Old Boys Sports Club
- Hamilton Suburbs Community Sports Club
- Hinuera
- Southern United Rugby Club
- Frankton Sports Club
- Hautapu
- Melville Rugby Football Club

World Rugby Level 1 Foundation Course

The Foundation Coaching Course is a World Rugby Level 1 course targeting coaches starting their coaching journey, covering the fundamentals of coaching from creating a welcoming, engaging, and safe environment for players to learn and enjoy the game to planning sessions/seasons. This course is delivered by World Rugby-accredited facilitators and Trainers and in 2024 two opportunities to participate in this course were facilitated by Waikato Rugby and were attended by 45 participants.

World Rugby Level 2 Developing Rugby Coaches.

This course is a two-day initiative, delivered by World Rugby-accredited facilitators and trainers, that focuses on developing a coach's tactical and technical knowledge, as well as their coaching process skills.

To qualify to participate in this course, you must:

- Complete the World Rugby Level 1 Foundation course
- Be coaching a team currently or within the next 12 months
- Complete a series of online pre-requisite modules via World Rugby

Our community high school and club coaches attend these courses to help further their knowledge of the game. In 2024, 14 coaches participated. All coaches have an opportunity to coach several times and be evaluated in the courses. After the course our coach educators follow up with visits to all coaches to view them in their environment coaching their teams.

Tackle Clinics

This initiative is designed and delivered for players who are not confident in the tackle area of our game and is targeted at Junior players who are either transitioning out of Rippa or going into tackle grade, and new players to our game. We held clinics around the Waikato region to help clubs and schools create a safe learning environment where players can enjoy a learning experience that supports their game development. .

In 2024, 400 participants attended these workshops

Scrum Clinics

This initiative was delivered to secondary schools and new players focusing on safety, technique and the functions that players perform during scrum time.

We held 5 sessions around the region specifically inviting clubs that had women's teams enter the Waikato Women's Competition in 2024 as we identified that this was an area of development for our emerging female playing cohort. We had 80 players engage with this opportunity.

Coach/Manager Workshops

These courses were designed to help our coaches and managers connect with our players, giving them some tools to understand some of the pressures that our players are going through and to provide a wider perspective on coaching than simply technical and tactical skills. In 2024, we provided coaches and managers in the region with access to 2 workshops that focused on: understanding the adolescent mind and effective communication. These workshops were attended by 55 coaches/managers from across the region.



Referee Development and Compliance

Key focuses areas for Waikato Rugby include the development of quality and capable referees for all levels of the game, as well as ensuring compliance with all rules and laws of the game across all grades of rugby. Equally, we aim to support the Waikato Rugby Referees Association to recruit, retain and develop their referees.

Referee Training and Education

4 referee development sessions were held across the 2024 season with key focuses on connection, grading and appointments, reporting, refereeing the tackle and offside rules. The sessions were a mix of practical and theory based and were designed to support developing and pathway referees to grow their capability and confidence in various aspects of the game.

Associate Referee Course

The key focus of this course was to build confidence among referees in the junior space, and particularly around the 12th and 13th Grade levels of Junior Rugby. The sessions focused on making sure referees understood safe refereeing practices to allow the game to

flow and give the players the opportunity to feel safe within the game of rugby.

Judicial

- A total of 67 red cards were issued in the 2024 Waikato Club competition across all the grades from Premier to U85kg.
- 10 red cards were issued in the 2024 Waikato Secondary and Junior competition throughout the 2024 season, suspension lengths varied from 5 weeks to standard 1 to 2 week stand-downs.
- Within the 2024 season there 4 Judicial hearings held for various reasons including because their issuing fell outside the standard confines of what a red card was usually given for or because the duty officer felt as though a hearing needed to be held to warrant the issue to be heard before the judicial panel



Women and Girls' Rugby

Development:

Waikato Rugby's focus on rugby development for women and girls has included a variety of initiatives from club health checks to referee and coach development courses to festival and other participation opportunities. In 2024, the below was achieved:

All 10 existing women's clubs in the Waikato women's rugby competition were engaged with to review their club health document and looking for adjustments that could be made for 2024 to ensure player retention and growth. This process was also undertaken with the 5 potential new women's teams seeing the completion of a further 3 health checks. Overall, 13 clubs are now engaged with Waikato Rugby in developing their women's space and have completed club health check documents.

Scrum/Tackle and Back Attack Clinics were offered in three locations (Kihikihi/Putaruru and University) with the main goal being safety and teaching proper technique to all our women. Overall, we had over 100 women attend these clinics.

A female-focused 101 referee course was delivered to help players/coaches understand the laws of the game and improve our level of game IQ. 35 women were in attendance

A female-focused Level 2 Coaching Course was held to help coaches better understand how to deliver to women and girls. 13 coaches were in attendance, 10 of which were women.

A women's Pre-season Tournament was held to ready female players for the club season. 12 Women's Teams registered to participate. Primary school girls tackle clinics were held to support girls to learn safe and effective tackle technique. 84 girls were in attendance.

Primary School girls Rippa sessions were delivered to expose girls to the game of Rippa Rugby. 600 girls participated in these sessions across the region

An U16 girls Development Camp was held prior to the representative season to support young women to further develop their rugby skills in preparation for rep rugby. 81 participants attended this camp, with 2 U16 girls teams representing Waikato in 2024. Participants involved in the opportunity.



Club Rugby

In 2024, Waikato Rugby oversaw the delivery of the Community Rugby Competition which culminated in the beginning of a review of competitions with a lens to the future of the game in the region. An extensive survey was administered by Waikato Rugby to understand the perspectives of players, coaches, managers and committees, which revealed a high level of satisfaction with current competition structures (over 80% of players satisfied with their current rugby experience) but also some areas of improvement to grow participation across key demographics and grades. 2025 will see continuation of this review with a vision to implement change in 2026, where required.

Club Capability Support

In recognition of a gap in Waikato Rugby's operating structure with respect to club capability support, new roles have been implemented to better connect with members to build their capability to deliver quality club rugby (e.g. junior and senior) experiences. Work has already begun on hubbing initiatives to support future of rugby clubs planning, as well as support for club committees in strategy and planning

Facilities Planning Support

2024 saw Waikato Rugby undertake a review of club plans for facility development, with a specific lens applied to major facilities works with the potential to 'change the game' – e.g., surface upgrades, lighting, changing facilities. The analysis revealed a number of plans among clubs to improve their facilities, but often little awareness of the complexities of planning and regulatory processes (e.g., how to deal with Councils). Waikato Rugby have undertaken to work alongside clubs who are planning facilities upgrades and our new structure reflects this commitment in design, with two dedicated club capability roles. Facilities projects have, so far, been progressed by Marist and are currently being explored for rugby in partnership with clubs, Sport Waikato and Hamilton City Council as part of a commitment to opening up space for rugby growth (including via installation of artificial turf surfaces).



CLUB RUGBY RESULTS



Premiership A: Breweries Shield Final:
Hamilton Marist 22 v Hautapu 8

Premiership B: Rowe Cup Final:
Hamilton Old Boys 40 v Otorohanga 31

Women's: Gallagher Cup Final:
Melville 15 v Hamilton Old Boys 13

Championship A: Lonestar Cup Final:
Fraser Tech 37 v United Matamata Sports 27

Championship B: WRU Trophy Final:
Morrinsville 18 v Melville 12

Division 1A: Mooloo Shield Final:
Suburbs 17 v Putaruru 16

Division 1B: WRU Trophy Final:
Hinuera 33 v Putaruru 19

Colts Under 21: Elliot Shield Final:
Hamilton Marist 25 Hautapu 17

Under 85kg: Don Shergold Trophy Final:
Morrinsville 17 v Fraser Tech 16





SPOTLIGHT ON GIRLS' RUGBY

The Girls Love Rugby pilot was introduced in the Te Awamutu Sub-Union area to provide junior girls (aged from 5-12 years) with a quality rugby experience in a safe and fun environment. The pilot aimed to build confidence among girls as well as teaching fundamental skills to enable rugby participation.

The programme was run by Waikato Rugby alongside the Sub-Union and 36 'Community Facilitators' who were Mums and Dads of daughters that participated in the program.

Now in its 2nd year, the pilot has proven effective in engaging girls with rugby and providing a platform to connect females with regular and sustainable opportunities to play the game.

In 2023, there were 122 girls registered with the programme, which has increased significantly in 2024 to 213 participants. Club growth can also be observed across the course of the pilot:

- Kihikihi - 15 girls, 55% increase (from 2023)
- Ohaupo - 3 girls, 83% increase (from 2023)
- Pirongia - 20 girls, 63% increase (from 2023)
- Te Awamutu Marist - 10 girls, 74% increase (from 2023)
- Te Awamutu Sports - 43 girls, 39% increase (from 2023)

Overall there has been growth of 91 female players (57% growth increase) under the Te Awamutu sub union area.



**213 GIRLS
PARTICIPATING IN THE
PILOT IN 2024**



**PARTICIPANT GROWTH
ACROSS 5 CLUBS**



**57% INCREASE IN
FEMALE PLAYERS
ACROSS THE SUB-UNION**



COMMUNITY REPRESENTATIVE



The U19 men took home the silverware from the Northern Region U19s men's competition with an impressive 6 from 6 unbeaten season

The Waikato DIV 1 & Colts XVs played a 4 game competition against Development and Divisional Teams from within the Northern Regions Catchment area.



The Development women also took 1st place in the Northern Regions Women's Development Final making it back to back titles



Our U18 boys secured 5th in their competition, while the U18 girls retained their title as the top Under 18 girls team in the Chiefs region.

The Under 85kg men took 4th place in their competition



And finally, all U16 teams performed impressively in their respective grades, with all 5 teams securing either the top spot or runner up.



FPC

In the FPC in 2024, the team have come out on top, winning the Farah Palmer Cup for only the second time in its history with a gritty and determined performance against Canterbury in the final at home in front of a rowdy crowd of over 2000 supporters. A record we believe for an FPC match.

For the team, the trophy cabinet is full with the retention of the Chiefs Country Cup, the uplifting of the JJ Stewart Trophy. and of course, the Farah Palmer Cup.

Well done to all of the players, James, Carla and Travis and the team management and support staff – we’re immensely proud of all that you’ve achieved in 2024!

Player Milestones

Debutants

Yu Sato, Hinemaringi Scott, Sammy Spence , Logan Hauraki , Veisia Mahutariki-Fakalelu

50 Games

Ariana Bayler, Emma-Lee Heta, Grace Houppapa-Barrett

Round	Opposition	Result (Waikato First)
1	Bay of Plenty	42 -26
2	Canterbury	7-10
3	Auckland	65-17
4	Hawkes Bay	44-12
5	Northland	81-0
SF	Auckland	69-12
F	Canterbury	27-25





NPC

·In the FPC in 2024, the team have come out on top, winning the Farah Palmer Cup for only the second time in its history with a gritty and determined performance against Canterbury in the final at home in front of a rowdy crowd of over 2000 supporters. A record we believe for an FPC match.

For the team, the trophy cabinet is full with the retention of the Chiefs Country Cup, the uplifting of the JJ Stewart Trophy. and of course, the Farah Palmer Cup.

Well done to all of the players, James, Carla and Travis and the team management and support staff – we’re immensely proud of all that you’ve achieved in 2024!

Player Milestones

Debutants

Senita Lauaki, Oli Mathis, Josh Moorby, Jole Naufahu, Quintony Ngatai, Gabe Robinson, Waisake Salabiau, Andrew Smith, Adrein Wharawhara, Josh Balme

50 Games

Hamilton Burr, Ayden Johnstone

Round	Opposition	Result (Waikato First)
1	Bay of Plenty	21-36
2	Counties	26-20
3	North Harbour	29-43
4	Auckland	39-21
5	Northland	34-19
6	Taranaki	19-25
7	Hawkes Bay	50-5
8	Tasman	25-27
9	Southland	38-14
10	Canterbury	19-36
QF	Taranaki	15-14
SF	Wellington	24-29





THANK YOU TO ALL OUR COMMERCIAL PARTNERS

NPC MAJOR PARTNERS



FPC MAJOR PARTNERS



BACK OF JERSEY PARTNERS



COMMUNITY PARTNERS



GENERAL PARTNERS





WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
	Notes		
Non Game Revenue			
Interest Received		7 3,709	7 0,290
Other Income		1 27,511	419,492
Signage Revenue	10	7 4,856	7 8,433
Sponsorship, Donations & Grants		4 956,862	5 252,250
		5,232,938	5,820,465
LESS Expenses			
Marketing & Sponsorship			
Interest		3 1	4
Administration Expenses	4	8 68,008	948,502
Marketing & Sponsorship		5 72,145	551,456
High Performance Rugby		1 979,913	2 568,337
NZR Funding Adjustment		1 58,362	-
Write Down of Tainui Waka Investment	11	1 0,331	-
Total Expenses		3,588,790	4,068,298
NET NON GAME SURPLUS		1,644,148	1,752,167
PLUS Net Revenue from Game Operations			
Match Surplus (Deficit)	3	(157,874	(182,988
NET OPERATING REVENUE BEFORE COSTS			
ASSOCIATED WITH AMATEUR RUGBY		1,486,274	1,569,179
Less Amateur Rugby			
Womens A Team		1 69,798	157,615
U19		3 1,188	2 8,867
Rugby Development		5 37,708	563,746
Representative Teams		1 16,527	100,013
Community Rugby		3 13,033	554,991
		1,168,254	1,405,232
NET (DEFICIT)/SURPLUS BEFORE DEPRECIATION & AMORTISATION and WRITE DOWN OF ASSETS		318,020	163,947
Less Depreciation & Amortisation & Fixed Asset Write Down			
Depreciation	6	1 35,023	7 0,657
		135,023	70,657
NET (DEFICIT)/SURPLUS		1 82,997	9 3,290



WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF MOVEMENTS IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
Opening Equity	1,855,429	1,762,139
Net Surplus/(Deficit)	182,997	93,290
Closing Equity	2,038,426	1,855,429



WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

		2024	2023
	Notes		
CURRENT ASSETS			
Bank & Cash	5	2,742,991	2,262,203
Trade Accounts Receivables and Other Receivables		19,041	75,144
GST		25,055	21,839
Stock on Hand		-	300
Loan Receivable	11	-	10,330
TOTAL CURRENT ASSETS		2,787,087	2,369,816
NON CURRENT ASSETS			
Fixed Assets	6	150,589	2
Investments	10	383,255	69,890
TOTAL NON CURRENT ASSETS		533,844	383,255
TOTAL ASSETS		3,320,931	3,022,961
CURRENT LIABILITIES			
Creditors & Accruals	7	956,048	1,043,547
Income in Advance	13	326,455	123,984
TOTAL CURRENT LIABILITIES		1,282,503	1,167,531
NON CURRENT LIABILITIES			
TOTAL NON CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		1,282,503	1,167,531
EQUITY		2,038,426	1,855,429
TOTAL LIABILITIES AND EQUITY		3,320,929	3,022,961

Di Hallifax Chair:

20 March 2025

JIM REARDON Director:

20 March 2025



WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF ACCOUNTING POLICIES

These special purpose financial statements are for the Waikato Rugby Union (Inc) (the Union) as a stand alone entity. The Union has controlling interests in a number of entities (as noted in note 10 & 14) which it does not consolidate on a line by line basis. As such, the special purpose financial statements may not include all the disclosures required when preparing general purpose financial statements.

A. General Accounting Policies

The general accounting policies recognised as appropriate for the measurement and reporting of results and the financial position under the historical cost basis have been followed in the preparation of these financial statements.

B. Particular Accounting Policies

The following particular accounting policies, which significantly affect the measurement of financial performance and financial position have been applied consistently to all periods.

(i) Revenue

Revenue shown in the statement of financial performance comprises amounts received and receivable by the Union. Revenue relating to the WRU Patronage, is recognised when earned.

Sponsorship revenue is recognised as income of the period to which it relates, donations are recognised when received.

NZRU Funding is recognised as revenue when received, except where funding is calculated based on events that occur in a specific year.

(ii) Accounts Receivable

Accounts Receivable are stated at cost less impairment losses.

(iii) Stock on Hand

Inventories are stated at the lower of cost or net realisable value on a FIFO basis at balance date after allowing for damaged or obsolete inventory.

(iv) Depreciation

Depreciation is charged so as to write off the cost of the fixed assets over their expected useful lives. The Union has adjusted the useful lives of certain asset categories to reflect their expected period of economic benefit. These changes have been applied prospectively and as such, the carrying amounts of the affected assets will be depreciated over their revised remaining useful lives. The following rates have been used:

Furniture and Fittings & Leasehold Improvements	14.4% - 39.6% Diminishing Value and 3-20 Years Straight Line Basis.
	2 Years Straight line basis for FMG Stadium Waikato Leasehold Improvements
Light Towers	10.0% - Diminishing Value
Office Equipment & Furniture	12% - 48% Diminishing Value and 3 Year Straight Line Basis
Plant and Equipment	9.5% - 39.6% Diminishing Value and 3-4 Years Straight Line Basis

(v) Fixed Assets

The cost of purchased assets is the value of consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service. Costs include financing costs that are directly attributable to the purchase of those assets. The assets are stated at their depreciated historic cost.

(vi) Goods and Services Tax

These accounts have been prepared exclusive of Goods and Services Tax except for accounts receivable and accounts payable which are inclusive of GST.

(vii) Taxation

The Union has been granted a tax exempt status by the IRD under section CW 46 of the Income Tax Act 2007 and is therefore not liable for Income Tax.

(viii) Investments

Investments in subsidiaries and associates are as follows:

Subsidiaries:

-Waikato Rugby Management Ltd

Investment recorded at cost

Associated Entities:

-Waikato Big Screen Partnership

Investment recorded at cost and amortised

-Tri S Management Ltd

Investment recorded at cost

-The Chiefs Rugby Club GP

Investment recorded at cost

-The Friends of Waikato

Investment recorded at cost and amortised



WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 OPERATING REVENUE

	2024	2023
Operating Revenue	5,355,029	5,905,140

3 MATCH DEFICIT

Revenue		
NPC and Other	9 1,090	63,256
Catering and Refreshments	3 1,001	21,419
	<u>122,091</u>	<u>84,675</u>
Expenditure		
Marketing	34,100	32,500
Catering Expenses	21,479	14,867
Event Management Costs	224,386	220,296
	<u>279,965</u>	<u>267,663</u>
Match Deficit	<u>(157,874)</u>	<u>(182,988)</u>

4 ADMINISTRATION EXPENSES

Administration Expenses include the following:	2024	2023
	\$	\$
Auditors fees	2 9,000	27,500
Rent/Administration	6 5,538	47,525

5 BANK AND CASH

	2024	2023
	\$	\$
Cash at Bank	2,591,805	1,916,300
Funds Held in Trust Account	151,186	345,904
Total Cash	<u>2,742,991</u>	<u>2,262,203</u>

Westpac holds a First Registered General Security Agreement over assets and undertakings of the Waikato Rugby Union.
The Waikato Rugby Union has a business overdraft facility limit of \$250,000.
The Waikato Rugby Union has a business mastercard facility limit of \$65,500.
The Waikato Rugby Union has funds held with Norris Ward McKinnon in relation to the settlement of an investment property in 2020.
The Waikato Rugby Union has funds held with Forsyth Barr (cash account).

6 FIXED ASSETS

	2024			2023		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Furniture & Fittings and Leasehold Improvements	565,678	474,142	9 1,536	565,678	382,606	183,072
Light Towers	15,331	1 5,331	-	1 5,331	1 5,331	-
Office Equipment & Furniture	526,050	500,534	2 5,516	519,476	476,126	4 3,350
Plant & Equipment	546,227	512,689	3 3,538	537,079	493,611	4 3,468
	<u>1,653,286</u>	<u>1,502,697</u>	<u>150,589</u>	<u>1,637,564</u>	<u>1,367,674</u>	<u>269,890</u>

Depreciation Expense

	2024	2023
	\$	\$
Furniture & Fittings and Leasehold Improvements	9 1,537	25,334
Light Towers	-	9 64
Office Equipment & Furniture	2 4,408	19,673
Plant & Equipment	1 9,077	24,685
	<u>135,023</u>	<u>70,657</u>





WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 CREDITORS & ACCRUALS

	2024 \$	2023 \$
Trade Accounts Payable	216,279	166,231
Other Payables	739,769	877,316
	<u>956,048</u>	<u>1,043,547</u>

8 COMMITMENTS

Capital Commitments

There were no capital commitments at 31 December 2024 (2023: \$nil).

Operating Lease Commitments

Non-Cancelable operating lease rentals are payable as follows:

	2024 \$	2023 \$
Current	315,549	316,513
Non-Current	111,943	265,102
	<u>427,492</u>	<u>581,615</u>

9 RELATED PARTIES

Identity of related parties

a) Key management personnel

The Union has a related party relationship with its CEO and members of the board.

b) Other related parties

NZRU ———— Affiliated Union of NZRU, the Union hosts matches on behalf of NZRU. NZRU provides funding.

Chiefs Rugby Club GP (trading as: Chiefs Rugby Club LP) ———— The Union owns 11.5% of the Chiefs Rugby Club GP via shares held in Chiefs (Provincial Unions) GP Limited.

Waikato Rugby Management Ltd ———— Wholly owned by the Union. This entity runs the Test Matches. Profits of the Test match are distributed to NZRU. This is also to facilitate payments to professional players.

Waikato Big Screen Partnership ———— The Union has a Joint Venture in the ownership of the big replay screen used for all Waikato and Chiefs matches at the Stadium.

Tri S Management Ltd (Trading as: Sports Shared Services) ———— WRU has a 25% interest in Tri S Management Ltd. Sports Shared Services provides accounting and administrative services. Registered during 2011. No capital has been invested, no distributions have been received.

Associated Clubs and Employees enter into transactions with the Union in the normal course of business

c) Transactions with other related parties

At balance date the related parties owe the union \$2,266 (2023: \$71,142) which is included in the Trade Accounts Receivable and Other Receivables total of \$54,041 (2023: \$75,144) included in the Statement of Financial Position. This comprised of the following:

	2024 \$	2023 \$
Staff Members	1,543	95
NZRU	-	67,801
NZ Rugby Players Association	-	1,720
Sports Shared Services	723	1,526
	<u>2,266</u>	<u>71,142</u>

At balance date the Union owed related parties \$357,013 (2023: \$95,451) which is included in the Creditors and Accruals total of \$956,048 (2023: \$1,043,547) in the Statement of Financial Position. This comprised of the following:

	2024 \$	2023 \$
Waikato Rugby Management Ltd	84,715	-
NZRU	88,936	95,451
NZRU - funding variation provision	158,362	-
Chiefs Rugby Club LP	25,000	-
	<u>357,013</u>	<u>95,451</u>

All related parties

At balance date all balances outstanding to or from related parties are unsecured. At balance date no guarantees have been given by the Union to any related parties.

There are no outstanding balances at year end owed to the Union by related parties or payable by the Union to related parties in which a provision for doubtful debt has been recorded. No bad debt expense has been recognised during the period in respect of bad or doubtful debts due from related parties to the Union.



WAIKATO RUGBY UNION
SPECIAL PURPOSE FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10 INVESTMENTS

	2024 \$	2023 \$
WRU History Collection - Memorabilia	21,740	21,740
Chiefs Rugby Club	361,515	361,515
	<u>383,255</u>	<u>383,255</u>

In 2006 an agreement was made with four other provincial unions to form a joint venture company, Union Projects Joint Venture. The objective of the venture is to own and operate scrolling advertising signs and big screen productions at the Provincial Unions grounds. The Joint Venture entity has been legally formed with the Union investing \$240,000 for its 20% share of the Joint Venture. In 2010 the OAMM introduced digital signage to the joint venture. The joint venture company, Union Projects Limited was desolved and deregistered in 2014.

In 2012 the Waikato Rugby Union invested in a venture to centralise Administrative and Finance functions. The Union owns a 25% share of Sports Shared Services. Sports Shared Services provides Admin and Finance services for a management fee.

In Dec 2013 the Waikato Rugby Union invested \$361,515 in The Chiefs Rugby Club GP. The Union owns 23.1 % of The Chiefs (Provincial Union) GP, which in turn owns 50% of The Chiefs Rugby Club GP. The Chiefs Rugby Club owns the right to run the Super Rugby Team "The Chiefs". In 2024 the Union received \$32,476 in distributions of profits from the Chiefs Rugby Club (2023: \$33,401).

Investments in subsidiaries and associates are recorded at cost and where applicable amortised in the statement of financial performance on a straight line basis over their deemed useful lives. The Waikato Rugby Union in certain cases will amortise the remaining value in a single year if it is deemed appropriate.

11 LOAN RECEIVABLE

Tainui Waka Rugby Incorporated has been removed from register of Incorporated Societies, therefore Waikato Rugby have deemed the loan un-recoverable and have written off the loan receivable.

	2024 \$	2023 \$
Tainui Waka	-	10,330
	<u>-</u>	<u>10,330</u>

12 CONTINGENT LIABILITIES

No contingent liabilities exist at 31 December 2024 (2023: nil).

13 INCOME IN ADVANCE

The income in advance represents income already received or invoiced which is for future years. It is made up as follows:

	2024 \$	2023 \$
Other	83,579	64,284
NZRU	207,315	59,700
Chiefs Rugby Club	3,561	-
	<u>326,455</u>	<u>123,984</u>

14 SUBSIDIARIES

The Union has one subsidiary which is not consolidated in these special purpose financial statements.
Waikato Rugby Management Ltd is used to facilitate payments to professional players and facilitate the Test Match in the years that we host one.

15 GOING CONCERN

The Union reported a net surplus of \$182,997 during the year ended 31 December 2024 (2023 \$93,290) and, as of that date, the Union's Total Assets now exceed their Total Liabilities by \$2,038,426 (2023: \$1,855,429).

The Union continues to operate in a financially sustainable manner. The NZ Rugby funding is confirmed to 31.12.2025.

These special purpose financial statements have been prepared on a going concern basis.

16 CHANGES IN ACCOUNTING POLICIES

There has been no changes in accounting policy.

17 EVENTS AFTER BALANCE DATE

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



Independent Auditor's Report

To the members of Waikato Rugby Union Incorporated (**Incorporated Society**)

Report on the audit of the special purpose financial statements

Opinion

We have audited the accompanying special purpose financial statements which comprise:

- the statement of financial position as at 31 December 2024;
- the statement of financial performance and statement of movements in equity for the year then ended; and
- notes, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying special purpose financial statements of Waikato Rugby Union Incorporated (the **Incorporated Society**) on pages 1 to 7 present in all material respects:

the Incorporated Society's financial position as at 31 December 2024 and its financial performance for the year ended on that date in accordance with the accounting policies approved by the directors.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (**ISAs (NZ)**). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of Waikato Rugby Union Incorporated 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.

Our responsibilities under ISAs (NZ) are further described in the **Auditor's responsibilities for the audit of the special purpose financial statements** section of our report.

Other than in our capacity as auditor we have no relationship with, or interests in, the Incorporated Society.



Emphasis of matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the special purpose financial statements, which describes the basis of accounting. The special purpose financial statements are prepared in compliance with the accounting policies approved by the directors. As a result, the special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



Use of this independent auditor's report

This independent auditor's report is made solely to the members. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in the independent auditor's report and for no other purpose. To the fullest extent permitted by law, none of KPMG, any entities directly or indirectly controlled by KPMG, or any of their respective members or employees, accept or assume any responsibility and deny all liability to anyone other than the members for our audit work, this independent auditor's report, or any of the opinions we have formed.

© 2025 KPMG, a New Zealand Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Document classification: **KPMG Confidential**

Responsibilities of directors for the special purpose financial statements

The directors, on behalf of the Incorporated Society, are responsible for:

- the preparation and presentation of the special purpose financial statements in accordance with the accounting policies approved by the directors;
- implementing the necessary internal control to enable the preparation of a set of special purpose financial statements that is free from material misstatement, whether due to fraud or error; and — assessing the ability of the Incorporated Society to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the special purpose financial statements

Our objective is:

- to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and
- to issue an independent auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but it 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. They 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 the special purpose financial statements.

A further description of our responsibilities for the audit of the special purpose financial statements is located at the External Reporting Board (XRB) website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-s1/>

This description forms part of our independent auditor's report.

For and on behalf of:



KPMG
Hamilton
20 March 2025